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CSEAR | Centre for Social & Environmental Accounting Research
Accountability Transparency Responsibility

**7th Italian Conference on Social and Environmental Accounting Research “Accounting, Accountability and Society”
Urbino, Italy, 20th and 21st September 2018**

Parallel Session Programme

Thursday 20th September 2018

10:30-1:00 pm Parallel Sessions (1st Floor)

Parallel Session - Stream I (Room: Aula 14)

Stream Chair: Professor Ericka Costa (University of Trento)

Beyond a definition of greenwashing: From different types to different impacts
Riccardo Torelli, Federica Balluchi & Arianna Lazzini

Sustainable practices in European wineries. An explorative study
Sara Moggi, Nicola M. Martinelli & Bettina Campedelli

Co-accountability: A post-normal accountability framework for stakeholder engagement towards sustainability
Carla Antonini, Ericka Costa & Michele Andreus

The development of assurance services on sustainability reporting
Lindita Gjika & Ingrid Shuli

Solid waste management in Albania. Does accountability matter?
Valbona Dudi

Parallel Session – Stream II (Room: Aula 12)

Stream Chair: Professor Carmen Correa (University Pablo de Olavide)

Defining and measuring circular economy in applied environmental management accounting
José M. Moneva, Fernando Llena-Macarulla, Sabina Scarpellini & Alfonso Aranda

Accounting and accountability for climate changes: A systematic literature review
Sandro Brunelli & Irene Rossi

An exploration of the role of calculative technologies in the carbon governance of the Spanish wine industry
Esther Albelda Perez & Carmen Correa

Accounting for poverty: State of art in the social and environmental accounting research
Laura Mazzola & Massimo Contrafatto

The promotion of health equity and organizational planning: Insights from an exploratory case study
Irene Eleonora Lisi, Antonella Cifalinò & Emilio Passetti

Parallel Session Stream III (Room: Aula 11)

Stream Chair: Professor Jan Bebbington (University of St Andrews)

What drives the level of non-financial assurance in PIEs? Empirical evidence on the European firms listed in Forbes 1000
Andrea Venturelli & Simone Pizzi

<p>Formal harmonization of non-financial reporting. Differences in national transpositions of the EU Directive 95/2014 Selena Aureli, Federica Salvatori & Elisabetta Magnaghi</p> <p>Mandatory disclosure of non-financial information: A structured literature review Fabio Fortuna, Silvia Testarmata & Silvia Sergiacomi</p> <p>GRI disclosures for the oil and gas sector Athanasios Mandilas, Stavros Valsamidis, Dimitrios Kourtidis & Costas Papapanagiotou</p>

<p>Parallel Session – Stream IV (Room: Aula 13)</p> <p>Stream Chair: Professor Carlos Larrinaga Gonzales (University of Burgos)</p> <p>The “emancipatory” magnitude and the “credibility” of extinction accounting and accountability. Empirical evidence from the West European tissue industry Silvio Bianchi Martini, Antonio Corvino, Federica Doni & Michela Mazzoni</p> <p>Legitimizing the fashion risk. An exploration of the evolution of reporting boundaries under a subpolitical approach Carla Antonini, Cornelia Beck & Carlos Larrinaga</p> <p>Social/critical/emancipatory accounting research: Its failure and prospects for redemption Wm. Dennis Huber</p> <p>Can visuals in accountability reports really manage impressions? An analysis from the investors' perspective Luca Fornaciari, Caterina Pesci & Teerooven Soobaroyen</p>
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1:00- 2:00 Lunch Break (1st Floor)

2:00-4:00 pm Parallel Sessions cont'd (1st Floor)

<p>Parallel Session – Stream V (Room: Aula 12)</p> <p>Stream Chair: Professor Jesse Dillard (Victoria University in Wellington and University of Central Florida)</p> <p>The role of SEAR in pursuing SDG: impacting by engagement, sustainability education, and instilling feminism epistemology in research Carmen Correa</p> <p>Harmonization in Sustainability Reporting Standard Setting: Preliminary evidence from the governance of meta-organizations under an actor-network Laura Corazza & Simone Domenico Scagnelli</p> <p>The value relevance of sustainability disclosure. Evidence from DJSI World listed companies Selena Aureli, Sabrina Gigli, Renato Medei & Enrico Supino</p> <p>Sustainability reporting & performance measurement systems: How do small and medium-sized Benefit corporations manage the integration? Giorgia Nigri & Mara Del Baldo</p>
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<p>Parallel Session – Stream VI (Room: Aula 11)</p> <p>Stream Chair: Professor Ninel Nesheva Kiosseva (New Bulgarian University)</p> <p>Integrated reporting, corporate image and trust: A longitudinal case study Federica Casonato, Federica Farneti & John Dumay</p> <p>The Raw Water as a Source of the Business of Water Utilities Companies in Integrated Reporting Ninel Nesheva-Kiosseva</p> <p>The association of integrated reporting and firm value: Empirical evidence from Australian firms Bhavish Jugurnath, Hema Soondram & Silvia Testarmata</p> <p>Boundaries of identity as a sense-making process for current integrated reporting practice Carmen Correa, Pablo Rodríguez-Gutiérrez & Carlos Larrinaga González</p>
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<p>Parallel Session – Stream VII Governance (Room: Aula 14)</p> <p>Stream Chair: Professor Baldarelli Maria Gabriella (University of Bologna)</p> <p>Corporate Governance practices and audit quality of listed deposit money banks in Nigeria (2006 – 2015) Omoniyi Alabi Adeosun</p> <p>Corporate social responsibility and tax avoidance. The role of corporate governance Francesca Maria Cesaroni, Mara Del Baldo & Francesca Stradini</p>

<p>Governance systems for “responsible business”: Exploring the mechanisms of (de-)coupling Massimo Contrafatto, Daniele Gervasio, Damiano Montani, Sara Moggi</p> <p>"Game", governance and eco-justice: Myths and paradoxes of accountability Maria-Gabriella Baldarelli</p>
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<p>Parallel Session – Stream VIII Governance (Room: Aula 13)</p> <p>Stream Chair: Professor Del Baldo Mara (University of Urbino)</p> <p>Social accounting and governance for social enterprise Antonietta Cosentino</p> <p>Does having women on boards improve monitoring role: The impact of control-ownership wedge in Turkey Agir Saeed Mustsfa</p> <p>The role of the internal audit function in fostering the implementation of the EU regulation on non-financial reporting Selena Aureli, Mara Del Baldo, Rosa Lombardi Rosa & Fabio Nappo</p> <p>Minority shareholders rights and audit quality: Empirical evidence from Turkey Hameed Amin Yaseen</p>

4:00-4.30 Coffee Break

4:30-5:15 Plenary Session (Room: Aula Blu, 1st Floor)

Keynote Speaker: Professor Jesse Dillard (Victoria University in Wellington, New Zeland and University of Central Florida, USA)
“An antidote for disclosure-sclerosis: From accounting-based accountability to accountability-based accounting”

5:15-6:15 Italian CSEAR members’ Meeting (Room: Aula Blu, 1st Floor)

Friday 21th September 8:30-10:00 am Parallel Sessions cont’d (ground Floor)

<p>Parallel Session - Stream IX (Room: Sala del Consiglio)</p> <p>Stream Chair: Professor Samuel O. Idowu (London Metropolitan University)</p> <p>Impact of CSR disclosure quality on firm value Rajesh Sharma</p> <p>The impact and its mechanisms of carbon emission trade on audit fee Hongtao Shen, Laura Luo, Xiting Wu, Jiaying You</p> <p>Corporate social responsibility reporting in Spain: Different instruments, different quality Silvia Romero, Silvia Ruiz & Bélen Fernandez-Feijoo</p> <p>Financial Performance Influence on European IR Financial Institution Issuers Adriana Tiron-Tudor, Anuta Buiga & Gianluca Zanellato</p>

<p>Parallel Session - Stream X (Room: 03)</p> <p>Chair: Professor Adriana Burlea-Schiopoiu (University of Craiova)</p> <p>The effect of Environmental Management Systems and Internationalization on Financial Performance: Evidence from Indonesian Companies Susi Sarumpaet</p> <p>Tax, ethics and spirituality: Implications for the profession Sheila Killian, Philip O’Regan & Veronica O’Regan</p> <p>Corporate taxation: A new frontier for corporate social responsibility? Francesco Scarpa</p> <p>Accounting Student’s perception and attitude concerning Sustainable development knowledge incorporation in the universities curriculum Adriana Tiron-Tudor & Adriana Burlea-Schiopoiu</p>

<p>Parallel Session - Stream XI (Room: A1)</p> <p>Stream Chair: Professor Massimo Contrafatto (University of Bergamo)</p> <p>The Role of the Accountancy Information in the Electricity Regulation. Case Study - Photovoltaic Power Stations in Romania Cristian Ovidiu Dragan & Magdalena Mihai</p> <p>The effect of integrated reporting & assurance on sustainability disclosure Miriam Corrado & Paola Demartini</p> <p>Individual responses to competing institutional logics through CSR reporting processes: A fieldwork case study in a Chinese state-owned enterprise</p>
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Massimo Contrafatto, Ataur Belal & Li Teng

Water accounting in achieving the sustainable development goal number 6 (Research Idea)
Iris Burgia

Parallel Session - Stream XII (Room: 02)

Stream Chair: Dr. Sara Moggi, Phd (University of Verona)

Non-financial reporting: Empirical evidence from Italian listed companies
Massimo Ciambotti, Federica Palazzi, Annalisa Sentuti, Francesca Sgrò & Denisse Chamochumbi

Firms and environmental sustainability (Research Idea)
Caterina Aura, Francesca Aura & Franco Rubino

Stepping outside the comfort zone. Is accounting able to measure sustainability? (Research Idea)
Stefania Veltri & Franco Ernesto Rubino

Not all bad comes to harm you: When bad news turns into good reputation. Evidence from US firms
Michele Fabrizi, Silvia Pilonato & Federica Ricceri

10:00- 12:15 Plenary Session (Room: Aula Rossa, ground Floor) **Practitioners' Forum** "Accounting, Accountability and Society: nuove misure delle performance? – *Accounting, Accountability and Society: Towards new performance measure?*" **Chair and Moderator: Professor Antonio Maticena** (University of Bologna)

11:00-11:15 *Coffee Break*

12:15 -1:00 pm- Plenary Session (Room: Aula Rossa, ground Floor)

Keynote speaker: Professor Carlos Larrinaga Gonzales (University of Burgos) "*Can accounting mediate between science and culture in the Anthropocene?*"

1:00-1.15 Skype Meeting and Greetings Professor Gianfranco Rusconi (University of Bergamo)

1:15 pm *Conference Closing and Light Lunch*

3:00 pm Social Program: Urbino Tour & Networking

Conference Administrator e-mail address: csearitaly2018@uniurb.it; Conference website <http://eventi.uniurb.it/csear/>

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