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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 -2)

08.30 **Welcome Addresses and Inauguration of the Conference** (Plenary Room – level -2)

Prof. **Stefano Zambon**

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

Prof. **Salvatore Cuzzocrea**

Rector, University of Messina

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 -2)

Mario Abela

Chair, WICI Global Network

Patrick de Cambourg

Chair, 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*

- 11.20 **Parallel Sessions A** (presentation of academic research papers) (level -3)
- 12.50 *Lunch at the Hotel Villa Diodoro*
- 14.00 **Parallel Sessions B** (presentation of academic research papers) (level -3), 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. Corporate panellist: Aspiag Service srl (Plenary Room – level -2)
- 15.00 *Coffee break*
- 15.20 **Parallel Sessions C** (presentation of academic research papers) (level -3), and **Special Panel on “The EFRAG Discussion Paper on ‘Better Information on Intangibles’: a presentation of the comment letter by the European Accounting Association (EAA) FRSC’s Working Group on Intangibles”**, Prof. **Janice Denoncourt** (Nottingham Trent University), Prof. **Clemence Garcia** (Gakushuin University, Tokyo), and Prof. **Stefano Zambon** (University of Ferrara) (Plenary Room – level -2)
- 16.20 Afternoon Plenary Session – “On monetising socio-environmental impacts: towards an international convergence? Advances and challenges”** (Plenary Room – level -2)
- 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
- 17.30 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 (optional on registration)
- 20.30 Conference Dinner at the Hotel Villa Diodoro, Via Bagnoli Croci 75, Taormina (optional on registration)

Friday, 23 September 2022

Hotel Villa Diodoro, Via Bagnoli Croci, 75, Taormina

09.00 **Parallel Sessions D** (presentation of academic research papers) (level -3)

10.30 *Coffee break*

11.00 **Parallel Sessions E** (presentation of academic research papers) (level -3)

12.30 *Lunch*

13.30 **Parallel Sessions F** (presentation of academic research papers) (level -3)

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 -2)

Some considerations on the past and the future of corporate reporting by Prof. **Francesco Vermiglio**, Emeritus Professor of Business Economics, University of Messina, and Italian Pioneer in the sustainability & CSR reporting field

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)
- **Marco Maffei** (Partner, Head, Business Unit “Global Sustainability Services”, KPMG, and O.I.B.R. Foundation)

Chair: **Alessandro Lai** (President, O.I.B.R. Foundation, and University of Verona)

16.40 **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” 2023, Jagiellonian University, Crackow (Poland), 21-22 September 2023, by Prof. Justyna Fijałkowska (University of Lodz)

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, 11.20 – 12.50

Accounting				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
1	SPECIAL TRACK ON "FROM 'SUSTAINABILITY ACCOUNTING'"	JUSTYNA FIJALKOWSKA	GU FENG (UNIVERSITY AT BUFFALO - STATE UNIVERSITY OF NEW YORK), BARUCH LEV, CHENQI ZHU	ALL LOSSES ARE NOT ALIKE: REAL VERSUS ACCOUNTING-DRIVEN REPORTED LOSSES
1	GENERAL TRACK		ENACHE LUMINITA (UNIVERSITY OF CALGARY), DIMOS ANDRONOUDIS	DOES CAPITALIZATION OF ACQUIRED IN-PROCESS R&D CONVEY INFORMATION IN THE PRICING PROCESS?
1	GENERAL TRACK		ROBERTS ROSLYN (CALIFORNIA STATE UNIVERSITY SACRAMENTO), SUZANNE OGILBY	GOODWILL FOREIGN EXCHANGE ADJUSTMENTS: EMPIRICAL EVIDENCE FROM AUSTRALIA

Human/social capital and the value chain				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
2	GENERAL TRACK	CLEMENCE GARCIA	DE LA CRUZ JARA (LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH), MARCELO FRANCISCO, JELENA SPANJOL	UNDERSTANDING MULTIPLE PERSPECTIVES ON SOCIAL VALUE IN BUSINESS: AN INTERDISCIPLINARY INTEGRATIVE REVIEW AND TYPOLOGY
2	GENERAL TRACK		LAI ALESSANDRO (UNIVERSITY OF VERONA), MARIELLA COLANTONI, RICCARDO STACCHEZZINI	DISCLOSING SUPPLY CHAIN IN SUSTAINABILITY REPORTING: CURRENT GAPS AND FUTURE CHALLENGES
2	GENERAL TRACK		ROUEN ETHAN (HARVARD UNIVERSITY / HARVARD BUSINESS SCHOOL)	REGULATED HUMAN CAPITAL DISCLOSURES

SDGs and public sector				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
3	SPECIAL TRACK "INTELLECTUAL CAPITAL AND PUBLIC SECTOR"	PIERLUIGI CATALFO	BRUNO ADRIANA (PARTHENOPE UNIVERSITY OF NAPLES), MATTEO POZZOLI, SABRINA PISANO	SDG 6 GOALS AND WATER POLICIES: EVIDENCES FROM ITALIAN SEZS
3	GENERAL TRACK		NICOLÒ, GIUSEPPE (UNIVERSITY OF SALERNO), VITIANA L'ABATE, NICOLA RAIMO, FILIPPO VITOLLA	DOES THE MAYOR'S PROFILE IMPACT LOCAL GOVERNMENTS' SUSTAINABILITY DISCLOSURE? EVIDENCE FROM ITALY
3	SPECIAL TRACK "INTELLECTUAL CAPITAL AND PUBLIC SECTOR"		FRONDIZI ROCCO (ROME "TOR VERGATA" UNIVERSITY), NATHALIE COLASANTI, CHIARA FANTAUZZI, NOEMI ROSSI	INTELLECTUAL CAPITAL AND THE PUBLIC SECTOR: HOW CAN INTANGIBLES GENERATE PUBLIC VALUE?

IC disclosure				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
4	GENERAL TRACK	FEDERICA DONI	CLEARY PETER (UNIVERSITY COLLEGE CORK), SANDRA BROSNAN	A REVIEW OF THE VOLUNTARY AND MANDATORY INTELLECTUAL CAPITAL DISCLOSURES OF THE TOP 20 FTSE 100 COMPANIES
4	GENERAL TRACK		IPPOLITO DOMINGA ANNA (UNIVERSITY OF CALABRIA), MAURIZIO RIJA, GRAZIELLA SICOLI, FRANCO RUBINO	INTELLECTUAL CAPITAL DISCLOSURE. A CONTENT ANALYSIS OF ITALIAN LISTED COMPANIES
4	GENERALE TRACK		FU XIN (KYOTO UNIVERSITY OF ADVANCED SCIENCE), OKAMOTO NORIAKI	CHANGES IN RESEARCHERS' VIEWS ON INTELLECTUAL CAPITAL: AN ANALYSIS OF THE JOURNAL OF INTELLECTUAL CAPITAL

Parallel Session B, Thursday, September 22, 2022, 14.00 – 15.00

Governmental and political issues				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
1	SPECIAL TRACK ON "FROM 'SUSTAINABILITY ACCOUNTING'"	CHARL DE VILLIERS	GULENKO MARYNA (PADERBORN UNIVERSITY), VANESSA FLAGMEIER	CSR AND POLITICAL INSIDERS
1	SPECIAL TRACK ON "FROM 'SUSTAINABILITY ACCOUNTING'"		JONSDOTTIR BJORG (UNIVERSITY OF ICELAND), THROSTUR OLAF SIGURJONSSON, LARA JOHANNSDOTTIR, STEFAN WENDT	THE ROLE OF GOVERNMENTAL INSTITUTIONS IN REDUCING BARRIERS TO ESG INVESTING.

GRI				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
2	GENERAL TRACK	EELCO VAN DER ENDEN	DE LA CRUZ JARA (LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH), MARCELO FRANCISCO, JELENA SPANJOL	THE GLOBAL REPORTING INITIATIVE (GRI) AND FOR-PROFIT FIRMS' SOCIAL ACCOUNTABILITY: SYSTEMATIC LITERATURE REVIEW AND FUTURE RESEARCH PRIORITIES
2	GENERAL TRACK		DELKUS DAVID (JENA UNIVERSITY), BERND HUEFNER, JULIANE WITTER	LOBBYING ON SUSTAINABILITY REPORTING STANDARDS: A COMPARISON OF TWO GRI ISSUES

Non-financial disclosure and performance				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
3	GENERAL TRACK	RICCARDO STACCHEZZINI	TRUCCO SARA (UNIVERSITY OF THE INTERNATIONAL STUDIES OF ROME), MARIA CHIARA DEMARTINI, VALENTINA BERETTA	THE LINK BETWEEN TONE AND THE PERFORMANCE OF NON-FINANCIAL DISCLOSURE: EVIDENCE FROM ITALY
3	SPECIAL TRACK ON "FROM 'SUSTAINABILITY ACCOUNTING'"		GUIDI MICHELE (POLYTECHNIC UNIVERSITY OF MARCHE), SONIA VITALI, MARCO GIULIANI	ANNUAL GENERAL MEETING, SUSTAINABILITY REPORTING AND SDGs. INSIGHTS FROM ITALIAN LISTED COMPANIES

Gender (1)				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
4	GENERAL TRACK	ELVIRA TIZIANA LA ROCCA	SÁNCHEZ JESÚS (UNIVERSITY OF CASTILLA LA MANCHA), ELENA MERINO MADRID, JESÚS SANTOS DEL CERRO	FEMALE DIRECTORS IN SPAIN. THE ROLE OF FIRM CHARACTERISTICS

4	GENERAL TRACK		NICOLÒ GIUSEPPE (UNIVERSITY OF SALERNO), GIOVANNI ZAMPONE, GIUSEPPE SANNINO, SERENA DE IORIO	THE ROLE OF BOARD GENDER DIVERSITY IN DRIVING CORPORATE SDG DISCLOSURE. THE MEDIATING EFFECT OF A SUSTAINABILITY COMMITTEE
4	DISSEMINATION (5 mins)		NACITI VALERIA (UNIVERSITY OF MESSINA), PULEJO LUISA, VERMIGLIO CARLO, NOTO GUIDO	PRESENTATION OF LeTSGEPs (Leading Towards Sustainable Gender Equality Plans in research institutions) PROJECT, HORIZON 2020

Parallel Session C, Thursday, September 22, 2022, 15.20 – 16.20

SDGs and management systems				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
1	GENERAL TRACK	JOHN HOLLAND	BUONASERA ALESSANDRA (UNIVERSITY OF MESSINA), GUIDO NOTO	THE EVOLUTION OF PERFORMANCE MANAGEMENT (PM) SYSTEMS AND THE INTRODUCTION OF SUSTAINABLE DEVELOPMENT GOALS (SDG): A SMALL BUSINESS PERSPECTIVE
1	GENERAL TRACK		PIGATTO GIACOMO (SANT'ANNA SCHOOL OF ADVANCED STUDIES), MIRIAM CORRADO, LINO CINQUINI, MARIA SERENA CHIUCCHI, ANDREA TENUCCI	INTEGRATING THE SDGS IN CORPORATE INVESTMENT EVALUATION

Industries				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
2	GENERAL TRACK	ALESSANDRO LAI	OPPIOLI MICHELE (UNIVERSITY OF TURIN), SILVANA SECINARO, DAVIDE CALANDRA, FEDERICO LANZALONGA	INTANGIBLES REACTION ON CORPORATE SOCIAL RESPONSIBILITY: EVIDENCE FROM THE FOOD AND BEVERAGE SECTOR
2	GENERAL TRACK		ENACHE LUMINITA (UNIVERSITY OF CALGARY) SUSANNA GALLANI, EDWARD J. RIEDL, XUE GUO	THE EFFECT OF ELECTRONIC MEDICAL RECORDS ON HOSPITAL UTILIZATION COSTS

Financial institutions (1)				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
3	SPECIAL TRACK ON "FROM 'SUSTAINABILITY ACCOUNTING'"	DOMENICO NICOLÒ	CATTAFI GIULIA (UNIVERSITY OF MESSINA), DEL POZZO ANTONIO	ENVIRONMENTAL PROFILES OF THE NON-FINANCIAL REPORTING (NFR) OF ITALIAN BANKS AND SUPERVISORY EXPECTATIONS
3	SPECIAL TRACK ON "FROM 'SUSTAINABILITY ACCOUNTING'"		KASHYAP SHRUTI (UPPSALA UNIVERSITY)	DISENTANGLING THE LINKS BETWEEN ENVIRONMENTAL RISK AND ACCOUNTING FRAMEWORKS: TOWARDS AN INTEGRATED PERSPECTIVE OF RISK AND SUSTAINABILITY REPORTING IN THE EU FINANCIAL SECTOR

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

IC and the public sector				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
1	SPECIAL TRACK "INTELLECTUAL CAPITAL AND PUBLIC SECTOR"	PIERLUIGI CATALFO	CHMET FEDERICO (UNIVERSITY OF TURIN), PAOLO BIANCONE, DANIEL IANNACI, VALERIO BRESCIA	THE EVOLUTION OF INTEGRATED POPULAR FINANCIAL REPORTING TOWARDS A SUSTAINABLE COLLABORATIVE APPROACH USING SENSITIVE ANALYSIS TOOL
1	SPECIAL TRACK "INTELLECTUAL CAPITAL AND PUBLIC SECTOR"		HOUSEL TOM (NAVAL POSTGRADUATE SCHOOL), TIMOTHY SHIVES	A CONCEPTUAL MODEL TO ACCOUNT FOR THE CONTRIBUTION OF VALUE CREATION IN THE PUBLIC SECTOR
1	SPECIAL TRACK "INTELLECTUAL CAPITAL AND PUBLIC SECTOR"		PINA PUNTILLO (UNIVERSITY OF CALABRIA), STEFANIA VELTRI, ROBERTO FRAGOMELI	DO SDGS MATTER TO UNIVERSITIES? AN EMPIRICAL ANALYSIS

Gender (2)				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
2	GENERAL TRACK	PATRIZIA TETTAMANZI	STEFANIA VELTRI (UNIVERSITY OF CALABRIA), ROMILDA MAZZOTTA, DOMENICO CAMBREA	WOMEN'S BOARD INTELLECTUAL CAPITAL AND INNOVATION. IS THERE A HIDDEN LINK?
2	GENERAL TRACK		LA ROCCA ELVIRA TIZIANA (UNIVERSITY OF MESSINA), MAURIZIO LA ROCCA, FRANCESCO FASANO, AUGUSTO D'AMICO	"PINK" CEO DUALITY: AN EMPIRICAL ANALYSIS IN EUROPE
2	SPECIAL TRACK ON "FROM 'SUSTAINABILITY ACCOUNTING'"		RUBINO FRANCO ERNESTO (UNIVERSITY OF CALABRIA), ELENA CRISTIANO, OLGA FERRARO	THE INFORMATION OF GENDER EQUALITY IN THE NON-FINANCIAL REPORTING OF ITALIAN COOPERATIVE BANKS. AN ANALYSIS OF THE ICCREA BANKING GROUP'S NFRS.

High-growth firms				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
3	GENERAL TRACK	FENG GU	TITOVA NELLIJA (RIGA INTERNATIONAL SCHOOL OF ECONOMICS AND BUSINESS ADMINISTRATION)	IMPACT OF INTELLECTUAL CAPITAL EFFICIENCY ON GROWTH RATE AND PROFITABILITY OF A COMPANY: NASDAQ BALTIC CASE
3	SPECIAL TRACK ON "FROM 'SUSTAINABILITY ACCOUNTING'"		DEL BALDO MARA (UNIVERSITY OF URBINO), PALAZZI FEDERICA	HIGH-GROWTH FIRM, BENEFIT CORPORATION, AND INTANGIBLES: WHAT LINK?
3	SPECIAL TRACK ON "FROM 'SUSTAINABILITY ACCOUNTING'"		CATTAFFI GIULIA (UNIVERSITY OF MESSINA), GIOVANNA MARIANI, DOMENICO NICOLÒ, FRANCESCO PISTOLESI	CHEATING IN THE EVALUATION. AN EXPEDIENT TO ESTIMATE THE IMPACT OF INTANGIBLES ON ENTERPRISE VALUE OF THE HIGH-GROWTH STARTUPS

Literature Reviews				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
4	SPECIAL TRACK ON "FROM 'SUSTAINABILITY ACCOUNTING'"	LINO CINQUINI	GULLUSCIO CARMELA (ROME "LA SAPIENZA" UNIVERSITY), PINA PUNTILLO, FRANCO ERNESTO RUBINO, STEFANIA VELTRI	ACCOUNTING AND SUSTAINABLE DEVELOPMENT GOALS: A MIXED-METHODS LITERATURE REVIEW
4	SPECIAL TRACK ON "FROM 'SUSTAINABILITY ACCOUNTING'"		GIULIANI MARCO (POLYTECHNICAL UNIVERSITY OF MARCHE), BERNINI FRANCESCA, LA ROSA FABIO	MEASURING GREENWASHING: A SYSTEMATIC METHODOLOGICAL LITERATURE REVIEW
4	SPECIAL TRACK ON "FROM 'SUSTAINABILITY ACCOUNTING'"		MURGOLO MICHAEL (LIUC - CATTANEO UNIVERSITY), PATRIZIA TETTAMANZI, VALENTINA MINUTIELLO	ACCOUNTING FOR 'ESG' UNDER DISRUPTIVE EVENTS: A SYSTEMATIC LITERATURE NETWORK ANALYSIS

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

Financial institutions (2)				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
1	GENERAL TRACK	CHRIS HIGSON	OKAMOTO NORIAKI (RIKKYO UNIVERSITY)	FINANCE WITHOUT UNIFIED MEASUREMENT FRAMEWORK: A RISE OF COLLECTIVE NORM ENTREPRENEURS IN IMPACT FINANCE IN JAPAN
1	GENERAL TRACK		NANDRAM, KAVITA (UNIVERSITY OF AMSTERDAM), A.J. BROUWER, H.P.A.J. LANGENDIJK	CHARACTERISTICS OF NON-FINANCIAL INFORMATION QUALITY – FROM THE PERSPECTIVE OF INVESTMENT PROFESSIONALS IN THE NETHERLANDS
1	GENERAL TRACK		CHRZAN SANDRA (TU DORTMUND UNIVERSITY), CHRISTIANE POTT	THE STEERING EFFECT OF THE EU TAXONOMY: EVIDENCE FROM GERMAN INSTITUTIONAL AND RETAIL INVESTORS

Conceptual Issues				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
2	GENERAL TRACK	MARIO ABELA	BERNINI FRANCESCA (UNIVERSITY OF PISA), FABIO LA ROSA	RESEARCH IN THE GREENWASHING FIELD: CONCEPTS, THEORIES AND POTENTIAL IMPACTS ON ECONOMIC AND SOCIAL VALUE
2	GENERAL TRACK		BLUM VERONIQUE (UNIVERSITÉ DE GRENOBLE ALPES)	TOWARDS A THEORY OF INTANGIBILITY, AN EXTENSION OF THE CONTRIBUTION OF MATTESSICH
2	GENERAL TRACK		RUPO DANIELA (UNIVERSITY OF MESSINA), RAPPAZZO NICOLA*, LOPREVITE SALVATORE	UNVEILING THE HIDDEN VALUE THROUGH COMPREHENSIVE DISCLOSURE: A META-LITERATURE REVIEW ON THE VALUE RELEVANCE OF INTEGRATED AND SUSTAINABILITY REPORTING

ESG regulation and ratings				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
3	SPECIAL TRACK ON "FROM 'SUSTAINABILITY ACCOUNTING'"	GIOVANNA CENTORRINO	BAUMÜLLER JOSEF (VIENNA UNIVERSITY), ALEXANDRA MOHLER, SIMONE PIZZI	HOW DO COMPANIES REACT TO ESG RATINGS? EVIDENCE FROM AUSTRIA
3	GENERAL TRACK		DE DOMENICO FRANCESCA (UNIVERSITY OF MESSINA)	FROM VOLUNTARY CORPORATE SOCIAL REPORTING TO THE REGULATORY REQUIREMENTS OF NON-FINANCIAL REPORTING

Business model				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
4	SPECIAL TRACK ON "FROM 'SUSTAINABILITY ACCOUNTING'"	ROSLYN ROBERTS	CICCOLA ROBERTA (POLYTECHNICAL UNIVERSITY OF MARCHE), MARCO MONTEMARI, MARCO GIULIANI, MARIA SERENA CHIUCCHI	SUSTAINABLE BUSINESS MODELS AND ACCOUNTING: A GROUNDED-THEORY LITERATURE REVIEW

4	GENERAL TRACK		SOLIMENE SILVIA (ROME "LA SAPIENZA" UNIVERSITY), DANIELA COLUCCIA, STEFANO FONTANA	THE EFFECTS OF BUSINESS MODEL IN VALUE CREATION AND VALUE CAPTURING ACTIVITIES FROM AN ACCOUNTING PERSPECTIVE
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Parallel Session F, Friday, September 23, 2022, 13.30 – 15.00

Social media				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
1	GENERAL TRACK	LUMINITA ENANCHE	DONI FEDERICA (UNIVERSITY OF MILANO-BICOCCA), ERIKA BRANCA, SILVIO BIANCHI MARTINI, ANTONIO CORVINO	CORPORATE ETHICAL IDENTITY IN CONTROVERSIAL INDUSTRIES: THE ROLE OF SOCIAL MEDIA SIGNALING
1	GENERAL TRACK		BRYL LUKASZ (POZNAN UNIVERSITY OF ECONOMICS AND BUSINESS)	SUSTAINABILITY DISCLOSURE IN SOCIAL MEDIA – SUBSTITUTIONARY OR COMPLEMENTARY TO TRADITIONAL REPORTING?
1	SPECIAL TRACK "INTELLECTUAL CAPITAL AND PUBLIC SECTOR		VALERIA SCHIFILLITI (UNIVERSITY OF MESSINA), ALESSANDRA PATTI	THE EFFECTS OF INNOVATIVE AND DIGITAL ASSETS ON THE BUSINESS DYNAMISM IN ITALY: AN EMPIRICAL STUDY

Studies on “Gazelles”				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
2	SPECIAL TRACK ON “FROM ‘SUSTAINABILITY ACCOUNTING’	MASSIMO CONTRAFATTO	FERRARI ELISA RITA (KORE UNIVERSITY OF ENNA), DOMENICO NICOLÒ, CHIARA DIPUMA	THE RELATIONSHIP BETWEEN INTANGIBLE ASSETS AND PERFORMANCE INDICATORS IN “GAZELLES”. A VIRTUOUS CIRCLE FOR THEIR SUSTAINABILITY
2	SPECIAL TRACK ON “FROM ‘SUSTAINABILITY ACCOUNTING’		DEL BALDO MARA (UNIVERSITY OF URBINO), FIORAVANTE ROSA	RELATIONAL CAPITAL IN FEMALE GAZELLE START UPS: THE CASE OF CRISTINA FOGAZZI
2	GENERAL TRACK		GIANCOTTI MONICA (UNIVERSITY OF CATANZARO), MARIANNA MAURO, ELISA RITA FERRARI, GIULIA CATTAFI	BOARD GENDER DIVERSITY AND “INTANGIBLE” ASSET: AN ANALYSIS ON GAZELLES

Technology and innovation				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
3	GENERAL TRACK	ROBERT OBERMEIER	GUDERGAN SIGGI (JAMES COOK UNIVERSITY/SCHOOL OF BUSINESS), AMILA WITHANAARACHCHI, VÉRONIQUE AMBROSINI	INTERNATIONAL TECHNOLOGY TRANSFER AND PATH DEPENDENCIES: EVIDENCE FROM SRI LANKAN RENEWABLE ENERGY FIRMS
3	GENERAL TRACK		CENTORRINO GIOVANNA (UNIVERSITY OF MESSINA), NACITI VALERIA, RUPO DANIELA	THE INTANGIBLE NATURE OF MUSIC: THE ROLE OF THE BLOCKCHAIN IN THE VALUE CO-CREATION PROCESS
3	SPECIAL TRACK ON “FROM ‘SUSTAINABILITY ACCOUNTING		PIANTONI GIULIA (POLYTECHNIC UNIVERSITY OF MILAN), MARIKA ARENA, GIOVANNI AZZONE, LAURA DELL'AGOSTINO	ASSESSING SHARED VALUE IN INNOVATION ECOSYSTEMS: A NEW PERSPECTIVE OF SCORECARD

<i>Integrated reporting and thinking</i>				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
4	GENERAL TRACK	LAURA GIRELLA	FIJALKOWSKA JUSTYNA (UNIVERSITY OF SOCIAL SCIENCES IN ŁÓDZ), DOMINIKA HADRO, TOMASZ SŁONSKI	INTEGRATED REPORTING ON THE WARSAW STOCK EXCHANGE – ADVANCED TEXTUAL ANALYSIS
4	GENERAL TRACK		MISSAGLIA ANNA LUCIA (LIUC CARLO CATTANEO), VALENTINA MINUTIELLO, PATRIZIA TETTAMANZI	THE CONNECTION BETWEEN THE INTEGRATED REPORTING QUALITY AND GOVERNANCE INDICATORS: AN EMPIRICAL ANALYSIS THROUGH THE WORLDWIDE GOVERNANCE INDICATORS IMPACT
4	SPECIAL TRACK ON 'FROM 'SUSTAINABILITY ACCOUNTING'		HOLLAND JOHN (UNIVERSITY OF GLASGOW)	INTEGRATED THINKING AND INTEGRATED REPORTING <IR> IN FINANCIAL FIRMS