



Co-organised with



University
of Ferrara

19th EIASM INTERDISCIPLINARY CONFERENCE
on
**“INTANGIBLES, SUSTAINABILITY,
AND VALUE CREATION –
REPORTING, MANAGEMENT, AND GOVERNANCE”**

Chairpersons

Prof. **Stefano Zambon**
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Université Grenoble Alpes

Grenoble Alpes University, France
19-20 September 2024

Sponsored by



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CONFERENCE BACKGROUND

This Conference follows the adoption, in July 2023, by the European Commission, of the first delegated act that sets out cross-cutting standards for the disclosure of Environmental, Social and Governance (ESG) information. The sustainability reporting revolution has started and further guidance is now expected to address its implementation challenges that relate to the definition and the content of material sustainability/ESG information, to how to collect the required sustainability/ESG information, or to what form of communication should be employed, including in what digital form. To address those issues, an interdisciplinary conversation seems instrumental. Hence, the ambition of the Grenoble conference is in creating an unprecedented opportunity for cross-disciplinary exchanges that will assist regulators, preparers, and all users of the upcoming sustainability reporting. The conversation is expected to encompass all pillars of the European Sustainability Reporting Standards : climate change, pollution, water and marine resources, biodiversity and ecosystems, resource use and circular economy, own workforce, workers in the value chain, affected communities, consumers and end-users, business conduct. Beyond those reporting issues that will contribute to an equal footing between sustainability and financial reporting, other management sciences problematics persist that address the changes in corporate culture, the emergence of a sustainability governance and an enhancement of risk and uncertainties management that include impacts, and the contribution of sectorial analysis. This makes of the concept of “values creation” – rather than single value creation, a multi-perspective, multi-stakeholders, multi-dimension, multi-time horizon, multi-intangibility concept that deploys various objectives yet to structure. Hence, company ecosystems, more than ever, need academic support to drive the transition from a purely shareholder oriented perception of value to a stakeholder and sustainability-infused vision.

SPECIAL TRACKS ON

"INTELLECTUAL CAPITAL, SUSTAINABILITY AND DIGITAL TECHNOLOGIES IN KNOWLEDGE INTENSIVE ORGANISATIONS"

Track leaders:

Prof. Daniela Mancini, University of Teramo, Teramo - Italy
Prof. Michaela Bednarova, Universidad Pablo de Olavide, Sevilla - Spain
Prof. Alberto Quagli, University of Genova, Genoa - Italy
Prof. Clémence Garcia, Gakushuin University, Tokyo - Japan

"ADVANCING SUSTAINABILITY REPORTING IN SMES: CHALLENGES AND OPPORTUNITIES IN THE MODERN LANDSCAPE"

Track leaders:

Giuseppe Nicolò, University of Salerno - Italy
Nicola Raimo, LUM University - Italy
Paolo Tartaglia Polcini - University of Salerno - Italy
Filippo Vitolla, LUM University – Italy

PROGRAMME

Thursday, 19 September 2024

IMAG building, auditorium, Saint Martin d'Hères

- 08.00 Registration (IMAG building – ground floor)
- 08.45 **Welcome Addresses and Inauguration of the Conference**
(Auditorium)
- **Julie Sorba**, VP SHS
 - VP sustainability TBC
 - Prof. **Elisabeth Walliser**, President Association Francophone de Comptabilité
 - Prof. **Stefano Zambon**, University of Ferrara
 - Associate Prof. **Véronique BLUM**
- 09.00 **Opening Plenary Session – “New disclosure requirements require science-based measurements, paths towards a fruitful transdisciplinary dialog”**
- **Prof. Anup Srivastava** : Canada Research Chair (Accounting, Decision-Making and Capital Markets) and Professor Haskayne School of Business at University of Calgary
"From Intangibles to Natural Capital Accounting: Miles to go before accountants can sleep"
 - **Prof. Beatrice Crona**, Professor of Sustainability Science, Scientific Director of the Stockholm Resilience Center, Stockholm University, Sweden
"Accounting for a Sustainable Future: Integrating Planetary Boundaries into Corporate Reporting"
- 10.30 *Coffee break*
- 11.00 **Parallel sessions 1 (detail on the next page)**
- 12.30 *Lunch at L'Oiseau Blanc*
- 14.15 **Parallel sessions 2**
- 16.15 *Coffee break*
- 16.45 **Plenary session**
- « Corporate Sustainability data/ disclosure requirements: conceptual and technical challenges »**
- Maxime Mathon**, Platform RSE France
Sarah Cornell, Stockholm Resilience Center, Stockholm University, Sweden
Beate Sjøfjell, Oslo University, Norway
- 19.30 *Dinner at Ciel rooftop*

Friday, 20 September 2024
IMAG building, auditorium, Saint Martin d'Hères

09.00 **Parallel sessions 3**

10.30 *Coffee break*

11.00 **Parallel sessions 4**

12.30 *Lunch at L'Oiseau Blanc*

14.30 **Closing keynote: standard setters roundtable**

"Developing auditable sustainability standards for value creation : towards connectivity and integration?"

- **Patrick de Cambourg** – Chair of the Sustainability Reporting Board European Financial Reporting Advisory Group
- **Eelco van der Enden** : CEO of the Global Reporting Initiative-
- **Chrystelle Richard** : member of the International Auditing and Assurance Standards Board (IAASB), Prof; at ESSEC Business School and former President of the Association Francophone de Comptabilité
- **Laura Girella** : Technical Specialist, Integrated Reporting and Connectivity Team, IFRS Foundation, and Associate Professor of Business Economics, University of Modena and Reggio Emilia - TBC
- **Nicolas Konialidis**: Asia Director and Technical Director, International Valuation Standards Council (IVSC)
- Moderators: **Shruti Kashyap** and **Mario Abela**

16.00 **Conferral of the “Best Junior Contribution to the Theory and Practice of Intangibles, IC and Sustainability Award”**

Presentation of XX EIASM Interdisciplinary Conference on “Intangibles, Intellectual Capital, and Sustainability” to be held on 18-19 September 2025 in Modena at the University of Modena and Reggio Emilia.

Closing words :

Co-Chairs: **Véronique Blum**, Université Grenoble Alpes
Prof. **Stefano Zambon**, University of Ferrara

16.30: *Farewell coffee*

10.45 Thursday September 19 : Parallel sessions 1

Each contribution is assigned to a 30 minute-time slot. The presenting author has a maximum of 20 minutes to present the content of their contribution, the rest of the time is dedicated to a discussion with the audience.

ESG DISCLOSURES AND DIGITAL TECHNOLOGIES			
Auditorium		Chairperson : Maxime Mathon	
Presenter	Co-author	Presentation title	Special track
Bryl Lukasz		The impact of ESG reporting on financial performance. The moderating role of ESG disclosure on twitter (x)	
Izzo Teresa	Ludovica Evangelista Daniela Mancini Gianluca Risaliti	Theories and determinants of voluntarily disclosed corporate decarbonization efforts: a systematic literature review	Intellectual capital, sustainability and digital technologies in knowledge organisations
Nicolò Giuseppe	Vitiana L'abate Nicola Raimo Filippo Vitolla	Substantive vs symbolic paths in SDG disclosure via social media: evidence from local governments	

SUSTAINABILITY STRATEGIES AND COMPENSATION			
Salle 1		Chairperson : Mohamed Khenissi	
Presenter	Co-author	Presentation title	
García-Meca Emma	Jennifer Martinez Ferrero Nazim Hussain	The impact of ESG- linked compensation policies on the avoidance of irresponsible ESG: evidence from European firms	
Vysotskaya Anna		Do women on boards drive sustainability strategies: evidence from the S&P 500	
Lauer	Clemens	ESG - related executive compensation and firms' voluntary financial disclosures	

HUMAN CAPITAL MANAGEMENT, PRESERVATION AND REPORTING			
Salle 2		Chairperson : TBD	
Presenter		Presentation title	Special track
Tahara Shinsuke		Network governance among healthcare professionals for sustainability of home medical care in Japan	
Coullaré Jerome		Exploring cognitive dissonance in diversity recruitment policy designers. A case study	Intellectual capital, sustainability and digital technologies in knowledge organisations
Wakabayashi Toshiaki		Real effects of sustainability reporting on human capital investments	

SUSTAINABILITY ACCOUNTING IN THE PUBLIC SECTOR			
Salle de réunion		Chairperson : TBD	
Presenter	Co-author	Presentation title	Special track
Counillon Victor		Translating a local government's water use and preservation in accounting through ecological accounting C.A.R.E. method : case study of a municipal lake.	Intellectual capital, sustainability and digital technologies in knowledge intensive organisations
Lopez Jean Claude	Anne Goujon Belghit	Analytical reading of stakeholder requirements compared with territorial demand for responsibility: soft law to the rescue of the sustainable economy	
Diletta Vito	Daniele Tammaro Vincenzo Zarone	Accountable government for resilient country: empirical evidence on the mediating role of economic, social, and technological development	

14.15 Thursday September 19 : Parallel sessions 2

Each contribution is assigned to a 30 minute-time slot. The presenting author has a maximum of 20 minutes to present the content of their contribution, the rest of the time is dedicated to a discussion with the audience.

TOWARDS CONNECTIVITY		
Salle 1		Chairperson : Maxime Mathon
Presenter	Co-author	Presentation title
Lai Alessandro	Silvano Corbella, Matilde D'onofrio, Cristina Florio, Francesca Rossignoli, Riccardo Stacchezzini	The application of materiality and connectivity principles in the context of sustainability reporting: a literature review
Baumüller Josef		The principle of "connectivity" in corporate(sustainability) reporting: past, present, and future
Paemurru, Elina	Raili Lilo	Approaches to the integration of ESG factors in sustainability reports
Parodi Eugenia		Transparency in sustainability reporting. A structured and bibliometric literature review.

DIGITALIZATION ANS SMEs			
Auditorium		Chairperson : Giuseppe Nicolò	
Presenter	Co-author	Presentation title	Special track
Garcia Clemence	Takeo Itabashi	Development of a decentralized disclosure system for SMEs: a use case of blockchain to compute and disclose brand value	Advancing sustainability reporting in SMEs: challenges and opportunities in the modern landscape
Raimo Nicola	L'abate Vitiana, Esposito Benedetta, Sica Daniela, Nicolò Giuseppe, Vitolla Filippo	Flying towards transparency: revealing circular economy disclosure drivers in airline industry	
Urbini Alessia	Maarten Corten, Niels Appermont, Nadine Lybaert, Christophe Robbeets	The impact of the CEO's ESG-commitment on their SME's ESG- performance and the moderating role of the accountant and auditor	
Guidi Michele	Roberta Ciccola, Marco Giuliani, Maria Serena Chicchì	Exploring the role of digital technologies in SMEs sustainability reporting practices	

THE VALUE OF INTANGIBLES			
Salle 2		Chairperson : Elisabeth Walliser	
Presenter	Co-author	Presentation title	Special track
De Clarens Pascal	Nicolas Antheaume	Alignment and agility: new dimensions for valuing and managing the intangible value of organisations	
Dargenidou Christina	Jan Marton	Comparability between acquired and internally generated intangible assets	
Garcia Clemence		Reconsidering the measurement of digital assets as intangibles from the viewpoint of business models	Intellectual capital, sustainability and digital technologies in knowledge organisations
Cisi Maurizio	Napoli Roberta	A network-based framework for Industrial Symbiosis economic evaluation	

DRAWING LESSONS AND BUILDING KNOWLEDGE			
Salle de réunion		Chairperson : Hugues Chenet	
Presenter	Co-author	Presentation title	Special track
Pennesi Alice	Michele Guidi Marco Giuliani	Navigating scandals: a longitudinal analysis of corporate communication strategies in sustainability reporting and social media	
Disse Eléonore		What does “sustainable value creation” mean? Or how an ecological accounting approach to value could clarify sustainable business models	
Fantauzzi Chiara	Rocco Fronzizi	The role of higher education institutions in the knowledge era: from the third to the fourth and fifth mission	
Micolucci Manuel		Alternative performance evaluation in public administration and energy sector state own enterprises: the challenge of measuring environmental sustainability and the learning organisation approach applied to state-owned enterprises.	Intellectual capital, sustainability and digital technologies in knowledge intensive organisations

09.00 Friday September 20 : Parallel sessions 3

Each contribution is assigned to a 30 minute-time slot. The presenting author has a maximum of 20 minutes to present the content of their contribution, the rest of the time is dedicated to a discussion with the audience.

CIRCULAR ECONOMY AND SUSTAINABLE SUPPLY CHAINS			
Salle 1		Chairperson : Teresa Izzo	
Presenter	Co-author	Presentation title	Special track
Alonso Carlos Javier		The intangible value of circular businesses. Analyzing the positive impacts of circular economy models on the organization's intangible capital, from a shared-val	
Bellucci Andrea	Romina Ferrini	From NFRD to CSRD: the evaluation of the supply chain as an intangible asset in sustainability reporting	
Counillon Victor		Mobilizing knowledge management to formalize the ontology of ecological planning's information system through comprehensive accounting in respect of ecology, ecosystem-centered accounting, and unpaid ecological costs frameworks.	Intellectual capital, sustainability and digital technologies in knowledge intensive organisations

ESG RATINGS, ESG FAILING			
Salle 2		Chairperson : Alexandre Rambaud	
Presenter	Co-author	Presentation title	
Shami Anis		Exploring the influence of non-financial reporting practices and double materiality adoption on ESG ratings: evidence from European companies	
Bonnini, Stefano		A review of the empirical literature on ESG ratings with a focus on methodological aspects	
Kurz Iryna Isabelle	Andreas Dutzi	The dark side of ESG ratings – reliability and challenges	

NEW FRAMEWORKS FOR NEW CHALLENGES			
Salle de réunion		Chairperson : Clemence Garcia	
Presenter	Co-author	Presentation title	Special track
Paemurru Elina	Raili Liio	Developing a framework for assessing the presentation of double materiality in ESG reporting under the CSRD	
De Schutter Théo		A Comparative Analysis Of Key Sustainability Reporting Frameworks	Intellectual capital, sustainability and digital technologies in knowledge intensive organisations
Ralite Soline	Hugues Chenet	Unravelling the narratives of the climate finance agenda	

INTELLECTUAL PROPERTY : NEW RIGHTS, NEW EFFECTS			
Auditorium		Chairperson : Giuseppe Nicolo	
Presenter	Co-author	Presentation title	Special track
Enache Luminita	Muskan Chawla Ashish Ochani	End of intellectual property protection and information environment	
Denoncourt Janice		Company classification taxonomy and corporate intellectual property rights owners	
Kop, Aysegul Eda	Bengu Celek	The effect of climate change on nation branding strategies: comparative analysis of Sweden, Norway, Germany	Advancing sustainability reporting in SMES: challenges and opportunities in the modern landscape

11.00, Friday September 20 : Parallel sessions 4

Each contribution is assigned to a 30 minute-time slot. The presenting author has a maximum of 20 minutes to present the content of their contribution, the rest of the time is dedicated to a discussion with the audience.

SUSTAINABILITY REPORTING IN THE FINANCIAL SECTOR		
Salle 1		Chairperson : Alessandro Lai
Presenter	Co-author	Presentation title
Flores Emmanuelle	Véronique Blum	The decoupling of extra-financial materiality assessment practices : study of cooperative and shareholder banks
Holland John		Sustainability reporting in financial firms and changing behaviour in finance and society
Brescia Valerio	Paolo Biancone Silvana Secinaro Davide Calandra Ginevra Degregori	Evaluating sustainability reporting in SMEs: insights from banca etica's approach

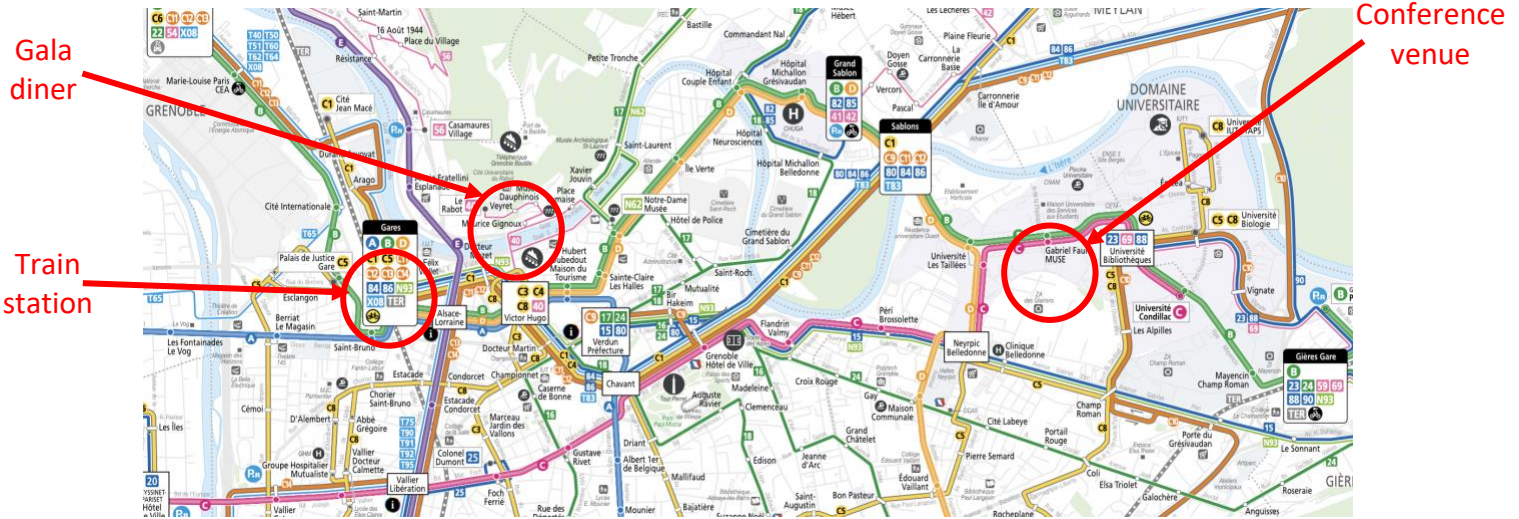
ABOUT SINGLE AND DOUBLE MATERIALITY		
Auditorium		Chairperson : Mario Abela
Presenter	Co-author	Presentation title
Mahonen, Jukka	Vera Palea	Seeing the double materiality through the lens of the European political constitution: implications for interoperability and standards-setting
Kashyap Shruti	Charles Mario Abela, Veronique Blum	From single to double materiality: capturing biodiversity impacts and nature-related risks through corporate disclosures
Chenet Hugues	Alexandre Rambaud Véronique Blum	From double materiality to 'double materialities' in accounting: a framework for a systematic study of the variations of double materiality

SUSTAINABLE, CONTROVERISIES RISKS AND RISKS MITIGATION		
Salle 2		Chairperson : TBD
Presenter	Co-author	Presentation title
Macuda, Malgorzata	Pawel Zieniuk	Voluntary assurance on sustainability reporting in European companies prior to the implementation of the CSRD
Kuzina Ruslana		Navigating governance innovations: a literature review on advancing the SDG agenda amidst conflict
Raval Vivek		The risk relevance of restructuring

THE INTANGIBLE ROLE OF STATE INSTITUTIONS			
Salle de réunion		Chairperson : Nicola Raimo	
Presenter	Co-author	Presentation title	Special track
Beretta Valentina	Maria Chiara Demartini, Sara Trucco And Aurora Rafano	Sustainability reporting: challenges and opportunities for Italian SMEs	Advancing sustainability reporting in SMEs: challenges and opportunities in the modern landscape
Fontana Stefano	Solimene, Coluccia, Fontana, Bernardo	Formal Institutions and Voluntary CSR/ESG Disclosure: The Role of Institutional Diversity and Firm Size	
Gosselin Anne Marie	Lecompte, Annie; Côté, Sylvie; Phaneuf, Karine	Currencies, digital dollars, tax dilemmas: exploring the ties between cryptocurrencies and tax aggressiveness	

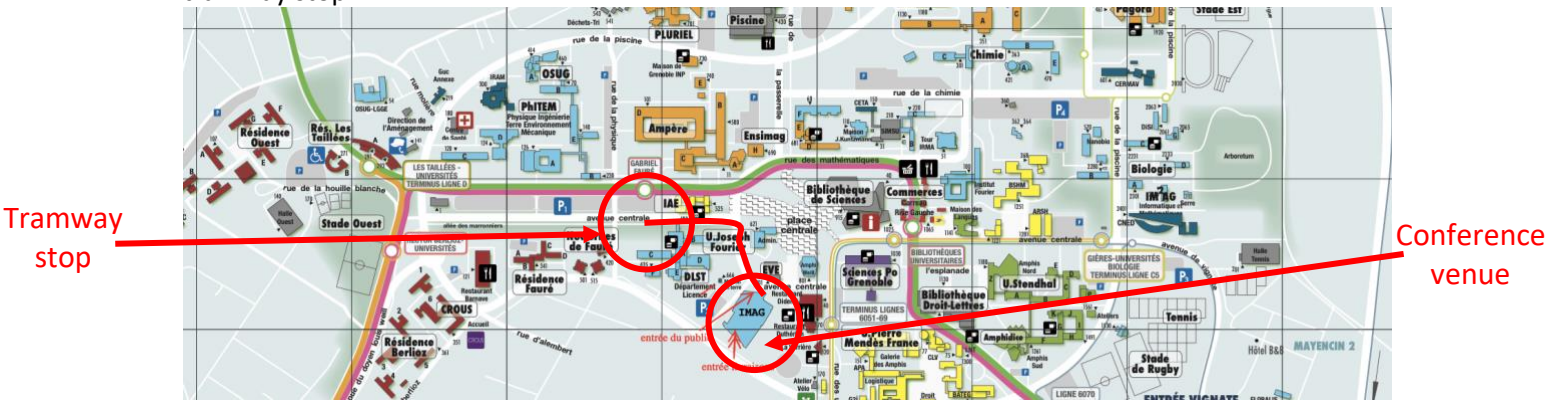
How to arrive to the venue ?

Your destination is the tramway stop **Gabriel Fauré**, which you can reach with Tramway lines B or C.



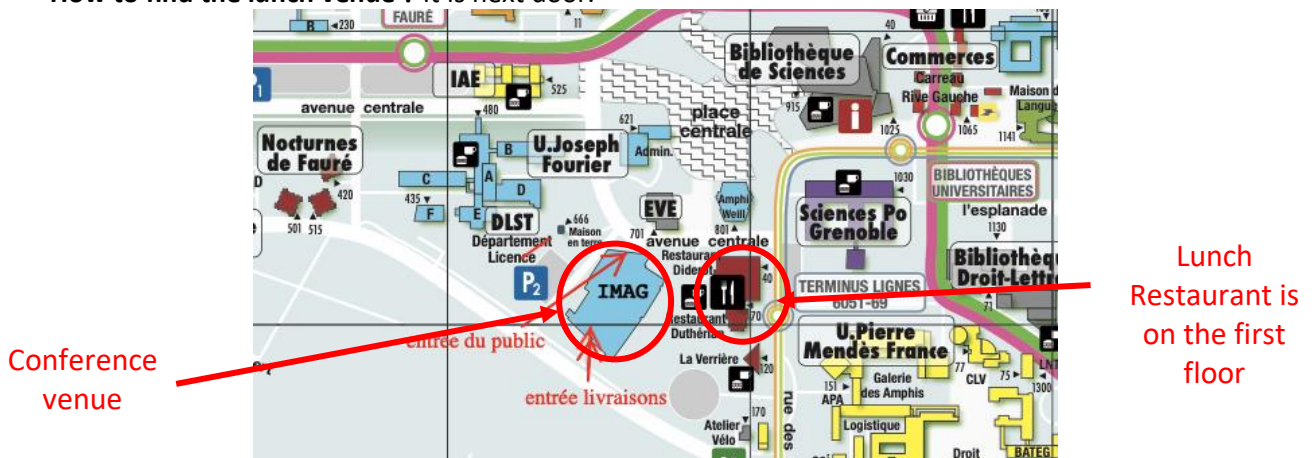
Transportation map of downtown Grenoble.

How to find your way on the campus ? The IMAG building is at short walking distance from the tramway stop.



Campus map

How to find the lunch venue ? It is next door.



Campus

THURSDAY SEPTEMBER 19 – GALA DINER VENUE AND INDICATIONS at Ciel Rooftop



The restaurant is located on the Bastille hill, across the river when coming from downtown Grenoble.

It is a few minutes walk up the hill, with stunning views on the city and on the mountains.

If you do not feel able or are not comfortable walking, the restaurant is offering a free shuttle service - a golfcart - that drives back and forth all night long. The golf cart will pick you up at 62 qui Perrière and will drive you up to the restaurant. The shuttle service starts at 19.00 and ends at 23.00.



Enjoy the view while having diner.

The restaurant is privatized for the conference.

