



## 1ST INTERDISCIPLINARY WORKSHOP ON SUSTAINABILITY AND ESG DYNAMICS

October 26-27, 2023

### CHAIRPERSONS

Chiara MAURI – LIUC Cattaneo University, Castellanza, Italy  
Patrizia TETTAMANZI – LIUC Cattaneo University, Castellanza, Italy  
Isabel M<sup>a</sup> GARCÍA SÁNCHEZ – University of Salamanca, Spain  
Domenico CAMPA – International University of Monaco, Principality of Monaco  
Nazim HUSSAIN – University of Groningen, Netherlands  
Beatriz AIBAR-GUZMÁN – University of Santiago de Compostela, Spain

## PROGRAMME

## I DAY (October, 26<sup>th</sup>)

9:00-9:30 registration

9:30-10:30 opening and LIUC/EIASM workshop presentation (1<sup>st</sup> Edition)

10:30-11:00 coffee break

11:00-12:30 I session

12:30-13:30 lunch

13:30-15:00 II session

15:00-15:30 coffee break

15:30-17:00 III session

19:15-22:15 dinner

## II DAY (October, 27<sup>th</sup>)

9:00-10:30 IV session

10:30-11:00 coffee break

11:00-12:30 V session

12:30-13:30 lunch

13:30-15:00 VI session

15:00-15:30 coffee break

15:30-16:00 closing remarks and award certificates

**[Please read]** Each paper presentation is expected to last 15/20 minutes after which the Chair of each session stimulates a 5/10-minute group discussion on the topic of each presentation. In case the presented paper is granted a discussion, the discussant is expected to propose a 5-minute discussion following the main research presentation. After this, the Chair stimulates further 5/10-minute group discussion on the topic of the presentation/discussion. Please double check if you have been appointed as **Chair** and/or **Discussant** of any paper(s).

Please note that rooms **M11** and **M25** are available to all participants for personal work and/or small meetings.

## Thursday, October 26, 2023

<b>DAY 1</b> 9:00 – 09:30	Ground Floor – Room: Auditorium (LIUC BS)
	Registration

<b>DAY 1</b> 09:30 – 10:30	Ground Floor – Room: Auditorium (LIUC BS)
	<ul style="list-style-type: none"> <li>- Opening</li> <li>- Presentation of the host university (LIUC), the EIASM workshop in its 1<sup>st</sup> edition and the participants</li> <li>- Keynote speech / Round table “<i>Sustainability and ESG: A Critical Overview</i>”: Prof. Chiara MAURI, Prof. Patrizia TETTAMANZI, Prof. Isabel M<sup>a</sup> GARCÍA SÁNCHEZ, Prof. Giorgio VENTURINI and Dr. Evelina ISOLA</li> </ul>

10:30 – 11:00      Coffee break (Ground Floor – Room: M01 and M02 – LIUC BS)

<b>DAY 1</b> <b>I Session</b> 11:00 – 12:30	Room: M14 (LIUC BS) Track: GOVERNANCE Chair: Sidra Bano	Room: M24 (LIUC BS) Track: FINANCE Chair: Nicola Raimo	Room: Auditorium (LIUC BS) Track: REPORTING & PERFORMANCE Chair: Elia Pizzolitto
	1 Abdel Zaher, A., Abdel Zaher, D. & Chambers, S. – Climate Governance: The Pull vs Push Approach to Building Adaptive Capacity	4 Nicolò, G., Zampone, G., Sannino, G. & Tartaglia Polcini, P. – Unveiling the Link between SDG Disclosure and Analyst Forecast Quality: Evidence from Italian-Listed Companies	7 Beretta, V., Demartini, M. & Meli, F. – Sustainability Disclosure: Transparency or Smoke and Mirrors?
	2 Tettamanzi, P., Minutiello, V., Vota, V. & Missaglia A. – A Systematic Review of Literature: Women in Business and their Approach to Sustainability	5 De Waal, A., Patel, S., De Jong, A., Den Uil, K., Eegdeman, N. & Van Der Gaast, R. – Capabilities Needed for Social Value Creation: A Multinational Enterprise Perspective [MAGO DISCUSSANT: N. Raimo]	8 Ahmed, S., Barbosa, T. & Marques, M. – The Effect of Integrated Reporting on Tax Avoidance Practices: A Decade of Integrated Reporting Implementation
	3 Royo, S. & Yetano, A. – Towards More Open Forms of Sustainability Reporting in the Public Sector	6 McMahon, K., Killian, S., O’Regan, P. & McCullagh, O. – ESG and Downside Risk	9 Aluchna, M. & Roszkowska-Menkes, M. – ESG and Firm Performance: An International Context

<b>DAY 1</b> 12:30 – 13:30	Ground Floor – Room: Villa Jucker (LIUC)
	Lunch

<b>DAY 1</b> <b>II Session</b> 13:30 – 15:00	Room: Auditorium (LIUC BS) Track: REPORTING & PERFORMANCE Chair: Sonia Royo	Room: M24 (LIUC BS) Track: GOVERNANCE Chair: Silviu Glavan	Room: M14 (LIUC BS) Track: BUSINESS & MANAGEMENT Chair: Valentina Beretta
	10 Bano, S., Capalbo, F. & Smarra, M. – Corporate Financial Performance to Sustainability Performance and Value Creation: Systematic Literature Review and New Avenues	13 Kowalewski, O., Barroso, R., Duan, T. & Guo, S. – Board Gender Diversity Reform and Corporate Carbon Emissions	16 Afeltra, G., Alerasoul, S., Margherita, E., Minelli, E. & Urbinati, A. – Critical Success Factors in Implementing Sustainable Business Models: The Ital Case
	11 Quick, R. & Kühle, K. – The Impact of Corporate Governance Statement Assurance on Financial Professionals’ Decisions [AIE DISCUSSANT: S. Royo]	14 Ludwig, L., Kunz, J. & Habla, P. – CEO Traits and the Future of the Planet: A Systematic Review and Future Research Agenda	17 Ahlstrom, K., Bruzzone, S. & Farashah, A. – Municipalities Working for Agenda 2030: Review and Agenda for Future Research
	12 Raimo, N., Nicolò, G., Aversano, N. & Vitolla, F. – Drivers of Online Sustainability Reporting by International Universities: An Empirical Analysis during the COVID-19 Pandemic	15 Oyinlola, B. – Do CEO and Board Characteristics Matter in the ESG Performance of their Firms	18 Bin Hameed, H., Creazza, A., Conterno, M., Limido, M. & Travagin, L. – Tech Tango: AN Interplay of ambiguity and Technology Adoption – A Case Study

15:00 – 15:30 Coffee break (Ground Floor – Room: M01 and M02 – LIUC BS)

<b>DAY 1</b> <b>III Session</b> 15:30 – 17:00	Room: Auditorium (LIUC BS) Track: REPORTING & PERFORMANCE Chair: Laura Mariani	Room: M24 (LIUC BS) Track: COMMUNICATION & MARKETING Chair: Igor Perechuda	Room: M14 (LIUC BS) Track: GOVERNANCE Chair: Patrizia Tettamanzi
	19 Guidi, M., Vitali, S., Chiacchi, M. & Giuliani, M. – Sustainability Reporting Implementation and Experiential Learning: Insights from a SME Case Study [MAGO DISCUSSANT: C. Mitter]	22 Guerini, C. & Molteni, L. – Workforce Social Sustainability: Is Network Marketing Really Sustainable for Female Independent Distributors	25 Alao, B. – Integrating Whistleblowing and Corporate Irresponsibility Trends: Fostering Sustainable Environmental, Social, and Governance (ESG) Practices in Organisations

<p>20 Mitter, C., Kuttner, M. &amp; Jäger, H. – Sustainability Management Accounting Requirements from the Perspective of Sustainability Managers [MAGO DISCUSSANT: L. Mariani]</p>	<p>23 Comerio, N. &amp; Cheer, J. – B-Corps and the Tourism Industry: A Perspective Paper</p>	<p>26 Filippi, E., Bannò, M., Trento, S. &amp; Vatiere, M. – Internal and External Drivers of Corporate Social Responsibility</p>
<p>21 García Sánchez, I., Tettamanzi, P. &amp; Murgolo, M. – Sustainability Reporting Assurance (SRA): A Literature Review on ESG Audit Practices [MAGO DISCUSSANT: M. Guidi]</p>	<p>24 Michelino, F., Autiero, C., Cesarano, G. &amp; Cammarano, A. – Are Companies Ready to CSR Regulation? Case Studies from Three Industries</p>	<p>27 Hosseiniakani, M., Delshadi, M., Einar Giskås, P. &amp; Kyrrø, A. – The Impact of Governance Mechanisms on Non-Financial Disclosure Quality</p>

<p><b>DAY 1</b> 19:15 – 22:15</p>	<p>Place: <b>Antica Farmacia dei Sani</b> – Via Eugenio Cantoni, 51 – 21053 Castellanza VA (5 minutes on foot from LIUC BS)</p>
	<p>Dinner</p>

**Friday, October 27, 2023**

<b>DAY 2</b> <b>IV Session</b> 9:00 – 10:30	Room: M24 (LIUC BS) Track: COMMUNICATION & MARKETING Chair: Niccolò Comerio	Room: M14 (LIUC BS) Track: BUSINESS & MANAGEMENT Chair: Peter Carey	Room: Auditorium (LIUC BS) Track: REPORTING & PERFORMANCE Chair: Michael Murgolo
	28 Minuth, B. & Pronobis, P. – The Change to a Mandatory CSR Reporting: Discrepancies between Firms’ CSR Communication and CSR Activities	31 Arias Llera, N., García R., J, Torres, L. & Yetano, A. – Comparability of Sustainability Disclosures of State-Owned Enterprises: One Race, Different Speeds	34 Caccialanza, A., Casati M., Todaro, D. & Marinoni, M. – Sustainability disclosure and external assurance of reports: the case of the Italian agrifood [MAGO DISCUSSANT: J. Baumüller]
	29 Nadicksbernd, M. – Consensus or Confusion? Finding Common Grounds in ESG Data Requirements in the Industrial and Automotive Manufacturing Sector	32 Blázquez-Soriano, A., Barberá, A., Peña-Ortiz, R. & Merello, P. – Effective Corporate Tax Rate and SDGs: A Preliminary Analysis	35 Baumüller, J., Schwaiger, W. & Typelt, V. – Measurement and Management of GHG Emissions with the Three Levers of Emission Control (3-LOEC)-Metrics
30 Perechuda, I., Murgolo, M. & Tettamanzi, P. – Information Providers vs Receivers: What Football Management Bodies (Do Not) Tell You about their Achievements? [MAGO DISCUSSANT: M. Nadicksbernd]	33 Gosselin, A. – Stuck Between a Rock and a hard Place – TC Energy’s CSR Disclosures in Unprecedented Times	36 Huang, Q., Buchanan, B. & Silvola, H. – Walking the Talk: Symbolic and Substantive Sustainability Reporting	

10:30 – 11:00

Coffee break (Ground Floor – Room: M01 and M02 – LIUC BS)

<b>DAY 2</b> <b>V Session</b> 11:00 – 12:30	Room: M14 (LIUC BS) Track: BUSINESS & MANAGEMENT Chair: Giovanna Afeltra	Room: M24 (LIUC BS) Track: GOVERNANCE Chair: Alexandra Middleton	Room: Auditorium (LIUC BS) Track: REPORTING & PERFORMANCE Chair: Christine Mitter
	37 Pizzolitto, E. & Verna, I. – European Framework for Quality Management Model in the Higher Education Environment: A Review	40 Middleton, A. – Perceptions of Stakeholders in the Early Adoption of Task Force on Nature-Related Financial Disclosures (TNFD): Mapping Drivers, Challenges and Opportunities [MAGO DISCUSSANT: T. Fornasari]	43 Michelino, F., Cordova, F., Cammarano, A. & Caputo, M. – ESG Reporting: A Literature Review and Content Analysis
38 Ragulskis, T. – Environmental Sustainability Practice among SMEs Companies Using Evolutionary Game Theory	41 Fornasari, T., Bannò, M. & Traversi, M. – Unlocking Sustainability: Exploring Corporate Governance Approach and their Effects on ESG Performance [MAGO DISCUSSANT: P. Marchini]	44 Georg-Schaffner, L., Tettamanzi, P. & Murgolo, M. – Cybersecurity and Risks Disclosure: A Literature Review for Theory and Practice	

	39 Rivolta, J. – Focus on Social Sustainability: A Systematic Literature Review on a Sustainable HRM Component	42 Marchini, P., Medioli, A. & Gabrielli, G. – Could Corporate Governance Influence the SDGs Approach in Listed Companies? Some Insights from UE [MAGO DISCUSSANT: A. Middleton]	45 Oldrini, F. & Hui, C. – When is Mandatory Sustainability Optimal? Theory from a Project Selection Game
--	----------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------

<b>DAY 2</b> 12:30 – 13:30	Ground Floor – Room: Villa Jucker (LIUC)
	Lunch

<b>DAY 2</b> <b>VI Session</b> 13:30 – 15:00	Room: M24 (LIUC BS) Track: GOVERNANCE Chair: A. Gosselin	Room: Auditorium (LIUC BS) Track: REPORTING & PERFORMANCE Chair: Fulvia Oldrini	Room: M14 (LIUC BS) Track: BUSINESS & MANAGEMENT Chair: Michela Cordazzo
	46 Supino, E. & Mordenti, L. – Executive Compensation, ESG Performance and Legal-Socio-Cultural Context: Some Evidence from Worldwide Listed Companies	49 Carey, P., Bray, M. & Tan, E. – Evaluating Integrated Reporting Quality (IRQ): A Comprehensive Measure	52 Sánchez, J. – Sustainability, ESG Dynamics and Circular Economy
	47 Urbini, A. & Corten, M. – The Impact of Family Firm Characteristics on CSR Performance and the Moderating Role of the External Auditor	50 Li, K., Holopainen, R. & Hiltunen, E. – The Study of Sustainability Report Disclosure and Its Influence on Firm Performance: Evidence from Finnish Listed Companies	53 Tettamanzi, P., Minutiello, V. & Missaglia A. – The Connection Between the Integrated Reporting Quality and Governance Indicators: An Empirical Analysis through the Worldwide Governance Indicators Impact [MAGO DISCUSSANT: J. Sánchez]
	48 Glavan, S. – Are ESG Investments Influenced by Accounting Regulation?	51 Mariani, L. & Scarlata, M. – Is B-Corp Certification Enough? A Configurational Analysis of Social Oriented Firms' ESG Performance	

15:00 – 15:30 Coffee break (Ground Floor – Room: M01 and M02 – LIUC BS)

<b>DAY 2</b> 15:30 – 16:00	Ground Floor – Room: Auditorium (LIUC BS)
	Closing remarks, best paper awards and greetings among participants



**EIASM** - rue Fossé aux Loups 38 – 1000 Brussels – Belgium – [www.eiasm.net](http://www.eiasm.net)