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18th EIASM INTERDISCIPLINARY CONFERENCE
on
INTANGIBLES, INTELLECTUAL CAPITAL, AND SUSTAINABILITY –
REPORTING, GOVERNANCE, AND VALUE CREATION

Chairpersons

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Jagiellonian University, Krakow, Poland
21-22 September 2023

CONFERENCE BACKGROUND

This Conference comes at a historic time for sustainability reporting. The publication of the Corporate Sustainability Reporting Directive (CSRD) in the Official Journal of EU on 16th of December 2022 marks a revolutionary step for this form of reporting in the EU member states. The equal footing on which sustainability and financial reporting have been put by the new legislation, makes it necessary a profound change in corporate culture, governance and risk management, as well business reconceptualisation and conduct. Information lies at the heart of this revolution and is seen as a catalyser of this epochal transformation. The very concept of “value creation” becomes richer and more articulated, encompassing also the medium-long term perspective and the related ability to support an entity’s value creation over time especially through intangibles and intellectual capita (IC). The passage from a purely shareholder oriented perception of value to a stakeholder and sustainability-infused vision of this notion represents another element of a not easy transition in the company ecosystems.

A SPECIAL TRACK ON "INTANGIBLES, INTELLECTUAL CAPITAL, AND SUSTAINABILITY IN HIGH-TECHNOLOGY AND KNOWLEDGE INTENSIVE ORGANISATIONS"

Track leaders

Prof. Daniela Mancini, University of Teramo - Italy
Prof. Alessandra Lardo, Parthenope University of Naples - Italy
Prof. Miriam Monserrat Cano Rubio, University de Jaén - Spain

Under the auspices of



PROGRAMME

Thursday, 21 September 2023

Collegium Novum, Jagiellonian University, Gołębia 24 Street (Old Town), Krakow

- 08.00 Registration (Collegium Novum – ground floor)
- 09.00 **Welcome Addresses and Inauguration of the Conference** (Aula Collegium Novum)
Prof. dr hab. **Piotr Jedynak** Vice-Rector for Human Resources and Financial Management,
Jagiellonian University in Krakow
Prof. **Stefano Zambon** University of Ferrara, and Conference Co-Chair
Prof. dr hab. **Lukasz Sułkowski** Jagiellonian University, and Conference Co-Chair
Vice-Rector for Research and Human Resources Development of WSB University,
President of PCG Polska
Prof. dr **Justyna Fijałkowska** University of Social Sciences, Lodz, and Conference Co-Chair
Vice-Rector for International Cooperation of the University of Social Sciences
Prof. dr **Dominika Hadro** Wroclaw University of Economics and Business
- 09.20 **Opening Plenary Session – “The evolving world of sustainability disclosures between regulations, standards, impacts, and risks and opportunities: a ‘material’ dialogue”** (Aula Collegium Novum)
Sven Gentner
Head of Unit "Corporate reporting, audit and credit rating agencies", Directorate General FISMA, European Commission
Patrick de Cambourg
Chair, Sustainability Reporting Board, EFRAG (*in video connection*)
Eelco van der Enden
CEO, GRI
Laura Girella
Technical Director/Specialist, Connectivity and Integrated Reporting Team, IFRS Foundation, and Associate Professor of
Business Economics, University of Modena and Reggio Emilia
Chair: Stefano Zambon, University of Ferrara, and Conference Co-Chair
- 11.00 *Coffee break*
- 11.20 **Plenary Session – “The value of knowledge and intellectual property: a multidisciplinary view”** (Aula Collegium Novum)

Dr **André Gorius**, President, Institut Français de l'Immatériel-WICI France, and International IP Valuation Expert for WIPO
Sustainability management and value creation: towards a contamination between the worlds of physics and economy?

Prof. dr Hab. **Łukasz Sułkowski**, Jagiellonian University, and Conference Co-Chair, Vice-Rector for Research and Human Resources Development of WSB University, President of PCG Polska
Universities intangibles and their accountability

Chair: Prof. Dr **Justyna Fijałkowska**, University of Social Sciences, Lodz, and Conference Co-Chair, Vice-Rector for International Cooperation of the University of Social Sciences

12.20 Lunch

13.15 **Bus transfer to the Faculty of Management and Social Communication, Jagiellonian University, Łojasiewicza 4 Street, Krakow (from <https://maps.app.goo.gl/fKYqMTAubyfa14RWA>)**

14.15 **Parallel Sessions A** (presentation of academic research papers) (Rooms 3.113, 3.201, 3.202)

15.45 *Coffee break*

16.00 **Parallel Sessions B** (presentation of academic research papers) (Rooms 3.113, 3.201, 3.202)

17.30 End of the Conference first day

19.00 Guided tour in Krakow Centre – Meeting point at the Mickiewicz monument on the Main Square (Rynek Główny)

20.15 Conference Dinner at Wesele Restaurant, Main Square (Rynek Główny), No. 10

Friday, 22 September 2023

Faculty of Management and Social Communication, Jagiellonian University, Łojasiewicza 4 Street, Krakow

09.00 **Parallel Sessions C** (presentation of academic research papers) (Rooms 3.113, 3.201, 3.202)

10.30 *Coffee break*

11.00 **Parallel Sessions D** (presentation of academic research papers) (Rooms 3.113, 3.201, 3.202)

12.30 *Lunch*

13.30 **Parallel Sessions E** (presentation of academic research papers) (Rooms 3.113, 3.201, 3.202)

14.30 *Coffee break*

15.00 **Conclusive Plenary Session on “Non-Financial Information and Its Transformative Power”** (Room 0.102 – ground floor)

Prof. Dr **Thorsten Sellhorn**, LMU Munich, and IFRS Advisory Council

Carbon (In)transparency: a multi-perspective view

Roundtable on “Responsible Investment and Non-Financial Information in the EU: The Case of Poland”

Tomasz Wiśniewski, Director, Warsaw Stock Exchange (WSE)’s Information Products & Indices Development Department

Piotr Biernacki, EFRAG Sustainability Technical Expert Group (TEG), and Vice-President of the Polish Association of Listed Companies

Joanna Krasodomska, Associate Professor, Department of Financial Accounting, Krakow University of Economics

Robert Adamczyk, Senior Environmental Adviser, EBRD; Supervisory Board, Responsible Business Forum Poland; and former member of the EFRAG Technical Working Group on ESRS (environment)

Chair: Prof. Dr **Dominika Hadro**, Wroclaw University of Economics and Business, and Conference Co-Chair

16.45 **Conferment of the “Best Junior Contribution to the Theory and Practice of Intangibles, IC and Sustainability Award”**
(Room 0.102 – ground floor)

Presentation of IXX EIASM Interdisciplinary Conference on “Intangibles, Intellectual Capital, and Sustainability” 2024, Grenoble University (France), 20-21 September 2024, by Prof. **Véronique Blum** (Grenoble University) (*in video connection*)

Co-Chairs: Prof. dr **Justyna Fijałkowska**, University of Social Sciences, Lodz, and Conference Co-Chair

Prof. **Stefano Zambon**, University of Ferrara and Conference Co-Chair

17.00 *End of conference*

Parallel Session A, Thursday, September 21, 2023, 14.15 – 15.45

Sustainability & Performance				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
3.201	GENERAL TRACK	Justyna Fijałkowska	OYINLOLA, BLESSING UNIVERSITY OF OULU	DO CEO AND BOARD CHARACTERISTICS MATTER IN THE ESG PERFORMANCE OF THEIR FIRM?
3.201	GENERAL TRACK		SUPINO, ENRICO UNIVERSITY OF BOLOGNA LORENZO MORDENTI	ARE EXECUTIVE COMPENSATION AND ESG PERFORMANCE REALLY TIED? SOME EVIDENCE FROM WORLDWIDE LISTED COMPANIES
3.201	GENERAL TRACK		KRASODOMSKA, JOANNA CRACOW UNIVERSITY OF ECONOMICS CHARLES H. CHO, CHAOYUAN SHE, EWELINA ZARZYCKA, DOROTA DOBIJA	SUSTAINABLE DEVELOPMENT GOALS AND DOUBLE MATERIALITY ASSESSMENT: DO STAKEHOLDERS' AND CORPORATE SOCIAL IMAGINARIES CONVERGE?

ESG Disclosure and New Technologies				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
3.202	GENERAL TRACK	Dominika Hadro	ABHAYAWANSA, SUBHASH SWINBURNE UNIVERSITY OF TECHNOLOGY KESARA PRABHASHWARY, HEWAGE MARDY CHIAH	UNRAVELING THE NEXUS OF ESG NEWS BASED PUBLIC PERCEPTION, MEDIA ATTENTION, AND STOCK PRICE CRASH RISK
3.202	GENERAL TRACK		BRYL, LUKASZ POZNAN UNIVERSITY OF ECONOMICS AND BUSINESS	SENTIMENT ANALYSIS OF ESG DISCLOSURE IN SOCIAL MEDIA – WHAT PROVOKES MOST STAKEHOLDERS' REACTIONS?
3.202	GENERAL TRACK		RAIMO, NICOLA LUM JEAN MONNET UNIVERSITY VITIANA L'ABATE; ANGELA RELLA; FILIPPO VITOLLA	THE USE OF SOCIAL MEDIA IN ITALIAN LOCAL GOVERNMENTS: THE EFFECT OF THE MAYOR'S CHARACTERISTICS

Challenges in Intellectual Capital				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
3.113	GENERAL TRACK	Paweł Zieniuk	ALONSO, CARLOS JAVIER UNIVERSIDAD CATOLICA ARGENTINA SANTA MARIA DE LOS BUENOS AIRES	INTANGIBLE CAPITAL. THE IMPORTANCE OF SOCIAL (OR RELATIONSHIP) CAPITAL FOR THE ORGANIZATION.
3.113	GENERAL TRACK		KUCERA, MARTIN UNIVERSITY OF ECONOMICS IN PRAGUE	ANALYSIS OF FACTORS INFLUENCING THE LEVEL OF REPORTED INTELLECTUAL CAPITAL: CROSS-NATIONAL AND CROSS-SECTORAL COMPARISON
3.113	GENERAL TRACK		MARZO, GIUSEPPE UNIVERSITY OF FERRARA	DOES THE VALUE ADDED INTELLECTUAL COEFFICIENT (VAIC) ADD VALUE TO THE IC RESEARCH AND PRACTICE?

Parallel Session B, Thursday, September 21, 2023, 16.00 – 17.30

<i>Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations 1</i>				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
3.201	"Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations"	Daniela Mancini	EVANGELISTA, LUDOVICA PARTENOPE UNIVERSITY OF NAPLES GIANLUCA RISALITI, TERESA IZZO	PRACTICAL IMPLEMENTATION OF THE EXTENDED VAIC MODEL IN AN ITALIAN RESEARCH TECHNOLOGY CENTRE (RTC)
3.201	"Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations"		RASHID, TAHANI UNIVERSITY OF CALABRIA MARIA TERESA NARDO	INSIGHT OF INTELLECTUAL CAPITAL IN THE HEALTHCARE SECTOR: A SYSTEMATIC REVIEW PAPER
3.201	"Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations"		DOMENICA LAVORATO PARTENOPE UNIVERSITY OF NAPLES LARDO, ALESSANDRA	MAPPING IC PROCESSES FOR MEASURING AND CONTROLLING: AN EXPLORATORY STUDY ON KNOWLEDGE-INTENSIVE ORGANIZATIONS

<i>Detecting information from Sustainability Reporting</i>				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
		Łukasz Bryl		
3.202	GENERAL TRACK		CISI, MAURIZIO UNIVERSITY OF TURIN NAPOLI, ROBERTA	THE ROLE OF METHODOLOGICAL NOTE IN DETECTING GREENWASHING IN SUSTAINABILITY REPORTING
3.202	GENERAL TRACK		CAHAYA, FITRA ROMAN UNIVERSITY OF ESSEX TERRYARDA LAKSA, PERMATA SUPRIYANTO, CORINA JOSEPH, ADITYA PANDU WICAKSONO, SILVIA GAIA	ANTI-CORRUPTION REPORTING PRACTICES BY LISTED STATE-OWNED ENTERPRISES IN INDONESIA: INSIGHTS FROM COERCIVE ISOMORPHISM AND FUNCTIONALIST PERSPECTIVE

<i>Intangibles and Sustainable Development</i>				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
3.113	Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations	Enrico Supino	MILLER, ISABELLA UNIVERSITY OF PASSAU ROBERT OBERMAIER	THE HIDDEN VALUE OF INTANGIBLES – A CONSTRUCTIVE DE- AND RE-CONSTRUCTION
3.113	GENERAL TRACK		MRÓZ-GORGOŃ, BARBARA WROCLAW UNIVERSITY OF ECONOMICS JUSTYNA FIJALKOWSKA, DOMINIKA HADRO	REBRANDING COMMUNICATION: THE CASE OF POLISH LISTED COMPANIES
3.113	GENERAL TRACK		SANTIAGO, JOANNA LISBON UNIVERSITY SOFIA CANDIA	SOCIAL ENTREPRENEURSHIP TOWARDS SUSTAINABLE DEVELOPMENT: THE CASE OF AMAZON RAINFOREST AND ACE SERVICES SUPPLY

Parallel Session C, Friday, September 22, 2023, 9.00 – 10.30

Sustainability Reporting & Development				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
3.201	GENERAL TRACK	Subhash Abhayawansa	ZIENIUK, PAWEŁ CRACOW UNIVERSITY OF ECONOMICS EWELINA ZARZYCKA, JOANNA KRASODOMSKA	CORPORATE SUSTAINABILITY REPORTING DIRECTIVE THROUGH THE EYES OF ACCOUNTANTS: WHAT MULTI-LEVEL PRESSURES EXPLAIN THEIR ATTITUDES?
3.201	GENERAL TRACK		ROZANSKA, EWA POZNAN UNIVERSITY OF ECONOMICS AND BUSINESS MATUSZAK, LUKASZ	ACCOUNTING POLICY FOR SUSTAINABILITY DISCLOSURES
3.201	GENERAL TRACK		BAUER, THOMAS BADEN-WUERTTEMBERG COOPERATIVE STATE UNIVERSITY RAVENSBURG VALERIE I. GRIMM	FORECASTING LOCATION BASED CARBON FOOTPRINT FOR CONGRESSES / EVENTS

Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations 2				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
3.202	"Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations"	Dominika Hadro	JEAN CLAUDE LOPEZ UNIVERSITY OF REIMS JEAN-PAUL MEREAX ENOLA LAMY	MOTIVATIONS AND OBSTACLES IN THE IMPLEMENTATION OF PUBLIC POLICIES ENCOURAGING THE SORTING OF ORGANIC WASTE – THE CASE OF A METROPOLIS OF 400,000 CITIZENS
3.202	"Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations"		MARTOS MARTÍNEZ, CLARA UNIVERSITY OF JAÉN MARTA MUÑOZ GUARASA	INTELLECTUAL CAPITAL: KEY HUMAN CAPITAL FACTORS FOR INTERNATIONALISATION

Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations 3				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
3.113	"Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations"	Daniela Mancini	DE NICOLA, MANUEL UNIVERSITY OF TERAMO UMAIR ANEES	MEASURING CORPORATE REPUTATION IN AEROSPACE INDUSTRY

	Sustainability in High-Technology and Knowledge Intensive Organisations”			
3.113	"Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations”		HOLOPAINEN, RIIKKA UNIVERSITY OF EASTERN FINLAND RIIKKA HOLOPAINEN, KANG LI, ESA HILTUNEN, SARI RISSANEN	SUSTAINABILITY REPORTING RELATED TO THE PROFITABILITY OF HEALTHCARE COMPANIES IN ASIA, EUROPE, AND THE UNITED STATES
3.113	"Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations”		GARCIA, CLEMENCE GAKUSHUIN UNIVERSITY JANICE DENONCOURT, ALBERTO QUAGLI	DISCLOSURE PATTERNS OF INTANGIBLES IN THE PHARMACEUTICAL INDUSTRY: IMPLICATIONS FOR CORPORATE DIGITAL REPORTING IN XBRL

Parallel Session D – Friday, September 22, 2023, 11.00 – 12.30

Sustainability Management & Evaluation				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
3.201	"Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations"	Enrico Supino	LOPEZ, JEAN CLAUDE UNIVERSITY OF VERSAILLES ST QUENTIN ANNE GOUJON-BRIGHT, HÉLÈNE SARFATI-LEDUC, MYRIAM MUET	THE TERRITORIAL SOCIAL RESPONSIBILITY (TSR) AS A KEY TO CREATE RESPONSIBLE VALUE: THE CASE OF FASHION IN WESTERN FRANCE.
3.201	GENERAL TRACK		TITOVA, NELLIJA RISEBA – UNIVERSITY OF APPLIED SCIENCE, VALERIJA KOZLOVA	STRATIFICATION AND ADVANCEMENT OF THE SUSTAINABILITY ASSESSMENT AND EVALUATION IN EU COUNTRIES
3.201	GENERAL TRACK		BAUMÜLLER, JOSEF VIENNA UNIVERSITY OF TECHNOLOGY OTTO ALTENBURGER	THE E-LIABILITY METHOD: A USEFUL TOOL FOR SUSTAINABILITY MANAGEMENT CONTROL?

Sustainability Reporting & Performance				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
3.202	GENERAL TRACK	Ewa Róžańska	LI, KANG UNIVERSITY OF EASTERN FINLAND RIIKKA HOLOPAINEN, ESA HILTUNEN	THE STUDY OF SUSTAINABILITY REPORT DISCLOSURE AND ITS INFLUENCE ON FIRM PERFORMANCE: EVIDENCE FROM FINNISH LISTED COMPANIES
3.202	GENERAL TRACK		NICOLÒ, GIUSEPPE UNIVERSITY OF SALERNO GIOVANNI ZAMPONE, GIUSEPPE SANNINO, PAOLO TARTAGLIA POLCINI	DOES SDG DISCLOSURE ENHANCE ANALYST FORECAST QUALITY? EVIDENCE FROM ITALY

Parallel Session E, Friday, September 22, 2023, 13.30 – 14.30

<i>Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations 4</i>				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
3.201	"Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations"	Nicola Raimo	MANCINI, DANIELA UNIVERSITY OF TERAMO PALMIRA PIEDEPALUMBO	TECHNOLOGY TRANSFER AS THE CREATION OF PUBLIC VALUE. AN ANALYSIS OF THE ITALIAN UNIVERSITIES' "PIAO"
3.201	"Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations"		SARA FRATINI UNIVERSITY OF TERAMO DE NICOLA, MANUEL	INTELLECTUAL CAPITAL DISCLOSURE OF ITALIAN UNIVERSITIES: AN EXPLORATORY ANALYSIS OF THE HUMAN CAPITAL DIMENSION IN THE PIAOS

<i>Social Impact & Communication</i>				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
3.202	GENERAL TRACK	Paweł Zieniuk	DAMAVANDI, SARA "G. D'ANNUNZIO" CHIETI- PESCARA UNIVERSITY LAURA BERARDI, LAURIE MOOK	BLOCKCHAIN TECHNOLOGY ON FOOD RECOVERY AND SOCIAL IMPACT IN AND VOLUNTEER DISTRIBUTION MANAGEMENT SECTOR: THEORETICALLY EXPLORING ADOPTION BARRIERS. (DEMATEL METHOD)
3.202	GENERAL TRACK		GRZYBEK, OLGA UNIVERSITY OF ECONOMICS IN KATOWICE	BUSINESS COMMUNICATION STRATEGIES DURING RUSSIA'S 2022 INVASION OF UKRAINE AS A TOOL FOR REPUTATIONAL THREAT MITIGATION.

<i>Challenges in non-financial reporting</i>				
ROOM	STREAM	CHAIR	AUTHORS & AFFILIATIONS	PAPER TITLE
3.113	GENERAL TRACK	Łukasz Bryl	FRYCZAK, JAN TECHNICAL UNIVERSITY OF LODZ	TYPES OF CHANGES IN COMPANIES ON THE BASIS OF THE ANALYSIS OF LETTERS TO SHAREHOLDERS – LEXICONS OF STRATEGIC CHANGES
3.113	GENERAL TRACK		BYRSKA, MILENA ANETA WARSAW SCHOOL OF ECONOMICS	THE PRACTICE OF MANDATORY NON-FINANCIAL REPORTING IN THE FRAMEWORK OF EXECUTIVE GENDER DIVERSITY