

ANNOUNCEMENT

ACCOUNTING 2012

**8TH INTERNATIONAL CONFERENCE ON
ACCOUNTING,
AUDITING AND FINANCES**

**2ND INTERNATIONAL CONFERENCE ON
PUBLIC ADMINISTRATION FOR DEVELOPMENT**



**From July 2nd to 5th, 2012
Havana International Conference Center, Cuba**

Dear colleague:

It is a pleasure to invite you to participate in the 8th INTERNATIONAL CONFERENCE ON ACCOUNTING, AUDITING AND FINANCES, and the 2nd INTERNATIONAL CONFERENCE ON PUBLIC ADMINISTRATION FOR DEVELOPMENT. Both meetings will be carried out at the Havana International Conference Center, from July 2nd to 5th, 2012.

The events are organized by the National Association of Economists and Accountants of Cuba. They have been carried out in an international context characterized by a systemic structural crisis, which has a greater impact on underdeveloped countries, where the implemented policies mainly impoverish most of the population, whereas those responsible for financial speculation remain unaffected, despite being the ones to be held accountable for the crisis.

Your participation in the conferences will be an important contribution to the search of solutions to the new challenges of international finance. In this regard, it would be possible to deal with topics such as: the study of the policies implemented to overcome the crisis and their results; the current monetary and financial scene; as well as the reform of the monetary and financial architecture, both at a regional and global level. Public administration for development will also be an issue to be discussed during the events. It will allow dealing with topics related to cooperation, with special emphasis on the management of cooperatives and other nongovernmental forms of management. Likewise, you will have the occasion to debate on the issue of local development and its opportunities.

Special attention will be given to financial accounting, internal control and auditing, as well as cost and cost management.

We would like to reiterate that this will be an ideal framework to favor the exchange and updating of knowledge among specialists, entrepreneurs, regional and international bodies, and all professionals interested in the research, promotion and analysis of these specialties.

The Organizing Committee guarantees the perfect place for reflection and debate, characterized by rigor and collaboration.

You will enjoy Havana's colonial architecture and wonderful weather, together with the friendliness that distinguishes the Cuban people.



*Professor Roberto Verrier Castro
Chairman of the Organizing Committee*

ORGANIZER

NATIONAL ASSOCIATION OF ECONOMISTS AND ACCOUNTANTS OF
CUBA

ORGANIZING COMMITTEE

Chairman

Mr. Roberto Verrier Castro

SCIENTIFIC PROGRAM

D.Sc. Lidya Esther Rodríguez González

PROFESSIONAL CONGRESS ORGANIZER

Mrs. Migdalia Luna Cisneros

MAIN TOPICS

1. Financial accounting

- International standards of financial information
- Countable models. Experiences
- Social accounting models
- Asset valuation
- Governmental accounting
- Register of environmental damages and protection
- Assessment of intangible assets and intellectual capital
- Financial information systems

2. Costs and cost management

- New approaches in cost calculation methods
- Cost systems and competitiveness
- Strategic cost management
- Quality and environmental costs
- Business costs

3. Internal control

- New trends
- Effective evaluation of the internal control system
- Risks management and prevention
- Social impact of internal control
- Experiences in the implementation of internal control systems

4. Auditing

- Ethics in the 21st-century auditing
- Auditing vs. corruption
- Risk management
- Financial auditing and managerial elements
- Management audit
- Computer audit
- Recurring audit
- The use of ICTs in audits

5. International finance

- The international financial crisis. Study of implemented policies
- The international monetary and financial scene. Its impact in less developed countries
- Derivative financial instruments and their influence in financial speculation
- Financial crisis and tax havens
- Financial crisis in the eurozone: its origins and consequences in global crisis
- Regional experiences in the redesign of Financial Architecture: opportunities and challenges
- Cuban strategies to face the international financial crisis
- Public debt: its structure and financial risk

6. Business finance

- Business financial management
- Business financial analysis
- Optimal financial structure
- Business failure: detection and causes
- Exchange rate risks
- Investment evaluation
- Financial strategy
- Financial planning
- Business liquidity
- Insurances

7. Public finance

- Public financial administration
- Financing of local development
- Government credit
- Budget
- Effectiveness and efficiency of public expenditure
- Government treasury

8. The banks

- Bank credit risks
- Bank credit vs. financial efficiency
- Saving and credit cooperatives
- Monetary and currency exchange rate policy
- Bank credits assigned to non-governmental entities
- The exchange system in emerging economies and its impact on the economy
- Microfinance: its role in the development of SMEs and the fight against poverty
- The banks: private or public
- Single currency and regional integration

9. Perspectives and trends of tax policy

- Taxes on the consumption, property and usufruct of assets
- Duties and customs union
- Harmonized tax policy and regional integration
- Tax incentives to foreign investments: advantages and disadvantages
- Tax treatment of transfer pricing
- Taxation in the relations among ALBA member countries

- Electronic transactions. Challenges of tax administrations
- Experiences of tax administration in Cuba
- Tax policy, multinational companies and development finance

10. Management and economic audit

- Management tools and techniques
- Comprehensive management system
- Environmental administration and management
- Human resources administration and management
- Advanced ICTs
- Electronic commerce evaluation and authentication
- Managerial technologies
- Negotiation technologies

11. Public administration for development

- Management and public policies as tools for development
- Public administration and globalization for development
- Equity and allocative efficiency
- Corporate social responsibility and public management
- Economic planning and development
- Control and supervision in the public sector
- Values and ethics in public management
- Public administration and nongovernmental forms of management

12. Local development

- Globalization and local development
- Strategic planning for local development
- Local development management and administration
- Financing of local development
- International cooperation and local development
- Experiences in the implementation of local development
- Global production chains, local networks and inclusive business

13. Cooperativism

- Current trends of management models for cooperatives
- Cooperativism in the Latin-American and Caribbean reality. Challenges and perspectives
- Cooperative education
- Cooperative social responsibility
- The golden rule of cooperativism

14. Academic training and professional upgrading

- New trends in study plans
- The professional theory-practice relationship
- Distance education
- The use of ICTs
- Postgraduate education

Working languages: Spanish – English in full sessions

NORMS FOR THE SUBMISSION OF PAPERS

To be included in the scientific program of the meeting, papers must be sent to the Technical Committee, by e-mail, before **May 31st, 2012**. They must be written using Arial 10-points letter and cannot exceed 250 words.

Abstracts must include the following information: title of the paper, modality of presentation suggested by the author, as well as author's full name, country, institution, phone, fax and e-mail.

Once they have been submitted, the Committee will inform authors on the paper's acceptance and presentation modality.

REGISTRATION FEES

- Foreign delegates: 200.00 CUC
- Foreign speaker: 160.00 CUC
- Undergraduate students: 160.00 CUC
- Accompanying person: 60.00 CUC

They include:

Delegate, speaker and undergraduate student: registration, documentation, participation in all the scientific and social activities of the event, as well as author or attendance certificate

Accompanying person: registration; participation in the social activities, as well as in the opening and closing ceremonies of the conferences; *souvenirs*

PRE-MEETING COURSES

Five courses will be held simultaneously during the conferences, on the days of July 2nd and 3rd. The registration for these courses is independent from the registration for the conferences.

The price of each course is 60.00 CUC. Delegates will have access to all of them. However, they will only receive the certificate of the course they have previously paid for.

List of courses

- 1. Internal control**
M.Sc. María Victoria Bernacé Rodríguez
President of ANEC's Auditing Scientific Society
Director-General of the Economics Consulting Agency (CANEC)
- 2. Leadership and emotional intelligence**
Dr. Clara Alonso Suárez
Professor of CESPANEC
Consultant of CANEC
- 3. Design, analysis and evaluation of public policies for development**
Dr. Hugo Pons Duarte
Professor of CESPANEC
Vice President of ANEC
- 4. Cooperativism: a social, economic and productive form of development**
Dr. Claudio Alberto Rivera Rodríguez
President of ANEC's Cuban Cooperativism Society
President of the Latin-American Cooperativism Network
Associate Professor of the University of Pinar del Río

5. Management of local development projects

M.Sc. Rafael Betancourt
Master of Territorial Organization and City Planning
Professor of CESPANEC
International Consultant

HOTEL RESERVATION

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