



## 10<sup>th</sup> EIASM INTERDISCIPLINARY WORKSHOP

on

**“INTANGIBLES, INTELLECTUAL CAPITAL & EXTRA-FINANCIAL INFORMATION”**

**Ferrara, Italy  
18-19 September 2014**

in collaboration with

**Department of Economics and Management, University of Ferrara, Italy**

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**SIDREA**

Società Italiana dei Docenti di  
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## WORKSHOP PROGRAMME

THURSDAY, SEPTEMBER 18, 2014				
08:45	Registration			
09:30 – 09:50	<b>Welcome Addresses – Aula Magna, Department of Economics &amp; Management</b> Prof. Pasquale Nappi, Rector, University of Ferrara Prof. Luciano Marchi, President, Italian Association of Accounting and Business Economics Professors (SIDREA)			
09:50 – 11:00	<b>Inaugural Plenary Session – Aula Magna, Department of Economics &amp; Management</b> Chairperson: Prof. Stefano Zambon, University of Ferrara and Chairperson of the Workshop  <b>“INTANGIBLES AND THE EIASM WORKSHOP: TEN YEARS AFTER and TEN YEARS AHEAD.....”</b>  Key note speech: Prof. Stefano Zambon, University of Ferrara Key-note speech: Prof. Baruch Lev, Stern School of Business, New York University			
11:00 – 11:30	Coffee Break			
11:30 – 13:00	<b>PS1: Intangibles Accounting and Reporting</b> Room EC6	<b>PS2: Intangibles &amp; Markets</b> Room EC7	<b>PS3: Brand and Goodwill Valuation</b> Sala Consiliare	<b>Special Panel “Controlling Intangibles and Innovation”</b> – Room EC5 <i>Chairperson: Stefano Zambon (University of Ferrara)</i> Maria Serena Chiucchi (Polytechnic University of Marche) Robert Obermaier (University of Passau) Matti Skoog (Stockholm Business School) Emidia Vagnoni (University of Ferrara)
13:00 – 14:10	Buffet-Lunch @ the Department			
14:10 – 15:40	<b>PS4: Integrated Report(ing) I</b> Room EC6	<b>PS5: Sustainability</b> Room EC7	<b>PS6: National Perspectives &amp; Public Policies</b> Sala Consiliare	<b>Special Panel “Intangibles: Measurement and Risk(s)”</b> – Room EC5 <i>Chairperson: Thomas Fischer (University of Erlangen-Nurnberg)</i> André Gorius (Solvay) Baruch Lev (Stern School of Business, New York University) Giuseppe Marzo (University of Ferrara) Manfred Schwaiger (LMU, Munich)
15:40 – 16:00	Coffee Break			
16:00 – 17:30	<b>PS7: Intangibles &amp; Technology</b> Room EC6	<b>PS8: Human and Organisational Capitals</b> Room EC7	<b>PS9: Firm Performance and Behaviour</b> Sala Consiliare	<b>Special Panel “A Special Intangible: The Business Model”</b> – Room EC5 <i>Chairperson: Laura Girella (Ca’ Foscari University of Venice and IIRC)</i> Carlo Bagnoli (Ca’ Foscari University of Venice) Lino Cinquini (Scuola Sant’Anna Superiore of Pisa) John Dumay (Macquarie University) Christian Nielsen (Aalborg University)

17:30 – 18:30	<p><b>Plenary Session – Aula Magna, Department of Economics &amp; Management</b>  Chairperson: Prof. Stefano Zambon, University of Ferrara</p> <p><b>Key-note speech:</b> Dr Ian Ball, Board Member and Chairman of the Working Group, International Integrated Reporting Council (IIRC)  <i>“Integrated Reporting – A Field to be Tilled”</i></p> <p><b>Key-note speech:</b> Emeritus Professor Yasuhito Hanado, Waseda University School of Commerce, Tokyo  <i>“Our Experiences of Intellectual Assets Based Management and Its Future Development”</i></p>			
20:30	<p style="text-align: center;"><b>WORKSHOP DINNER –  Restaurant Leon d’Oro</b>  Address: Piazza Cattedrale 8, Ferrara  Dinner Speech: Prof. Baruch Lev, NYU</p>			
<b>FRIDAY, SEPTEMBER 19, 2014</b>				
09:30 – 11:00	<b>PS10: IC in Non-Profit Organisations</b> Room EC6	<b>PS11: Disclosure and Financial Analysis</b> Room EC7	<b>PS12: SMEs and Entrepreneurial Capital</b> Sala Consiliare	
11:00 – 11:30	Coffee Break			
11:30 – 13:00	<b>PS13: Integrated Report(ing) II</b> Room EC6	<b>PS14: Intangibles Valuation</b> Room EC7	<b>PS15: Knowledge Management</b> Sala Consiliare	<b>Special Panel “Beyond Firms: Intangibles at Meso, Macro and Territorial Level”</b> – Room EC5 <i>Chairperson: Giuseppe Marzo (University of Ferrara)</i> Alessandro Arrighetti (University of Parma) Marco Di Tommaso & Laretta Rubini (University of Ferrara) Sandro Montresor (University of Bologna) José Marti Viedma (Technical University of Catalonia)
13:00 – 14:00	Buffet-Lunch @ the Department			
14:00 – 15.30	<b>PS16: Knowledge and Its Role</b> Room EC6	<b>PS17: R&amp;D and Innovation</b> Room EC7	<b>PS18: Public Sector</b> Sala Consiliare	

15:30 –  
16:30

**Conclusive Plenary Session – Aula Magna, Department of Economics & Management**

Chairperson: Prof. Stefano Zambon, University of Ferrara

**Key-note Speech:** Associate Professor John Dumay, Macquarie University, Sydney

*“The Future of Intellectual Capital: A Critical Perspective”*

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

**Close of the Workshop**

## DETAILS OF PARALLEL SESSIONS AND PAPER TITLES

Thursday, 18 September 2014

PS 1 11:30-13:00 Room EC6	PS 2 11:30-13:00 Room EC7	PS3 11:30-13:00 Sala Consiliare
<p><u>Session Title:</u> <b>Intangibles Accounting and Reporting</b></p> <p><b>Chairperson: Paola Demartini (Third University of Rome)</b></p> <p><b>DANGARSKA VANINA STOILOVA (UNIVERSITY OF NATIONAL AND WORLD ECONOMY), CAPODAGLIO GIANFRANCO (UNIVERSITY OF BOLOGNA – RIMINI CAMPUS), SEMPRINI LAURETTA (UNIVERSITY OF BOLOGNA)</b> BUSINESS COMBINATIONS, GOODWILL AND DEFERRED TAXES: EVIDENCES EMERGING FROM A COMPARATIVE ANALYSIS BETWEEN ITALY AND BULGARIA</p> <p><b>NIELSEN CHRISTIAN (AALBORG UNIVERSITY), ROBIN ROSLENDER (UNIVERSITY OF DUNDEE), STEFAN SCHAPER (G. d'ANNUNZIO UNIVERSITY, PESCARA)</b> 10 YEARS AFTER THE IC GUIDELINE: UNCOVERING EXPLANATIONS FOR THE DEMISE OF THE INTELLECTUAL CAPITAL STATEMENT IN DENMARK</p> <p><b>ALTENBURGER OTTO A. (UNIVERSITY OF VIENNA), MICHAELA M. SCHAFFHAUSER-LINZATTI (UNIVERSITY OF VIENNA)</b> THE NEW EU DIRECTIVE ON NON-FINANCIAL COMPANY INFORMATION: COMPATIBLE WITH "INTEGRATED REPORTING"?</p>	<p><u>Session Title:</u> <b>Intangibles and Markets</b></p> <p><b>Chairperson: Shibashish Mukherjee (University of Ferrara)</b></p> <p><b>JENY-CAZAVAN ANNE (ESSEC BUSINESS SCHOOL PARIS)</b> VALUE RELEVANCE OF FINANCIAL INFORMATION AND INTANGIBLE ASSETS: A LITERATURE REVIEW</p> <p><b>IVASHKOVSKAYA IRINA (HIGHER SCHOOL OF ECONOMICS, MOSCOW), ELENA NAZAROVA (HIGHER SCHOOL OF ECONOMICS, MOSCOW)</b> IMPACT OF CEO'S HUMAN CAPITAL OVER SUSTAINABILITY OF CORPORATE GROWTH: THE EVIDENCE FROM EMERGING CAPITAL MARKET OF RUSSIA</p> <p><b>BISCOTTI ANNA MARIA (UNIVERSITY OF FOGGIA), EUGENIO D'AMICO (THIRD UNIVERSITY OF ROME), FELICE MATOZZA (THIRD UNIVERSITY OF ROME)</b> DOES ICD EXPLAIN MBV GAP AND REDUCE PRICE TO INTRINSIC VALUE DIVERGENCE?</p>	<p><u>Session Title:</u> <b>Brand and Goodwill Valuation</b></p> <p><b>Chairperson: Manfred Schwaiger (LMU, Munich)</b></p> <p><b>FISCHER MARC (UNIVERSITY OF COLOGNE), TOBIAS HORNIG (SIEMENS AG)</b> HOW USEFUL ARE BRAND VALUATION METHODS? A VALIDATION STUDY</p> <p><b>KLOMP STEPHEN, (MURDOCH UNIVERSITY, PERTH)</b> VALUING THE BRAND INTANGIBLE: POSSIBLE RAMIFICATIONS FOR ACCOUNTING, ADVERTISING, MANAGEMENT AND TAXATION. THE BRAND VALUATION EFFECT CYCLE</p> <p><b>CARUSO GIUSEPPE DAVIDE (UNIVERSITY OF CATANIA), ELISA RITA FERRARI (KORE UNIVERSITY OF ENNA), VINCENZO PISANO (UNIVERSITY OF CATANIA)</b> DUE DILIGENCE ISSUES IN THE CONTEXT OF M&amp;AS EVALUATIONS: AN EMPIRICAL ANALYSIS OF EARNINGS MANAGEMENT PRACTICES ON GOODWILL</p>

## DETAILS OF PARALLEL SESSIONS AND PAPER TITLES

Thursday, 18 September 2014

<b>PS 4</b> 14:10-15:40 Room EC6	<b>PS 5</b> 14:10-15:40 Room EC7	<b>PS 6</b> 14:10-15:40 Sala Consiliare
<p><u>Session Title:</u> <b>Integrated Report(ing) I</b></p> <p><b>Chairperson: Ian Ball (IIRC)</b></p> <p><b>APRILE ROBERTO (UNIVERSITY OF BOLOGNA)</b>                      INTEGRATED REPORTING: SOME CONSIDERATIONS ABOUT MATERIALITY</p> <p><b>NIEMÖLLER JENS (CLAUSTHAL UNIVERSITY OF TECHNOLOGY), INGE WULF (CLAUSTHAL UNIVERSITY OF TECHNOLOGY)</b>                      MEASURING SUPPLY CHAIN PERFORMANCE WITH NON-FINANCIAL KEY PERFORMANCE INDICATORS: STATE OF THE ART FINDINGS BASED ON MANAGEMENT REPORTS IN THE GERMAN AUTOMOTIVE INDUSTRY WITH RESPECT TO THE CONCEPT OF INTEGRATED REPORTING</p> <p><b>MELLONI GAIA (UNIVERSITY OF VERONA)</b>                      INTELLECTUAL CAPITAL DISCLOSURE IN THE INTEGRATED REPORTING: AN IMPRESSION MANAGEMENT ANALYSIS</p>	<p><u>Session Title:</u> <b>Sustainability</b></p> <p><b>Chairperson: Bernard Gumb (Grenoble Business School)</b></p> <p><b>LA ROSA FABIO (KORE UNIVERSITY OF ENNA)</b>                      DOES FAMILY FIRMS' ESG PERFORMANCE IMPACT ON THE COST OF EQUITY CAPITAL? EVIDENCE FROM EUROPEAN LISTED COMPANIES</p> <p><b>MONCIARDINI DAVID (UNIVERSITY OF FERRARA)</b>                      IC AND SUSTAINABILITY REPORTING: EXPLORING ACCOUNTANCY AND LAW COMPETING CLAIMS</p> <p><b>IANNONE BARBARA (PESCARA "G.D'ANNUNZIO" DI CHIETI-PESCARA UNIVERSITY)</b>                      SUSTAINABLE PROCESS IN WINE SECTOR: BIODYNAMIC AGRICULTURE. THE CASE OF EMIDIO PEPE WINERY.</p>	<p><u>Session Title:</u> <b>National Perspectives and Public Policies</b></p> <p><b>Chairperson: Sandra Cohen (Athens University of Economics and Business)</b></p> <p><b>MARTI VIEDMA (TECHNICAL UNIVERSITY OF CATALONIA)</b>                      DIAGNOSING NATIONS' WEALTH CREATION POTENTIAL IN THE KNOWLEDGE ECONOMY CONTEXT. REFLECTIONS ON THE CASE OF SPAIN.</p> <p><b>OPPI CHIARA (UNIVERSITY OF FERRARA), CATERINA CAVICCHI (UNIVERSITY OF FERRARA), AFSANEH MORADI (UNIVERSITY OF FERRARA)</b>                      ITALY'S NATIONAL AND INTERNATIONAL COOPERATION ON R&amp;D: AN OVERVIEW</p> <p><b>GIORGETTI MARIA LETIZIA, (STATE UNIVERSITY OF MILAN), PROFESSOR MARIO BENASSI (STATE UNIVERSITY OF MILAN)</b>                      INTANGIBLES AND PUBLIC POLICY</p>

## DETAILS OF PARALLEL SESSIONS AND PAPER TITLES

Thursday, 18 September 2014

PS 7 16:00-17:30 Room EC6	PS 8 16:00-17:30 Room EC7	PS 9 16:00-17:30 Sala Consiliare
<p><u>Session Title:</u> <b>Intangibles and Technology</b></p> <p><b>Chairperson: Emidia Vagnoni (University of Ferrara)</b></p> <p><b>CATALFO PIERLUIGI (UNIVERSITY OF CATANIA), INGE WULF (CLAUSTHAL UNIVERSITY OF TECHNOLOGY)</b> INTELLECTUAL CAPITAL REPORTING AND VALUE CREATION IN THE INFORMATION TECHNOLOGY SECTOR. CASE STUDIES FROM GERMANY AND ITALY</p> <p><b>TALLIG ANNELIE (UNIVERSITY OF SOUTHERN DENMARK)</b> CAPTURING HIGH-TECHNOLOGY START-UPS' PERFORMANCE: A STATIC AND DYNAMIC VIEW ON INTELLECTUAL CAPITAL</p> <p><b>GUMB BERNARD (ESC - GRENOBLE BUSINESS SCHOOL), RAFFI CHAMMASSIAN (GLION INSTITUTE OF HIGHER EDUCATION, SWITZERLAND)</b> VALUE CREATION, COSTS AND PERFORMANCE AS PERCEIVED BY TECHNOLOGY START-UP FOUNDERS: THE REBIRTH OF SMA?</p>	<p><u>Session Title:</u> <b>Human and Organisational Capitals</b></p> <p><b>Chairperson: Anne Jeny-Cazavan (ESSEC)</b></p> <p><b>CUCARO OLGA (UNIVERSITY OF BARI)</b> THE VALUE OF INTANGIBLES ASSETS AND THE HUMAN CAPITAL DISCLOSURE OF COMPANIES SPECIALIZING IN IT CONSULTING, APPLICATION &amp; INTERNET SOFTWARE AND DATA PROCESSING. A CROSS-COUNTRY COMPARISON ITALY-ENGLAND</p> <p><b>BARZOTTO MARIACHIARA (CA' FOSCARI UNIVERSITY OF VENICE), MARIO VOLPE ((CA' FOSCARI UNIVERSITY OF VENICE)</b> FIRM AND SKILLED WORKFORCE UPGRADINGS. HIGH-VALUED CONFIGURATIONS AMONGST ITALIAN COMPANIES</p> <p><b>FERRARI FILIPPO (UNIVERSITY OF VENICE)</b> TRANSACTION COST ECONOMICS AND SKILL MISMATCH: EVIDENCE FROM ITALY</p>	<p><u>Session Title:</u> <b>Firm Performance and Behaviour</b></p> <p><b>Chairperson: Veronique Blum (IUT 2 Grenoble)</b></p> <p><b>CORVINO ANTONIO (UNIVERSITY OF FOGGIA), SILVIO BIANCHI MARTINI (UNIVERSITY OF PISA), FEDERICA DONI (UNIVERSITY OF MILANO-BICOCCA), ALESSANDRA RIGOLINI (UNIVERSITY OF PISA)</b> THE RELATIONAL CAPITAL DISCLOSURE IN CORPORATE REPORTING: WHAT CONSEQUENCES FOR FIRM PERFORMANCE? A PERSPECTIVE FROM EUROPE</p> <p><b>LANDINI FABIO (BOCCONI UNIVERSITY, MILAN), ALESSANDRO ARRIGHETTI (UNIVERSITY OF PARMA), ANDREA LASAGNI (UNIVERSITY OF PARMA)</b> INTANGIBLE ASSETS DYNAMICS AND FIRM BEHAVIOUR</p> <p><b>MANTHEI CHRISTINA (AUGSBURG UNIVERSITY), WOLFGANG SCHULTZE (AUGSBURG UNIVERSITY)</b> CONSERVATISM AND ENDOGENOUS PREFERENCES: AN EXPERIMENTAL APPROACH</p>

## DETAILS OF PARALLEL SESSIONS AND PAPER TITLES

Friday, 19 September 2014

PS10 09:30-11:00 Room EC6	PS11 09:30-11:00 Room EC7	PS12 09:30-11:00 Sala Consiliare
<p><u>Session Title:</u> <b>IC in Non-Profit Organisations</b></p> <p><b>Chairperson: Giuseppe Caruso (University of Catania)</b></p> <p><b>SKOOG MATTI (STOCKHOLM BUSINESS SCHOOL), MARTIN PIBER (UNIVERSITY OF INNSBRUCK), ANDREAS SUNDSTÖRM (STOCKHOLM BUSINESS SCHOOL)</b> THE MANAGEMENT AND ACCOMPLISHMENTS OF CULTURAL ORGANIZATIONS: STAGING PERFORMANCE FROM DIFFERENT PERSPECTIVES WITHIN MUSEUMS</p> <p><b>VELTRI STEFANIA (UNIVERSITY OF CALABRIA), GIOVANNI BRONZETTI (UNIVERSITY OF CALABRIA), JOHN DUMAY (MACQUARIE UNIVERSITY)</b> HOW IC CAN BE MOBILIZED IN PRAXIS. AN ANALYSIS OF IC REPORTING IN A NON-PROFIT ORGANIZATION</p> <p><b>BALDINI MARIA ASSUNTA (UNIVERSITY OF FLORENCE), ROMILDA MAZZOTTA (UNIVERSITY OF CALABRIA), GIOVANNI BRONZETTI (UNIVERSITY OF CALABRIA)</b> MEASURING AND REPORTING INTANGIBLE ASSETS IN MULTI-SECTORAL SCIENCE AND TECHNOLOGY PARK</p>	<p><u>Session Title:</u> <b>Disclosure and Financial Analysis</b></p> <p><b>Chairperson: Michela Cordazzo (University of Bolzano)</b></p> <p><b>HOLLAND JOHN (UNIVERSITY OF GLASGOW)</b> UNDERSTANDING THE 'MARKET FOR INFORMATION' THROUGH FIELD RESEARCH AND THEORETICAL DEVELOPMENT</p> <p><b>DAINELLI FRANCESCO (UNIVERSITY OF FLORENCE), FRANCESCO GIUNTA (UNIVERSITY OF FLORENCE), LAURA BINI (UNIVERSITY OF FLORENCE)</b> TELL A STORY OF VALUE: INTEGRATING BUSINESS MODEL AND INTELLECTUAL CAPITAL IN THE NARRATIVE REPORTING</p> <p><b>MILLER CHRISTINE (UNIVERSITY OF AUGSBURG), THOMAS LIST (UNIVERSITY OF AUGSBURG), WOLFGANG SCHULTZE (UNIVERSITY OF AUGSBURG)</b> THE IMPORTANCE OF INTEGRATION IN ENHANCED BUSINESS REPORTING – CAPITAL MARKET CONSEQUENCES OF INTERRELATED INTELLECTUAL CAPITAL DISCLOSURE CATEGORIES</p>	<p><u>Session Title:</u> <b>SMEs and Entrepreneurial Capital</b></p> <p><b>Chairperson: Irina Ivashkovskaya (Higher School of Economics, Moscow)</b></p> <p><b>VLISMAS ORESTES (ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS), SANDRA COHEN (ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS), CHRISTOS VASILIOS NAOUM (ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS)</b> STRATEGIC INTELLECTUAL CAPITAL DECISIONS: DOES SMES' FINANCIAL PROFILE MATTER?</p> <p><b>MARZO GIUSEPPE (UNIVERSITY OF FERRARA), ELENA SCARPINO (EDEOS)</b> INTELLECTUAL CAPITAL MANAGEMENT IN SMES. AN ITALIAN CASE STUDY</p> <p><b>PAOLONI PAOLA (UNIVERSITÀ TELEMATICA DELLE SCIENZE UMANE "NICCOLÒ CUSANO"), PAOLA DEMARTINI (THIRD UNIVERSITY OF ROME)</b> ABOUT THE ENTREPRENEURIAL CAPITAL AS A PART OF INTELLECTUAL CAPITAL</p>



## DETAILS OF PARALLEL SESSIONS AND PAPER TITLES

Friday, 19 September 2014

PS13 11:30-13:00 Room EC6	PS14 11:30-13:00 Room EC7	PS15 11:30-13:00 Sala Consiliare
<p><u>Session Title:</u> <b>Integrated Report(ing) II</b></p> <p><b>Chairperson: John Dumay (Macquarie University)</b></p> <p><b>MAGNAGHI ELISABETTA (UNIVERSITY OF LORRAINE), STÉPHANE TRÉBUCQ (UNIVERSITY OF BORDEAUX)</b> INTEGRATING THE EFQM EXCELLENCE MODEL WITH THE &lt;IR&gt; INTELLECTUAL CAPITAL : A QUALITATIVE ANALYSIS WITH A METHODOLOGICAL PERSPECTIVE</p> <p><b>SHIBASAKA YOSHIKO (AOYAMA GAKUIN UNIVERSITY)</b> CURRENT PRACTICAL STATUS OF "INTEGRATED REPORTING" IN JAPAN</p> <p><b>DONI FEDERICA (UNIVERSITY OF MILANO-BICOCCA), ANDREA GASPERINI (WICI ITALY and AIAF)</b> INTEGRATED REPORTING AND THE VALUE RELEVANCE OF NON FINANCIAL INFORMATION: EMPIRICAL EVIDENCE FROM SOUTH AFRICA</p>	<p><u>Session Title:</u> <b>Intangibles Valuation</b></p> <p><b>Chairperson: André Gorius (Solvay)</b></p> <p><b>BLUM VERONIQUE (GRENOBLE II PIERRE MENDES FRANCE UNIVERSITY), EMMANUEL LAFFORT (UNIVERSITY OF PAU AND PAYS DE L'ADOUR)</b> ESSAY ON THE FRENCH CONTRIBUTION ON MATERIAL REALITY AND ESSENTIALITY IN THE QUEST FOR AN INFORMATIONAL COMPLETENESS, TESTED ON IP EVALUATION METHODS</p> <p><b>FRANCIOLI FRANCESCA (UNIVERSITY OF GENOA), MASSIMO ALBANESE (UNIVERSITY OF GENOA)</b> VALUING INTANGIBLES IN BUREAUCRATIC NETWORKS BY THE NETWORK COMPETENCE REPORT (NCR): THE TECNOMAR CASE</p> <p><b>ANGELONE ISABELLA (ES SPA , MARIO NARDI (ES SPA)</b> THE ECONOMIC VALUATION OF INTANGIBLE ASSETS IN A HIGH TECHNOLOGY COMPANY</p>	<p><u>Session Title:</u> <b>Knowledge Management and IC</b></p> <p><b>Chairpersons: Elisa Ferrari (Kore University of Enna)</b></p> <p><b>GUERRA JAIME (POLYTECHNIC INSTITUTE OF LEIRIA), CELIA VALA (JLM – CONSULTORES DE GESTÃO)</b> KNOWLEDGE MANAGEMENT AND MARKET ORIENTATION AS FACTORS TO BE COMPETITIVE</p> <p><b>KONOVALENKO VICTORIA (HEDMARK UNIVERSITY COLLEGE), KJELL GRØNHAUG (NORWEGIAN SCHOOL OF ECONOMICS)</b> TWO PERSPECTIVES ON COORDINATION OF KNOWLEDGE FLOWS</p> <p><b>INKINEN HENRI (LAPPEENRANTA UNIVERSITY OF TECHNOLOGY), MIKA VANHALA (LAPPEENRANTA UNIVERSITY OF TECHNOLOGY), PAAVO RITALA (LAPPEENRANTA UNIVERSITY OF TECHNOLOGY), AINO Kianto (LAPPEENRANTA UNIVERSITY OF TECHNOLOGY)</b> ASSESSING MEASUREMENT INVARIANCE OF INTELLECTUAL CAPITAL</p>

## DETAILS OF PARALLEL SESSIONS AND PAPER TITLES

Friday, 19 September 2014

PS16 14:00-15:30 Room EC6	PS17 14:00-15:30 Room EC7	PS18 14:00-15:30 Sala Consiliare
<p><u>Session Title:</u> <b>Knowledge and Its Role</b></p> <p><b>Chairperson: Matti Skoog (Stockholm Business School)</b></p> <p><b>HOLLAND JOHN (UNIVERSITY OF GLASGOW), JO DANBOLT (UNIVERSITY OF EDINBURGH), LEI CHEN (UNIVERSITY OF KEELE)</b> ANALYST INFORMATION INTERMEDIATION AND THE ROLE OF KNOWLEDGE AND SOCIAL FORCES IN ECONOMIC PROCESSES IN THE 'MARKET FOR INFORMATION'</p> <p><b>KREBS ANNE (COPENHAGEN BUSINESS SCHOOL)</b> REFLECTIONS ON ACCOUNTABLE KNOWLEDGE</p> <p><b>LIUBERTE IRINA (ISM UNIVERSITY OF MANAGEMENT AND ECONOMICS)</b> TACIT KNOWLEDGE TRANSFER THROUGH SOCIAL INTERACTIONS IN THE PHARMACEUTICAL LICENSING</p>	<p><u>Session Title:</u> <b>R&amp;D and Innovation</b></p> <p><b>Chairperson: Paola Rossi (University of Trento)</b></p> <p><b>LÓPEZ FERNÁNDEZ JOSÉ MANUEL (UNIVERSITY OF CANTABRIA), FRANCISCO MANUEL SOMOHANO RODRÍGUEZ, FRANCISCO JAVIER MARTÍNEZ GARCÍA</b> THE INTELLECTUAL CAPITAL AND THE RELEVANCE OF NON-FINANCIAL INFORMATION ABOUT INNOVATION IN THE SPANISH AUTOMOTIVE SECTOR FROM AN ACCOUNTING PERSPECTIVE: A PROPOSAL OF AN INDICATOR.</p> <p><b>SALAZAR JUAN CARLOS (AUTONOMOUS UNIVERSITY OF MADRID), PALOMA SÁNCHEZ (AUTONOMOUS UNIVERSITY OF MADRID), ASUNCIÓN LÓPEZ (AUTONOMOUS UNIVERSITY OF MADRID)</b> COMPLEMENTARITY OF INTELLECTUAL CAPITAL AND R&amp;D ACTIVITIES IN THE INNOVATION PROCESS: FIRM-LEVEL LONGITUDINAL ANALYSIS OF SPANISH MANUFACTURES</p> <p><b>MONTRESOR SANDRO (UNIVERSITY OF BOLOGNA), ANTONIO VEZZANI (JRC-IPTS, EUROPEAN COMMISSION)</b> INTANGIBLE INVESTMENTS AND INNOVATION PROPENSITY. EVIDENCE FROM THE INNOBAROMETER 2013</p>	<p><u>Session Title:</u> <b>Public Sector</b></p> <p><b>Chairperson: David Monciardini (University of Ferrara)</b></p> <p><b>BIANCONE PAOLO PIETRO (UNIVERSITY OF TURIN), SILVANA SECINARO (UNIVERSITY OF TURIN)</b> INTANGIBLE ASSETS IN PUBLIC LOCAL SECTOR: THE CASE OF TORINO MUNICIPALITY</p> <p><b>COHEN SANDRA (ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS), SOTIRIOS KARATZIMAS</b> TRACING THE FUTURE OF REPORTING IN THE PUBLIC SECTOR: WOULD A CREATIVE SYNTHESIS OF POPULAR REPORTING AND INTEGRATED REPORTING SATISFY CITIZENS' INFORMATION NEEDS?</p> <p><b>RAMIREZ CORCOLES YOLANDA (UNIVERSITY OF CASTILLA LA MANCHA), ÁNGEL TEJADA PONCE (UNIVERSITY OF CASTILLA LA MANCHA), AGUSTÍN BAIDEZ GONZÁLEZ (UNIVERSITY OF CASTILLA LA MANCHA)</b> THE DISCLOSURE OF INTELLECTUAL CAPITAL INFORMATION IN UNIVERSITIES. A NECESSARY REALITY?</p>