

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

26<sup>th</sup> and 27<sup>st</sup> 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

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

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

Friday 26<sup>th</sup> September 2025

2:00 pm – 2:30 pm	<b>REGISTRATION, WELCOMING COFFEE AND REFRESHMENTS</b> Foyer of the Department of Business and Economics, Viale S. Ignazio 74 Cagliari		
2:30 pm – 2:45 pm	<b>OPENING WELCOME</b> Room Magna		
2:45 pm – 4:45 pm	<b>PARALLEL SESSIONS</b>		
<b>Stream 1</b> Chair: <b>Tasawar Nawaz</b> Room 10		<b>Stream 2</b> Chair: <b>Stergios Leventis</b> Room Magna	<b>PhD Stream</b> Chair: <b>Alessandro Zattoni</b> Room 2
<b>Accounting for banking crises implicit contingent liabilities: how the BRRD changed the framework? A literature review</b> Zedda Stefano University of Cagliari		<b>An Analysis of Stakeholder Views on the Proposed International Standard on Auditing 500 (Revised)</b> Haapamäki Elina, Mäki Juha University of Vaasa Kettunen Jaana, Hanken School of Economics van Nieuw Amerongen Niels, Nyenrode Business University	<b>Exploring the Role of Chief Digital Officer in Driving Firm Innovation Evidence from European Companies</b> Sabato Martina University of Naples "Federico II"
<b>CFO co-option and analyst forecast accuracy: Evidence from the banking sector</b> Bafundi Andrea, University of Padua Krasteva Elica, University of Liverpool, Imperatore Claudia, Bocconi University		<b>Are unaudited firms more likely to disregard tax payments prior to bankruptcy? Sfahdli-firm evidence from Sweden</b> Alexeyeva Irina, Henrikson Ann-Sofie, Stålnacke Oscar, Sundgren Stefan, Umeå University Persson Annina H. KTH	<b>Comparative legal analysis of determining the scope of director's duties of Uzbek companies</b> Saidov Ibrokhim Tashkent State University of Law
<b>Is religious agency control seeking or letting? Exploring religious entrenchment in the Islamic governance model</b> Nawaz Tasawar, King Fahd University of Petroleum & Minerals Virk Nader, Manchester Metropolitan University		<b>Audit Opinions in the Fog: Investigating Obfuscation as a Response to Independence Loss</b> Ferri Luca, Maffei Marco, Meucci Fiorenza, Zampella Annamaria University of Naples "Federico II"	<b>The impact of institutional factors and corporate governance on the alternative performance measures disclosures: A Cross-System Analysis</b> Tahtouh Joanna University of Rennes
<b>Policy versus Practice: The Decoupling Dilemma of Austrian Banks in the Face of European Climate and Environmental Regulation</b> Bauer Lukas, Follert Florian Seeburg Castle University		<b>The Cost of Being Sustainable</b> Zampella Annamaria, Corrado Alessandro, Allini Alessandra University of Naples "Federico II"	<b>Are sustainability targets easier to hit? A comparative study of sustainability and financial targets in CEO compensation</b> Wasli Nouha University of Cagliari
4:45 pm – 5:15 pm	<b>COFFEE BREAK</b> Foyer and garden, Viale S. Ignazio 72 Cagliari		

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

Saturday 27<sup>th</sup> 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><b>Microfoundations of SustainAbility: Developing a conceptual framework of sustainability-oriented dynamic capabilities</b> Beretta Valentina, Parodi Eugenia, Demartini Chiara <i>University of Pavia</i> De Villiers Charl, <i>University of Auckland</i></p> <p><b>Assessing State-of-the-Art Corporate Reporting on Diversity, Equity, and Inclusion Practices.</b> Galetsi Panagiota, Katsaliaki Korina, Chantziras Antonios, Leventis Stergios <i>International Hellenic University</i></p> <p><b>Measuring to Share, Sharing to Transform: Knowledge in Action for Circular Business Practices</b> Cavicchioli Maddalena, Kocollari Ulpiana, Demaria Fabio, Bertacchini Federico <i>University of Modena and Reggio Emilia</i></p> <p><b>Do good esg performer are championing in providing trustworthy information?</b> Aureli Serena, <i>University of Bologna</i> Bellinvia Adriano, <i>University of Modena and Reggio Emilia</i></p>	<p><b>Complement or substitute? The role of remuneration governance in executive pay alignment</b> Nel George, Scholtz Henriette, Jachi Moses <i>Stellenbosch University</i></p> <p><b>The Integration of Sustainability Criteria into Executive Remuneration Contracts and Minority Shareholders' Representation on Boards Evidence from Italy</b> Gravellu Carla, Melis Andrea <i>University of Cagliari</i></p> <p><b>Board members' educational background diversity: does it affect performance?</b> Quintanilla Segovia Daniela, Parodi Eugenia, Pipino Benedetta, Beretta Valentina, Demartini Chiara <i>University of Pavia</i></p> <p><b>The impact of boards' gender diversity on audit pricing: The case of Greek local governments</b> Malkogianni Ioanna, Leventis Stergios <i>International Hellenic University</i> Cohen Sandra, <i>Athens University of Economics and Business</i></p>	<p><b>An agent-based model of climate (de)commitment</b> Kaspereit Thomas <i>Luxembourg University</i></p> <p><b>From Green to Gold: The Influence of ESG Scores on the Firm Valuation of Italian Companies</b> Pipino Benedetta, Quintanilla Segovia Daniela, Demartini Chiara, Beretta Valentina, <i>University of Pavia</i></p> <p><b>The More You Engage, the Better You Disclose: Stakeholder Strategies and SDGs Reporting in European SOEs</b> Martino Ilaria, Maffei Marco, Meucci Fiorenza, Casciello Raffaella <i>University of Naples "Federico II"</i></p> <p><b>Measuring supply chain sustainability: a structured multilevel framework</b> Bertacchini Federico, Kocollari Ulpiana, Demaria Fabio, Cavicchioli Maddalena, Montanari Stefano <i>University of Modena and Reggio Emilia</i></p>	<p><b>Financial Reporting and Disclosure Obligations Amid the Shifting Geopolitical Landscape</b> Balcom Robert <i>York University</i></p> <p><b>Enhancing management decisions through carbon accounting: A qualitative study</b> Diamond Marlowe Jillene, <i>University of Waterloo and Memorial University of NL</i> Clarke Amelia <i>University of Waterloo</i></p> <p><b>Religion and Sustainability Reporting: Evidence from Indonesia</b> Diannegra Ariadi, Hermes Niels, Hooghiemstra Reggy <i>University of Groningen</i></p> <p><b>Does foreign mean better? - Characteristics of Polish IFRS preparers</b> Szymanek Paulina <i>University of Warsaw</i></p>
<p><b>COFFEE BREAK</b> Foyer and garden, Viale S. Ignazio 72, Cagliari</p>			

11.00 am –  
11.20 am

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><b>Book-tax conformity and corporate investment: Taking evidence global</b> Menicacci Luca Free University of Bozen-Bolzano</p> <p><b>Blockchain and VAT Recovery: Insights from a Bibliometric Review</b> Makni Yosra, Neifar Souhir University of Sfax</p> <p><b>Is Circular Economy Performance Associated with Tax Avoidance? Evidence from European Union firms</b> Prisco Martina University of Naples "Federico II" Fiondella Clelia, Macchioni Riccardo University of Campania Vanvitelli</p> <p><b>Slow Justice, Fast Evasion: Court Backlogs and Corporate Tax Avoidance</b> Gabrielli Gianluca University of Parma Bertacchini Federico University of Modena and Reggio Emilia</p>	<p><b>Sustainable corporate governance and environmental performance: an international qualitative comparative analysis</b> Luigi Rombi, Andrea Melis University of Cagliari Reggy Hooghiemstra University of Groningen</p> <p><b>Do family businesses act as financial intermediaries?</b> Bialek-Jaworska Anna, Dzik-Walczak Aneta, Cieciarska Natalia University of Warsaw</p> <p><b>From shareholder to stakeholder purpose-driven governance: determinants of hybrid model adoption in the Italian corporate landscape</b> Pontrelli Vincenzo, Berardi Laura Università Gabriele d'Annunzio Chieti – Pescara</p> <p><b>ESG Controversies and Corporate Cash Holdings in China: The Role of CEO Gender and Economic Policy Uncertainty</b> Aldhamari Redhwan University Utara Malaysia</p>	<p><b>Blockchain Adoption in Taxation: An Exploratory Study in the Tunisian Context</b> Neifar Souhir, Melliti Melek University of Sfax</p> <p><b>Non-GAAP revenue disclosure: insights from the EU</b> Simoni Lorenzo, Bini Laura University of Florence Nesi Edoardo Ca' Foscari University</p> <p><b>Peer influence and sustainability investment efficiency: the spillover effects of peers' investments</b> Ecca Viviana, Mura Alessandro University of Cagliari</p> <p><b>The Influence of CEO Photographs on Judgements of Corporate Reputation: Evidence from Eye-tracking and Automated-facial Expression Analysis</b> Hellmann Andreas, IU International University of Applied Sciences Kanbaty Majid, Applied College Taibah University</p>	<p><b>PHD stream</b> <b>Game changer or flash in the pan? The impact of third-party reporting obligations on Digital Platforms</b> Deidda Tommaso Gabriele WU Vienna</p> <p><b>How European firms reacted to IFRS 16 Leases</b> Ramohito Valdi University of Cagliari</p> <p><b>Stream 4</b> Chair: Simone Aresu Room 2</p> <p><b>The impact of monetary and nonmonetary incentives on corporate GHG Emissions. International evidence</b> Aresu Simone, Melis Andrea, Rombi Luigi University of Cagliari Keddie Leanne Carleton University</p> <p><b>Crucial factors of village fund management in Tegal regency: analytic hierarchy process approach</b> Maulana Muhammad Ilham Ministry of Finance of the Republic of Indonesia Setyowati Widhy BPD University</p>
<p><b>FINAL COMMENTS AND SUGGESTIONS</b> Room Magna</p>			
<p><b>LUNCH AND DEPART</b> Villa Fanny, Via Don Bosco, 8 Cagliari</p>			
<p>1.20 pm – 1.30 pm</p>			
<p>1.30 pm</p>			

# Useful Information

**Conference site:**

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

**Taxis**

Radiotaxi Quattro Mori Cagliari

 +39 070400101

Local

Radiotaxi Rossoblu Cagliari

 +39 0706655

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**

 112

**Medical Emergency**

 118