

IPSASB 2nd Research Forum - 2020

Challenges for Public Sector Financial Reporting

Programme - 17th June 2020 14:00 – 17:00 (CEST¹)

14.00 – 14.15 **Official Welcome and Opening Remarks**

Welcome:

Ian Carruthers, Chair of the International Public Sector Accounting Standards Board (IPSASB)

Susana Jorge, CIGAR Chair

Forum Chair's opening remarks: Andreas Bergmann, Chair of the IPSASB's Academic Advisory Group

A research forum that brings together academics, standard setters, and practitioners to discuss challenging public sector financial reporting topics and contribute to the IPSASB's work plan.

14.15 – 15.35 **Session 1 - Presentation in Financial Statements**

Annemarie Conrath-Hargreaves and Sonja Wüstemann

Users and commitments to knowledge templates in public sector standard setting: The Case of Financial Statement Presentation

Discussants: Fabienne Colignon and Eugenio Anessi Pessina

Laurence Morgana

Other Comprehensive Income: can it be introduced in the public sector? An international comparative study

Discussants: John Stanford and Frans van Schaik

15.35 – 15.45 **Break**

15.45 – 16.56 **Session 2 – Discount Rates and Differential Reporting**

Odd Stalebrink and Pierre Donatella

Public Pension Governance and Opportunistic Accounting Choice: A Politico-Economic Approach

Discussants: Mike Blake and Tobias Polzer

Berit Adam and Jens Heiling

Differential Reporting – Financial Reporting for Small and Medium-Sized Public Sector Entities: Status Quo Analysis, Research Approach and Preliminary Findings

Discussants: Bernhard Schatz and Carolyn Cordery

16.56 – 17.00 **Concluding remarks**

Andreas Bergmann, Chair of the IPSASB's Academic Advisory Group

Chamara Kuruppu, University of South-Eastern Norway

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Central European Summer Time (CEST)