



***6TH INTERDISCIPLINARY WORKSHOP  
ON  
INTANGIBLES, INTELLECTUAL CAPITAL & EXTRA-FINANCIAL  
INFORMATION***

Catania, Italy, September 30-October 1<sup>st</sup>, 2010

**Parallel session PROGRAMME**

**Thursday, September 30, 2010**

**Parallel sessions 11h30 - 13h00**

<b>Session 1</b>	<b>Intangibles: relevance in SMEs I Chairperson: Daniele Previati</b>		
28127	Hudson Sarah, Michèle Pracht	The Future of Intellectual Capital in French SMEs. Preliminary Results of an ongoing study of SMEs in the West of France	ESC Rennes School of Business
28149	Beldi Adel, Alan Fustec, Jean Claude Dupuis	Measuring and Managing human capital: an empirical study in SME	IESEG Lille-Paris, France
27924	Durst Susanne, Jutta Wollersheim	Strategic Renewal in SMEs: What Competences Does a Successor Need?	University of Liechtenstein Technische Universität München, Germany

<b>Session 2</b>	<b>Intellectual capital (e)valuation Chairperson: Thomas Guenther</b>		
28042	Casalegno Cecilia, Chiara Civera, Anna Claudia Pellicelli	Brand equity evaluation and corporate performances measurement An empirical analysis on the value creation process into Piedmont luxury context	University of Turin
28025	Fischer Marc	Valuing Brand Assets in Financial Reports: A Cost-Effective and Easy-to-Implement Measurement Approach	Passau University Germany
27864	Watson Stuart, James Davidson	A Comparative Analysis of VAIC and ROCE Financial Measurement for Management and Investors	Caledonian University UK

**Thursday, September 30, 2010**

**Parallel session 11h30 - 13h00**

<b>Session 3</b>	<b>Intangibles, crises and development. The regulatory approach I Chairperson: Baruch Lev</b>		
28135	Lai Alessandro, Riccardo Stacchezzini, Giulia Leoni	Intangible asset impairments in times of crisis: the insurer's accounting policies	University of Verona
28071	Yovogan Marcellin, Violeta Kasarova, Ralitsa Dimitrova	Intellectual Capital and value Creation – Evidence from Companies Listed at Bulgarian Exchange	Sofia University "Kliment Olvirski" & New Bulgarian University
28132	Michael Ordosch	The relevance of capitalized development costs according to IAS 38 for equity valuation: Evidence from Germany	EBS, Reichartshausen, Germany

<b>Session 4</b>	<b>Intangible Resources management I Chairperson: Otto Altenburger</b>		
28123	Ciao Biagio	Knowledge-based changes: categories and effects on value creation. Evidence from a case study.	University of Milan Bicocca
28143	Manzoni Andrea, Cristina Bettinelli, Angelo Renoldi	The importance of being ...Intangible: an empirical Research on intangible resources and their impact on firm performance	University of Bergamo, Italy
28112	Sirle Bürkland	A post-cognitivist view of capabilities: the role of material objects	HEC group graduate business, France

**Thursday, September 30, 2010**

**Parallel sessions 14h30 - 16h00**

<b>Session 5</b>	<b>Intangibles: relevance in SMEs II Chairperson: Sara Giordani</b>		
28055	Puggel Annett	Developing intangible resources for innovativeness An absorptive capability view on the impact of leaders and followers on process innovation in SME	TU Chemnitz, Germany
28152	Tamás Harangozo, Viktória Bodnar, Nóra Szucs	Performance management in a knowledge based SME in crisis – Balanced Scorecard as potential frame of intellectual capital management	Corvinus University of Budapest, Hungary
28161	Wulf Inge, Guido Pfeifer	Relevance of intangibles within financial analysis of SMEs	Clausthal University of Technology, & DVFA, Germany

<b>Session 6</b>	<b>Intangible Resources management II Chairperson: Alessandro Lai</b>		
28154	Parisi Cristiana	Intangible Assets and Value Creation Processes in Supply Chains: a Structural Model	University of Southern Denmark
28157	Testa Giovanna	Strategic knowledge management in consulting firms	University of Naples "Parthenope", Italy
28146	Ivashkovskaya Irina Ilya Ivaninskiy, Ekaterina Tyurina	Does intellectual capital influence the capital structure choice? The evidence for large-scale firms from BRIC countries.	Higher School of Economics, Moscow, Russia

**Thursday, September 30, 2010**

**Parallel sessions 14h30 - 16h00**

<b>Session 7</b>	<b>Intangible assets, human capital in public sector and in various social contexts I Chairperson: Anne Laure Mention</b>		
28128	Drago Salvatore	Religion, intangibles and Catholic Social Thought as a source of values for market economy and entrepreneurial business.	University of Messina, Italy
28156	Sundström Andreas	In search of an accounting approach to intangible value creation: Taking Accounting to the stage - what is the role of accounting in a theatre?	School of Business, Stockholm University
28177	Armano Bruno	Recognition and measurement of intangible asset in the public sector the path to IPSAS 31	Torino University, Italy

<b>Session 8</b>	<b>Intangibles, crises and development. The regulatory approach II Chairperson: Giuseppe Marzo</b>		
28145	Rossi Paola	Adoption of International Accounting Standards: Impacts on the Market Valuation of Intangible Assets	University of Ferrara, Faculty of Economics
28113	Montani Elena	The application of IAS IFRS by Italian listed companies. Evidence on the treatment of intangible assets in the fashion, furniture and publishing industry sectors	Castellanza, Carlo Cattaneo University
28094	Ledoux Marie-Josée Cormier Denis	Voluntary disclosure and market assessment of intangible assets in French financial statements: the incidence of IFRS	Quebec University at Montreal

**Thursday, September 30, 2010**

**Parallel sessions 16h30 - 18h00**

<b>Session 9</b>	<b>Human capital and tacit knowledge Chairperson: Giuseppe Caruso</b>		
28144	Biancone Paolo Pietro, Alberto Solazzi	Corporate communication of intangibles of professional football enterprises: theoretical analysis and empirical research	University of Turin
28140	Martín-Lozano Francisco Javier, Carrasco Gallego Amalia	Accounting insufficiency in valuation of professional football players' rights. A case study	Universidad de Sevilla
28178	Nappo Fabio, Raffaele Treguattrini, Rosa Lombardi	An evaluation of the economic value of long lasting professional football player performance rights: a comparison between theory and practice.	University of Cassino

**Thursday, September 30, 2010**

**Parallel sessions 16h30 - 18h00**

<b>Session 10</b>			
<b>Intangible asset, human capital in public sector and in various social contexts II</b>			
<b>Chairperson: Marco Di Tommaso</b>			
28043	Altenburger Otto A. Michaela M. Schaffhauser-Linzatti, Evamaria Kuntner	Annual reports of Austrian public universities: a critical analysis	University of Vienna
	Catalfo PierLuigi	Methodological tools for evaluation of intangibles management in research institutions. Some empirical remarks	University of Catania

<b>Session 11</b>			
<b>Information on intangibles and risk perception I</b>			
<b>Chairperson: Michela Cordazzo</b>			
28115	Guenther Thomas, Kai Richter, Frank Schiemann	Voluntary Disclosure in Investor Conferences and Roadshows: Evidence From Germany	Dresden Technical University, Germany
28117	Dell'Atti Vittorio, Marco Papa, Floriana Luisi	Intellectual Capital disclosure via XBRL: an overview of preparers' perceptions	University of Bari, Italy

<b>Session 12</b>			
<b>State and Evolution of theoretical framework I</b>			
<b>Chairperson: Silvia Molina</b>			
28131	Marzo Giuseppe	Intangibles in the theories of the firm	University of Ferrara
28137	Oliveira Lidia, Lucia Lima Rodrigues, Russel Craig	Stakeholder Theory, Resource-Based Perspectives and the Voluntary Disclosure of Intellectual Capital	Minho University/ School of Economics and Management, Portugal
28024	Manolis Gkinoglou	Measure the unmeasurable? Intangible assets as the major strategic keys of enterprises. their contribution, difficulties and proposals for RELIABLE financial statements	Dep. of Accounting and Finance, University of Macedonia

Friday, October 1st, 2010

Parallel sessions 9h15 - 10h45

<b>Session 13</b>			
<b>Measurement of internal intangible value and goodwill Chairperson: Giuseppe Gullo</b>			
28129	Liberatore Giovanni, Francesco Mazzi	Goodwill Disclosure Level Under IAS 36 and Cost of Debt in European Companies	University of Florence
28155	Pieri Valerio	The relevance and the dynamics of goodwill values under IAS/IFRS: empirical evidences from the consolidated financial statements of the major companies listed in Italy	Third University of Rome, Italy
28151	Piber M., Winkler H.	The Colors of the Chameleon: A Dynamic Conceptualization of Intellectual Capital	Innsbruck University, Austria

<b>Session 14</b>			
<b>State and Evolution of theoretical framework II Chairperson: Paola Demartini</b>			
28084	Aprile Roberto	Some considerations about capital maintenance and intangibles. From financial and physical capital maintenance to economic/sustainable capital maintenance?	University of Bologna
28052	Olander Heidi	USING HRM FOR KNOWLEDGE PROTECTION: A THEORETICAL FRAMEWORK	Lappeenranta University of technology, Finland
28114	Ott Christian, Henke Ulrike	Information Dissemination in Mergers & Acquisitions: Purchase Price Allocations, Press Releases, and Business Press	Technische Universität, Dresden, Germany

<b>Session 15</b>			
<b>State and Evolution of theoretical framework III Chairperson: Pierluigi Catalfo</b>			
27906	Holland John	Knowledge and learning failure in the 'market for information'	University of Glasgow, UK
28013	Cristina Ribeiro, Joaquim Borges Gouveia Ricardo, Jorge Pinto	Corporate Reputation and Communication: Challenges in the Current Business Context	Universidade de Aveiro & Universidade Fernando Pessoa, Portugal

Friday, October 1st, 2010

Parallel sessions 11h15 - 12h45

<b>Session 16</b>	<b>State and Evolution of theoretical framework IV Chairperson: Giovanni Liberatore</b>		
28168	Girella Laura	Between persistence and change : the Japanese Approach to the Management of Intellectual Assets	University of Ferrara, Italy
28179	Mention Anne-Laure	Intellectual capital reporting an exploratory study on the practices in the banking industry	HEC Liege School of Business, Luxembourg
2010	Di Tommaso Marco R., Lauretta RUBINI	Visualising, measuring and exporting intangible-intensive goods	University of Ferrara

<b>Session 17</b>	<b>State and Evolution of theoretical framework V Chairperson: Manfred Schwaiger</b>		
28079	Marco Giuliani, Stefano Marasca	Intellectual Capital Valuation: A Process Perspective	University of the Marche, Italy
28089	D'Alauro Gabriele, Quagli Alberto	Evidence of the impact of changes in cash generating units on goodwill write-offs and corporate disclosure	University of Genoa
28141	Mödritscher Gernot	Customer Valuation – Pitfalls, limitations and research potential	University of Klagenfurt, Austria

<b>Session 18</b>	<b>Intangibles: research and technology Chairperson: Giovanni Schiuma</b>		
28164	Coppolino Raffaella – Abbate Tindara	R&D in international environment: driving knowledge creation through learning market	University of Messina, Italy
28062	Perozzi, Lucianetti, Cocco, Minunno	R&D Change and Value Relevance of Earnings and Book Value	University of Chieti and Pescara
27834	Demartini Paola Mauro Paoloni, Paolo Paoloni, Maria Vittoria Guidotti	The management of intangibles through intellectual capital Information in a high technology company. A decision- usefulness approach	Third University of Rome, Italy