
Collected Papers

SOCIAL AND ENVIRONMENTAL ACCOUNTING

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SESSION: **SE-PSD** DAY AND TIME: **WEDNESDAY 21 MAY • 16:30-18:00**

SEPSD01

Chair: *CAROLINE M BRIDGES*

House: *Olümpia*

Room: **Gamma**

Integrated Reporting: An Analysis Of Lobbying Behavior

Discussant: *Giovanna Michelin*

Author: *MAREK REUTER,
INNSBRUCK UNIVERSITY*

EA = Empirical Archival

Co-authors: *Martin Messner, University of Innsbruck/Department of Organization and Learning*

What Is Important In Corporate Social Responsibility Information?

Discussant: *Carlos Larrinaga*

Author: *CHARLES CHO,
ESSEC BUSINESS SCHOOL PARIS*

EX = Experimental

Co-authors: *Amy Hageman, Kansas State University
Tiphaine Jérôme, HEC Paris*

SESSION: **SE-PS** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

SEPS01

Chair: *JAMAL NAZARI*

House: *EBS*

Room: **214**

A Comparative Study Of The Factors Associated With Csr Audits By Internal Auditors: United States Versus Chinese Taiwan

Author: *MOHAMMAD ABDOLMAHAMMADI,
BENTLEY UNIVERSITY*

EA = Empirical Archival

Co-authors: *Steven Desimone, Bentley University*

The Rise (and Fall) Of The Ic Statement: Whatever Happened To The Legitimacy Of Ic Reporting In Denmark?

Author: *CHRISTIAN NIELSEN,
AALBORG UNIVERSITY*

IC = Interdisciplinary / Critical

Co-authors: *Robin Roslender, Dundee University
Stefan Schaper, G. d'Annunzio University*

SESSION: **SE-PS** DAY AND TIME: **WEDNESDAY 21 MAY • 16:30-18:00**

SEPS02

Chair: *EIJA VINNARI*

House: *EBS*

Room: **214**

Corporate Accounting, A Non-Traditional Site Of Professionalization

Author: *DINA ABUROUS,
ESADE BUSINESS SCHOOL*

IC = Interdisciplinary / Critical

Stakeholder Value Accounting: Qualitative Characteristics

Author: *SAMANTHA MILES,
OXFORD BROOKES UNIVERSITY*

IC = Interdisciplinary / Critical

Co-authors: *Kate Ringham, Oxford Brookes University*

Corporate Social Responsibility In Uk Professional Accounting Firms: Stakeholders, Motivations And Conflicts

Author: *ANGUS DUFF,
UNIVERSITY OF THE WEST OF SCOTLAND*

CF = Case / Field Study

SESSION: SE-PS DAY AND TIME: THURSDAY 22 MAY • 09:00-10:30

SEPS03

Chair: JOYCE VAN DER LAAN SMITH

House: EBS

Room: 214

The Effects Of Corporate Social Responsibility On Long-Run Performance: The Moderating Effects Of Ceo Incentives

Author: CHIH-WEI PENG,
NATIONAL CHANGHUA UNIVERSITY OF EDUCATION

EA = Empirical Archival

B2c Vs. B2b Firms: Who Scores Value Relevance Points In A Sustainability Reporting Match?

Author: TOBIAS STEINDL,
CATHOLIC UNIVERSITY OF EICHSTÄTT-INGOLSTADT

EA = Empirical Archival

Co-authors: Max Goettsche, Catholic University Of Eichstätt-Ingolstadt
Simon Gietl, Catholic University Of Eichstätt-Ingolstadt

Green Or Greed? Do Environmental-Friendly Firms Pay Their Ceos Less? An International Study.

Author: SILVIA GAIA,
UNIVERSITY OF CAGLIARI

EA = Empirical Archival

Co-authors: Claude Francoeur, HEC Montreal
Andrea Melis, University of Cagliari
Simone Aresu, University of Cagliari

SESSION: SE-PS DAY AND TIME: THURSDAY 22 MAY • 11:00-12:30

SEPS04

Chair: IRENE ELEONORA LISI

House: EBS

Room: 214

Legitimation, Environmental Management And Environmental Voluntary Disclosure: Exploring Connections

Author: EMILIO PASSETTI,
SANT'ANNA SCHOOL OF ADVANCED STUDIES

SU = Survey

Co-authors: Lino Cinquini, Istitute of Management, Scuola Superiore Sant'Anna, Pisa
Martino Colombo, Scuola Superiore Sant'Anna, Pisa
Andrea Tenucci, Istitute of Management, Scuola Superiore Sant'Anna, Pisa

Corporate Social Responsibility With Supply Chain In State Owned Enterprises. An Empirical Research

Author: MANUEL PEDRO RODRÍGUEZ BOLÍVAR,
UNIVERSITY OF GRANADA

SU = Survey

Co-authors: Raquel Garde Sanchez, University of Granada
Laura Alcaide Muñoz, University of Granada

Using A Management Control System To Translate Environmental Strategy Into Environmental Managerial Performance

Author: ALEXANDER STEHLE,
STUTT GART UNIVERSITY

SU = Survey

Co-authors: Peter G. Roetzel, Stuttgart University
Burkhard Pedell, Stuttgart University

SESSION: **SE-PS** DAY AND TIME: **THURSDAY 22 MAY • 14:30-16:00**

SEPS05

Chair: *IRENE HERREMANS*

House: *EBS*

Room: **214**

Accountability For Sustainability To “The Future Other”, To “The Future Self” And To “The Future Common Good”

Author: *TERHI CHAKHOVICH,
AALTO UNIVERSITY*

CF = Case / Field Study

Co-authors: *Tuija Virtanen, University of Turku*

The Interdependence Of Corporations And Legislators In The Setting Of Tax Policy: A Simultaneous Equations Analysis

Author: *JASON CHEN,
UNIVERSITY OF SAN DIEGO*

EA = Empirical Archival

SESSION: **SE-PS** DAY AND TIME: **THURSDAY 22 MAY • 16:30-18:00**

SEPS06

Chair: *CHARLES CHO*

House: *EBS*

Room: **214**

Accounting And Accountability In Charitable Smes

Author: *JULIA SMITH,
UNIVERSITY OF STRATHCLYDE*

CF = Case / Field Study

Co-authors: *Lesley Miller, University of Strathclyde*

Exploring The Integration Of Management Control Systems For Sustainability: A Strategic Orientation Approach

Author: *IRENE ELEONORA LISI,
BOCCONI UNIVERSITY*

CF = Case / Field Study

Co-authors: *Angelo Ditillo, Bocconi University*

Financial Environmental Information As A Rhetorical Device: A Case Study From The Energy Sector

Author: *MATIAS LAINE,
UNIVERSITY OF TAMPERE*

CF = Case / Field Study

Co-authors: *Timo Hyvönen, Turku School of Economics
Janne Järvinen, University of Oulu
Hannele Kantola, University of Oulu*

SESSION: SE-PS DAY AND TIME: FRIDAY 23 MAY • 09:00-10:30

SEPS07

Chair: TOBIAS STEINDL

House: EBS

Room: 303D

Corporate Social Responsibility And The Value Of Analysts' Recommendations

Author: CHANGHEE LEE,
RUTGERS UNIVERSITY

EA = Empirical Archival

Co-authors: Dan Palmon, Rutgers University

The Relation Between Corporate Social Responsibility And Internal Control Effectiveness

Author: ENCARNA GUILLAMON SAORIN,
CARLOS III UNIVERSITY, MADRID

EA = Empirical Archival

Co-authors: Andres Guiral, Yonsei University
Encarna Guillamon-Saorin, University Carlos III de Madrid
Belen Blanco, The University of Melbourne

The Relationship Between Corporate Sustainability Disclosure And Corporate Sustainability Performance – Hard Numbers Beat Smooth Talk

Author: KATRIN HUMMEL,
UNIVERSITY OF ZÜRICH

EA = Empirical Archival

Co-authors: Christian Schlick, University of Zurich

SESSION: SE-PS DAY AND TIME: FRIDAY 23 MAY • 11:00-12:30

SEPS08

Chair: CHRISTIAN OTT

House: EBS

Room: 303D

Hard Versus Soft Regulation Of Corporate Social Responsibility Disclosure And Information Asymmetry: International Evidence

Author: JANINE MANIORA,
RUHR UNIVERSITY BOCHUM

EA = Empirical Archival

Co-authors: Jürgen Ernstberger, Ruhr-University Bochum, Germany

The Value Relevance Of Environmental Disclosures In China

Author: HAN LIU,
DURHAM UNIVERSITY

EA = Empirical Archival

Co-authors: Aly Salama, Durham University
Robert Dixon, Durham University

Corporate Social Responsibility: Country-Level Predispositions And The Consequences Of Choosing A Level Of Disclosure

Author: ANA MARQUES,
NOVA SCHOOL OF BUSINESS AND ECONOMICS

EA = Empirical Archival

Co-authors: Charl De Villiers, The University of Waikato, New Zealand and University of Pretoria

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SESSION: SE-PS DAY AND TIME: FRIDAY 23 MAY • 14:30-16:00

SEPS09

Chair: AJAY ADHIKARI

House: EBS

Room: 303D

The Impact Of Stakeholders On Csr Disclosure: Evidence From Japan

Author: AKIHIRO NODA,
TOKYO CITY UNIVERSITY

EA = Empirical Archival

Co-authors: Chika Saka, Kwansei Gakuin University

Investigating Disclosure Costs: The Case Of The Carbon Disclosure Project

Author: CHRISTIAN OTT,
EUROPEAN UNIVERSITY VIADRINA

EA = Empirical Archival

Co-authors: Frank Schiemann, Universität
Thomas Günther, Technische Universität Dresden

Csr Disclosure: Do Ceos Matter? Analyzing The Influence Of The Ceo's Ethical Ideology And Perceived Importance Of Csr On The Presence Of Csr Disclosure.

Author: ANNELIEN BAELE,
GHENT UNIVERSITY

SU = Survey

Co-authors: Patricia Everaert, Ghent University
Lies Bouten, IÉSEG School of Management

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SESSION: SE-RF DAY AND TIME: WEDNESDAY 21 MAY • 14:30-16:00

SERF01

Chair: AMANDA SONNERFELDT

House: Olümpia

Room: **Lambda**

An Exploration Of Responsible Gambling And Harm Minimisation Disclosure Practices In Australia

Author: CHIN MOI LOH,
CURTIN UNIVERSITY OF TECHNOLOGY

CF = Case / Field Study

The Effect Of Defra Guidance On Greenhouse Gases Disclosure

Author: VENANCIO TAURINGANA,
BOURNEMOUTH UNIVERSITY

EA = Empirical Archival

Co-authors: Lyton Chithambo, Bournemouth University

Determinants Of Carbon Accounting: An International Analysis

Author: ISABEL GALLEGO ALVAREZ,
UNIVERSITY OF SALAMANCA

EA = Empirical Archival

Co-authors: Beatriz Cuadrado-Ballesteros, University of Salamanca
Jennifer Martínez-Ferrero, University of Salamanca

Voluntary Disclosure Of Ghg Emission-Related Information

Author: PAMELA KENT,
GRIFFITH UNIVERSITY

EA = Empirical Archival

Co-authors: Janice Hollindale, Bond University
Carolyn Windsor, Bond University

Accounting Of Greenhouse Emission Multipliers: Implementation Of One Of The European Directives In Catalonia

Author: LAIA PIE,
ROVIRA I VIRGILI UNIVERSITY

AM = Analytical / Modelling

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SESSION: SE-RF DAY AND TIME: WEDNESDAY 21 MAY • 16:30-18:00

SERF02

Chair: KEITH HOSKIN

House: Olümpia

Room: Lambda

The Future Of Integrated Reporting - Analysis And Recommendations

Author: THOMAS BERNDT,
UNIVERSITY OF ST. GALLEN

IC = Interdisciplinary / Critical

Co-authors: Céline Bilolo, St.Gallen University
Ludwig Müller, St.Gallen University

Determinants Of Integrated Reporting: A Test Based On Sustainability Ratings

Author: GAIA MELLONI,
UNIVERSITY OF VERONA

EA = Empirical Archival

Co-authors: Alessandro Lai, University of Verona
Riccardo Stacchezzini, University of Verona

Accounting Valuation Of Human Capital: An Approach Through A Triptych Payroll-Knowledge-Skills

Author: JEAN-PAUL MEREAX,
REIMS UNIVERSITY

CF = Case / Field Study

Co-authors: Jimmy Feige, Reims University
Ababacar Mbengue, Reims University

Integrating Financial & Non-Financial Information: The Impact Of South Africa's King Iii Report On The Value Relevance Of Accounting Numbers

Author: DIOGENIS BABOUKARDOS,
JÖNKÖPING UNIVERSITY/JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL

EA = Empirical Archival

Co-authors: Gunnar Rimmel, Jönköping International Business School and Göteborg Research Institute
Kristina Jonäll, Göteborg School of Business, Economics and Law

The Determinants Of Materiality Disclosure In Integrated Corporate Reporting

Author: MARCO FASAN,
CA' FOSCARI UNIVERSITY OF VENICE

EA = Empirical Archival

Co-authors: Chiara Mio, Ca' Foscari University of Venice

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SESSION: SE-RF DAY AND TIME: THURSDAY 22 MAY • 09:00-10:30

SERF03

Chair: *MATIAS LAINE*

House: *Olümpia*

Room: **Lambda**

The Institutionalization Of Sustainability Reporting

Author: *CARLOS LARRINAGA,
UNIVERSITY OF BURGOS*

IC = Interdisciplinary / Critical

The Financial Markets And The Firm's Affiliation With The Un Global Compact

Author: *SYLVIE BERTHELOT,
UNIVERSITY OF SHERBROOKE*

EA = Empirical Archival

Co-authors: *Michel Coulmont, University of Sherbrooke*

Measuring Environmental Performance: A Literature Review

Author: *ELISABETH ALBERTINI,
PARIS I SORBONNE UNIVERSITY / IAE GRADUATE MANAGEMENT SCHOOL*

AM = Analytical / Modelling

A Genealogy Of Myths About The Rationality Of Accounting In The West And In The East

Author: *KEITH HOSKIN,
UNIVERSITY OF ESSEX*

HI = History

Co-authors: *Debin Ma, London School of Economics
Richard Macve, London School of Economics*

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SESSION: **SE-RF** DAY AND TIME: **THURSDAY 22 MAY • 11:00-12:30**

SERF04

Chair: *ELISABETH ALBERTINI*

House: *Olümpia*

Room: **Lambda**

Responding To Institutional Pressures: Sustainability Reporting Control Systems And Processes

Author: *JAMAL NAZARI,
SIMON FRASER UNIVERSITY*

CF = Case / Field Study

Co-authors: *Irene Herremans, Haskayne School of Business, University of Calgary*

Sustainability Reports Of An Italian Local Government: A Longitudinal Analysis

Author: *JAMES GUTHRIE,
MACQUARIE UNIVERSITY*

CF = Case / Field Study

Co-authors: *Marcello Canetto, Bologna University
Federica Farneti, Bologna University*

The Measure Of Value Added As Part Of Sustainability Reporting – A Comparative Study

Author: *CRISTINA LANDIS,
REGENSBURG UNIVERSITY*

EA = Empirical Archival

Co-authors: *Chris Van Staden, The University of Canterbury, New Zealand
Axel Haller, Regensburg University*

The Impact Of Sustainability On Corporate Credit Spread: Evidence From The North European Bond Market

Author: *CRISTIANA PARISI,
COPENHAGEN BUSINESS SCHOOL*

EA = Empirical Archival

Performance Measurement System For Sustainability Reporting In Smes

Author: *LINA KLOVIENE,
KAUNAS UNIVERSITY OF TECHNOLOGY*

SU = Survey

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SERF05

Chair: PETER BEUSCH

House: Olümpia

Room: **Lambda**

The Influence Of Environmental, Social And Governance Information On Investment Allocation Decisions:

Author: SOUHIR KHEMIR,
TOULOUSE I UNIVERSITY OF SOCIAL SCIENCES

EX = Experimental

Co-authors: Simon Alcouffe, Toulouse Business School
Anne Vanhems, Toulouse Business School

The Status Of Women In The Accounting Profession In Jordan: An Exploratory Study

Author: MODAR ABDULLATIF,
MIDDLE EAST UNIVERSITY

SU = Survey

Co-authors: Rasha Qasem, Al-Montaser Technical Services

The Relationship Between Environmental Contingencies And Investments: A Preliminary Study In The Brazilian Companies

Author: JOSÉ ALONSO BORBA,
FEDERAL UNIVERSITY OF SANTA CATARINA

MB = Market Based

Co-authors: Denize Demarche Minatti Ferreira, Federal University Of Santa Catarina
Fernando Dal Ri Murcia, USP São Paulo University
Suliani Rover, Federal University Of Santa Catarina
Alexandre Meira De Vasconcelos, Federal University Of Santa Catarina

External Contingency Factors For Management Control Systems Of Solid Waste In The Industrial Manufacturing Sector Of Bahia's State In Brazil

Author: RODRIGO SILVA DE SOUZA,
ROEHAMPTON UNIVERSITY

SU = Survey

Co-authors: Mirian Gomes Conceição, Federal University of Bahia, Brazil
Sonia Maria Da Silva Gomes, Federal University of Bahia, Brazil
José Célio Silveira Andrade, Federal University of Bahia, Brazil
Francisco Gaudêncio Mendonça Freires, Federal University of Bahia, Brazil
Miguel Angel Rivera Castro, Federal University of Bahia, Brazil
Neylane dos Santos Oliveira, Federal University of Bahia, Brazil
Nayara Batista Moreira, Federal University of Bahia, Brazil

SESSION: SE-RF DAY AND TIME: FRIDAY 23 MAY • 09:00-10:30

SERF06

Chair: JEAN-PAUL MEREAX

House: Olümpia

Room: **Lambda**

The Impact Of Ownership And Board Structure On Corporate Social Responsibility (csr) Reporting In The Turkish Banking Industry

Author: MERVE KILIÇ,
CANIK BASARI UNIVERSITY

EA = Empirical Archival

Co-authors: Cemil Kuzey, Fatih University
Ali Uyar, Fatih University

Does The Choice Of Csr Performance Rating Provider Matter?

Author: LIES BOUTEN,
IÉSEG SCHOOL OF MANAGEMENT

EA = Empirical Archival

Co-authors: Charles Cho, ESSEC, Giovanna Michelon, University of Exeter Business School
Robin Roberts, University of Central Florida

The Contribution Of Different Epistemologies To The Development Of Accounting Knowledge: A Theoretical Treatise

Author: MARIA DA CONCEIÇÃO DA COSTA MARQUES,
UNIVERSITY OF COIMBRA

HI = History

Co-authors: Bruno José Machado De Almeida, Coimbra Iscac Business School
José Joaquim Marques De Almeida, Coimbra Iscac Business School

The Illusion Of Csr: Clearing Up The Theoretical Framework

Author: PABLO GOMEZ CARRASCO,
AUTONOMOUS UNIVERSITY OF MADRID

CF = Case / Field Study

Co-authors: Encarna Guillamon-Saorin, Universidad Carlos III de Madrid
Beatriz García Osma, Universidad Autónoma de Madrid

The Concept Of Csr In Accounting Theory And Practice In Poland – Empirical Study

Author: ŁUKASZ MATUSZAK,
POZNAN UNIVERSITY OF ECONOMICS

MB = Market Based

Co-authors: Małgorzata Macuda, Poznan University Of Economics
Ewa Róžańska, Poznan University Of Economics

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