

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

Roundtable at the 2013 International Colloquium on "Numbers, Policies and Politics", organized by 'Politiques et Management Public' (PMP) and ESCP Europe, Paris, October 25-26, 2013

Link to [Conference Website](#)

Organized by Yuri Biondi (Cnrs – ESCP Europe, editor of PMP)

## 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 European polity and society.

## Program

- **Marie-Pierre Calmel** (Secrétaire Général, Conseil de normalisation des comptes publics - CNOCP)
- **David Heald** (University of Aberdeen Business School)
- **Berit Adam** (Hochschule für Wirtschaft und Recht, Berlin)
- **Francesco Capalbo** (Second University of Naples)
- **Vicente Pina** (Saragoza University)
- **Jérôme Haas** (Président, Autorité des Normes Comptables)
- **Riccardo Mussari** (Siena University)

## References

Biondi, Yuri et R. Mussari (2013), « Les transformations de l'action publique au prisme des réformes comptables et financières », *Politiques et Management Public* (PMP), numéro spécial, 30/3 - Juillet-Septembre 2013.

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://epp.eurostat.ec.europa.eu/portal/page/portal/government\\_finance\\_statistics/government\\_accounting](http://epp.eurostat.ec.europa.eu/portal/page/portal/government_finance_statistics/government_accounting)