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**20th EIASM INTERDISCIPLINARY CONFERENCE on
'INTANGIBLES, SUSTAINABILITY, and VALUE CREATION –
REPORTING, MANAGEMENT and GOVERNANCE'**

Chairpersons

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

Associate Prof. Laura Girella
Department of Economics 'Marco Biagi'
University of Modena and Reggio Emilia, Modena, Italy

**University of Modena and Reggio Emilia, Modena, Italy
18-19 September 2025**



CONFERENCE BACKGROUND

This year Conference marks its 20th edition. Since 2005, this Conference has aimed to stimulate the discussion and showcase advances in knowledge, understanding and practicalities concerning intangibles, sustainability and value creation with particular reference to reporting, corporate governance and management fields. This special edition has also the objective of reflecting on the past twenty years of interdisciplinary research and debate on the topics characterizing this Conference.

Despite the remarkable progress and advancements in many of these fields we have been observing over the last 20 years or so, a variety of questions remain unsolved, and many issues are still disputable and require a constructive international and multidisciplinary discussion.

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PROGRAMME

Thursday, 18 September 2025, 8.45am

Fondazione Marco Biagi, Largo Marco Biagi 10, Modena

08.15 Registration (Fondazione Marco Biagi – ground floor)

INAUGURAL PLENARY SESSION

08.45 **Welcome Addresses and Inauguration of the Conference** (Auditorium, Fondazione Marco Biagi)

Prof. **Gianluca Marchi** Vice-Rector, University of Modena and Reggio Emilia

Prof. **Jerome Chabanne-Rive** EIASM Executive Director

Prof. **Claudio Teodori** President, Italian Society of Accounting and Business Administration (SIDREA)

Associate Prof. **Laura Girella** University of Modena and Reggio Emilia, and Conference Co-Chair

Prof. **Stefano Zambon** University of Ferrara, and Conference Co-Chair (Session coordinator)

KEYNOTE SPEECHES

09.20 “20 years later or 20 years earlier? Taking stock of the journey of the EIASM Interdisciplinary Conference on Intangibles and Sustainability, and moving forward

Prof. **Stefano Zambon** – Professor of Business Economics, University of Ferrara, and Conference Co-Chair

09.35 **Keynote Address** “The last 25 years of work on intangibles and what lies ahead”

Prof. **Baruch Lev** – Professor of Accounting and Finance (Emeritus), Stern School of Business, New York University (*in video*)

09.55 **Keynote Address** “Evolving reporting needs—a standard-setter’s perspective”

Ms. **Linda Mezon-Hutter** – Vice Chair, International Accounting Standards Board (IASB), IFRS Foundation

10.15 **Keynote Address**

Dr. **Nicolas Konialidis** – Technical Director, Business Valuation Board and Asia Director, International Valuation Standards Council (IVSC), Singapore (*in video*)

- 10.30 **Coffee break** (after 5-minute walk to the Department of Economics ‘Marco Biagi’, Viale Jacopo Berengario 51, Modena)
- 11.00 **Parallel Sessions A** (presentation of academic research papers) (Department of Economics: Rooms: 2, 4, Seminari, Aula Magna Est, Aula Magna Ovest)
- 12.30 **Lunch**
- 13.45 **Parallel Session B** (presentation of academic research papers) (Rooms: 2, 4, Seminari, Aula Magna Est, Aula Magna Ovest)
- 15.15 **Coffee break**
- 15.40 **Parallel Session C** (presentation of academic research papers) (Rooms: 2, 4, Seminari, Aula Magna Est, Aula Magna Ovest)
- 17.15 **Plenary Special Session** (Room Aula Magna Ovest)
“The evolution of the field of intangibles, sustainability and value creation: insights from past EIASM Conferences looking at the future”
 Moderator: Prof. **Dominika Hadro** - Department of Finance - Wroclaw University of Economics and Business, Wroclaw, Poland
 Prof. **Véronique Blum** - University of Grenoble Alpes, France (Grenoble, 2024)
 Prof. **Pierluigi Catalfo** - University of Catania, Italy (Catania, 2010)
 Prof. **Justyna Fijałkowska** - University of Social Sciences, Lodz, Poland (Jagellonian Univ., Krakow, 2023)
 Prof. **Maria da Conceição Marques** - Coimbra Business School, Portugal (Coimbra, 2019)
 Prof. **Robert Obermaier** - Chair of Accounting and Control, University of Passau, Germany (LMU, Munich, 2018)
 Prof. **Daniela Rupo** - Dipartimento di Economia - University of Messina, Italy (Univ. of Messina at Taormina, 2022)
- 18.30 End of Conference First Day
- 19.30 Bus transfer from the Department of Economics (Viale Jacopo Berengario 51, Modena) to the Conference Dinner at “Acetaia Giusti” (Strada Quattro Ville 52, Modena, [Balsamic Vinegar of Modena since 1605](#))
- 20.00 Visit to the “Acetaia Giusti”, and Conference Dinner
- 22.30 Bus transfer back to Modena Hotels

Friday, 19 September 2025, 9.00am

Department of Economics, Via Jacopo Berengario 51, Modena

09.00 Plenary Session on “Sustainability Reporting: comparing and contrasting the views and expectations of standard setters and hard scientists” (Room Aula Magna Ovest)

Moderator: Associate Prof. **Laura Girella**, University of Modena and Reggio Emilia, and Technical Specialist, Integrated Reporting, and ISSB Academic Liaison, IFRS Foundation

Speakers:

Prof. (Emeritus) **Carol Adams**, Chair, Global Sustainability Standards Board (GSSB), Global Reporting Initiative (GRI), and Editor in Chief, *Sustainability Accounting, Management and Policy Journal* (in video)

Prof. **Richard Barker**, Board Member, International Sustainability Standards Board (ISSB), IFRS Foundation, and Oxford University (in video)

Prof. **Beatrice Crona**, Professor of Sustainability Science, Stockholm Resilience Center, Stockholm University

Dr **André Gorius** (HDR) - Association for Management and Valuation of Intangibles (AMAVI)

10.30 Coffee break

10.55 Parallel Sessions D (presentation of academic research papers) (Rooms: 2, 4, Seminari, Aula Magna Est, Aula Magna Ovest)

12.25 Lunch

13.30 Parallel Sessions E (presentation of academic research papers) (Rooms 2, 4, Seminari, Aula Magna Est, Aula Magna Ovest)

15.00 Coffee break (strong and quick)

15.15 **Conclusive Plenary Session on ‘Intangibles, Sustainability, Finance and Governance: The Value Creation Mosaic and the Academic Research’** (Room Aula Magna Ovest)

Moderators: Associate Prof. **Laura Girella**, University of Modena and Reggio Emilia, and Conference Co-Chair; and Prof. **Stefano Zambon**, University of Ferrara, and Conference Co-Chair

Speakers:

Prof. **Subhash Abhayawansa** - Swinburne University of Technology, Australia

Prof. **Alnoor Bhimani** - London School of Economics, UK

Prof. (Emeritus) **Garry Carnegie**, RMIT University, Melbourne, Australia

Prof. **Maria Serena Chiucchi** - Polytechnic University of Marche, Italy

Prof. **Luminita Enache** - University of Calgary, Canada (*in video*)

Prof. **Philip Vergauwen** - Director, Solvay Business School, Brussels, Belgium

16.40 **“Best Junior Contribution to the Theory and Practice of Intangibles, IC and Sustainability Award”** (Room Aula Magna Ovest)

16.50 **“André Gorius Award”** for the best paper written by a PhD candidate or a post-doc researcher (Room Aula Magna Ovest)

16.55 **Presentation of XXI EIASM Interdisciplinary Conference on “Intangibles, Sustainability and Value Creation” 2026, University of Gothenburg** (Sweden), 17-18 September 2026, by Prof. **Jan Marton**, University of Gothenburg (Room Aula Magna Ovest)

17.00 *End of Conference*



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Parallel Sessions – Parallel Session A – 18.09.2025 (11.00-12.30)

Special Track - The Future for Integration in Reporting				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Room 2	<i>Special Track: The future for integration in reporting</i>	Cristina Florio, University of Verona, and Editor, Financial Reporting Journal	Luca Emiliano Aiello , University of Catania	Effects of Integrated Reporting on Corporate Performance, Transparency, and Stakeholder Trust: A Systematic Literature Review
Room 2	<i>Special Track: The future for integration in reporting</i>		Elizabeth Castillo , California State University San Bernardino and Roslyn Roberts, Sacramento State University	Socio-ecological Systems Thinking as a Foundation for Higher Education Impact Reporting
Room 2	<i>Special Track: The future for integration in reporting</i>		Jiazhong Li , Xavier Càmarà-Turull and Xiaoni Li, Universitat Rovira i Virgili	Integrating Sustainability into Bankruptcy Prediction: A Bibliometric Analysis of Corporate Sustainability and Advanced Analytical Techniques

Special Track - The Governance, Management and Organisation of a Revolution: In Pursuit of Sustainability (1)				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Room 4	<i>Special Track - The Governance, Management and Organisation of a Revolution: In Pursuit of Sustainability</i>	Maria Serena Chiucchi, Politecnico University of Marche	Valentina Minutiello , LIUC	Disability Inclusion in the ESG Framework: From Legal Compliance to Strategic Lever
Room 4	<i>Special Track - The Governance, Management and Organisation of a Revolution: In Pursuit of Sustainability</i>		Antonino Castrogiovanni , University of Modena and Reggio Emilia	Building sustainable agri-food enterprises: identifying challenges and disruptive factors to foster resilience
Room 4	<i>Special Track - The Governance, Management and Organisation of a Revolution: In Pursuit of Sustainability</i>		Sonia Vitali , Michele Guidi, Maria Serena Chiucchi, Marco Giuliani, Politecnica University of Marche	Sustainability reporting implementation and experiential learning: Insights from a longitudinal case study

Special Track - The Governance, Management and Organisation of a Revolution: In Pursuit of Sustainability (2)				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Room Seminari	<i>Special Track - The Governance, Management and Organisation of a Revolution: In Pursuit of Sustainability (2)</i>	Alnoor Bhimani, London School of Economics and Political Science	Youssef El Fassi , University of Lausanne	Ethical Divestment, CSR Alignment, and Resilience in the Ukrainian-Russian War
Room Seminari	<i>Special Track - The Governance, Management and Organisation of a Revolution: In Pursuit of Sustainability (2)</i>		Francesco Bonelli , Instituto Federal de Educação, Ciência e Tecnologia da Bahia	Collaborative Networks and Public Value Creation in Brazilian Semi-Arid Region: Impacts, Challenges and Accountability in Environmental Management
Room Seminari	<i>Special Track - The Governance, Management and Organisation of a Revolution: In Pursuit of Sustainability (2)</i>		Alessandra Buonasera, Nicola Rappazzo, Giovanna Centorrino , University of Messina	Non-Profit Organizations (NPOs) and the internal dimension of sustainability disclosure: Strengthening accountability and local impact through sustainability reporting in the Italian context

Intangibles				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Aula Magna Ovest	General Track	Linda Mezon-Hutter, IASB	Jan Marton , University of Gothenburg	Recognition of research and development in private firms
Aula Magna Ovest	General Track		Stefano Zambon, University of Ferrara, Laura Girella , University of Modena and Reggio Emilia, and Zeina Samy Mohamad, University of Ferrara	Relevance vs. measurement uncertainty: A Behavioral Utility Perspective on Intangibles
Aula Magna Ovest	Special Track - Intellectual Capital, Sustainability and Digital Technologies in The Realm Of The Fifth Industrial Revolution		Anna Bedford, Thanh Hoang , and Hayley Ma, University of Technology Sydney	Voluntary Disclosure on Intangible Assets

ESG Ratings				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Aula Magna Est	General Track	Dominika Hadro, Wroclaw University of Economics and Business	Giuseppe Marzo , Zeina Mohamed, University of Ferrara	Bibliometric-Systematic Literature Review on ESG Ratings and Sustainability Metrics
Aula Magna Est	General Track		Zeina Mohamed , Stefano Zambon, Laura Girella, University of Ferrara	Unveiling the Black Box: A Transparency-Based Framework to Evaluate ESG Rating Methodologies and Their Governance Implications
Aula Magna Est	General Track		Stefano Bonnini, Michela Borghesi , University of Ferrara	Inside the black box. A methodological review of the empirical literature on ESG ratings.



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Parallel Sessions – Parallel Session B – 18.09.2025 (13.45-15.15)

Public Sector				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Aula Magna Est	General Track	Pierluigi Catalfo, University of Catania	Francesco Badia, Ulpiana Kocollari, Sara Giovanna Mauro , University of Modena and Reggio Emilia	Pursuing good and democratic governance through participatory budgeting: some insights from Italian experiences
Aula Magna Est	General Track		Giulia Guazzaroni , Marco Giuliani, University Politecnica of Marche	Governing Cross-Sector Partnerships for Sustainable Change: A Case Study of Collaborations Between Social Enterprises and For-Profit Companies
Aula Magna Est	General Track		Emidia Vagnoni, Caterina Cavicchi , University of Ferrara	Sustainability stewardship: a holistic approach to intellectual capital management and corporate governance

Auditing and Financing				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Room 2	Special Track - Advancing Sustainability Reporting in Smes: Challenges and Opportunities in The Modern Landscape	Justyna Fijałkowska, University of Social Sciences, Lodz	Sabina Scarpellini, Alfonso Aranda-Uson , José M. Rodríguez-Luis, University of Zaragoza	Double materiality and sustainability reporting from the auditor's perspective
Room 2	General Track		Meerab Anil Sohail , University of Oulu	Auditor Characteristics Effect on the Modified Audit Opinion Issuance Based on Firm's Environment, Social and Governance Performance
Room 2	General Track		Krissada Jutimongkonkul , University of Technology Thonburi	Study on Challenges and Opportunities for Intellectual Property Financing: From Policy to Practical Uses

Investors and Financial Institutions				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Room 4	General Track	Jan Marton, University of Gothenburg	Nandita Mishra , Linköping University	Early market reaction of the voluntary CSRD reports in Sweden: An event study approach.
Room 4	General Track		Christof Neunsinger , Friedrich-Alexander-Universität	Discretionary Cybersecurity-Related Disclosures and Investors' Assessment of a Firm's Systematic Risk
Room 4	General Track		John Holland , University of Glasgow	Comparing sustainability-oriented change in behaviour in market based financial firms, and mutual financial firms – and developing insights for future of financial firms.

CSRD and ESRS				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Room Seminari	General Track	Cinzia Parolini, University of Modena and Reggio Emilia	Biagio Amico , Rafaela Gjergji, Valentina Lazzarotti, University Cattaneo – LIUC	Strategic integration or compliance lag? Mapping trends and evolution of SBSC through the lens of ESRS framework
Room Seminari	General Track		Katarzyna Kobiela-Pionnier, Malgorzata Macuda , Paweł Zieniuk, Krakow University of Economics	The double materiality assessment process in the practice of Polish listed companies – scope and determinants of disclosures
Room Seminari	General Track		Mariella Colantoni , Alessandro Lai, Riccardo Stacchezzini, University of Verona	The implementation of double materiality: tracing organisations' sensemaking process over time

Diversity and Inclusion				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Aula Magna Ovest	General Track	Emma-Garcia Meca, Technical University of Cartagena	Giorgia Moschini , Monica Bartolini, University of Bologna	Diversity, Equity & Inclusion - A Methodological Approach to Assess Consistency between Sustainability Disclosure and Branding Initiatives
Aula Magna Ovest	General Track		Zeina Mohamed , University of Ferrara	ESG Controversies, Geopolitical Risk, Firm Value and Stability: Moderating Effect of Board Characteristics
Aula Magna Ovest	General Track		Cristina Florio , Raffaella Nastari, University of Verona	Risk Governance and Environmental Decoupling



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Parallel Sessions – Parallel Session C – 18.09.2025 (15.40-17.15)

Value Creation				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Room 2	General Track	Zeina Samy Mohamed, University of Ferrara	Roslyn Roberts , University of Sacramento, Elizabeth Castillo, California State University San Bernardino	Bridging the Gap: A Conceptual Model of Value Creation for Integrated Thinking and Reporting
Room 2	General Track		Carlos Javier Alonso , Universidad Católica Argentina Santa María de los Buenos Aires Buenos Aires	Voluntary sustainability reporting: Its determining factors, benefits, and impacts on value creation
Room 2	General Track		Daniela Coluccia , Sapienza University of Rome, Stefano Fontana, Unipegaso, Silvia Solimene, Sapienza University of Rome	Accounting for Extinction Beyond Non-Financial Reporting: Emancipatory Narratives of Italian Companies

Circular Economy and Firm's Growth				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Room 4	Special Track - Advancing Sustainability Reporting in Smes: Challenges And Opportunities In The Modern Landscape	Giuseppe Marzo, University of Ferrara	Philip Sugai , Doshisha University, and Maria Weir , Areopa Ltd and ARICC	Redefining Value in the Circular Economy: ESG Artefacts and e Assets as Strategic Capital
Room 4	Special Track - Advancing Sustainability Reporting in Smes: Challenges And Opportunities In The Modern Landscape		Sabina Scarpellini , Alfonso Aranda-Usón, and Guillermo Lorez Royo, University of Zaragoza	Reporting circular sharing as a challenge for sustainability accounting: A regional case study applied to the circular economy in Spain
Room 4	General Track		Yawen Huang , Hokusei Gakuen University, Chiaki Kawasaki, Tokyo University of Science	Managerial Limitations to a Firm's Growth: The Perspective of Transactive Memory Systems

Special Track - Intellectual Capital, Sustainability and Digital Technologies In The Realm Of The Fifth Industrial Revolution (1)				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Room Seminari	Special Track - Intellectual Capital, Sustainability and Digital Technologies in The Realm of The Fifth Industrial Revolution	Daniela Mancini, University of Teramo	Pascal De Clarens , and Nicola Antheaume, LEMNA Nantes University	Using extended DMA as management tool
Room Seminari	Special Track - Intellectual Capital, Sustainability and Digital Technologies in The Realm of The Fifth Industrial Revolution		Domenica Lavorato , University Parthenope di Napoli, Daniela Mancini, University of Teramo, and Rita Lamboglia, University Parthenope di Napoli	Management control system in the digital and sustainable transition: evidence from a case study
Room Seminari	Special Track - Intellectual Capital, Sustainability and Digital Technologies In The Realm of The Fifth Industrial Revolution		Vincenzo Belfiore , University of Messina, Alberto Caratozzolo, University Dante Alighieri, Reggio Calabria, and Daniela Rupo, University of Messina	AI-Driven Intellectual Capital and Sustainability: Strategic Collaborations in the Fifth Industrial Revolution

Special Track - Sustainable Development and Reporting On Value Creation in a New Regulatory Landscape (1)				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Aula Magna Est	Special Track - Sustainable development and reporting on value creation in a new regulatory landscape	Subhash Abhayawansa, Swinburne University of Technology	José Ignacio Otero-Terrón Silvia Fresneda-Fuentes Bernabé Escobar-Pérez María del Mar Miras-Rodríguez , Universidad de Sevilla	How do differences in regulation affect SMEs' Sustainability Disclosure? Evidence from Europe
Aula Magna Est	Special Track - Sustainable development and reporting on value creation in a new regulatory landscape		Abid Hussain , Ghent University	From SDG Reporting to Measurable Firm Outcomes: An Empirical Study of Performance Benefits

Aula Magna Ovest	Special Track - Sustainable development and reporting on value creation in a new regulatory landscape		María del Mar Miras-Rodríguez , Silvia Fresneda-Fuentes, Bernabé Escobar-Pérez, University of Seville, José M. Moneva, University of Zaragoza	Evaluating the Double Materiality Assessment: Empirical Insights from Spanish Undertakings
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Parallel Sessions – Parallel Session D – 19.09.2025 (10.55-12.25)

Special Track - Sustainable Development and Reporting on Value Creation in a New Regulatory Landscape (3)				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Room 2	Special Track - Sustainable development and reporting on value creation in a new regulatory landscape	Véronique Blum, University of Grenoble Alpes	Clemence Garcia , Gakushuin University, Tokyo	The French Path Towards Sustainability Reporting and its Influence in the European Legislation
Room 2	Special Track - Sustainable development and reporting on value creation in a new regulatory landscape		Mathias Cöster , Uppsala University, Matti Skoog, Åbo Akademi University, Carl-Johan Petri, Linköping University	The role of different stakeholders when integrating CSRD driven sustainability reporting into existing management control systems and processes
Room 2	Special Track - Sustainable development and reporting on value creation in a new regulatory landscape		Cinzia Parolini , University of Modena and Reggio Emilia	Beyond Compliance: The Value Creation Potential of Sustainability Reporting under the Corporate Sustainability Reporting Directive (CSRD)

Special Track - Sustainable Development and Reporting on Value Creation in a New Regulatory Landscape (4)				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Room 4	Special Track - Sustainable development and reporting on value creation in a new regulatory landscape	Alessandro Lai, University of Verona	Francesca Bernini, University of Pisa, Marco Giuliani, Università Politecnica della Marche, Fabio La Rosa , University of Catania	Understanding the Costs and Benefits of the Ecological Transition: The Case of the Sustainability Plans
Room 4	Special Track - Sustainable development and reporting on value creation in a new regulatory landscape		Francesca Rossignoli , University of Verona	Environmental disclosure transparency for financial analysts in highly polluting companies: the moderating role of business strategy

Room 4	Special Track - Sustainable development and reporting on value creation in a new regulatory landscape		Adelina Fometescu , West University of Timisoara	The Integration of ESG Factors and Their Influence on Corporate Financial Performance: A Global Perspective
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Sustainability, Management and Organisational Practices				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Room Seminari	General Track	Robert Obermaier, University of Passau	Ivo Hristov , University of L'Aquila	From compliance to control: Integrating sustainability reporting requirements into sustainability control systems
Room Seminari	General Track		Hanna Krauth , Christine Ipsenb, Kasper Edwards, Johanne Skotte Steen-Hansend, The Technical University of Denmark (DTU)	The role of hybrid work in ESG reporting practices
Room Seminari	Special Track - The Governance, Management and Organisation of a Revolution: In Pursuit of Sustainability		Silvia Antomarioni , Sonia Vitali, Marco Giuliani, Maria Serena Chiucchi Università Politecnica delle Marche	Towards strategic sustainability in SMEs: key levers and barriers to planning

Green and Environmental Aspects				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Aula Magna Ovest	General Track	Beatrice Crona, Stockholm University	Shingo IDE, NLI Research Institute, Hitoshi Takehara , Waseda University	Green Innovation and Stock Value: Evidence from Tokyo Stock Exchange Firms
Aula Magna Ovest	Special Track - The Governance, Management and Organisation of a Revolution: In Pursuit of Sustainability		Zile Huma , UPCT, Cartagena, Emma García-Meca, Technical University of Cartagena, Nazim Hussain, University of Groningen, Jennifer Martinez Ferrero, Universidad de Salamanca	Green Human Resource Management and CO2 (carbon dioxide) Emissions : The Moderating Roles of Cultural Context and Corporate Governance
Aula Magna Ovest	Special Track - The Governance, Management and Organisation of a Revolution: In Pursuit of Sustainability		Łukasz Bryl, Małgorzata Macuda , Poznań University of Economics and Business, Paweł Zieniuk, Krakow University of Economics	Does environmental sensitivity drive the way ESG controversies incentivize firms to improve their social policy performance?

Parallel Sessions – Parallel Session E – 19.09.2025 (10.55-12.25)

Sustainability Reporting: Accountability, Value Creation and the Role of Language				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Aula Magna Est	General Track	Daniela Rupo, University of Messina	Raili Lilo , Elina Paemurru, and Ülle Päril, University of Tartu	Beyond Compliance: The Role of Language in Shaping Accountability in Sustainability Reports
Aula Magna Est	General Track		Otto A. Altenburger, University of Vienna, Joseph Baumüller , Technical University of Vienna	Sustainability reporting while waiting for a foreseeable change in the legal basis – evidence from Germany and Austria
Aula Magna Est	Special Track - Advancing Sustainability Reporting In Smes: Challenges And Opportunities In The Modern Landscape		Valeria Naciti , Daniela Rupo, Alessandra Buonasera, University of Messina, Simona Catuogno, University of Naples Federico II	The invisible value: intellectual capital disclosure in the age of sustainability reporting

Factors Conditioning the Usefulness of Sustainability Information				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Room 2	General Track	Philip Vergauwen, Solvay Business School	Zeina Mohamed , Stefano Zambon, University of Ferrara, Laura Girella, University of Modena and Reggio Emilia	A Simulation-Based Case Study of ESG Rating Divergence: Unpacking Methodological Opacity through the SRIM Framework
Room 2	General Track		Kell Jones , Karim Farghaly. The Bartlett School of Sustainable Construction, University College London	Addressing Fragmentation in ESG reporting for the Built Environment: A Systems of Systems perspective
Room 2	General Track		Anne Marie Gosselin , Université du Québec à Montréal	Indigenous Activism Against TC Energy: Successful for Whom?

Family Firms and Limits to Growth				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
Room 4	General Track	Clemence Garcia,	Emilio Boulianne , Concordia University	Managing the Risk of Family Involvement within Family Firms
Room 4	General Track	Gakushuin University, Tokyo	Roberta Napoli , Maurizio Cisi, University of Torino	Uncovering Circularity in Formalised Corporate Networks: A Matrix-based Approach for Recognizing Latent Practices and Barriers to Shared Value Creation



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