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DIPARTIMENTO DI  
ECONOMIA, SOCIETÀ, POLITICA



1506  
UNIVERSITÀ  
DEGLI STUDI  
DI URBINO  
CARLO BO



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

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

## Parallel Session Programme

**Thursday 20<sup>th</sup> September 2018**

**10:30-1:00 pm Parallel Sessions (1<sup>st</sup> 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 Llana-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**

Formal harmonization of non-financial reporting. Differences in national transpositions of the EU Directive 95/2014

**Selena Aureli, Federica Salvatori & Elisabetta Magnaghi**

Mandatory disclosure of non-financial information: A structured literature review

**Fabio Fortuna, Silvia Testarmata & Silvia Sergiacomi**

GRI disclosures for the oil and gas sector

**Athanasios Mandilas, Stavros Valsamidis, Dimitrios Kourtidis & Costas Papapanagiotou**

#### **Parallel Session – Stream IV (Room: Aula 13)**

**Stream Chair: Professor Carlos Larrinaga Gonzales (University of Burgos)**

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**

Legitimizing the fashion risk. An exploration of the evolution of reporting boundaries under a subpolitical approach

**Carla Antonini, Cornelia Beck & Carlos Larrinaga**

Social/critical/emancipatory accounting research: Its failure and prospects for redemption

**Wm. Dennis Huber**

Can visuals in accountability reports really manage impressions? An analysis from the investors' perspective

**Luca Fornaciari, Caterina Pesci & Teerooven Soobaroyen**

1:00- 2:00 Lunch Break (1<sup>st</sup> Floor)

#### **2:00-4:00 pm Parallel Sessions cont'd (1<sup>st</sup> Floor)**

##### **Parallel Session – Stream V (Room: Aula 12)**

**Stream Chair: Professor Jesse Dillard (Victoria University in Wellington and University of Central Florida)**

The role of SEAR in pursuing SDG: impacting by engagement, sustainability education, and instilling feminism epistemology in research

**Carmen Correa**

Harmonization in Sustainability Reporting Standard Setting: Preliminary evidence from the governance of meta-organizations under an actor-network

**Laura Corazza & Simone Domenico Scagnelli**

The value relevance of sustainability disclosure. Evidence from DJSI World listed companies

**Selena Aureli, Sabrina Gigli, Renato Medei & Enrico Supino**

Sustainability reporting & performance measurement systems: How do small and medium-sized Benefit corporations manage the integration?

**Giorgia Nigri & Mara Del Baldo**

##### **Parallel Session – Stream VI (Room: Aula 11)**

**Stream Chair: Professor Ninel Nesheva Kiosseva (New Bulgarian University)**

Integrated reporting, corporate image and trust: A longitudinal case study

**Federica Casonato, Federica Farneti & John Dumay**

The Raw Water as a Source of the Business of Water Utilities Companies in Integrated Reporting

**Ninel Nesheva-Kiosseva**

The association of integrated reporting and firm value: Empirical evidence from Australian firms

**Bhavish Jugurnath, Hema Soondram & Silvia Testarmata**

Boundaries of identity as a sense-making process for current integrated reporting practice

**Carmen Correa, Pablo Rodríguez-Gutiérrez & Carlos Larrinaga González**

##### **Parallel Session – Stream VII Governance (Room: Aula 14)**

**Stream Chair: Professor Baldarelli Maria Gabriella (University of Bologna)**

Corporate Governance practices and audit quality of listed deposit money banks in Nigeria (2006 – 2015)

**Omoniyi Alabi Adeosun**

Corporate social responsibility and tax avoidance. The role of corporate governance

**Francesca Maria Cesaroni, Mara Del Baldo & Francesca Stradini**

Governance systems for “responsible business”: Exploring the mechanisms of (de-)coupling  
**Massimo Contrafatto, Daniele Gervasio, Damiano Montani, Sara Moggi**

"Game", governance and eco-justice: Myths and paradoxes of accountability  
**Maria-Gabriella Baldarelli**

**Parallel Session – Stream VIII Governance (Room: Aula 13)**

**Stream Chair: Professor Del Baldo Mara (University of Urbino)**

Social accounting and governance for social enterprise  
**Antonietta Cosentino**

Does having women on boards improve monitoring role: The impact of control-ownership wedge in Turkey  
**Agir Saeed Mustsfa**

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**

Minority shareholders rights and audit quality: Empirical evidence from Turkey  
**Hameed Amin Yaseen**

4:00-4.30 *Coffee Break*

**4:30-5:15 Plenary Session** (Room: Aula Blu, 1<sup>st</sup> 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, 1<sup>st</sup> Floor)

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

**Parallel Session - Stream IX (Room: Sala del Consiglio)**

**Stream Chair: Professor Samuel O. Idowu (London Metropolitan University)**

Impact of CSR disclosure quality on firm value  
**Rajesh Sharma**

The impact and its mechanisms of carbon emission trade on audit fee  
**Hongtao Shen, Laura Luo, Xiting Wu, Jiaxing You**

Corporate social responsibility reporting in Spain: Different instruments, different quality  
**Silvia Romero, Silvia Ruiz & Bélen Fernandez-Feijoo**

Financial Performance Influence on European IR Financial Institution Issuers  
**Adriana Tiron-Tudor, Anuta Buiga & Gianluca Zanellato**

**Parallel Session - Stream X (Room: 03)**

**Chair: Professor Adriana Burlea-Schiopoiu (University of Craiova)**

Market reactions to corporate unethical behaviors: A study from Indonesia  
**Susi Sarumpaeta, Ernie Hendrawatya**

Tax, ethics and spirituality: Implications for the profession  
**Sheila Killian, Philip O’Regan & Veronica O’Regan**

Corporate taxation: A new frontier for corporate social responsibility?  
**Francesco Scarpa**

Accounting Student’s perception and attitude concerning Sustainable development knowledge incorporation in the universities curriculum  
**Adriana Tiron-Tudor & Adriana Burlea-Schiopoiu**

**Parallel Session - Stream XI (Room: A1)**

**Stream Chair: Professor Massimo Contrafatto (University of Bergamo)**

The Role of the Accountancy Information in the Electricity Regulation. Case Study - Photovoltaic Power Stations in Romania  
**Cristian Ovidiu Dragan & Magdalena Mihai**

The effect of integrated reporting & assurance on sustainability disclosure  
**Miriam Corrado & Paola Demartini**

Individual responses to competing institutional logics through CSR reporting processes: A fieldwork case study in a Chinese state-owned enterprise

Massimo Contrafatto, Ataur Belal & Li Teng

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

**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 Matacena** (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](mailto:csearitaly2018@uniurb.it); Conference website <http://eventi.uniurb.it/csear/>

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