



## 5<sup>th</sup> Italian Social and Environmental Accounting Conference (CSEAR Italy)

Padova, Italy, 18-19 September 2014

### “Camouflaging of corporate (un)sustainability”

Welcome to the 5<sup>th</sup> Italian Social and Environmental Accounting Conference (CSEAR Italy)!

The conference includes three slots of parallel sessions, three plenary sessions with guest speakers and one plenary session with full papers with discussant.

The 26 papers presented vary from those, which are fairly well developed to fledgling pieces of work. Given this, the sessions are intended to provide interaction between the paper presenter and the group participants. Formal papers will not be available in every instance; however abstracts have been sent to you ahead of the conference, and are available on the CSEAR Italy website.

This year we are delighted that Professor **Charles Cho** from ESSEC Business School (France) and Professor **Robin Roberts** from University of Central Florida (USA) are our academic plenary speakers. We are also delighted and thankful that **Lorenzo Solimene** (KPMG Advisory) and **Lucia Silva** (KPMG Italy & EMA) will be our practitioner plenary speakers.

The last plenary session will also provide useful information for the **special issue** of the Sustainability Accounting Management and Policy Journal.

In addition there will also be a meeting of the Italian CSEAR members on September 18<sup>th</sup> at 5.30pm in Room 34. We invite all members, new and old, to participate to the meeting.

The venue for the conference dinner is the *Antica Trattoria Zaramella* and it will take place on Thursday Sept 18<sup>th</sup> at 8pm.

The conference will end with a walk to the city centre and a guided tour of *Palazzo Bo*, the historical building now the Governance bodies of the University of Padova as well as the School of Law.

**We gratefully acknowledge the support of the University of Padova through their sponsorship of this conference**

In collaboration with:





UNIVERSITÀ  
DEGLI STUDI  
DI PADOVA

*d*SEA

CSEAR | Centre for Social & Environmental Accounting Research  
Accountability Transparency Responsibility

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**“Camouflaging of corporate (un)sustainability”**

**CONTACT INFORMATION**

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URL: <http://www.economia.unipd.it/csear-italy-2014>

**CONFERENCE VENUE**

University of Padova – Department of Economics and Management "Marco Fanno" – Torre C3 Portello  
Via Bassi, 1 – 35131 Padova

**CONFERENCE DINNERS**

Wednesday 17<sup>th</sup> Sept – Informal dinner (venue to be decided)

Thursday 18<sup>th</sup> Sept – Conference dinner at Antica Trattoria Zaramella

Friday 19<sup>th</sup> Sept – Personal choice in town

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#### Conference Program

##### *Thursday 18<sup>th</sup> September*

8.30 – 9.30	Registration and welcome coffee
9.30 – 9.45	Welcome and introduction
9.45 – 11.00	Plenary Session: Charles Cho
11.00 – 11.30	Coffee break
11.30 – 13.00	I Parallel session
13.00	Lunch
14.00 – 15.30	II Parallel session
15.30 – 16.00	Coffee break
16.00 – 17.15	Plenary Session: Lorenzo Solimene e Lucia Silva
17.30 – 18.30	Meeting of the Italian CSEAR members
20.00	Conference dinner at <i>Antica Trattoria Zaramella</i>

##### *Friday 19<sup>th</sup> September*

8.45 – 9.15	Welcome coffee
9.15 – 10.45	Plenary session: papers with discussant
10.45 – 11.15	Coffee break
11.15 – 12.45	III parallel session
12.45	Lunch
13.45 – 15.00	Plenary session: Robin Roberts
15.00 – 15.15	Closing comments
15.15 – 16.30	CSEAR walk to the city centre and visit to <i>Palazzo Bo</i>

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#### NOTICE FOR CONTRIBUTORS and CHAIRS

**Parallel sessions** are 1 hour 30 minutes long, with three speakers each presenting up to 20 minutes – leaving up to 10 minutes time for discussion.

**Chairing the sessions** – allocating the right time to each paper!

Rather than allocating a chair to each parallel session, we ask that the presenter of the last paper in each parallel session chairs the presentation of all the papers in that session up to and including the paper before their paper, and then the presenter of the first paper in the session takes over the chairing of the session for the last paper. In this way the person chairing most of the papers in a session has a vested interest in ensuring that no paper goes over its allotted time of 20 minutes for presentation and 10 minutes for discussion.

The **paper with discussant session** is allocated 1 hour 30 minutes, which means each paper, has 45 minutes. Authors should aim to present for 20 minutes, discussants for 10 minutes and thus leave a reasonable amount of time for discussion.

All presenters can provide paper copies of their presentation slides + copy of the main paper if it is available and if they wish so.

All delegates will have everyone’s email address and we encourage people to make direct contact with authors.

For less experienced presenters, you are advised to use as few PowerPoint slides as possible - 10 at most - and to seek to focus the audience’s attention on the central, key issues that you wish to be discussed.

Be disciplined but enjoy yourself – and help the audience enjoy it also!

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Thursday 18<sup>th</sup> September

I Plenary Session	
9.45 – 11.00	Room 34 Chair: Silvia Pilonato <b>Plenary Speaker: Charles Cho (ESSEC Business School)</b> <b><i>Impression management and corporate (un)sustainability</i></b>

I Parallel Session				
Time	I a Room 42		I b Room 44	
11.30 - 13.00	<i>P. Vourvachis</i> <i>S. Matilal</i> <i>L. Oats</i>	Media pressure and social and environmental reporting of British Telecom: A spectacular perspective	<i>C. Correa Ruiz</i> <i>E. Albelda</i>	Organizational change in Spanish wine sector: insights for reflecting on the role of accounting in transitions to sustainability
	<i>E. Costa</i> <i>M. Contrafatto</i> <i>C. Pesci</i>	SER, ceremoniality and identity accountability: A “Trentinian” story	<i>E. Boulianne</i>	Coverage of Information Technology, Sustainability accounting and forensic accounting' competencies through the Canadian CPA Education Program
	<i>G. Manetti</i> <i>M. Bellucci</i>	The use of social media for engaging stakeholders in sustainability reporting	<i>S. Killian</i> <i>P. O'Regan</i>	Wearing of the Green”: cultural camouflage in corporate accountability

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Thursday 18<sup>th</sup> September

II Parallel Session						
Time	II a Room 42		II b Room 44		II c Room 43	
14.00 – 15.30	<i>S. Moggi</i>	Learning through social and environmental reports: the recent experience of Italian universities	<i>E. Costa</i> <i>C. Pesci</i> <i>M. Andreaus</i> <i>E. Taufer</i>	The interaction between industry-specific guidelines and corporate social reporting	<i>M. Fazzini</i> <i>L. Dal Maso</i>	On the value relevance of environmental information during economic downturn. An empirical analysis of Italian listed companies
	<i>M. Del Baldo</i> <i>MG. Baldarelli</i>	Back to future: camouflaging (un)sustainability in scholars' carrier and life. Some critical notes	<i>L. Fornaciari</i> <i>C. Pesci</i>	Has the global financial crisis modified the relevance of GRI's disclosure on environment and human resources in Italy	<i>S. Solimene</i> <i>D. Coluccia</i> <i>E. D'Amico</i> <i>S. Fontana</i>	Does environmental performance affect environmental disclosure of Italian companies?
	<i>E. Albelda</i> <i>C. Correa Ruiz</i>	An exploration of the enabling potential of SEA education	<i>G. Morris</i>	Sustainability and human rights: consistency or conflict	<i>T. Schneider</i> <i>R. Klassen</i>	Conflict minerals reporting under the US Dodd-Frank Act
II Plenary Session						
16.00 – 17.15	<p>Room 34 Chair: Giacomo Boesso</p> <p><b>Plenary Speaker: Lorenzo Solimene e Lucia Silva (KPMG)</b> <b>Preparation and assurance of sustainability reporting: the practitioner's prospective</b></p>					
17.30 - 18.30	<p>Room 34 <b>CSEAR Italy meeting</b></p>					

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Friday 19<sup>th</sup> September

III Plenary Session						
Time	Room 34 Chair: Robin Roberts					
9.15 – 10.45	<i>P. Gomez Carrasco E. Guillamon Saorin B. Garcia Osma</i>		The Illusion of CSR: the case of Spanish Savings Banks		Discussant: <i>M. Reuter</i>	
	<i>E. Passetti L.Cinquini M. Colombo A. Tenucci</i>		Organizational change through environmental management and environmental voluntary disclosure: an empirical viewpoint		Discussant: <i>J. Maurice</i>	
III Parallel Session						
Time	III a Room 42		III b Room 44		III c Room 43	
11.15 – 12.45	<i>G. Almutairi</i>	Corporate social responsibility reporting practices in Islamic banks	<i>J. Maurice</i>	When accounting choices are not driven by opportunistic behaviours: the case of environmental accrued liabilities	<i>F. Bavagnoli M. Comoli, L. Gelmini P. Riva</i>	An open question in the integrated reporting: materiality or conciseness?
	<i>M.A. Baldini R. Mazzotta G. Bronzetti</i>	Exploring intellectual capital information in sustainability and social reports: evidence from Italian Banking sector	<i>L. Corazza</i>	Sustainability and SMEs: the case of CSR4UTOOL web application	<i>V. Pilato M. Pedrini L.M. Ferri</i>	Does institutional context impact on stakeholder dialogue? A comparative analysis of large FSTE4Good Global Index companies
	<i>R. Jaffar S. Ismail</i>	Social Performance of companies connected with government: the slack resource theory	<i>M. Reuter</i>	The standardization of environmental management accounting	<i>A. Hassan H. Tarbert</i>	Stakeholders' Engagement in Corporate Social Responsibility Disclosure Practice: Evidence from UK Companies and their Customers

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IV Plenary Session	
13.45 – 15.00	Room 34 Chair: Giovanna Michelon  <b>Plenary Speaker: Robin Roberts (University of Central Florida)</b> <b><i>Social and environmental accounting research, camouflaging and more: insights and prospects</i></b>
<b>15.15 – 16.30</b>	<b>Conference walk to city centre and guided tour of the Bo Palace</b>

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