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17th EIASM INTERDISCIPLINARY CONFERENCE
on
INTANGIBLES AND INTELLECTUAL CAPITAL –
SUSTAINABILITY AND INTEGRATED REPORTING, GOVERNANCE AND VALUE CREATION

Chairpersons

Prof. **Daniela Rupo**
Department of Economics
University of Messina, Italy

Prof. **Stefano Zambon**
Department of Economics and Management
University of Ferrara, Italy

Hotel Villa Diodoro, Taormina, Sicily, Italy
22-23 September 2022

Under the auspices of



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PROGRAMME

Thursday, 22 September 2022

Hotel Villa Diodoro, Via Bagnoli Croci, 75, Taormina

08.00 Registration (Plenary Room – level -1)

08.30 **Welcome Addresses and Inauguration of the Conference** (Plenary Room – level -1)

Prof. **Salvatore Cuzzocrea**

Rector, University of Messina

Prof. **Stefano Zambon**

University of Ferrara, Department of Economics and Management,
and Conference Co-Chair

Prof. **Daniela Rupo**

University of Messina, Department of Economics, and Conference
Co-Chair

Prof. **Michele Pizzo**

President, Italian Academy of Business Economics (AIDEA)

Prof. **Alessandro Lai**

President, Italian Foundation for Business Reporting (O.I.B.R.)

09.00 **Opening Plenary Session – “The evolving world of sustainability disclosures between regulations, standards, impacts, and risks and opportunities: a ‘material’ dialogue”** (Plenary Room – level -1)

Mario Abela

Chair, WICI Global Network

Patrick de Cambourg

President, Sustainability Reporting Board, EFRAG, and former Chairman, European PTF-ESRS, EFRAG

Sven Gentner

Head of Unit "Corporate reporting, audit and credit rating agencies", Directorate General FISMA, European Commission

Janine Guillot

Special Advisor to the ISSB Chair, IFRS Foundation, and former CEO, Value Reporting Foundation

Eelco van der Enden

CEO, GRI

Chair: Stefano Zambon, University of Ferrara, and Conference Co-Chair

11.00 *Coffee break*

- 11.30 **Parallel sessions A** (presentation of academic research papers) (level -2)
- 13.00 *Lunch at the Hotel Villa Diodoro*
- 14.15 **Parallel sessions B** (presentation of academic research papers) (level -2), and **Special Panel on “Performance Measurement and SDGs. A case-study based research project by the O.I.B.R. Foundation”** co-chaired by Prof. **Lino Cinquini**, Chair, Scientific Committee, O.I.B.R. Foundation, and Advanced School Sant’Anna of Pisa, and Prof. **Maria Serena Chiucchi**, Vice-Chair, Scientific Committee, O.I.B.R. Foundation, and Polytechnic University of Marche (Plenary Room – level -1)
- 15.15 *Coffee break*
- 15.30 **Parallel sessions C** (presentation of academic research papers) (level -2), and **Special Panel on “The EFRAG Discussion Paper on ‘Better Information on Intangibles’: a presentation of the European Accounting Association’s (EAA) comment letter”** by Prof. **Clemence Garcia** (Gakushuin University, Tokyo), and Prof. **Stefano Zambon** (University of Ferrara) (Plenary Room – level -1)
- 16.30 Afternoon Plenary Session – “On monetising socio-environmental impacts: towards an international convergence? Advances and challenges”** (Plenary Room – level -1)
- Mario Abela**
Director of Methodology at the Value Balancing Alliance (VBA), and IÉSEG Business School, Lille-Paris
- Ethan Rouen**
Co-Chair of the “Impact-Weighted Accounts” (IWA) Project, Harvard Business School
- Chair: Daniela Rupo**, University of Messina, and Conference Co-Chair
- 17.45 Visit to the Ancient Greek Theatre of Taormina (10 mins walk from the Hotel Villa Diodoro)
- 20.00 Aperitif on the outlook terrace of the Hotel Villa Diodoro, Via Bagnoli Croci, 75, Taormina
- 20.30 Conference Dinner at the Hotel Villa Diodoro, Via Bagnoli Croci, 75, Taormina

Friday, 23 September 2022

Hotel Villa Diodoro, Via Bagnoli Croci, 75, Taormina

09.00 **Parallel sessions D** (presentation of academic research papers) (level -2)

10.30 *Coffee break*

11.00 **Parallel sessions E** (presentation of academic research papers) (level -2)

12.30 *Lunch*

13.30 **Parallel sessions F** (presentation of academic research papers) (level -2)

15.00 *Coffee break*

15.30 **Conclusive Plenary Session on “The End of Accounting? Perspectives on the Future of Corporate Reporting and Auditing”** (Plenary Room – level -1)

Panellists:

- **Feng Gu** (UB School of Management, University at Buffalo, & co-author of the book “The End of Accounting”, 2016)
- **Charl de Villiers** (University of Auckland, NZ, and co-editor of the “Handbook of Integrated Reporting”, 2020)
- **Laura Girella** (Technical Specialist “Integrated Reporting and Connectivity”, IFRS Foundation, and University of Modena and Reggio Emilia)
- **Giovanni Giuseppe Coci** (Partner, Head of Catania and Palermo Offices, KPMG)

Co-Chairs: **Alessandro Lai** (President, O.I.B.R. Foundation, and University of Verona), and **Lino Cinquini** (Chair, Scientific Committee, O.I.B.R. Foundation, and Advanced School of Sant’Anna of Pisa)

16.30 **Conferment of the “Best Junior Contribution to the Theory and Practice of Intangibles, IC and Sustainability Award”**

Presentation of XVIII EIASM Interdisciplinary Conference on “Intangibles and Intellectual Capital”, Jagiellonian University in Crackow, 21-22 September 2023, by Prof. Justyna Fijałkowska (University of Lodz, Poland)

Co-Chairs: Prof. **Daniela Rupo** (University of Messina, and Conference Co-Chair)
Prof. **Stefano Zambon** (University of Ferrara and Conference Co-Chair)

17.00 *End of conference*

Parallel Session A, Thursday, September 22, 2022, 11.30 – 13.00

ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE

Parallel Session B, Thursday, September 22, 2022, 14.15 – 15.15

ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE

Parallel Session C, Thursday, September 22, 2022, 15.30 – 16.30

ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE

Parallel Session D, Friday, September 23, 2022, 9.00 – 10.30

ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE

Parallel Session E, Friday, September 23, 2022, 11.00 – 12.30

ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE

Parallel Session F, Friday, September 23, 2022, 13.30 – 15.00

ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE