

Thursday, 19 October 2023

08:30-09:00	Registration - Rectorado Universidad de Córdoba (Avenida de Medina Azahara, 5 Córdoba)		
09:00-09:30	Welcome		
09:30-10:30	Plenary session - Room: Salón de Actos - Jesse Dillard, Victoria University-Wellington Pragmatic goals for the present accompanied by revolutionary programs for the future		
10:30-11:00	Coffee break		
11:00-13:00	*Parallel sessions		
	Session 1 (English track) <i>Room: Salón de Actos - Chair: J. Mariano Moneva</i>	Session 2 (English track) <i>Room: Salón Mudéjar - Chair: Carlos Larrinaga</i>	Session 3 (Spanish track) <i>Room: Sala de prensa - Chair: Pilar Portillo</i>
	Michele Andreus & Laura Maran The worths of water: a multi-period analysis of accounts in a water-management arena	Carlos Larrinaga, Jan Bebbington & Shona Russell Accounting and the governance of the Anthropocene	Fernando Azcárate, Daniel García & Laura Sierra Contabilidad y los objetivos de desarrollo sostenible (ODS): una revisión bibliográfica sistemática
	Enrique Mesa Making things different: The influence of subpolitics on the construction of water reuse risk	Renata Stenka, Sylvia Jaworska & Emre Parlakkaya On the 'and-ness' and 'of-ness' of sustainability: Contemporary conceptualizations of the notion of sustainability in the 'best practice' CSR accounting	Fernando Llena, Susana Callao José Ignacio Jarne & Miguel Marco Fondevila Implantación de los principios de Economía Circular en las cadenas de valor de la Electrónica en Aragón. Análisis del reporting y herramientas contables
	Luis Sanz Martínez, Sabina Scarpellini & Miguel Marco-Fondevila Reporting the circular economy: A case study of the furniture sector	M^a Jesús Bonilla, Juan José Nájera, Mireia Guix & Xavier Font The evolution of institutional logics and its impact on the transparency of sustainability reports: a longitudinal analysis	Driver Ferney Ramírez-Henao Cierre Estatal y Apertura Profesional: interpretación y rivalización de los propósitos Estatales en la Revisoría Fiscal en Colombia
	Aitor Salesa, Raúl León & José Mariano Moneva Are aeroplanes becoming circular? Assessing circular practices in the aircraft production industry	Eleanor McNally Corporate Activism as Counter-Accounting: the Lush Cosmetics #SpyCops Campaign	Pilar Portillo & Luz María Marín Eco-innovación empresarial y diferentes categorías de desempeño: compromiso con la sostenibilidad

13:00-14:30	Lunch		
14:30-16:30	*Parallel sessions		
	Session 1 (English track) Room: Salón de Actos <i>Chair: Nicolás García Torea</i>	Session 2 (English track) Room: Salón Mudéjar <i>Chair: Matias Laine</i>	Session 3 (English track) Room: Sala de prensa <i>Chair: Carla Antonini</i>
	Rebecca Maughan & Aideen O'Dochartaigh Sectoral sustainability reporting in the Agrifood Industry: Truth or Bullshit?	Rosa María Esteban Accounting for the decarbonization of the city	Daniela Cortés, Albert Traxler & Dorothea Greiling Corporate Management of Sustainable Development in the European Construction Industry
	Nicolás García Torea & Juliette Senn The Global Reporting Initiative and the European Standard-Setting Process: from a voluntary norm to a mandatory rule	Elena Carrión The role of carbon accounting in defining net-zero emissions	María Segovia, Raquel Flórez & Juan Manuel Ramón Interorganizational Control for Collaborative Value Creation: Upgrading Social and Environmental Initiatives into Sustainable Development
	Antonio Mateo, Domingo Martinez & Estibaliz Biedma Mapping the online disclosure of non-financial information by the Spanish road transport passengers sector	Giulia Leoni & Luca Mazzara Guiding accounting into the abyss of climate change for immediate action and engagement. Evidence from Italian local governments	Patricia Milanés, Esteban Pérez, Ana Fialho & Leonor Ferreira The value chain of undertakings under the European Sustainability Reporting Standards (ESRS): analysis of Listed Iberian SMEs
	Sylvie Berthelot, Michel Coulmont & Anne Marie Gosselin Determinants of companies' adherence to the Task Force on Climate-Related Financial Disclosures	Matias Laine, Tiina Henttu-Aho, Janne Järvinen & Leonard Breukers Carbon Accounting and Organizational Decision-Making	Carla Antonini & Jacobo Gómez-Conde Environmental management control systems and environmental innovation: Unintended consequences of the EU non-financial reporting directive
16:30-17:00	Coffee break		

**Parallel sessions			
	Session 1 (English track) Room: Salón de Actos <i>Chair: Michelle Rodrigue</i>	Session 2 (English track) Room: Salón Mudéjar <i>Chair: Charles Cho</i>	Session 3 (English track) Room: Sala de prensa <i>Chair: Antonia García Benau</i>
17:00-18:20	Juana Rivera-Lirio, Luis Álvarez-Albert & Idoya Ferrero-Ferrero Environmental and Social Hotspots Analysis as Tools for the Identification of Risks in the Assurance Process of Sustainability Reports	Thomas Riise Johansen & Amanda Sonnerfeldt Rethinking sustainability assurance: reflections on making assurance practices relevant for a sustainable future	Ainhoa Garayar, Maider Aldaz, Alberto Díaz de Junguitu & Irati Labaien Learning for sustainability: the Inner Development Goals in an experimental and experiential master degree setting
	Miguel Marco-Fondevila, Darío Benito Bentué & Sabina Scarpellini Integration of climate and social risks in investments: an analysis of indicators on the principal adverse impacts (PAIs) for sustainability	Ruth Lynch & Orla McCullagh Sustainability Reporting: a risk-based perspective on the accounting professionals' commitment to sustainability reporting measures (both regulated and voluntary)	Laura Sierra, Nicolás Gambetta & Antonia García-Benau Understanding the relationship between academic quality of universities and its contribution to the sustainable development goals
	Michelle Rodrigue, Juliette Senn & Sarah Maire Keeping long-term socio-environmental risks alive: counter-framings of nuclear waste management	Helena María Bollas, Fernando Polo, Mila Bravo & Arancha Muñoz The contribution of financial cooperatives to SDGs reporting	Esther Albelda The role of management accounting and control in fostering Corporate sustainability reporting in SME in the context of the new EU regulation
		Silvia Pilonato, Daniele Gervasio & Elenora Crusca In the name of sustainability: what's the role of auditors?	
		Plenary session Practitioners - Room: Salón de Actos José María López, Director of Sustainability and CSR Unicaja Eduardo Jiménez, Deputy Director Cluster Habic	
18:30-19:30			
21:00	Dinner at Restaurante Ermita de la Candelaria		

Friday, 20 October 2023

*Parallel sessions

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	Session 1 (English track) Room: Salón de Actos <i>Chair: Igor Álvarez</i>	Session 2 (English track) Room: Salón Mudéjar <i>Chair: Massimo Contrafatto</i>	Session 3 (English track) Room: Sala de prensa <i>Chair: Sabina Scarpellini</i>
9:00 - 11:00	Pilar Tirado, Marta de Vicente & M^a del Mar Ortiz Biodiversity accounting: from rhetoric to action	Michele Andreaus, Leonardo Rinaldi & Andrea Girardi Entrepreneurship propensity and immigrants' integration: accountability issues	Dolores Guerrero, Francisca Castilla-Polo, Gabriel García & Fernando Polo The disclosure of sustainability information in Spanish cooperatives. A proposal and application of an ESG reporting index
	Goizeder Blanco Zaitegi & Igor Álvarez Etxeberria Rethinking the ecological nature of biodiversity disclosure: the failure of anthropocentrism as an impetus for ecocentric perspectives	Akylai Anarbaeva Materiality assessment tool to ensure the inclusion of vulnerable stakeholders in the realm when direct engagement is limited: Interventionist research approach	Arleta Szadziewska & Ewa Spigarska Sustainable development goals (SDGs) in non-financial reports of ESG index companies listed on the Warsaw Stock Exchange
	Nuria Descalzo & Carlos Larrinaga Accounting for the transformation of business motives and purpose towards biosphere stewardship: a decolonial analysis	Enrique Mesa & Massimo Contrafatto The role of accounting in the process of "constructing water rights"	Juan Manuel Ramón, Amparo Graciani & Raquel Flórez Sustainability and crisis management in the Spanish fruit and vegetable sector
	Renata Stenka, Emre Parlakkaya & Omiros Georgiou Making up the convenient stakeholder	Elena Domingo, Elena Escrig & M^a Jesús Muñoz Mapping European Funded Projects to analyze the Use of Accounting Methodologies for Assessing Sustainability in Food Losses and Waste Prevention and Reduction Actions from ToNoWaste HEurope Project Approach	Dolores Gallardo, Sabina Scarpellini, Alfonso Aranda & Carlos Fernández Circular economy towards the achievement of the sustainable
	Coffee break		
11:00-11:30			

*Parallel sessions			
	Session 1 (English track) Room: Salón de Actos <i>Chair: Javier Husillos</i>	Session 2 (English track) Room: Salón Mudéjar <i>Chair: Eduardo Ortas</i>	Session 3 (Spanish track) Room: Sala de prensa <i>Chair: Ainhoa Garayar</i>
11:30-13:30	Richard Fisher & Natasja Steenkamp The Effects of Infographics and Cognitive Style on Communication Effectiveness and Efficiency in Integrated Reporting: An Eye Tracking Study	Michel Coulmont & Sylvie Berthelot Institutional Investors and Shareholder Engagement: The Fonds Desjardins	Julen Galarza, Alberto Díaz & Irati Labaien Impacto social derivado de la Economía Circular en Guipuzkoa: propuesta consensuada de categorías basada en el fuzzy delphi
	Massimo Contrafatto & Ana Tortosa Accounting and Sustainable Transformation: A call for examining the “mind”	Inés Merino & José Manuel Feria Do ESG disclosures mitigate investors’ reaction on mining disasters?	Alfonso Aranda, Victo Kuba & Sabina Scarpellini Contabilidad de flujos de materiales y residuos: Aplicación a entornos de economía circular
	Javier Husillos & Rebeca Echavarri A transdisciplinary reading of the diffusion process of social and environmental reporting	Vanessa Serret, Michel Coulmont & Sylvie Berthelot Climate resolutions filed by shareholders of listed companies in Canada: towards a Say-on-Climat?	María Comino, Purificación Parrado & Francisca Castilla-Polo Evaluating ESG reporting in Spanish cooperative banks
	Mar Ortiz, Horacio Molina & Enrique Mesa How good is working in an audit firm, or how good are my auditors? The big 10 audits firms’ dilemma when disclosing working conditions	Libe Galdos, Igor Álvarez & Eduardo Ortas Market reaction to ESG risk management - a panel study: static and dynamic panel data analysis of international firms	Alberto Fernández, Mercedes Ruiz & Pilar Tirado La Gestión Verde de Recursos Humanos y la estandarización de la información no financiera
	13:30-13:45	Closing	
13:45-15:15	Lunch		



UNIVERSIDAD
DE
CÓRDOBA



14th Spanish Conference on Social and Environmental Accounting Research
XIV Reunión de Investigación en Contabilidad Social y Medioambiental
October 19th-20th, 2023, Universidad de Córdoba, Córdoba, Spain



- ✓ **All sessions, coffee breaks and Lunch** in *Rectorado de la Universidad de Córdoba*
- ✓ **Welcome dinner Wednesday 18th** 20:30 at Taberna Restaurante Puerta de Sevilla <https://puertasevilla.com/> Calle Postreira 51, for all participants (Workshop and Conference)
- ✓ **Dinner Thursday 19th** 21:00 at Restaurante Ermita de la Candelaria <https://www.ermitecandelaria.com/> Calle Candelaria 2.

Notice for contributors and chairs:

- * Parallel sessions with 30 minutes allocated for each speaker (15-20 minutes for presentation and the rest for discussion)
- ** Parallel sessions with 20-25 minutes allocated for each speaker (10-15 minutes for presentation and 10 minutes for discussion)
- Chairs will be advised to keep presenters to this time as well as to foster discussions