



FACULTÉ DE
GESTION,
ÉCONOMIE
& SCIENCES

Université Catholique de Lille, France



**University
of Ferrara**

16th EIASM INTERDISCIPLINARY CONFERENCE

on

INTANGIBLES AND INTELLECTUAL CAPITAL – SUSTAINABILITY AND INTEGRATED REPORTING, GOVERNANCE AND VALUE CREATION

Chairpersons:

Prof. **Elisabetta Magnaghi**

Faculté de Gestion, Economie et Sciences
Université Catholique de Lille, France

Prof. **Stefano Zambon**

Dipartimento di Economia e Management
University of Ferrara, Italy

**Catholic University of Lille – France and Online
23-24 September 2021**

Under the auspices of



WICI Europe

regional jurisdiction of the
Global WICI Network
the world's business reporting network

www.wici-global.com

With the financial assistance and support of



PROGRAMME

Thursday, 23 September 2021

08.30 Login

09.00 **Welcome Addresses and Inauguration of the Conference**

Prof. **Stefano Zambon**

University of Ferrara, Department of Economics and Management,
and Conference Co-Chair

Prof. **Elisabetta Magnaghi**

Doyen/Dean, Faculté de Gestion, Economie et Sciences,
Université Catholique de Lille, and Conference Co-Chair

Prof. **Jérôme Chabanne-Rive**

EIASM Executive Director & iaeLyon School of Management

09.20 **Opening Plenary Session**

Key-Note Speech – Prof. **Charl De Villiers**, University of Auckland

Integrated Reporting & Corporate Governance: links and implications for future research

Key-Note Speech – Prof. **John Dumay**, Macquarie University

SASB and IIRC: A merger or an acquisition?

Chair: **Elisabetta Magnaghi**, Université Catholique de Lille, and Conference Co-Chair

10.40 *Virtual Coffee break*

TRACK A

Chair: Pierlugi Catalfo, University of Catania

TRACK B

Chair: Elena Makeeva, HSE, Moscow

10:50 – 12:20	THE ROLE OF INTELLECTUAL CAPITAL IN PURSUING SOCIAL VALUE DURING THE COVID-19 EMERGENCY: A COMPARATIVE STUDY BETWEEN ITALIAN AND SPANISH RED CROSS ORGANISATIONS.” CANNITO, ILARIA	CORPORATE CLIMATE REPORTING OF EUROPEAN BANKS: EMPIRICAL EVIDENCE FROM THE STOXX EUROPE 600 BANKS IN CONTEXT OF THE TCFD RECOMMENDATIONS. FRIEDRICH, TIM
--------------------------	---	---

	<p>MERGER, ACQUISITION AND TAKEOVER: HOW TRUST IS BOTH THE DRIVER AND INHIBITOR IN NOT-FOR-PROFIT SECTOR GROWTH STRATEGIES BARNES, LISA</p> <p>INVESTIGATING THE PRACTICE OF EVALUATION IN PUBLICLY FUNDED ARTS ORGANIZATIONS: THE FIRST STEP TOWARD THE DEVELOPMENT OF ARTISTIC LANGUAGES OF ACCOUNTABILITY CHIARAVALLLOTI, FRANCESCO</p>	<p>HOW CAN FINANCIAL FIRMS 'GO GREEN'? HOLLAND, JOHN</p> <p>THE IMPACT OF COUNTRY RELIGIOSITY ON ENVIRONMENTAL DISCLOSURE: EVIDENCE FROM THE EUROPEAN FINANCIAL SECTOR. MORETTI, GIANLUCA</p>
12:20 – 13:15	Virtual Lunch	

TRACK C

Chair: Daniela Rupo, University of Messina

TRACK D

Chair: Véronique Blum, University Grenoble-Alpes

13:15 – 14:45	<p>REPORTING 'RESPONSIBILITY' IN THE PUBLIC SECTOR. ANALYSIS AND EVIDENCE USING THE EXAMPLE OF GERMAN AND ITALIAN UNIVERSITY HOSPITALS CATALFO, PIERLUIGI</p> <p>THE SOCIAL AND ENVIRONMENTAL REPORTING IN THE HIGHER EDUCATION SYSTEM: ITS DETERMINANTS IN THE ITALIAN UNIVERSITIES BOFFA, DANILO</p> <p>THE IMPACT OF ESG INDICATORS ON THE FINANCIAL PERFORMANCE OF STATE-OWNED COMPANIES MAKEEVA, ELENA</p>	<p>VALUING VALUE - A SYNTHESIS OF GLOBAL SUSTAINABILITY FRAMEWORKS TO ESTABLISH OBJECTIVE AND TRANSPARENT GOALS TO MEASURE VALUE FOR A FIRM, ITS SHAREHOLDERS, CUSTOMERS, EMPLOYEES, PARTNERS, SOCIETY AND THE PLANET (13.15-14.00) SUGAI, PHILIP</p> <p>THE PRODUCTION AND CONSUMPTION OF INFORMATION ON INTANGIBLES: AN EMPIRICAL INVESTIGATION OF CFOs AND INVESTORS (14.00-14.45) ZAMBON, STEFANO</p>
---------------	---	---

14:45 – 15:00	Virtual Coffee Break	
---------------	-----------------------------	--

TRACK E

Chair: Luminita Enache, University of Calgary

15:00 – 16:30	INTANGIBLE ASSETS AND AN INCOME STRATEGY. A POSITIVE ACCOUNTING THEORY APPROACH GRZYBEK, OLGA	INTEGRATED REPORTING QUALITY AND DIGITAL TRANSFORMATION NARRATIVE: AN EXPLORATORY ANALYSIS DE NICOLA, MANUEL
	HOW DO ACCRUALS DIFFER FOR PHYSICAL VERSUS KNOWLEDGE FIRMS? IQBAL, ANEEL	TECHNOLOGY TRANSFER PERFORMANCE OF PUBLIC RESEARCH INSTITUTES: THE ROLE OF INTELLECTUAL CAPITAL HUIAN, MARIA CARMENI
	INTELLECTUAL CAPITAL REPORTING IN ACCORDANCE WITH IFRS: THE CASE OF TECDAX30 COMPANIES KUCERA, MARTIN	THE FOURTH INDUSTRIAL REVOLUTION'S WAVE CRASHES UPON THE SHORES OF ACCOUNTING HOUSEL, TOM and SHIVES TIM

TRACK F

Chair: Daniela Mancini, University of Teramo

TRACK G

Chair: Laura Girella, University of Modena & Reggio Emilia

TRACK H

Chair: Filippo Zanin, University of Udine

16:30 – 18:00	SOCIAL COMMITMENT, STAKEHOLDER ORIENTATION AND INNOVATION: INSIGHTS FROM THE INTEGRATED REPORT ARCO-CASTRO, MARÍA LOURDES	THE RELATIONSHIP BETWEEN INTELLECTUAL CAPITAL AND INDUSTRY 4.0: A LITERATURE REVIEW MANCINI, DANIELA
	SPEECH IS SILVER, SILENCE IS GOLDEN? THE ROLE OF SELF-DECLARATION ON THE VALUE- RELEVANCE OF INTEGRATED REPORTING JABLOWSKI, LEA-VICTORIA	IMPACT OF INTELLECTUAL CAPITAL DISCLOSURE ON THE COMPANY'S PERFORMANCE IN DIFFERENT INDUSTRIES MALOFEEVA, TATIANA
	PANDEMIC RISK DISCLOSURE IN INTEGRATED REPORTS: AFTER COVID-19 IS HINDSIGHT 2020? ROBERTS, ROSLYN	COUNTERPOISED DISCLOSURE: EVIDENCE FROM THE BIOTECHNOLOGY SECTOR ENACHE, LUMINITA

18.00**Online Social Event: A Global Zoom Party with Lille typical products**

Friday, 24 September 2021

08:30 – 09:30	<i>What is information quality in integrated reporting and how to measure it? A presentation of the Deakin model</i> Peter Carey and Michael Bray, Deakin University Chair: Stefano Zambon, University of Ferrara, and Conference Co-Chair
--------------------------	--

TRACK I

Chair: Axel Haller, University of Regensburg

09:30 – 11:00	INTEGRATED REPORTING QUALITY AND COMPANIES' OWNERSHIP STRUCTURE ON THE LIGHT OF STAKEHOLDER AND INSTITUTIONAL THEORY: DOES SUSTAINABLE INVESTORS' PRESENCE MATTER? TETTAMANZI, PATRIZIA	THE EVOLUTION AND NEW TRENDS OF THE INTELLECTUAL CAPITAL DISCLOSURE: A SYSTEMATIC LITERATURE NETWORK ANALYSIS MINUTIELLO, VALENTINA
	THE LEVEL OF INTEGRATED THINKING AND REPORTING AND ITS DETERMINANTS TONELLI, ALBERTO	VALUE RELEVANCE IN ACCOUNTING AND REPORTING RESEARCH. A BIBLIOMETRIC ANALYSIS NICOLÒ, GIUSEPPE
	DETERMINANTS OF INTEGRATED REPORTING POLICIES. EVIDENCE FROM INNOVATIVE FIRMS ZANIN, FILIPPO	SUSTAINABILITY REPORTS AND MANAGEMENT CONTROL – LITERATURE REVIEW AND CASE STUDY AT AIR FRANCE WEGMANN, GREGORY

TRACK J

Chair: John Dumay, Macquarie University

11:00 – 11:15	Virtual Coffee Break
--------------------------	-----------------------------

TRACK K

Chair: Axel Haller, University of Regensburg

TRACK L

Chair: Vito Toni, University of Ferrara

11:15 – 12:45	INTEGRATED REPORTING IN STATE-OWNED ENTERPRISES. A COMPARATIVE STUDY YETANO, ANA	COMPANY DIRECTORS BEHAVIOUR IS “MAD HATTERS TEA PARTY”, CURIUSER AND CURIUSER BARNES, LISA
	THE NEW CHALLENGE OF INTEGRATED REPORTING: HAS IT REALLY IMPROVED CORPORATE DISCLOSURE ON INTELLECTUAL CAPITAL? SONGINI, LUCREZIA	HOW MUCH DOES NON-FINANCIAL REPORTING REPORT ABOUT HUMAN CAPITAL? CISI, MAURIZIO
	TRANSACTION LEVEL INTEGRATION FOR INTEGRATED REPORTING: EVIDENCE FROM PERFORMANCE SIMULATION ON MULTI-ENTRY ACCOUNTING STASZKIEWICZ, PIOTR	CONTRIBUTION TO THE DEFINITION OF AN EVALUATION MODEL OF THE PERFORMANCE OF HUMAN RESOURCES MARQUES, MARIA DA CONCEIÇÃO DA COSTA

12.45 – 13.30	Virtual Lunch	
---------------------	----------------------	--

TRACK M

Chair: Philip Sugai, Doshisha University, Japan

TRACK N

Chair: Stefano Zambon, University of Ferrara

13:30 – 15:00	Special Session on Intangibles Valuation (13.30-14.30): BEYOND CAPM? NEW APPROACHES TO THE VALUATION OF INTANGIBLES WITH PARTICULAR REFERENCE TO TRADE SECRETS GORIUS ANDRE, OLLIVIER PIERRE AND BLUM VERONIQUE	CORPORATE SUSTAINABILITY REPORTING AND INTANGIBLE ASSETS – A CRITICAL DISCUSSIONS OF THE CSRD'S PROPOSALS FOR REPORTING ON INTANGIBLE ASSETS BAUMÜLLER, JOSEF
	USING SELF DETERMINATION THEORY AS A LENS TO EXPLAIN GENERATION Z MOTIVATION: AN EMPIRICAL STUDY (14.30-15.00) DWIVEDULA, RAVIKIRAN	CORPORATE REPUTATION IN ACCOUNTING RESEARCH: CONCEPTUALIZATION, MEASUREMENT AND FUTURE DIRECTIONS BIGUS, JOCHEN
		CORPORATE SOCIAL RESPONSIBILITY, BEHAVIOUR, AND FINANCIAL FIRMS HOLLAND, JOHN

15.00 *Virtual Coffee break*

15.10 **Conclusive Plenary Session**

Presentation of the Erasmus+ Project “INTEGRES – Integrated Reporting and Education for Sustainability”

by Prof. Tom Vos, Avans University of Applied Sciences, Breda (NL) (<https://www.integres.eu/avans-university-of-applied-sciences/>)

Keynote speech – Prof. Stéphane Trébuscq, University of Bordeaux

One more time: how to report about human capital?

Conferment of the “*Best Junior Contribution to the Theory and Practice of Intangibles and IC Theory and Practice Award*”

Presentation of XVII EIASM Interdisciplinary Conference on “Intangibles and Intellectual Capital”, University of Messina-Taormina (Sicily, Italy), 22-23 September 2022, by Prof. Daniela Rupo and Prof. Pierluigi Catalfo

Wrapping up

Chairs: Prof. **Elisabetta Magnaghi** (University of Lille and Conference Co-Chair)
Prof. **Stefano Zambon** (University of Ferrara and Conference Co-Chair)

16.45 *End of conference*