



UNIVERSITÀ DI SIENA 1240



VII Annual SIG Workshop on  
Accounting and Accountability

**«The Future of Auditing: Reaching Beyond Numbers»**

## **PROGRAMME**

Organising Committee: Pasquale Ruggiero  
Daniela Sorrentino  
Vania Palmieri

**Siena**  
**7-8 October 2019**  
**School of Economics and Management (SEM)**

07 October 2019		Room
12:30 – 13:30	Registration and Light Lunch	Secretary SEM
13.30 – 13.50	Greeting and introduction to the workshop	Aula Franco Romani
13:50 – 15:00	Keynote Speech: <b>Prof. Carolyn Cordery</b> , <i>Aston University</i> “What might the effects of an uncertain future have on the value of public sector audit?”	Aula Franco Romani
15:00 – 15:30	Coffee break	Secretary SEM
15:30 – 17:30	Breakout Sessions – Academics’ provocations 1. “Friend or Foe? The Influence of Big Four Accountants in Accounting Standard Setting” <i>Tom Overmans (University of Utrecht)</i> <i>Facilitator: Roberto Di Pietra (University of Siena)</i> 2. “Audit in international organisations. are they too big to be audited?” <i>Patrizio Monfardini (University of Cagliari)</i> <i>Facilitator: Giovanna Dabbicco (Researcher ISTAT)</i>	Aula Franco Romani  Aula Dottorato DISAG
17.45 – 19.00	Visit to the “Museo delle Biccherne”	
19:30	Dinner: Restaurant “San Desiderio”	
08 October 2019		Room
09:00 – 11:00	Breakout Sessions – Practitioner provocations 3. “Auditing for performance in health care sector: The case of the Italian “Piano esiti” <i>Marina Davoli (Head of the Department of Epidemiology Lazio Region)</i> <i>Facilitator: Milena Vainieri (Scuola Superiore Sant’Anna di Pisa)</i> 4. Auditing of voluntary forms of accounts: a) “Audit methodology for non-financial information: application methods and operational criticalities” <i>Giuseppe Pancrazi and Matteo Balestracci (Partners Audit KPMG)</i> <i>Facilitator: Hans-Jürgen Bruns (Leibniz University of Hannover)</i>	Aula Riunioni DISAG  Aula Franco Romani

	<p>5. Auditing of reporting and the auditors' capacities:</p> <p>a) "The Italian Court of Auditors and the recent guidelines issued for the regional courts and external auditors. The case of the Consolidated Financial Statement"  <i>Andrea Mazzillo (Italian Court of Auditors)</i>  <i>Nicola Tonveronachi (Order of Chartered Accountants and Auditors of Pisa)</i></p> <p>b) "Auditors of the future: skills and managing expectations"  <i>Andrea Cannavò (Partner Deloitte)</i>  <i>Facilitator: Pascal Horni (ZHAW School of Management and Law)</i></p>	Aula Dottorato DISAG
11:00 – 11:30	Coffee break	Secretary SEM
11:30 – 12:30	<p>Keynote Speech: <b>Prof. Riccardo Mussari</b>, University of Siena</p> <p>"Auditing, performance and performance auditing in Italian public sector"</p>	Aula Franco Romani
12:30 – 13:15	Plenary Session	Aula Franco Romani
13:15	Farewell	Secretary SEM

**Venue:**

School of Economics and Management, Piazza San Francesco, Siena ([map](#))

Aula Franco Romani: Ground floor of the SEM

Aula Dottorato DISAG: First floor of the SEM

Aula Riunioni DISAG: First floor of the SEM

**Dinner:**

Restaurant "San Desiderio", Piazza L. Bonelli, 2, Siena ([map](#))