




VIII Public Sector Accounting & Data Analytics Colloquium 59th World Continuous Auditing & Reporting Symposia

4 e 5 de dezembro de 2023
December 4th and 5th, 2023

Uma iniciativa do ARC-A&A/FGV EBAPE & Universidade Rutgers em parceria com a UFSC, UERJ e com o *Public Money & Management*

A joint symposium between ARC-A&A/FGV EBAPE and Rutgers University in partnership with UFSC, UERJ and *Public Money & Management*

		
Segunda e Terça-feira 04 e 05 de dezembro de 2023	9h às 18h	O colóquio será realizado de modo híbrido, sendo on-line (pelo ZOOM) e presencial em múltiplas localidades: The Colloquium will be delivered on a hybrid mode, being on-line (through ZOOM) and in person at multiple venues:
Monday and Tuesday December 4 th and 5 th , 2023	9:00 am – 6:00 pm	<ul style="list-style-type: none">• FGV-EBAPE: Rua Jornalista Orlando Dantas, 30, sala 6, Botafogo, Rio de Janeiro – Brasil• UFSC: Campus universitário, Centro socioeconômico, bloco F, sala 102, Florianópolis, Santa Catarina – Brasil• Rutgers Business School: 1 Washington Park, Newark, New Jersey, EUA

Inscrição: <https://www.even3.com.br/viii-public-sector-accounting-data-analytics-colloquium-and-59th-world-continuous-auditing-reporting-symposia-410701/>



SOBRE

O Centro de Pesquisa Aplicada em Contabilidade e Análise de Dados (ARC-A&A – Applied Research Center in Accounting and Analytics) da FGV em conjunto com a Coordenação do Mestrado Profissional em Administração Pública (MAP) da FGV EBAPE e a Coordenação do Mestrado Acadêmico e Doutorado em Administração da FGV EBAPE, em parceria com o Rutgers Accounting Research Center e Laboratory of Continuous Auditing and Reporting (Carlab) da Rutgers University, com o programa de Mestrado em Ciências Contábeis da Universidade Federal de Santa Catarina (PPGCC UFSC) e com o programa de Mestrado em Ciências Contábeis da Universidade do Estado do Rio de Janeiro (PPGCC UERJ), realizará nos dias 04 e 05 de dezembro, o VIII PUBLIC SECTOR ACCOUNTING & DATA ANALYTICS COLLOQUIUM e o 59th WORLD CONTINUOUS AUDITING & REPORTING SYMPOSIA.

Este é o oitavo colóquio coorganizado pela FGV e Rutgers University. Edições anteriores do Public Sector Accounting & Data Analytics Colloquium foram realizadas em Novembro/Dezembro 2022, Dezembro 2021, Dezembro 2020, Junho 2019, Junho 2018, Maio 2017 e Maio 2016, na FGV EBAPE.

O propósito do colóquio é analisar a crescente demanda por transparência e *accountability* sobre a gestão dos recursos públicos, o que confere aos auditores do governo a responsabilidade de fornecer garantias sobre o desempenho de programas e a posição financeira das entidades governamentais, que devem ter seus recursos gastos adequadamente.

Na edição de 2023 continuaremos na modalidade semipresencial, inicialmente adotada em 2022. Aqui vale um registro histórico: as quatro primeiras edições foram exclusivamente presenciais. As edições V e VI, realizadas durante a pandemia de COVID-19, foram realizadas à distância. Finalmente, em 2022 juntamos o melhor dos dois modelos o que nos permitiu voltar a ter interações pessoais como no passado, e conectar com a audiência internacional que não teve a oportunidade de vir ao Rio de Janeiro. Em 2023 estamos providenciando mais dois aprimoramentos. Um de ordem logística, o evento presencial será realizado em três localidades: Rio de Janeiro (FGV-EBAPE), Florianópolis (UFSC), e Newark (Rutgers Business University), todos conectados pelo Zoom em tempo real. Desse modo, buscando reduzir custos de participação e a “pegada de carbono” do evento, e buscando aumentar sua abrangência e impacto do evento, os pesquisadores podem optar por participar presencialmente do colóquio em qualquer das três localidades. Outro relacionado ao conteúdo programático; pesquisadores interessados em submeter artigos ao *call for papers* “**Data science challenges to financial reporting in the public sector — challenges for accounting and accountability**” do *Public Money & Management* terão a oportunidade de apresentar versões preliminares (*working papers*) no colóquio — detalhes abaixo.

O evento em dois dias totalizará carga-horária líquida de 14 horas, quando teremos seis palestras de uma hora cada sobre o uso de *data analytics* para a análise de *big data* no contexto de contabilidade pública, controle governamental e finanças públicas, ou que propõem a utilização de *data analytics* para o bem público; e a apresentação de cinco *working papers*. Adicionalmente, os organizadores apresentarão notícias atualizadas sobre o *Virtual International Collaboration Education* (VICE) à comunidade acadêmica; técnicos do Banco Mundial apresentarão os objetivos e as primeiras experiências do *Public Sector Accounting and Reporting* (PULSAR) Program; e os co-editores da edição especial do *Public Money & Management* apresentarão algumas dicas relevantes para pesquisadores interessados em submeter seus artigos ao periódico, e informações detalhadas sobre o *call for papers*.

Autores interessados em submeter artigos à Public Money & Management (PMM) tema “Data science and financial information in the public sector—challenges for accounting and accountability” (https://think.taylorandfrancis.com/special_issues/data-science-financial-informatio-public-sector-challenges-accounting-accountability) e apresentar versão preliminar do artigo (*working paper*) no Colóquio para receber feedback dos editores convidados precisam submeter o *working paper* até 20 de novembro de 2023 para arcaa@fgv.br (com cópia para susjor@fe.uc.pt). Os *working papers* selecionados para apresentação serão divulgados até o dia 25 de novembro de 2023 e as apresentações poderão ser realizadas presencialmente ou por meio remoto (via Zoom), conforme a preferência do autor.



ABOUT

FGV's **Applied Research Center in Accounting and Analytics (ARC-A&A)** has joined with the coordinators of the FGV EBAPE's **professional master's in public administration** and the coordinators of the FGV EBAPE's **MSc & PhD in administration** and is partnering with **Rutgers University's Accounting Research Center and the Laboratory of Continuous Auditing and Reporting (Carlab)**, **Santa Catarina Federal University (UFSC) master in science Accountancy**, and the **Rio de Janeiro State University (UERJ) master in science Accountancy** to present the **VIII Public Sector Accounting & Data Analytics Colloquium** and the **59th World Continuous Auditing & Reporting Symposia** on **December 4th and 5th 2023**.

This is the eighth colloquium co-organized by FGV and Rutgers University. Previous colloquia were in November/December 2022, December 2021, December 2020, June 2019, June 2018, May 2017 and May 2016 and were held at FGV EBAPE in Rio de Janeiro, Brazil (<https://ebape.fgv.br/en/school>).

The purpose of the colloquium is to analyze the growing demand for transparency and accountability in the management of public resources, which requires government auditors to provide assurances about the performance of government programs and the financial position of government entities that must have their resources properly allocated. The 2023 colloquium will keep the blended modality that was first adopted in 2022. The first four colloquia were held in person. The V and VI colloquia were held remotely during the COVID-19 pandemic. In 2022, we combined the best of both models, which allowed us to have personal interactions as in the past but, importantly, to connect with people who were previously unable to travel to Rio de Janeiro. The 2023 colloquium offers two important improvements. One is logistics: it will be delivered in three venues: Rio de Janeiro (FGV-EBAPE), Florianópolis (UFSC), and Newark (Rutgers Business University), all connected in real time through Zoom. The aim is to reduce participation costs and the colloquium's "environmental footprint": researchers can choose which venue they want to attend in person. The other improvement relates to the academic program; researchers keen to submit a paper to *Public Money & Management's* upcoming theme on "Data science and financial information in the public sector—challenges for accounting and accountability" are being offered the opportunity to present the preliminary version of their manuscript (working papers) at the colloquium—see below.

This two-day event will involve a total workload of 14 hours: we will have six one-hour lectures on the use of data analytics for big data analysis in the context of public accounting, government control and public finance, or that propose the use of data analytics for the public good; and the presentation of five working papers. Additionally, the organizers will present updated news about the Virtual International Collaboration Education (VICE) to the academic community; the World Bank staff will present the goals and first experiences of the Public Sector Accounting and Reporting (PULSAR) Program; and the guest editors of *Public Money & Management's* theme issue will present relevant advice for researchers aiming to submit their manuscript to the theme.

Authors interested in submitting papers to the *Public Money & Management* (PMM) theme on "Data science and financial information in the public sector—challenges for accounting and accountability" (https://think.taylorandfrancis.com/special_issues/data-science-financial-informatio-public-sector-challenges-accounting-accountability) and presenting their working papers at the Colloquium to receive feedback by the guest editors need to send their working paper by November 20th 2023 to arcaa@fgv.br (with a copy to susjor@fe.uc.pt). The selected working papers will be announced by November 25th 2023, and the author will have option to present it at the Colloquium in person or online (via Zoom).



AGENDA / SCHEDULE

TIME	PRESENTATION TOPIC	PRESENTER
DAY 1 = DECEMBER 4th		
08:30 – 09:00	Welcome coffee	
09:00 – 09:30	Opening Remarks	Prof. Dr. Ricardo Lopes Cardoso, Prof. Dr. Miklos A. Vasarhelyi; Profa. Dra. Fabrícia Silva Rosa, Prof. Dr. Fernando Padovani
09:30 – 10:00	Virtual International Collaboration Education (VICE) update	Prof. Dr. Miklos A. Vasarhelyi
10:00 – 11:00	Competition and Efficiency in Procurement Auctions	Presenter: Rodrigo Leite, Luiz Sacramento and Bernardo Paiva Comment by: Fabrícia Rosa, Ludwig Miguel Berdejo
11:00 – 11:15	Refreshment	
11:15 – 12:15	The Double Materiality Audit Assurance of ESG Disclosure	Profa. Dra. Deniz Appelbaum
12:15 – 13:15	Generative AI: Potential Benefits and Unintended Consequences for Public Sector Accounting and Auditing	Chair: Prof. Dr. Thomas Calderon Presenter: Prof. Dr. Kevin Moffitt
13:15 – 14:30	Lunch	
14:30 – 15:30	Rethinking (government) Financial Reporting: baby steps	Chair: Prof. Dr. Alan Sangster Presenter: Prof. Dr. Miklos A. Vasarhelyi
15:30 – 16:30	Parallel realities in local government accounts	Presenter: Luiz Schmall Comment by: Susana Jorge, Maurício Codesso
16:30 – 16:45	Refreshment	
16:45 – 17:45	Towards Transparent ESG Reporting: A Blockchain-based Conceptual Framework and its Implications on Carbon Accounting	Prof. Dr. Maurício Codesso
17:45 – 18:00	Closing Remarks	Prof. Dr. Ricardo Lopes Cardoso, Prof. Dr. Miklos A. Vasarhelyi
DAY 2 = DECEMBER 5th		
09:00 – 10:00	Chatting with Court of Accounts documents: the use of Large Language Models as a sousveillance tool for the armchair auditors	Presenter: Felipe Pedroso Comment by: Rui Lourenço, Kevin Moffitt
10:00 – 11:00	Smart contracts: challenges of automation and digital transformation of public contracts	Prof. Dr. Fabrícia Rosa e Maurício Lírio
11:00 – 11:15	Refreshment	
11:15 – 12:15	The World Bank Public Sector Accounting and Reporting (PULSAR) Program: Goal and First Experiences	Chair: Prof. Dr. Miklos A. Vasarhelyi Dmitri Gourfinkel, Leonardo Nascimento, Natalia Konovalenko, Flávio Rocha, Ricardo Cardoso
12:15 – 13:15	The Marketing by the Big 4 of Big Data Analytics in the External Audit: Evidence and Consequences	Prof. Dr. Michael G. Alles
13:15 – 14:30	Lunch	
14:30 – 15:30	Performing ALICE: a technological tool supporting auditing activities	Presenter: Carmen Nascimento, Kaizô Beltrão and Aline Menezes Comment by: Deborah Agostino, Carlos Mello
15:30 – 16:30	Optimizing Governance: The Crucial Role of Compliance in the e-Personnel System	Presenter: Túlio Junqueira and Aline Menezes Comment by: Prof. Dr. Isabel Cruz, Ludwig Miguel Berdejo
16:30 – 16:45	Refreshment	
16:45 – 17:45	PUBLIC MONEY AND MANAGEMENT call for papers “Data science challenges to financial reporting in the public sector”	Prof. Dr. Deborah Agostino, Prof. Dr. Isabel Cruz, Prof. Dr. Susana Jorge, Prof. Dr. Ricardo Lopes Cardoso, Prof. Dr. Rui Lourenço, Prof. Dr. Enrico Bracci, and Michaela Lavander (TBC)
17:45 – 18:00	Closing Remarks	Prof. Dr. Ricardo Lopes Cardoso, Prof. Dr. Miklos A. Vasarhelyi