



'Harmonization of European Public Sector Accounting Standards: Issues and Perspectives for Europe's Polity and Society'

Featured Panel at the 2015 EUFIN workshop on European Financial Reporting

<http://eufin2015.essec.edu/>

ESSEC Business School and SKEMA Business School, Paris, 3rd - 4th September 2015

Organized by Yuri Biondi (Cnrs – ESCP Europe, editor of 'Accounting in Europe')

Presentation

Accounting systems play a hidden but fundamental role as mode and instrument of representation, coordination and organization for the public sector and its specific public action. Indeed financial and accounting reforms transform, transmit and reshape public policies as well as the working and very existence of public administration. Last March 2013, the European Commission started a relevant project with the intention to create harmonized 'European Public Sector Accounting Standards' (EPSAS) and implement them in the Member States. A similar process was already achieved for private sector accounting standards between 1995 and 2002, leading to adoption and implementation of International Financial Reporting Standards (IFRS) issued by International Accounting Standards Board (IASB). This featured roundtable aims to convene French and European perspectives on this ongoing accounting harmonization process in Europe, addressing its governance and contents, as well as its consequences and implications for Europe's polity and society.

Proceedings are expected to be collected in a symposium to be published by the EAA journal "Accounting in Europe".

Program

Confirmed

- **Marie-Pierre Calmel** (Secrétaire Général, Conseil de normalisation des comptes publics - CNOCP)
- **Eugenio Caperchione** (Modena University and CIGAR)
- **David Heald** (University of Aberdeen Business School)
- **Riccardo Mussari** (Siena University)

To be confirmed

- **Berit Adam** (Hochschule für Wirtschaft und Recht, Berlin)

References

Biondi, Yuri et al. (2014), Harmonising European Public Sector Accounting Standards (EPSAS): Issues and Perspectives for Europe's Economy and Society, *Accounting, Economics and Law: A Convivium*. 4 (3) October. DOI: 10.1515/acl-2014-0015

Biondi, Yuri (2013), 'Governmental Accounting and Austerity Policies: Accounting Representations of Public Debt and Deficit in Europe and Abroad'. Available at SSRN: <http://ssrn.com/abstract=2245028>

Link to the European Commission (Eurostat) Website: <http://ec.europa.eu/eurostat/web/government-finance-statistics/government-accounting>