

Collected Papers



SOCIAL AND ENVIRONMENTAL ACCOUNTING

PSD – Parallel Sessions with Discussants

PS – Parallel Sessions

RF – Research Forum Sessions

In each category, sessions are presented by time slot.

Session **SE-PSD**. Day and Time: **Tuesday 28th April . 15.30-17.00**

SEPSD01

Chair: Michele Andreaus

Room: Dochart 2

Performance Management In A Ngo: It's Complicated

Discussant: Michelle Rodrigue

Author: POH CHYE PAUL YAP, MONASH UNIVERSITY

CF = Case / Field Study

Co-Author: Aldonio Ferreira, Monash University

Elite Investment Networks And The Rise Of Social Impact Reporting In Uk Social Purpose Organisations

Discussant: David Cooper

IC = Interdisciplinary / Critical

Author: JULIA MORLEY, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE

SEPSD02

Chair: Maria Balatbat

Room: Boisdale 2

Stakeholder Engagement And Csr Information Communication On Social Media: The Case Of Twitter And The Spanish Banking Industry

Discussant: Giovanna Michelon

Author: PABLO GOMEZ CARRASCO, AUTONOMOUS UNIVERSITY OF MADRID

EA = Empirical Archival

Co-Author: Encarna Guillamon-Saorin Universidad Carlos III de Madrid
Beatriz Garcia Osma, Universidad Autonoma de Madrid

The Sustainability Management Disclosure In The Integrated Reporting

Discussant: Real Labelle

Author: GAIA MELLONI, UNIVERSITY OF VERONA

EA = Empirical Archival

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

Session **SE-PS**. Day and Time: **Tuesday 28th April . 13.45-15.15**

SEPS05

Chair: Even Fallan

Room: Dochart 2

Professors On The Board: Do They Contribute To Society Outside The Classroom?

Author: CHARLES CHO, ESSEC BUSINESS SCHOOL PARIS

EA = Empirical Archival

Co-Author: Jay Heon Jung, KAIST College of Business
Byungjin Kwak, KAIST College of Business
Jaywon Lee, KAIST College of Business
Choong-Yuel Yoo, KAIST College of Business

Employment Outside The Professional Accountancy Service Firm: The Flexible Friend Of The Female Accountant?

Author: ELIZABETH GAMMIE, ABERDEEN ROBERT GORDEN
UNIVERSITY / ABERDEEN BUSINESS SCHOOL

SU = Survey

Co-Author: Rosalind Whiting, University of Otago
Morag Matson, The Robert Gordon University

Session **SE-PS**. Day and Time: **Tuesday 28th April . 17.00-18.30**

SEPS07

Chair: Sonja Gallhofer

Room: Dochart 2

Attributes Of Carbon Reporting Of Us Firms: How Are They Related To Financial Reporting Quality?

Author: DANIELA SENKL, UNIVERSITY OF HAMBURG

EA = Empirical Archival

Co-Author: Frank Schiemann, University of Hamburg

Fair-Value Recognition Of Environmental Liabilities By Natural Resource Companies

Author: YUE LI, UNIVERSITY OF TORONTO

EA = Empirical Archival

Co-Author: Bruce Mcconomy, Wilfrid Laurier University
Thomas Schneider, Univeristy of Alberta

Value Relevance Of Environmental Provisions Pre And Post Ifrs

Author: REAL LABELLE, HEC MONTREAL

EA = Empirical Archival

Co-Author: Matthew Wegener, HEC Montréal

Session **SE-PS**. Day and Time: **Wednesday 29th April . 08.30-10.00**

SEPS08

Chair: Nikolai Haring

Room: Dochart 2

The Causal Links Between Voluntary CSR Disclosure, Cost Of The Capital And Information Asymmetry. The Moderating Role Of The Stakeholder Protection

Author: JENNIFER MARTÍNEZ FERRERO, UNIVERSITY OF SALAMANCA

EA = Empirical Archival

Co-Author: Beatriz Cuadrado-Ballesteros, University of Salamanca
Luis-Andrés Vaquero-Cacho, University of Salamanca
Isabel-María García-Sánchez, University of Salamanca

Proposal Of An International Human Capital Reporting Grid To Improve The Valorisation Of Human Resources

Author: ELENA M. BARBU, GRENOBLE II UNIVERSITY / ESA / CERAG

SU = Survey

Co-Author: Nicoleta Ienciu, Babes-Bolyai University

Marie-Hélène Bihr, Grenoble II University

Integrated Reporting And The Value Relevance Of Non Financial Information. Empirical Evidence From South Africa

Author: FEDERICA DONI, UNIVERSITY OF MILANO-BICOCCA

EA = Empirical Archival

Co-Author: Andrea Gasperini, NIBR (WICI Italy) and AIAF "Mission Intangibles"

Session SE-PS. Day and Time: Wednesday 29th April . 15.45-17.15

SEPS06

Chair: Federica Doni

Room: Dochart I

The Moderating Effect Of Cultural Values On The Relationship Between Corporate Social Performance And Corporate Financial Performance

Author: KEVIN VEENSTRA, MCMASTER UNIVERSITY

EA = Empirical Archival

Co-Author: Wei Shi, Rice University

Accounting, Spirit And Profits: Exploring The Interrelationship Between Accounting And The Spirituality In The Workplace Movement

Author: SONJA GALLHOFER, GLASGOW UNIVERSITY / BUSINESS SCHOOL

IC = Interdisciplinary / Critical

Consistency Of Csr Activities And Firm Value

Author: WOO JAE LEE, KOREA UNIVERSITY BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Seong Ho Bae, Kyungpook National University

Kwang Hwa Jeong, Korea University

Seok Woo Jeong, Korea University

Session SE-PS. Day and Time: Thursday 30th April . 10.15-11.45

SEPS01

Chair: Elena M. Barbu

Room: Dochart I

"let He Who Is Without Sin, Cast The First Stone"- Rivalry As A Reason For Voluntary Disclosure Firm's Corruption

Author: MANUEL NUNEZ-NICKEL, CARLOS III UNIVERSITY, MADRID

EA = Empirical Archival

Co-Author: Susana Gago-Rodriguez, Carlos III University, Madrid

Gilberto Márquez-Illescas, Clarkson University, US

Voluntary Disclosure And Investor Reactions To Downsizing Announcements: A Legitimacy Perspective

Author: MARIE-ANNE VERDIER, UNIVERSITY OF TOULOUSE I CAPITOLE

EA = Empirical Archival

Co-Author: Emmanuelle Nègre, University of Toulouse 3 Paul Sabatier

Session **SE-PS**. Day and Time: **Thursday 30th April . 11.45-13.15**

SEPS02

Chair: Sylvie Berthelot

Room: Dochart I

Analysis Of Greenhouse Gases Emissions Disclosures By Russian Corporations

Author: ROZA SAGITOVA, HERIOT-WATT UNIVERSITY EDINBURGH

IC = Interdisciplinary / Critical

Co-Author: Audrey Paterson, Heriot-Watt University
Jim Haslam, Newcastle University
Akira Yonekura, Heriot-Watt University

Carbon Disclosure: A Systematic Review Of An Emerging Field Of Research

Author: DANIEL REIMSBACH, DUESSELDORF UNIVERSITY

IC = Interdisciplinary / Critical

Co-Author: Rüdiger Hahn, University of Kassel
Frank Schiemann, University of Hamburg

Investigating The “fate” Of Intellectual Capital Indicators Through Sociology Of Worth: A Case Study

Author: MARCO MONTEMARI, POLYTECHNICAL UNIVERSITY OF MARCHE

CF = Case / Field Study

Co-Author: Maria Serena Chiucchi, Polytechnical University of Marche

Session **SE-PS**. Day and Time: **Thursday 30th April . 14.00-15.30**

SEPS03

Chair: Lina Dagilienė

Room: Dochart I

Managerial Views On Sustainability Reporting And Lack Thereof

Author: PRABANGA THORADENIYA, MONASH UNIVERSITY

CF = Case / Field Study

Co-Author: Janet Lee, Australian National University
Rebecca Tan, Australian National University
Aldonio Ferreira, Monash University

Islamic Ethics For Environmental Responsibility: What Does Qur’an Say?

Author: AKRUM EKARA HELFAYA, KEELE UNIVERSITY

SU = Survey

Co-Author: Akrum Helfaya, Keele University, UK & Damanhour University, Egypt
Amr Kotb, Anglia Ruskin University
Rasha Hanafi, Cairo University

Sustainability Reporting In The Arab Middle East Countries: The Case Of Egyptian Banking Sector

Author: MOHAMED OSMAN, QATAR UNIVERSITY

IC = Interdisciplinary / Critical

Session **SE-PS**. Day and Time: **Thursday 30th April . 15.30-17.00**

SEPS04

Chair: Ignace De Beelde

Room: Dochart I

The Relation Between Sustainability Assurance And Sustainability Report Restatements: Is Assurance Improving The Credibility Of Reporting?

Author: GIOVANNA MICHELON, UNIVERSITY OF EXETER

EA = Empirical Archival

Co-Author: Andrea Romi, Texas Tech University

The Nature Of Managerial Capture In Sustainability Assurance Engagements

Author: KATRIN HUMMEL, UNIVERSITY OF ZÜRICH

EA = Empirical Archival

Co-Author: Christian Schlick, University of Zurich

The Market-Value Effects Of Ghg Emissions, Assurance And Assurance Provider: An International Study

Author: MARIA BALATBAT, THE UNIVERSITY OF NEW SOUTH WALES EA = Empirical Archival
Co-Author: Sudipta Bose, The University of New South Wales (UNSW)
Wendy Green, The University of New South Wales (UNSW)

Session SE-RF. Day and Time: Wednesday 29th April . 08.30-10.00

SERF01

Chair: Katrin Hummel

**Room: Shuna
Crowne Plaza**

Toward An Integrated Accountability Model For Non-Profit Organizations

Author: MICHELE ANDREAUS, UNIVERSITY OF TRENTO AM = Analytical / Modelling
Co-Author: Ericka Costa, University of Trento

Integration Of Sustainability Reporting And Performance Measurement System In Smes: A Literature Review And Research Agenda

Author: LINA KLOVIENE, KAUNAS UNIVERSITY OF TECHNOLOGY AM = Analytical / Modelling
Co-Author: Maria Teresa Speziale, University of Bologna, Italy

Is Continuous Training In Accounting And Finance Needed For Micro – Businesses Sustainability? Empirical Evidence From The Democratic Republic Of Congo (drc)

Author: ELENA URQUIA, COMPLUTENSE UNIVERSITY OF MADRID CF = Case / Field Study
Co-Author: Jean De Dieu Madangi, Bwato Ngo
Flavien Muzumanga, Kivuvu Ngo

Are Environment, Social, Governance (esg) Scores Good Predictors Of High Performance Companies ?

Author: STEPHANE TREBUCQ, BORDEAUX IV UNIVERSITY / IAE GRADUATE MANAGEMENT SCHOOL,
Co-Author: FrederiqueBardinet-Evraert, University of Bordeaux / IAE MB = Market Based
Serge Evraert, University of Bordeaux / IAE

Session SE-RF. Day and Time: Wednesday 29th April . 10.15-11.45

SERF02

Chair: Łukasz Matuszak

**Room: Shuna
Crowne Plaza**

The Role Of Country- And Firm-Level Determinants In Explaining Environmental, Social And Governance Disclosure

Author: MARIA ASSUNTA BALDINI, UNIVERSITY OF FLORENCE EA = Empirical Archival
Co-Author: Lorenzo Dal Maso, University of Florence
Giovanni Liberatore, University of Florence
Francesco Mazzi, University of Florence
Simone Terzani, University of Perugia

Content Trends In Sustainability Reporting: A Canadian Industry-Based Analysis

Author: SYLVIE BERTHELOT, UNIVERSITY OF SHERBROOKE EA = Empirical Archival
Michel Coulmont, Université de Sherbrooke
Vanessa Serret, Université de Bretagne-Sud

The Impact Of National Culture On Global Reporting Initiative Application Levels

Author: MICHEL COULMONT, UNIVERSITY OF SHERBROOKE EA = Empirical Archival
Stacey Loomis, University of Shebrooke
Sylvie Berthelot, University of Shebrooke

Companies' Responses To Institutional Pressures For Sustainability Reporting: Evidence From A Developing Country

Author: LINA DAGILIENĖ, KAUNAS UNIVERSITY OF TECHNOLOGY EA = Empirical Archival
Co-Author: Loreta Valančienė, Kaunas University of Technology
Rūta Adlytė, Kaunas University of Technology

Is Csr Report Quality Enhanced By The Disclosure Decisions Of Boards Of Directors?

Author: ROBERTO DI PIETRA, UNIVERSITY OF SIENA EA = Empirical Archival
Co-Author: Maria Del Mar Miras Rodrigues, University of Seville

Session SE-RF. Day and Time: Wednesday 29th April . 11.45-13.15

SERF06

Chair: Chris Kelsall

**Room: Shuna
Crowne Plaza**

The Value-Relevance Of Csr Reporting Quality

Author: ROBERT GUTSCHE, UNIVERSITY OF ST. GALLEN EA = Empirical Archival
Co-Author: Jan-Frederic Schulz, University of St.Gallen/School of Management
Andreas Gruener, University of St.Gallen/School of Finance

A Study Of Carbon Disclosure Behaviour Of Uk Energy Intensive Industries

Author: STEPHANIE LIU, HENLEY BUSINESS SCHOOL AT THE UNIVERSITY OF READING
Co-Author: Jessica Yang, University of Reading EA = Empirical Archival

Does Social Performance Influence Breadth Of Ownership?

Author: Zhenbin Liu, CHINESE UNIVERSITY OF HONG KONG, SHENZHEN EA = Empirical Archival
Co-Author: Jeong-Bon Kim, City University of Hong Kong
Bing Li, City University of Hong Kong

Determinants Of Csr Disclosures In Commercial Banks In Poland

Author: ŁUKASZ MATUSZAK, POZNAN UNIVERSITY OF ECONOMICS EA = Empirical Archival
Co-Author: Ewa Różańska, Poznan University Of Economics
Małgorzata Macuda, Poznan University Of Economics

Session SE-RF. Day and Time: Wednesday 29th April . 14.00-15.30

SERF04

Chair: Malgorzata Macuda

**Room: Shuna
Crowne Plaza**

Corporate Social Responsibility Disclosure And Corporate Characteristics: The Case Of International Companies

Author: ISABEL GALLEGO ALVAREZ, University of Salamanca EA = Empirical Archival
Co-Author: Ivo Alexandre Quina Custodio, University Of Salamanca

The Perils And Promises Of Corporate Voluntary Disclosure Through Non-Governmental Organisations:

The Study Of Cdp Water Program

Author: LINHAN (LINDA) ZHANG, UNIVERSITY OF WESTERN SYDNEY EA = Empirical Archival
Co-Author: Qingliang Tang, University of Western Sydney

Corporate Governance And Corporate Social Responsibility Assurance: Evidence From China

Author: YUYU ZHANG, QUEENSLAND UNIVERSITY OF TECHNOLOGY EA = Empirical Archival
Co-Author: Lin Liao, Southwestern University of Finance and Economics, China

Sustainability Research In Academic Reserach - A Content And Citational Analysis

Author: STÉPHANIE A. HOERMANSEDER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINES

Co-Author: Ewald Aschauer, JKU Linz

HI = History

A Comparative Study Of Anglo-Iranian Oil Company (aioc) And Burmah Oil Company (boc) Pre And Post The Second World War Using A Political Economy Perspective

Author: SHRADDHA VERMA, THE UNIVERSITY OF YORK

Co-Author: Neveen Abdelrehim, The York Management School, University of York

HI = History

Session SE-RF. Day and Time: Wednesday 29th April . 15.45-17.15

SERF05

Chair: Lin Liao

**Room: Shuna
Crowne Plaza**

Voluntary Disclosures On Collaboration Made By Corporations And Ngos. Evidence From A Transition Country.

Author: JAN MICHALAK, LODZ UNIVERSITY

EA = Empirical Archival

Co-Author: Halina Waniak-Michalak, LODZ UNIVERSITY, Management Faculty, Accounting Department

The Determinants Of Social And Environmental Disclosure Practices: The Brazilian Case

Author: FERNANDO MURCIA, UNIVERSITY OF SAO PAULO

EA = Empirical Archival

Co-Author: Suliani Rover, Federal University of Santa Catarina

Flávia Cruz De Souza Murcia, Federal University of Santa Catarina

Business Model Communication In Integrated Reports

Author: GUNNAR RIMMEL, JÖNKÖPING UNIVERSITY/JÖNKÖPING INTERNATIONAL BUSINESS SCHOOL

Co-Author: Kristina Jonäll, University of Gothenburg

EA = Empirical Archival

Examining Annual Report User Responses To Qualitative, Narrative And Assurance Disclosures Related To Water Reporting

Author: FRANK SCHIEMANN, HAMBURG UNIVERSITY

EX = Experimental

Co-Author: James Hazelton, Macquarie University

Andreas Hellmann, Macquarie University

Session SE-RF. Day and Time: Thursday 30th April . 08.30-10.00

SERF03

Chair: Real Labelle

**Room: Shuna
Crowne Plaza**

The Impact Of Perceptible Corporate Sustainability Performance On Information Asymmetries In European Capital Markets

Author: JAN DIEBECKER, MUENSTER UNIVERSITY

EA = Empirical Archival

Co-Author: Friedrich Sommer, Muenster University

Corporate Tax Aggressiveness And Csr: Do Ownership Structure And Environmental Disclosure Matter?

Author: EVEN FALLAN, HEDMARK UNIVERSITY COLLEGE

EA = Empirical Archival

Co-Author: Lars Fallan, Trondheim Business School

Do Csr Firms Walk Their Talk? Analysis Of Firing Decisions Of Us Firms

Author: LU YANG, MAASTRICHT UNIVERSITY

EA = Empirical Archival

Co-Author: Bart Dierynck, Tilburg University
Annelies Renders, Maastricht University

Managers' Personal Values Or Enterprises Characteristics As Drivers Of Corporate Social Responsibility Disclosure In Soes

Author: RAQUEL GARDE SANCHEZ, UNIVERSITY OF GRANADA

EA = Empirical Archival

Co-Author: Laura Alcaide-Muñoz, University of Granada
Manuel Pedro Rodríguez Bolívar, Univeristy of Granada
Antonio M. López Hernández, University of Granada