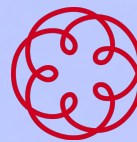




UNIVERSITÀ
di **VERONA**

Dipartimento
di **MANAGEMENT**



Consiglio Nazionale
dei Dottori Commercialisti
e degli Esperti Contabili

14th - 15th September 2023
Verona, Italy

MEDITARI ACCOUNTANCY RESEARCH CONFERENCE 2023

CONFERENCE PROGRAMME & VENUES

Supported by:



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University of Verona, Polo Universitario Santa Marta,
Via Cantarane, 24 Verona



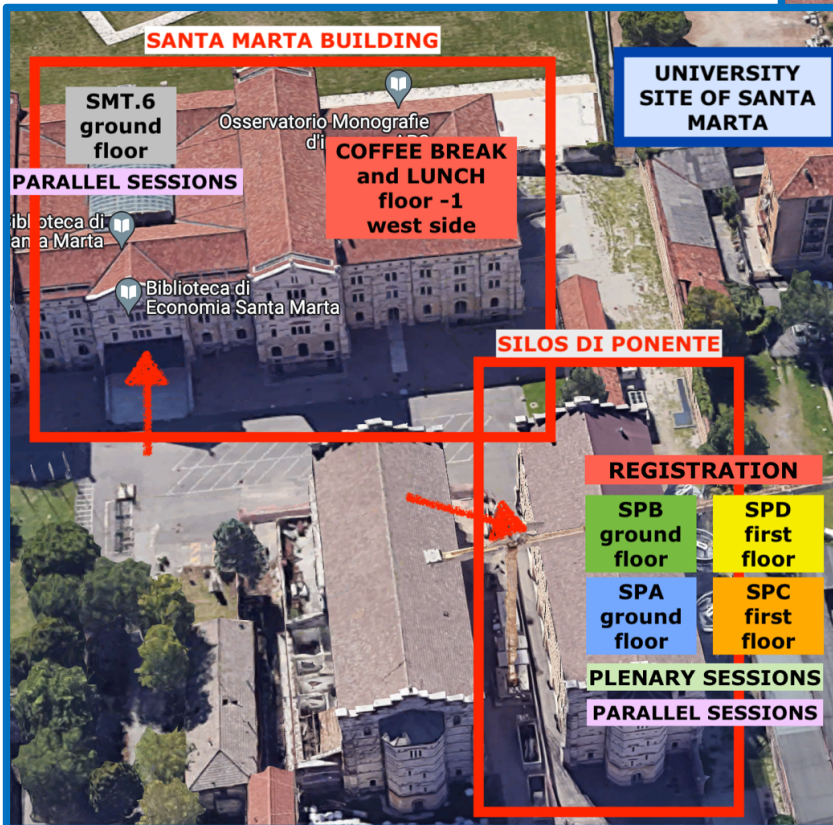
Conference venues

Apart from the Conference dinner, all conference activities will be held at the “**Polo Universitario Santa Marta**” (University Site of Santa Marta) located in **Via Cantarane, 24, Verona (Italy)**.

The “Polo Universitario Santa Marta” includes:

- Santa Marta building
- Silos di Ponente

The Conference will take place in both buildings.



The Conference dinner will take place in **Giusti Garden** in **Via Giardino Giusti, 2**. The garden is 15 minutes' walk from the Conference location and from downtown.



You can find further information on our website:
<https://www.meditariverona2023.com/conference-location/>

Conference Programme

Thursday, 14th September 2023

8:30 a.m. - 9:00 a.m. - SILOS DI PONENTE - ground floor

Registration

9:00 a.m. - 9:15 a.m. - SILOS DI PONENTE - room SPB

Welcome and Introduction

9:15 a.m. - 10:00 a.m. - SILOS DI PONENTE - room SPB

Plenary Session

prof. Charl de Villiers, prof. Alessandro Lai and prof. Riccardo Stacchezzini

"The standardisation of sustainability reporting: organisational and professional challenges"

10:00 a.m. - 11:00 a.m. - SILOS DI PONENTE - room SPB

Plenary Session

prof. Jane Andrew

"Knowledge Inequalities, Data Cartels and Profit Seeking: On why the current academic publishing model is unsustainable, unethical and avoidable"

11:00 a.m. - 11:30 a.m. - SANTA MARTA - west side, floor -1

Coffee Break

11:30 a.m. - 1:00 p.m. - SILOS DI PONENTE (rooms SPA, SPB, SPC, SPD) and SANTA MARTA (SMT.6)

Parallel Session 1

1:00 p.m. - 2:10 p.m. - SANTA MARTA - west side, floor -1

Lunch

2:15 p.m. - 3:15 p.m. - SILOS DI PONENTE - room SPB

Plenary Session

prof. David Cooper

"Expanding the analysis of accounting regulation: On the operationalization of extractive industry disclosure regulations"

3:15 p.m. - 4:35 p.m. - SILOS DI PONENTE (rooms SPA, SPB, SPC, SPD) and SANTA MARTA (SMT.6)

Parallel Session 2

4:35 p.m. - 5:00 p.m. - SANTA MARTA - west side, floor -1

Coffee Break

5:00 p.m. - 6:20 p.m. - SILOS DI PONENTE (rooms SPA, SPB, SPC, SPD) and SANTA MARTA (SMT.6)

Parallel Session 3

7:45 p.m. - 11:00 p.m. - GIARDINO GIUSTI, Via Giardino Giusti,2

Conference Dinner

Friday, 15th September 2023

8:45 a.m. - 09:45 a.m. - SILOS DI PONENTE (rooms SPA, SPB, SPC, SPD)

Parallel Session 4

09:45 a.m. - 10:45 a.m. - SILOS DI PONENTE - room SPB

Plenary Session

prof. Garry Carnegie, prof. Christopher Napier and prof. Elbano De Nuccio

"Accounting, accountability and governance as technical, social and moral practice for a sustainable world"

10:45 a.m. - 11:15 a.m. - SANTA MARTA - west side, floor -1

Coffee Break

11:15 a.m. - 12:15 p.m. - SILOS DI PONENTE (rooms SPA, SPB, SPC, SPD)

Parallel Session 5

12:15 p.m. - 12:45 p.m. - SILOS DI PONENTE - room SPB

Plenary Session

prof. Charl de Villiers and prof. Warren Maroun

"New perspectives for sustainability accounting in Meditari Accountancy Research"

12:45 p.m. - 1:30 p.m. - SANTA MARTA - west side, floor -1

Light buffet

PARALLEL SESSIONS PROGRAMME

Thursday, 14th September 2023

Parallel Session 1: 11:30 a.m. - 01:00 p.m.

Silos Ponente A (SPA)	SDGs
	Mona Nikidehaghani and Sanja Pupovac <i>A Multifaceted Accounting Approach: Incorporate Australian First Nations' Values of Sustainable Development</i>
	Michele Guidi, Sonia Vitali and Marco Giuliani <i>Exploring companies' dialogue on sustainable development through sustainability reporting and annual general meetings (AGM)</i>
	Elda du Toit <i>Integration of Social Development Goals - True commitment or mere window dressing?</i>
	Mariella Colantoni, Alessandro Lai and Riccardo Stacchezzini <i>The contribution of the <IR> Framework in achieving and disclosing Sustainable Development Goals</i>
Silos Ponente B (SPB)	Materiality and reporting processes
	Pasquale Latella, Eleonora De Luca and Giovanna Crocco <i>Materiality analysis quality and non-financial disclosure: Empirical evidence from Italian listed SMEs</i>
	Graziana Galeone, Simona Ranaldo, Matilda Shini and Vittorio Dell'Atti <i>Non-financial disclosure: new frontiers in sustainability assessment</i>
	Carlo Vermiglio, Valeria Naciti and Guido Noto <i>Business Model Innovation and Reporting Process for Sustainability: Insight from the credit management industry</i>
Silos Ponente C (SPC)	Financial market and regulation
	Anna Białek-Jaworska and Ewa Maruszewska <i>Does financial reporting regulation impact the innovations of micro and small firms? Evidence from Poland</i>
	Philip O'Regan <i>ESG and climate-related reporting in a dynamic regulatory environment: the case of a large global financial</i>
	Abeer Hassan, Kirsty McCormack, Federica Doni and Antonio Corvino <i>Can Biodiversity and Extinction Accounting support Sustainable Finance? Comparison study on UK and Italy Investment Banking Industry</i>
	Ariela Caglio, Gaia Melloni and Janet Su <i>Does 'COVID-washing' pay off? The economic consequences of impression management strategies in time of crisis</i>
Silos Ponente D (SPD)	Public sector
	Salvatore Russo <i>Sustainability accounting and reporting. Searching for a viable framework in public healthcare organizations</i>
	Tallarico Salvatore, Lazzini Simone, Pellegrini Luisa and Wijesundera Harindra <i>The state of the art of HTA in mature contexts: the Canadian experience</i>
	Andrea Garlatti, Paolo Fedele and Silvia Iacuzzi <i>Reconsidering non-financial reporting in public administration</i>
	Davide Giacomini and Laura Rocca <i>Investigating social media platforms' influence on civil servants' work practices: the unaccounted effect on public administration</i>

Santa Marta 06 (SMT.6)	Finance
	Saka Chika, Cook Dianne, Jimichi Masayuki and Thoradeniya Prabanga <i>Dynamical Visualization of Environmental, Social and Governance (ESG) Ratings and Corporate Financial Performance: An Exploratory Data Analysis of Global ESG and Accounting Data</i>
	Simona Fiandrino, Cristina Florio and Silvia Panfilo <i>ESG-based executive compensation policy and corporate ESG risk rating: International evidence</i>
	Giuseppe Davide Caruso, Chiara Di Puma and Elisa Rita Ferrari <i>Does it Pay to Be Good in Italy? Exploring the Relationship Between ESG Performance and CFP</i>
	Ilaria Mastrorocco and Michele Rubino <i>Do board characteristics influence ESG rating disagreement? An empirical analysis of companies from the SP1200 index</i>

Parallel Session 2: 03:15 p.m. - 04:35 p.m.

Silos Ponente A (SPA)	Sustainability in South Africa
	Asheer J. Ram <i>The South African Wealth Tax: instrument of panopticism?</i>
	Saiyuri Ishwarlal and Yogesh Brahmhatt <i>The role of fintech on financial inclusion in south africa: from the perspective of current and future finance professionals</i>
	Sheriff Khan, Andres Merino and Sandra Jooste <i>Review of accounting based corporate failure prediction models: a study of South African listed companies</i>
	Karishma Bhoolia and Lee-Ann Steenkamp <i>Evaluating the quality of carbon disclosures for South African listed companies – a preliminary scorecard</i>

Silos Ponente B (SPB)	Integrated reporting
	Piotr Staszkiwicz and Paulo Roberto Barbosa Lustosa <i>Transaction Level Integration for Integrated Reporting: Evidence from Performance Simulation on Multi-Entry Accounting</i>
	Valentina Beretta and De martini Maria Chiara <i>Critical Perspectives on IR Research: Injustices, Power Relationships, and Recommendations for Praxis</i>
	Xiaoting (Angela) Yang, Natasja Steenkamp and Beverley R. Lord <i>Integrated Reporting guiding principles: The evolution of disclosure by a New Zealand company</i>

Silos Ponente C (SPC)	Critical accounting
	Waksh Awais and Michele Bigoni <i>"I am no longer part of this rat race": Student resistance to neoliberal accounting education in Pakistan</i>
	Freda Hui-Truscott and Mona Nikidehaghani <i>Localisation of Humanitarian Aid: A Case Study of Cambodian Children's Trust's Sustainable Development</i>
	Andrea Fontanella <i>Accounting as a tool to exercise biopower and biosecurity: the covid-19 experience in italy and england</i>
	Sara Moggi, Glen Lehman and Alessandra Pagani <i>The voice of stakeholder in the consultation period: A critical overview</i>

Silos Ponente D (SPD)	Financial reporting
	Samiddhi Dhasmana and Sandeep Goel <i>The hyperreality effect in financial markets: A Case Review of the Corporate India</i>
	Giovanna Centorrino, Valeria Naciti and Daniela Rupo <i>Financial reporting in extractive industries: challenges ahead to future directions</i>
	Fancesca Rossignoli, Andrea Lionzo and Niccolò Marcarini <i>Does earnings quality conceal ESG score?</i>
	Nicola Moscariello, Michele Pizzo, Rosa Vinciguerra and Francesca Cappellieri <i>The use of rhetorical practices in IASB legitimation strategies: the response to the call for sustainability</i>

Silos Ponente A (SPA)	<p style="text-align: center;">Circular economy and biodiversity</p> <p style="text-align: center;">Laura Rocca, Katherine Christ, Christine V. Helliar, J. Min and Monica Veneziani <i>The Ellen MacArthur Circulytics survey: Disciplinary alignment in research</i></p> <p style="text-align: center;">Panero Martina, De Bernardi Paola and Forliano Canio <i>Biodiversity accounting and reporting: an examination of concepts, practices, motivations and future prospects</i></p> <p style="text-align: center;">Ewelina Zarzycka, Joanna Krasodomska and Pawel Zieniuk <i>Corporate Sustainability Reporting Directive through the eyes of accountants: What multi-level pressures explain their attitudes?</i></p> <p style="text-align: center;">Fijałkowska Justyna, Dominika Hadro, Silvana Secinaro, Davide Calandra and Michele Oppioli <i>Circular economy disclosure in the automotive sector - are we ready to meet CSRD requirements?</i></p>
Silos Ponente B (SPB)	<p style="text-align: center;">Integrated reporting</p> <p style="text-align: center;">Paola Rossi and Paolo Candio <i>Integrated Reporting, Sustainability Reporting and forecast accuracy: the moderating role of ESG performance</i></p> <p style="text-align: center;">Natasja Steenkamp <i>Integrated reporting business models and the role of presentation format: Insight from an eye tracking study</i></p> <p style="text-align: center;">Giulio Corrazza, Filippo Zanin and Giulia Zennaro <i>The effects of integrated reporting quality: a meta-analytic review</i></p> <p style="text-align: center;">Sabrina Pisano, Matteo Pozzoli, Adriana Bruno and Raffaella Nastari <i>The voluntary adoption of integrated reporting for releasing sustainability disclosure. The case of Coopservice</i></p>
Silos Ponente C (SPC)	<p style="text-align: center;">Critical accounting research</p> <p style="text-align: center;">Anna Maria Biscotti, Eugenio D'Amico and Felice Matozza <i>Firm reintegration after accounting misstatements: A restorative justice view</i></p> <p style="text-align: center;">Zeila Occhipinti and Michele Bigoni <i>The biopolitical government of a pandemic: Evolving accounting regimes in Italy during COVID-19</i></p> <p style="text-align: center;">Magali Fia and Marco Maria Mattei <i>The accounting scholars' publication landscape: The case of publications' trend in Italy</i></p> <p style="text-align: center;">Matteo Molinari, Charl de Villiers and Ruth Dimes <i>How will AI text generation and processing impact sustainability reporting? Critical analysis, a conceptual framework, and avenues for future research</i></p>
Silos Ponente D (SPD)	<p style="text-align: center;">Sustainability reporting in diverse settings</p> <p style="text-align: center;">Piotr Staszkiwicz, Anna Szelałowska and Agnieszka Strzelecka <i>Frictions perception of the application of artificial intelligence to auditors' risk assessment processes. A sociomaterial self-affordance analysis</i></p> <p style="text-align: center;">Ruth Lynch <i>The perceived trustworthiness of Irish charities, and the impact of good corporate governance adherence in the non-profit sector</i></p> <p style="text-align: center;">Alessandro Cortesi, Joanna Krasodomska, Silvia Panfilo and Salvatore Sciascia <i>"Make business a force for good": The role of culture as the driver of B Corps' sustainability performance</i></p> <p style="text-align: center;">Clinton Free, Stewart Jones and Marie-Soleil Tremblay <i>Greenwashing and Sustainability Assurance: A Review and Call for Future Research</i></p>

Santa Marta 06 (SMT.6)	Accounting history
	<p>Manuel Castelo Branco, Delfina Gomes and Adelaide Martins <i>An institutionalist political-economy perspective on social and environmental accounting</i></p> <p>Karen McBride, Jill Atkins and Barry Atkins <i>The Picturesque Roots of Impression Management: Framing, Claude Glass and 'Rose'-Tinted Lens?</i></p> <p>Luca Zan and Roberta Ferrarini <i>Venice and its Lagoon. The clash between conservation policies and policy making</i></p>

Friday, 15 September 2023

Parallel Session 4: 8:45 a.m. - 9:45 a.m.

Silos Ponente A (SPA)	Literture review
	<p>Carmela Gulluscio, Pina Puntillo and Stefania Veltri <i>Accounting and Sustainable Development Goals: a mixed-methods literature review</i></p> <p>Tiziana De Cristofaro and Carmela Gulluscio <i>A glance at the roles of the literature reviews in non-financial reporting studies: first results from an ongoing tertiary analysis</i></p> <p>Giulia Leoni <i>A systematic literature review of qualitative accounting research on COVID-19</i></p>
Silos Ponente B (SPB)	Integrated reporting
	<p>Farzaneh Jalali Aliabadi, Muhammad Bilal Farooq, Seema Miglani and Victoria Obeng <i>Training the trainers: Exploring the IIRC's Partner Training Program</i></p> <p>Roberto Aprile, Sarah Russo and David Alexander <i>The evolution of IR and its theoretical underpinning over time. Is the six-capitals approach still sustainable?</i></p>
Silos Ponente C (SPC)	Accounting professions
	<p>Sheila Killian, Philip O'Regan and Ruth Lynch <i>Factors triggering aggressive tax behaviour: a field study of professionals</i></p> <p>Chiara Oppi and Stefania Servalli <i>Management accountants' role for sustainability in SMEs: do they really matter?</i></p> <p>Laura Broccardo, Elisa Truant, Elisa Ballesio and Andrea Chiapello <i>Paving the Way: Employing Bibliometric Analysis to Examine Gender Balance in Professional Settings</i></p>
Silos Ponente D (SPD)	Corporate governance
	<p>Cristina Florio and Francesca Rossignoli <i>M&A Disclosure before and after the Global Financial Crisis: Does Family Ownership Matter?</i></p> <p>Stefano Adamo, Clarissa De Matteis, Roberta Fasiello and Francesca Imperiale <i>The Sustainability Committee and the impact of the ESG Score in the Italian listed companies</i></p> <p>Silvia Solimene, Daniela Coluccia and Stefano Fontana <i>The Effect of Country Governance on Voluntary ESG Disclosure in Different Landscape: a Comparison between EU and US firms</i></p>

Parallel Session 5: 11:15 a.m. - 12:15 p.m.

Silos Ponente A (SPA)	<p style="text-align: center;">Interdisciplinary research in accounting and accountability Giulia Achilli and Elena Giovannoni <i>Accounting for drama: the making of the organisation as a 'performing actor'</i></p> <p style="text-align: center;">Giulia Leoni, Alessandro Lai and Riccardo Stacchezzini <i>Accounting, accountability and morality in the context of COVID-19 pandemic: A Latourian perspective</i></p> <p style="text-align: center;">Marisa Agostini, Daria Arkhipova and Chiara Mio <i>(Un)accountability and Big Data Analytics: Exploring the Paths Towards Sustainable Digital Economy</i></p>
Silos Ponente B (SPB)	<p style="text-align: center;">Sustainability reporting in diverse settings Antonello Garzoni, Vitiana L'Abate, Nicola Raimo and Filippo Vitolla <i>Exploring Online Corporate Social Responsibility Disclosure in the Healthcare Industry: Evidence from Best International Hospitals</i></p> <p style="text-align: center;">Giorgia Gobbo, Riccardo Ievoli, Luca Papi, Annalaura Francesconi and Enrico Deidda Gagliardo <i>Implementing the Public Value Report in Public Utilities</i></p> <p style="text-align: center;">Fiorella Pia Salvatore, Michele Milone, Lorenzo Pratici and Simone Fanelli <i>ESG standards and sustainability reporting: towards the implementation of KPIs in healthcare organizations</i></p>
Silos Ponente C (SPC)	<p style="text-align: center;">Sustainability reporting and corporate strategy Gennaro Maione, Michela Magliacani and Aurelio Tommasetti <i>Standardized sustainability reporting: corporate challenges and strategic solutions</i></p> <p style="text-align: center;">Sonia Quarchioni and Maria Serena Chiucchi <i>Accounting and strategizing for sustainable projects</i></p> <p style="text-align: center;">Michela Magliacani, Stefano Santucci and Valentina Toscano <i>Sustainability Reporting on Waste Management: the case of ASM Pavia</i></p>
Silos Ponente D (SPD)	<p style="text-align: center;">Sustainability reporting in diverse settings Edoardo Crocco, Francesca Culasso, Elisa Giacosa and Daniele Giordino <i>Investigating the match between Higher Education Sustainability Reports and the Expectation of Stakeholders: A latent Dirichlet allocation modeling approach</i></p> <p style="text-align: center;">Riccardo Torelli and Andrea Caccialanza <i>Sustainability performance and sustainability reporting in SMEs: a love affair or a fight?</i></p> <p style="text-align: center;">Monica Bartolini <i>Sustainability disclosure in SMEs – Evidence on the state of the art from the Euronext Growth Milan market</i></p>