





# Outline Conference Program

THURSDAY 08 <sup>th</sup> SEPTEMBER, 2022		
9.00am-10am	Registration	Hall 3rd floor
10am-10.30am	Doctoral Colloquium:	CM11
10.30am-11.am	Coffee/Refreshment	Students room on the 3th
		floor
11.am-12pm	Seminar:	CM11
	Helen Tregidga – Royal Holloway, University of	
	London	
	A conversation about the publication process	
	Chaired by Massimo Contrafatto	
12pm-1.45pm	Light Lunch	Students room on the 3th
		floor
1.45pm-2pm	Opening Session	CM11
	(Dean of the dept. + Ericka Costa + Massimo	
	Contrafatto+ Patrizio Monfardini)	
2pm-3.pm	Keynote Speaker:	CM11
	Helen Tregidga – Royal Holloway, University of	
	London	
	The temporal dimension of environmental	
	accounting: Reflections from the pandemic and	
	moving forward	
	Chaired by Massimo Contrafatto	
3pm-4.30pm	Parallel Sessions I	CM1, CM3, CM11
4.30pm-5pm	Coffee/Refreshment	Students room on the 3th
		floor
5pm-6pm	Parallel Sessions II	CM1, CM3, CM11
7.15pm	Social Dinner	Restaurant:
		SA IDE E S'OLIA,
		Corso Vittorio Emanuele
		II, 170

FRIDAY 09 <sup>th</sup> SEPTEMBER, 2022		
9.15am-10.45am	Parallel Session III	CM1, CM11
10.45am-11.15am	Coffee/Refreshment	Students room on the 3th
floor		floor
11.15am-12pm	Keynote Speaker:	CM11
	Michele Bigoni –Kent Business School	

	The biopolitical government of a pandemic. Lessons from the Italian response to COVID-19	
	Chaired by Ericka Costa	
12pm-1.30pm	Light Lunch	Students room on the 3th
		floor
1.30pm-3pm	Parallel Session IV	CM1, CM11
3pm-3.30pm	Coffee/Refreshment	Students room on the 3th
		floor
3.30pm-4.30pm	Round Table: Csear Italy Assembly	CM11
4.30pm-5pm	Closing Ceremony	CM11

#### DETAILED PARALLEL SESSIONS PROGRAMME

## 08<sup>TH</sup> SEPTEMBER 2022

Doctoral Colloquium	Panel: Helen Tregidga, Patrizio Monfardini, Massimo Contrafatto
10am-1030am Room: CM11	
Meriem Khalfaoui – University of Cagliari	The determinants and consequences of the integration of sustainability
	criteria into executive compensation: disclosure and design

		PARALLEL SESSIONS I	
	STREAM 1	STREAM 2	STREAM 3
	Title <b>Reporting</b>	Title <b>Accountability</b>	Title <b>Accounting</b>
	Chair: Helen Tregidga	Chair Patrizio Monfardini	Chair: Massimo Contrafatto
	Room: CM11	Room: CM1	Room: CM3
3PM-3.30PN	Caccialanza, A., Galli, D., Torelli, R.,	Alshurafa, M., Aboramadan, M.,	Mazzola, L., Contrafatto, M.,
		Haniffa, R.	
	Sustainability reporting drivers and determinants:		Visibilities and invisibilities within the
	insights from the Italian SMEs of cured meat	Digital Postcolonialism and Shaping	accounting for poverty scientific
	industry	of NGO Accountability During the	knowledge: a structured literature review.
		COVID-19 Pandemic	
3.30PM-4PN	Aresu, S., Hellman, A., Melis, A.	Moggi, S.,	Mazzola, L., Contrafatto, M., Pesci, C., Nicolò, D.
	Impression management and the role of omission	From sustainability to thrivability: A	
	bias in sustainability reports	journey under an accountability	Governing extraordinary events and the
		perspective	role of accounts: the Covid-19
4PM-4.30PN	1 Correa, C.	Monfardini, P., Pilonato, S., Del	Baldarelli, M. G., Del Baldo, M., Vignini,
11 101 4.501 10	Correa, c.	Baldo, M.	S.,
	The strategic action field of Corporate	Baido, Wi.	3.,
	Sustainability Reporting	Public accountability challenges	Covid 19 Pandemic and changes in
	Sustainability Reporting	and pandemic: what's beyond	accounting education: theory and practice
		numbers?	in Italy
			,

	PARALLEL SESSION II		
	STREAM 1	STREAM 2	STREAM 3
	Title <u>Measurement</u>	Title <b>SDG</b>	Title <b>Accounting</b>
	Chair: Massimo Contrafatto	Chair: Patrizio Monfardini	Chair. Ericka Costa
	Room: CM11	Room: CM1	Room: CM3
5PM-5.30PM	Girardi, A., Pesci, C., Kocollari, U.	Siboni, B., Canestrini, P.	Costa, E., Korka, B., Luque-Vilchez. M.,
	Let the measure emerge! Combining funder's and proponents' settings to design an impact measurement tool for funding social programmes.	SDGs as public value in resilient health sector. Evidence from Italy in COVID-19 management and normalcy return	Understanding the interplay between materiality and comparability: Evidence from the bank industry
5.30PM-6PM	Boesso, G., Cerbioni, F., Ghitti, M.,	Torelli, R., Scarpa, F., Fiandrino, F.	Pilonato S., d'Angella F., Mazzola P., Ricceri F
	Erogazioni virtuose: come le Fondazioni	Beyond the impacts of COVID-19:	
	d'erogazione supportano i propri beneficiari	new nudges for businesses in pursuit of the SDGs	Going concern and accountability during the pandemic: an empirical investigation

## 09<sup>TH</sup> SEPTEMBER 2022

	PARALLEL	SESSIONS III
	STREAM 1	STREAM 2
	Title <b>Solutions</b>	Title <u>Innovation</u>
	Chair: Patrizio Monfardini	Chair: Ericka Costa
. <u>.</u>	Room: CM1	Room: CM3
09.15AM-09.45AM	Rocca, L., Monciardini, D., Veneziani, M.	Palazzi, F., Sgrò, F.
	Virtuous Circles. Can the Social Circular Economy repair our Broken Society?	How the ISO 30415 affects the company's business model?
09.45AM-10.15AM	Killian, S., O'Regan, P., Linch, R., O'Regan, V.	Mauro, S.G., Kocollari, U.
	"Not tax people": Tax professionals' responses to media coverage of tax issues	Sustainabile innovation in Public-Nonprofit Partnerships: a shared approach for measuring public value
10.15AM-10.45AM	Moggi, S., Carretta, V.,	Contrafatto, M., Tortosa, A.,
	Sustainable Business Models toward circular economy: An ecosystem approach	Accounting and Sustainable Transformation: Exploring the role of "identities"

	PARALLEL SESSIONS IV	
	STREAM 1	STREAM 2
	Title <u>Accounting</u>	Title <u>Measurement</u>
	Chair: Patrizio Monfardini	Chair: Silvia Pilonato
	Room: CM1	Room: CM3
1.30PM-2PM	Costa, E., Kratzer, A., Pesci, C., Burgia, I.	Anarbaeva, A., Andreaus, M., Pesci, C.
	Accounting for a forest-based circular economy in an Alpine collective ownership	How to measure the impact of funding cancer reasearch? Insights and challenges from a case study
2PM-2.30PM	Correa, C., Albelda, E.	Cottafava, D., Corazza, L., Truant, E., Dhir, A.,
	The role of management accounting and control in fostering Corporate sustainability reporting in SME in the context of the new EU regulation	Higher Education Institution and multi-stakeholders' mutual influence: a longitudinal study of an anchor institution dynamism
2.30PM-3PM	Antonucci G.,	Mazzola, L., Contrafatto, M., Costa, E.
	The opposite of ESG washing. The unconsciousness of ESG activities. Reflections upon a case study during Covid19 pandemic in Italy	Discourse, Covid-19 Pandemic and accountability







### Rooms location: Campus Aresu, Via San Giorgio 12

## https://goo.gl/maps/B4KqcRjonUgLEvhx5

ROOM	FLOOR
CM1	3 <sup>RD</sup> FLOOR
CM3	3 <sup>RD</sup> FLOOR
CM11	4 <sup>™</sup> FLOOR
TERRACE	4 <sup>™</sup> FLOOR
Toilets	3 <sup>rd</sup> FLOOR

#### Useful numbers and websites:

Taxi	Telephone number
Radiotaxi Quattro Mori Cagliari	+39 070400101
Radiotaxi Rossoblu Cagliari	+39 0706655

Public transport	website
Local Cagliari International Airport	http://www.sogaer.it/en
Public local transportation app	https://www.ctmcagliari.it/busfinder/

Tourist information	website
Tourist Information Cagliari	https://www.cagliariturismo.it/en

Emergency	Telephone number
Police	113
Medical emergency	118