

**JOURNAL OF
International
Accounting, Auditing
& Taxation**

**Journal of
Management
and Governance**

First Joint International Conference

**The Journal of International Accounting, Auditing & Taxation and
The Journal of Management and Governance**

26th and 27st September 2025

**Hosted by
Università degli Studi di Cagliari**

*Department of Business and Economics, Viale S. Ignazio 74
Cagliari, Italy*

Conference OUTLINE

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Outline Conference Programme

Friday 26 th September, 2025		
2:00 pm – 2:30 pm	Registration, welcoming coffee and refreshments	Foyer of the Department of Business and Economics, Viale S. Ignazio 74
2.30 pm – 2.45 pm	Opening Welcome	Room Aula Magna
2.45 pm – 4.45 pm	Parallel Sessions	Rooms Aula Magna, 2 and 10: Department of Business and Economics, Viale S. Ignazio 74
4.45 pm – 5.15 pm	Coffee Break	Foyer and garden, Viale S. Ignazio 72.
5.15 pm – 7.00 pm	Plenary session	Room Aula Magna
8.30 pm – 10:45 pm	Social Dinner	Restaurant Luigi Pomata, Viale Regina Margherita 18, Cagliari

Saturday 27 th September, 2025		
9.00 am – 11.00 am	Parallel Sessions	Rooms Aula Magna, 2, 9 and 10: Department of Business and Economics, Viale S. Ignazio 74
11.00 am – 11.20 am	Coffee Break	Foyer and garden, Viale S. Ignazio 72.
11.20 am – 1.20 pm	Parallel Sessions	Rooms Aula Magna, 2, 9 and 10: Department of Business and Economics, Viale S. Ignazio 74
1.20 pm - 1.30 pm	Final comments and suggestions	Room Magna
1.30 pm – 2.30 pm	Lunch and depart	Villa Fanny, Via Don Bosco 8, Cagliari

Friday 26th September 2025

2:00 pm –
2.30 pm

2.30 pm –
2.45 pm
2.45 pm –
4.45 pm

REGISTRATION, WELCOMING COFFEE AND REFRESHMENTS Foyer of the Department of Business and Economics, Viale S. Ignazio 74 Cagliari		
OPENING WELCOME Room Magna		
PARALLEL SESSIONS		
Stream 1 Chair: Tasawar Nawaz Room 10	Stream 2 Chair: Stergios Leventis Room Magna	PhD Stream Chair: Alessandro Zattoni Room 2
<p>Accounting for banking crises implicit contingent liabilities: how the BRRD changed the framework? A literature review Zedda Stefano <i>University of Cagliari</i></p> <p>CFO co-option and analyst forecast accuracy: Evidence from the banking sector Bafundi Andrea, <i>University of Padua</i> Krasteva Elica, <i>University of Liverpool</i>, Imperatore Claudia, <i>Bocconi University</i></p> <p>Is religious agency control seeking or letting? Exploring religious entrenchment in the Islamic governance model Nawaz Tasawar, <i>King Fahd University of Petroleum & Minerals</i> Virk Nader, <i>Manchester Metropolitan University</i></p> <p>Policy versus Practice: The Decoupling Dilemma of Austrian Banks in the Face of European Climate and Environmental Regulation Bauer Lukas, Follert Florian <i>Seeburg Castle University</i></p>	<p>An Analysis of Stakeholder Views on the Proposed International Standard on Auditing 500 (Revised) Haapamäki Elina, Mäki Juha <i>University of Vaasa</i> Kettunen Jaana, <i>Hanken School of Economics</i> van Nieuw Amerongen Niels, <i>Nyenrode Business University</i></p> <p>Are unaudited firms more likely to disregard tax payments prior to bankruptcy? SfahdII-firm evidence from Sweden Alexeyeva Irina, Henrikson Ann-Sofie, Stålnacke Oscar, Sundgren Stefan, <i>Umeå University</i> Persson Annina H. <i>KTH</i></p> <p>Audit Opinions in the Fog: Investigating Obfuscation as a Response to Independence Loss Ferri Luca, Maffei Marco, Meucci Fiorenza, Zampella Annamaria <i>University of Naples "Federico II"</i></p> <p>The Cost of Being Sustainable Zampella Annamaria, Corrado Alessandro, Allini Alessandra <i>University of Naples "Federico II"</i></p>	<p>Exploring the Role of Chief Digital Officer in Driving Firm Innovation Evidence from European Companies Sabato Martina <i>University of Naples "Federico II"</i></p> <p>Comparative legal analysis of determining the scope of director's duties of Uzbek companies Saidov Ibrokhim <i>Tashkent State University of Law</i></p> <p>The impact of institutional factors and corporate governance on the alternative performance measures disclosures: A Cross-System Analysis Tahtouh Joanna <i>University of Rennes</i></p> <p>Are sustainability targets easier to hit? A comparative study of sustainability and financial targets in CEO compensation Wasli Nouha <i>University of Cagliari</i></p>
COFFEE BREAK Foyer and garden, Viale S. Ignazio 72 Cagliari		

4.45 pm –
5.15 pm

Friday 26 th September 2025	
PLENARY SESSION	
5.15 pm – 6.20 pm	<p>Meet the Editors Room Magna</p> <div><div><p>Stergios Leventis International Hellenic University Editor in Chief “Journal of International Accounting, Auditing and Taxation”</p></div><div><p>Andrea Melis University of Cagliari Editor in Chief “Journal of Management and Governance”</p></div></div>
6.20 pm – 7.00 pm	<p>Emerging Trends in Corporate Governance Research Alessandro Zattoni LUISS University, President of European Academy of Management (EURAM) Room Magna</p>
8.30 pm	<p>Social Dinner Restaurant Luigi Pomata, Viale Regina Margherita 18, Cagliari</p>

Saturday 27th September 2025

9.00 am –
11.00 am

PARALLEL SESSIONS			
Stream 1 Chair: Charl De Villiers Room Magna	Stream 2 Chair: Alessandro Zattoni Room 10	Stream 3 Chair: Kaspereit Thomas Room 9	PhD Stream Chair: Stergios Leventis Room 2
<p>Microfoundations of SustainAbility: Developing a conceptual framework of sustainability-oriented dynamic capabilities Beretta Valentina, Parodi Eugenia, Demartini Chiara <i>University of Pavia</i> De Villiers Charl, <i>University of Auckland</i></p> <p>Assessing State-of-the-Art Corporate Reporting on Diversity, Equity, and Inclusion Practices. Galetsi Panagiota, Katsaliaki Korina, Chantziaras Antonios, Leventis Stergios <i>International Hellenic University</i></p> <p>Measuring to Share, Sharing to Transform: Knowledge in Action for Circular Business Practices Cavicchioli Maddalena, Kocollari Ulpiana, Demaria Fabio, Bertacchini Federico <i>University of Modena and Reggio Emilia</i></p> <p>Do good esg performer are championing in providing trustworthy information? Aureli Serena, <i>University of Bologna</i> Bellinvia Adriano, <i>University of Modena and Reggio Emilia</i></p>	<p>Complement or substitute? The role of remuneration governance in executive pay alignment Nel George, Scholtz Henriette, Jachi Moses <i>Stellenbosch University</i></p> <p>The Integration of Sustainability Criteria into Executive Remuneration Contracts and Minority Shareholders' Representation on Boards Evidence from Italy Gravellu Carla, Melis Andrea <i>University of Cagliari</i></p> <p>Board members' educational background diversity: does it affect performance? Quintanilla Segovia Daniela, Parodi Eugenia, Pipino Benedetta, Beretta Valentina, Demartini Chiara <i>University of Pavia</i></p> <p>The impact of boards' gender diversity on audit pricing: The case of Greek local governments Malkogianni Ioanna, Leventis Stergios <i>International Hellenic University</i> Cohen Sandra, <i>Athens University of Economics and Business</i></p>	<p>An agent-based model of climate (de)commitment Kaspereit Thomas <i>Luxembourg University</i></p> <p>From Green to Gold: The Influence of ESG Scores on the Firm Valuation of Italian Companies Pipino Benedetta, Quintanilla Segovia Daniela, Demartini Chiara, Beretta Valentina, <i>University of Pavia</i></p> <p>The More You Engage, the Better You Disclose: Stakeholder Strategies and SDGs Reporting in European SOEs Martino Ilaria, Maffei Marco, Meucci Fiorenza, Casciello Raffaella <i>University of Naples "Federico II"</i></p> <p>Measuring supply chain sustainability: a structured multilevel framework Bertacchini Federico, Kocollari Ulpiana, Demaria Fabio, Cavicchioli Maddalena, Montanari Stefano <i>University of Modena and Reggio Emilia</i></p>	<p>Financial Reporting and Disclosure Obligations Amid the Shifting Geopolitical Landscape Balcom Robert <i>York University</i></p> <p>Enhancing management decisions through carbon accounting: A qualitative study Diamond Marlowe Jillene, <i>University of Waterloo and Memorial University of NL</i> Clarke Amelia <i>University of Waterloo</i></p> <p>Religion and Sustainability Reporting: Evidence from Indonesia Diannegara Ariadi, Hermes Niels, Hooghiemstra Reggy <i>University of Groningen</i></p> <p>Does foreign mean better? - Characteristics of Polish IFRS preparers Szymanek Paulina <i>University of Warsaw</i></p>
COFFEE BREAK Foyer and garden, Viale S. Ignazio 72, Cagliari			

11.00 am –
11.20 am

Saturday 27th September 2025

11.20 am –
1.20 pm

PARALLEL SESSIONS			
Stream 1 Chair: Paola Ramassa Room Magna	Stream 2 Chair: Luigi Rombi Room 10	Stream 3 Chair: Andreas Hellmann Room 9	PhD Stream Chair: Simone Aresu Room 2
<p>Book-tax conformity and corporate investment: Taking evidence global Menicacci Luca <i>Free University of Bozen-Bolzano</i></p> <p>Blockchain and VAT Recovery: Insights from a Bibliometric Review Makni Yosra, Neifar Souhir <i>University of Sfax</i></p> <p>Is Circular Economy Performance Associated with Tax Avoidance? Evidence from European Union firms Prisco Martina <i>University of Naples "Federico II"</i> Fiondella Clelia, Macchioni Riccardo <i>University of Campania Vanvitelli</i></p> <p>Slow Justice, Fast Evasion: Court Backlogs and Corporate Tax Avoidance Gabielli Gianluca <i>University of Parma</i> Bertacchini Federico <i>University of Modena and Reggio Emilia</i></p>	<p>Sustainable corporate governance and environmental performance: an international qualitative comparative analysis Luigi Rombi, Andrea Melis <i>University of Cagliari</i> Reggy Hooghiemstra <i>University of Groningen</i></p> <p>Do family businesses act as financial intermediaries? Bialek-Jaworska Anna, Dzik-Walczak Aneta, Ciecierska Natalia <i>University of Warsaw</i></p> <p>From shareholder to stakeholder purpose-driven governance: determinants of hybrid model adoption in the Italian corporate landscape Pontrelli Vincenzo, Berardi Laura <i>Università Gabriele d'Annunzio Chieti – Pescara</i> Rella Angela, <i>University of Milan</i> Marrone Arcangelo <i>LUM University</i></p> <p>ESG Controversies and Corporate Cash Holdings in China: The Role of CEO Gender and Economic Policy Uncertainty Aldhamari Redhwan <i>University Utara Malaysia</i></p>	<p>Blockchain Adoption in Taxation: An Exploratory Study in the Tunisian Context Neifar Souhir, Melliti Melek <i>University of Sfax</i></p> <p>Non-GAAP revenue disclosure: insights from the EU Simoni Lorenzo, Bini Laura <i>University of Florence</i> Nesi Edoardo <i>Ca' Foscari University</i></p> <p>Peer influence and sustainability investment efficiency: the spillover effects of peers' investments Ecca Viviana, Mura Alessandro <i>University of Cagliari</i></p> <p>The Influence of CEO Photographs on Judgements of Corporate Reputation: Evidence from Eye-tracking and Automated-facial Expression Analysis Hellmann Andreas, <i>IU International University of Applied Sciences</i> Kanbaty Majid, <i>Applied College Taibah University</i></p>	<p>PHD stream Game changer or flash in the pan? The impact of third-party reporting obligations on Digital Platforms Deidda Tommaso Gabriele <i>WU Vienna</i></p> <p>How European firms reacted to IFRS 16 Leases Ramohito Valdi <i>University of Cagliari</i></p> <div> <p>Stream 4 Chair: Simone Aresu Room 2</p> </div> <p>The impact of monetary and nonmonetary incentives on corporate GHG Emissions. International evidence Aresu Simone, Melis Andrea, Rombi Luigi <i>University of Cagliari</i> Keddie Leanne <i>Carleton University</i></p> <p>Crucial factors of village fund management in Tegal regency: analytic hierarchy process approach Maulana Muhammad Ilham <i>Ministry of Finance of the Republic of Indonesia</i> Setyowati Widhy <i>BPD University</i></p>
FINAL COMMENTS AND SUGGESTIONS Room Magna			
LUNCH AND DEPART Villa Fanny, Via Don Bosco, 8 Cagliari			

1.20 pm –
1.30 pm

1.30 pm


Useful Information

Conference site:

Facoltà di Scienze economiche, giuridiche e politiche, Viale S. Ignazio 74, Cagliari


Taxis

Radiotaxi Quattro Mori Cagliari

 +39 070400101

Local

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Local

Cagliari International Airport

<http://www.sogaer.it/en>

Public local transportation app

<https://www.ctmcagliari.it/busfinder/>

Tourist Information Cagliari

<https://www.cagliariturismo.it/en>

Emergency

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Medical Emergency

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