



UNIVERSITÀ
POLITECNICA
DELLE MARCHE



UNIVERSITÀ
DEGLI STUDI
DI FERRARA
- EX LABORE FRUCTUS -

13th EIASM INTERDISCIPLINARY WORKSHOP

on

**“INTANGIBLES AND INTELLECTUAL CAPITAL”
Value Creation, Integrated Reporting and Governance**

ANCONA, ITALY, 21st- 22nd SEPTEMBER 2017
School of Economics “G. Fuà”

Under the auspices of



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FINAL PROGRAM

Thursday, September 21, 2017

School of Economics "G. Fuà"

08:30 *Registration*

09:30 *Welcome Addresses*

09:45 **Keynote speech – *Connecting information*** - *prof. Jan Mouritsen, Copenhagen Business School - Denmark*

10:30 **Roundtable – *Connectivity of information: opportunities and challenges***

The aim of the panel is to bring together Scholars and policy makers who will share their points of view on the topic and discuss the most recent achievements in theory and practice.

Chair: Maria Serena Chiucchi (Università Politecnica delle Marche)

Speakers:

- **Piermario Barzaghi** (*Partner at KPMG Advisory*)
- **James Guthrie** (*Macquarie University – Sydney – Australia*)
- **Jan Mouritsen** (*Copenhagen Business School – Denmark*)
- **Philippe Peuch-Lestrade** (*Strategic Senior Executive, IIRC*)

11:15 *Coffee break*

11:45 **Parallel sessions A**

13:15 *Lunch*

14:15 **Keynote speech** – *Accounting for people* - prof. Bino Catasús, Stockholm Business School - Sweden

15:00 **Parallel sessions B**

15:00 **Special panel on “Valuation of intangibles”**

Speaker:

- **André Gorius** (*Executive Vice-President Intellectual Assets Valorization - Solvay*)

Discussants

- **Marco Giuliani** (*Università Politecnica delle Marche*)
- **Giuseppe Marzo** (*University of Ferrara*)
- **Stefano Zambon** (*University of Ferrara*)

16:30 *Coffee break*

17:00 **Parallel sessions C**

18.30 *Close of the day*

20:00 *Gala Dinner (departure from hotels at 19:30)*

Friday, September 22, 2017
School of Economics "G. Fuà"

09:15 **Keynote speech - *The Critical Path of Intellectual Capital*** - prof. John Dumay, Macquarie University - Sydney - Australia

10:00 **Parallel sessions D**

10:00 **Special panel on "Intangibles and Public Sector"**

Chair: John Dumay (Macquarie University – Sydney – Australia)

Speakers:

- **Giuseppe Davide Caruso** (CARA di Mineo and University of Catania - Italy)
- **Roberta Fazi** (E&Y – Manager Climate Change and Sustainability)
- **Marco Maffei** (Partner at KPMG Audit)
- **Alison Scott** (Head of Standards and Financial Reporting CIPFA)
- **Teresa Zompetti** (Strategy and CSR Coni)

11:30 *Coffee break*

12:00 **Roundtable – *Measuring and managing IC***

The aim of the panel is to bring together CEOs/Business Executives who have experience in measuring and managing IC and Scholars who will share their points of view on the topic and discuss the most recent achievements in theory and practice.

Chair: Gian Luca Gregori (Università Politecnica delle Marche)

Speakers:

- **Luigi Bellopede** (Head of Talent and People development – Prysmian)
- **Bino Catasús** (Stockholm Business School – Sweden)
- **John Dumay** (Macquarie University – Sydney – Australia)
- **Mattia Molesini** (HR manager Angelini Farmaceutica)

13:00 Lunch

14:00 **Parallel sessions E**

15:30 **Parallel sessions F**

15:30 **Special panel on “Intangibles, policy and politics: A socio-economic perspective”**

Chair: **Jan Mouritsen** (Copenhagen Business School - Denmark)

Speakers:

- **Anne Jeny Cazavan** (ESSEC - Paris)
- **Laure Célérier** (Ottawa University)
- **Eve Chiapello** (Ecole des Hautes Etudes en Sciences Sociales – EHESS – Paris)
- **Laura Girella** (IIRC - International Integrated Reporting Council)

17:00 *Conclusive plenary session*

- *Presentation of the Journal of Management and Governance special issue*
- *Tribute to Prof. Otto Altenburger*
- *Conferment of the “Best Junior Contribution to the Intangibles and IC Theory and Practice Award”*
- *Workshop conclusions*

17:30 *Close of the workshop*

Thursday, September 21, Parallel session A (11.45 – 13.15)

| | STREAM | SESSION | CHAIR | AUTHORS | TITLE |
|----------|---|--|-----------------------|---|---|
| Room A1 | INTEGRATED REPORTING | NEW IR APPLICATIONS | STEFANO ZAMBON | MARA DEL BALDO & LAURA GIRELLA ELINA PAEMURRU, KRISTJAN PAEMURRU & ÜLLE PÄRL JOSÉ VIEDMA MARTI | 'SOFT REGULATING' INTEGRATING REPORTING FOR SMES: THE CASE OF ITALY THE INTEGRATED REPORTING APPLICABILITY IN NON-PROFIT AND PUBLIC SECTOR ORGANISATIONS IN SEARCH OF AN INTEGRATED REPORTING AT THE MACRO LEVEL (REGIONS AND NATIONS). THEORETICAL FOUNDATIONS AND FRAMEWORK PROPOSAL |
| Room T32 | IC & PERFORMANCE | IC AND FINANCIAL REPORTING | STEPHAN FUHRMANN | OTTO A. ALTENBURGER CAROLE BOTTON JULIA KATHARINA SCHMIDT, WOLFGANG SCHULTZE & BETTINA SCHABERT | IFRS 17 AND UNBUNDLING - A CRITICAL ANALYSIS RELIABILITY IN THE RACE HORSE MARKET – THE FAIR VALUE OF INTANGIBLE CHARACTERISTICS ECONOMIC CONSEQUENCES OF THE ACCOUNTING FOR BUSINESS COMBINATIONS ON INFORMATION ASYMMETRY AND COST OF CAPITAL |
| Room T33 | SPECIAL TRACK ON "INTANGIBLES AND PUBLIC SECTOR" | IC AND IR IN THE HEALTHCARE | FEDERICA FARNETI | ELISA BONOLLO & MARA ZUCCARDI MERLI CATERINA CAVICCHI, CHIARA OPPI & EMIDIA VAGNONI ALESSIA D'ANDREA, STEFANO MARASCA, LUCIA MONTANINI & EVA CERIONI | IC DISCLOSURE IN HEALTHCARE ORGANIZATIONS. THE CASE OF ITALIAN PUBLIC "NATIONAL HOSPITALS FOR SCIENTIFIC RESEARCH" EXPLORING POSSIBILITIES OF IR IN HEALTHCARE: OPENING THE DEBATE ADAPTING THE INTEGRATED REPORTING FRAMEWORK IN THE PUBLIC SECTOR: A CASE STUDY IN HEALTHCARE |
| Room T36 | SPECIAL TRACK ON "INTANGIBLES AND PUBLIC SECTOR" | INTANGIBLES AND CULTURAL ORGANISATIONS | FRANCESCA MANES ROSSI | ERIKA CAVRIANI FRANCESCO CHIARAVALLOTI MARTIN PIBER, LUCIA BIONDI & PAOLA DEMARTINI PIERLUIGI CATALFO & GUSTAVO BARRESI | PUBLIC (CULTURAL) ORGANIZATIONS LEVERAGING IN- AND OUT-BOUND FLOWS OF IC "FOR THE LARGER GOOD": THE ECOSYSTEM'S REGENERATION. WHY HOLDING SOMEONE ACCOUNTABLE FOR SOMETHING HE CANNOT FULLY MANAGE? THE UNCLEAR POLITICS OF PERFORMANCE EVALUATION THE CULTURAL SECTOR PERFORMANCE MEASUREMENT PARADIGMS OF PARTICIPATORY CULTURAL INITIATIVES: LEARNING FROM THE DISCOURSE ON INTELLECTUAL CAPITAL AND INTANGIBLES PUBLIC MUSEUMS AND PUBLIC VALUE CREATION IN MARGINAL CONTEXTS. STRUCTURING RELATIONAL CAPITAL THROUGH POPULAR CONTEMPORARY CULTURE |
| Room T37 | SPECIAL TRACK ON "INTELLECTUAL CAPITAL, DIGITALISATION AND INFORMATION SYSTEMS" | BIG DATA AND IC | TATIANA GAVRILOVA | FEDERICA DE SANTIS & CLAUDIA PRESTI MATTEO LA TORRE, JOHN DUMAY, MICHELE A. REA & ALEKSANDRA POP-VASILEVA FRANCESCO PAOLONE, RITA LAMBOGLIA, STEFANO ZA & DANIELA MANCINI | BIG DATA AND IC: OLD PROBLEMS REQUIRE NEW SOLUTIONS CRITICAL REFLECTIONS ON BIG DATA SECURITY AND INTELLECTUAL CAPITAL A BIBLIOMETRIC STUDY OF THE LITERATURE ON INTELLECTUAL CAPITAL, DIGITALIZATION AND INFORMATION SYSTEMS: A CHALLENGE FOR MANAGEMENT STUDIES |

Thursday, September 21, Parallel session B (15.00 – 16.30)

| | STREAM | SESSION | CHAIR | AUTHORS | TITLE |
|----------|---|---|-------------------|---|--|
| Room T32 | IC & PERFORMANCE | IC REPORTING | BINO CATASÚS | LAURA GIRELLA, ELISA RITA FERRARI & ROBERTO TIZZANO MICHAELA M. SCHAFFHAUSER-LINZATTI MARIA SERENA CHIUCCHI & MARCO GIULIANI | "DISTURBING CONCEPTS" IN BETWEEN DISCIPLINARY FIELDS: THE CASE OF BUSINESS MODEL ON THE VERGE OF STRATEGY AND (NON-)FINANCIAL REPORTING REPORTING OF INTANGIBLE ASSETS AND INTELLECTUAL CAPITAL – HONOURING THE CONTRIBUTIONS OF UNIV.-PROF. OTTO A. ALTENBURGER FOR THE EUROPEAN INSTITUTE FOR ADVANCED STUDIES IN MANAGEMENT (EIASM) GUESS WHO'S COMING TO DINNER: THE CASE OF IC REPORTING IN ITALY |
| Room T33 | SPECIAL TRACK ON "INTANGIBLES AND PUBLIC SECTOR" | INTEGRATED REPORTING IN PUBLIC ADMINISTRATIONS | SANDRA COHEN | LUCIA BIONDI & ENRICO BRACCI FEDERICA FARNETI, MONICA MONTECALCO & CHARL DE VILLIERS PHILIPP LILL, HUGO LEBRIEZ, MARTIN ESCH & ANDREAS WALD | POPULAR, INTEGRATED AND SOCIAL REPORTING IN THE PUBLIC SECTOR: NEW GLASSES OR EMPTY BOTTLES? INTEGRATED REPORTING AND STAKEHOLDER INFORMATION NEEDS IN A STATE-OWNED ENTERPRISE DOES INTEGRATED REPORTING MATTER? EFFECTS ON THE VALUE-RELEVANCE OF ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE |
| Room T36 | MANAGING IC | MEASURING AND MANAGING RELATIONAL CAPITAL | SILVANA REVELLINO | MARIA GABRIELLA BALDARELLI & ELEONORA CARDILLO PAOLA DEMARTINI, MARIA FRANCESCA CESARONI & PAOLA PAOLONI FRANCESCA SGRÒ, MASSIMO CIAMBOTTI & FEDERICA PALAZZI | MANAGERIAL PATHS OF SOCIAL INCLUSION IN THE TACTILE CULTURAL PRODUCTS: THEORY AND PRACTICE THE RELATIONAL CAPITAL OF UNIVERSITIES: A DYNAMIC APPROACH RELATIONAL CAPITAL : AN EMPIRICAL ANALYSIS ON SOCIAL COOPERATIVE ENTERPRISES BELONGING TO A NETWORK |
| Room T37 | SPECIAL TRACK ON "INTELLECTUAL CAPITAL, DIGITALISATION AND INFORMATION SYSTEMS" | DIGITALISATION AND IC | MARCELLIN YOVOGAN | SILVIA GARDINI, MONICA BARTOLINI & RICCARDO SILVI TATIANA GAVRILOVA, D. KUDRYAVTSEV, MENSHIKOVA & A. KUZNETSOVA FRANCISCO M. SOMOHANO, JOSÉ MANUEL LOPEZ-FERNANDEZ & FRANCISCO JAVIER MARTÍNEZ-GARCÍA | DIGITAL ACCOUNTING THROUGH THE LENS OF INTELLECTUAL CAPITAL STUDIES INNOVATIVE KM TOOLS AND METHODS: NEW WAY OF VISUALISING AND DISCLOSING INFORMATION INNOVATION DATA SCRAPING, PERFORMANCE ASSESSMENT, AND ECONOMIC DOWNTURN: AN APPLICATION TO THE SPANISH FURNITURE INDUSTRY |
| Room A1 | SPECIAL PANEL ON "VALUATION OF INTANGIBLES" | <p>SPEAKER: ANDRÉ GORIUS (Executive Vice-President Intellectual Assets Valorization - Solvay)</p> <p>MARCO GIULIANI (Università Politecnica delle Marche)</p> <p>DISCUSSANTS: GIUSEPPE MARZO (University of Ferrara)</p> <p>STEFANO ZAMBON (University of Ferrara)</p> | | | |

Thursday, September 21, Parallel session C (17.00 – 18.30)

| | STREAM | SESSION | CHAIR | AUTHORS | TITLE |
|----------|--|--|--------------------------------|---|---|
| Room A1 | INTEGRATED REPORTING | IR DISCLOSURE & ITS IMPACT | JOHN DUMAY | STEPHAN FUHRMANN, MICHAEL GRAßMANN & THOMAS W. GUENTHER REBECCA LEVY ORELLI, JAMES GUTHRIE, FRANCESCA MANES-ROSSI & GIUSEPPE NICOLÒ SALVATORE LOPREVITE, BRUNO RICCA & DANIELA RUPO | DISCRETIONARY DISCLOSURE DECISIONS ON INTEGRATED THINKING: EVIDENCE FROM INTEGRATED REPORTS OF FORBES GLOBAL 2000 COMPANIES INTEGRATING REPORTING AND RISK DISCLOSURE IN CONTEXT. DIFFERENT APPROACHES, SAME RESULTS? THE VALUE RELEVANCE OF THE INTEGRATED REPORTS UNDER THE FRAMEWORK OF IIRC: EMPIRICAL EVIDENCE FROM A SAMPLE OF EUROPEAN COMPANIES |
| Room T32 | IC & PERFORMANCE | IC DISCLOSURE | MICHAELA SCHAFFHAUSER-LINZATTI | SANDRA BROSANAN & PETER CLEARY ZORAN FILIPOVIC & ALEXANDER F. WAGNER | THE INTELLECTUAL CAPITAL DISCLOSURES OF THE TOP 20 FTSE 100 COMPANIES: – A CRITICAL ANALYSIS WHAT DO TAKEOVER ANNOUNCEMENTS REVEAL? |
| Room T33 | SPECIAL TRACK ON "INTANGIBLES AND PUBLIC SECTOR" | INTANGIBLES IN UNIVERSITIES | PIERLUIGI CATALFO | FRANCESCA MANES ROSSI, ISABEL BRUSCA, SANDRA COHEN & GIUSEPPE NICOLÒ JUSTYNA TRIPPNER-HRABI & EWA STROINSKA STEFANIA VELTRI & PINA PUNTILLO | COMPARING IC DISCLOSURE IN EUROPEAN UNIVERSITIES: TOWARDS A DIFFERENT ACCOUNTABILITY? VIRTUALIZATION OF ACADEMIC TEACHER 'S WORK DOES KNOWLEDGE/IC-RELATED INFORMATION AFFECT THE UNIVERSITY MANAGERS' EVALUATION SYSTEMS? A CASE STUDY |
| Room T36 | IC & CORPORATE GOVERNANCE | CORPORATE, GOVERNANCE, FINANCIAL PERFORMANCE AND CAPITAL MARKETS | JOHN HOLLAND | SIMONE POLI & MARCO GIULIANI MARIA EVDOKIMOVA & SERGEY KUZUBOV DOMINIKA HADRO, KAROL MAREK KLIMCZAK & PAUKA MAREK | WHICH RELATIONSHIP BETWEEN GENDER DIVERSITY, INTELLECTUAL CAPITAL AND FINANCIAL PERFORMANCE? BOARD OF DIRECTORS AND ASSURANCE ROLES IN COST REDUCTION THROUGH NON-FINANCIAL INFORMATION DISCLOSURE. DOES OWNERSHIP STRUCTURE INFLUENCE THE ATTRIBUTIONAL CONTENT IN LETTERS TO SHAREHOLDER? EVIDENCE FROM AUSTRIA AND POLAND |
| Room T37 | IC & PERFORMANCE | IC AND FINANCIAL PERFORMANCE | OTTO A. ALTENBURGER | NATALIA FERULEVA & IRINA IVASHKOVSKAYA ROSLYN ROBERTS & SHUMI AKHTAR ALFREDO ANTONINO SCARFO', GIOVANNA MARIANI & ADA CARLESÌ | DOES INTELLECTUAL CAPITAL MATTER FOR RUSSIAN ELECTRIC COMPANIES IN THE YEAR OF CRISIS? GOODWILL AND INTANGIBLE ASSET ACQUISITION ARBITRAGE BY AUSTRALIAN FIRMS PRE-AND POST-IFRS THE EFFECT OF INTELLECTUAL CAPITAL EFFICIENCY ON PERFORMANCE, PROFITABILITY AND DEFAULT RISK IN ITALIAN LISTED COMPANIES |

Friday, September 22, Parallel session D (10.00 – 11.30)

| | STREAM | SESSION | CHAIR | AUTHORS | TITLE |
|----------|---|----------------------------------|--|---|--|
| Room T33 | INTEGRATED REPORTING | IR IN ACTION | STEFANO MARASCA | SIMONA ALFIERO, MASSIMO CANE, RUGGIERO DORONZO & ALFREDO ESPOSITO FRANCESCO BADIA, VITTORIO DELL'ATTI, GRAZIA DICUONZO & SAVERIO PETRUZZELLI RICCARDO STACCHEZZINI, SILVANO CORBELLA, CRISTINA FLORIO & ALICE FRANCESCA SPROVIERO | THE IMPACT OF NATIONAL CULTURAL DIFFERENCES WITHIN THE BOARD ON INTEGRATED REPORTING INTEGRATED REPORTING IN ACTION: DIFFERENT IMPLICATIONS FOR INTELLECTUAL CAPITAL MANAGEMENT AND GOVERNANCE IN DIFFERENT BUSINESS CONTEXTS INTEGRATED REPORTING AND THE "VALUING" OF INTELLECTUAL CAPITAL: A PERFORMATIVE PERSPECTIVE |
| Room T32 | IC & PERFORMANCE | IC EVALUATION AND VALUE CREATION | DOLORES GALLARDO VAZQUEZ | SASKIA BOCHERT & UTE VANINI DYLAN DAMON NICOLÒ GIUSEPPE, WILLIAM FORTE, JON TUCKER & GAETANO MATONTI | VALUATION OF THE EXPECTED RETURN AND RISK OF PRODUCT INNOVATION PROJECTS USING MONTE CARLO SIMULATION – APPROACHES AND PROBLEMS VALUE CREATION, INFORMATION ASYMMETRIES AND THE TRANSFER PRICING OF INTANGIBLES IN THE OECD'S POST-BEPS WORLD. MTB VERSUS VAIC IN MEASURING INTELLECTUAL CAPITAL: EMPIRICAL EVIDENCE FROM ITALIAN LISTED COMPANIES |
| Room T36 | IC & CORPORATE GOVERNANCE | IC AND BOARD OF DIRECTORS | JAMES GUTHRIE | AMATO STEFANO, THOMAS BASSETTI, LORENZO DAL MASO & NICOLA LATTANZI SARA SAGGESE, FABRIZIA SARTO & RICCARDO VIGANÒ THIESS ROLF | THE CORPORATE GOVERNANCE CONTRIBUTION TO THE HUMAN CAPITAL DEVELOPMENT: AN EMPIRICAL INVESTIGATION BOARD HUMAN CAPITAL AND INNOVATION: THE ROLE OF BACKGROUND HETEROGENEITY IN HIGH-TECH FIRMS SIGNALLING WITH INTANGIBLES: BOARD AND GOVERNANCE CHARACTERISTICS IN IPO-STAGE VENTURES |
| Room T37 | SPECIAL TRACK ON "INTELLECTUAL CAPITAL, DIGITALISATION AND INFORMATION SYSTEMS" | INNOVATION AND IC | MARKUS GROTTKE | VERONIQUE BLUM & JEAN LITTOFF VERONIQUE BLUM, DAVID ALEXANDER, PIERRE E. THEROND, EMMANUEL LAFFORT & SOLVITA JANCEVSKA MARCELLIN YOGOVAN BARBARA IANNONE & CINZIA VALLONE | BRAND INVESTMENT FOR BRAND CAPITAL THE INSTABLE NEED IN ACCOUNTING INFORMATION: A BILINGUAL SURVEY AND EXPERIMENTATION THE REPORTING AND DISCLOSURE OF INTELLECTUAL CAPITAL: WHAT'S USEFULNESS FOR THE FINANCIAL ANALYST? FAMILY BUSINESS'S TRADITION AND INNOVATION AS A DRIVERS FOR CREATING VALUE |
| Room T31 | MANAGING IC | PERFORMATIVE RESEARCH ON IC | ANNE JENY CAZAVAN | SANDRA BROSNAN, DAVID O'DONNELL & PHILIP O'REGAN CRISTIANA PARISI SILVANA REVELLINO & JAN MOURITSEN | EXPLORING THE LIFEWORLDS OF HUMAN CAPITAL AND FINANCIAL CAPITAL: A CASE STUDY CONSTRUCTING SUCCESS: THE ADOPTION OF ACCOUNTING TECHNOLOGIES IN THE CREST CASE OF THE LONDON STOCK EXCHANGE INTELLECTUAL CAPITAL AND INNOVATION: CAPITALIZATION OF KNOWLEDGE VIA THE PERFORMATIVITY OF INTELLECTUAL CAPITAL |
| Room A1 | TRACK "PUBLIC SECTOR" | SPECIAL PANEL | <p>CHAIR: JOHN DUMAY (Macquarie University - Sidney - Australia)</p> <p>GIUSEPPE DAVIDE CARUSO (CARA di Mineo and University of Catania - Italy) ROBERTA FAZI (E&Y - Manager Climate Change and Sustainability) SPEAKERS: MARCO MAFFEI (Partner at KPMG Audit) ALISON SCOTT (Head of Standards and Financial Reporting CIPFA) TERESA ZOMPETTI (Strategy and CSR Coni)</p> | | |

Friday, September 22, Parallel session E (14.00 – 15.30)

| | STREAM | SESSION | CHAIR | AUTHORS | TITLE |
|----------|--|--|-----------------------|--|--|
| Room A1 | INTEGRATED REPORTING | IR IMPACT ON INTERNAL PROCESSES | PAOLA DEMARTINI | MARCO MONTEMARI & MARIA SERENA CHIUCCHI ENRICO SUPINO, FEDERICO BARNABÈ, MARIA CLEOFE GIORGINO & CRISTIANO BUSCO MARIE-ANDREE CARON, CHRISTINE LACASSE & HUGUES BOISVERT | THE INFLUENCE OF INTEGRATED REPORTING ON MANAGEMENT CONTROL SYSTEMS: COMPROMISES, OPPORTUNITIES AND CHALLENGES CONNECTIVITY OF INFORMATION IN INTEGRATED REPORTING: EXPLORING THE HOLISTIC REPRESENTATION OF THE ORGANIZATION'S VALUE CREATION PROCESS CARBON EMISSION AND INTEGRATED REPORTING: ASSESSMENTS OF THEIR COMPLEMENTARITY |
| Room T32 | IC & PERFORMANCE | IC AND SUSTAINABILITY | ROBERT OBERMAIER | MONIA CASTELLINI, MARIANNA MARZANO & VINCENZO RISO ANTONietta COSENTINO, LAURA BONGIOVANNI, ALBERTO CESARI & CRISTINA DI STEFANO MARCO PAPA, ANNA LUCIA MUSERRA & FRANCESCO GRIMALDI | ARE B CORPORATIONS' A MODEL OF DISCLOSURE OF INTELLECTUAL CAPITAL? AN ANALYSIS BY ECOSYSTEM EVALUATION AND SOCIAL IMPACT MEASUREMENT. A CASE STUDY ON ITALIAN WORK INTEGRATION COOPERATIVES EXPLORING THE IMPACT OF REGULATION FOR REPORTING SOCIAL AND ENVIRONMENTAL INFORMATION: EVIDENCE FROM ITALIAN PREPARERS AND AUDITORS |
| Room T33 | SPECIAL TRACK ON "INTANGIBLES AND PUBLIC SECTOR" | MANAGING IC IN THE PUBLIC SECTOR | STEFANIA VELTRI | LUCA COSIMI, LUCA ANSELMINI & SABATO VINCI JUSTYNA FIJALKOWSKA, JUSTYNA TRIPPNER HRABI & RADOSLAW PASTUSIAK DANIELA RUPO, GIOVANNA CENTORRINO & PIERLUIGI CATALFO | LENSES FOR PUBLIC KNOWLEDGE MANAGEMENT: A DYNAMIC CONCEPTUAL MODEL EVALUATION OF KNOWLEDGE WORKERS DEVELOPMENT – THE CASE OF THE CASE OF HIGHER EDUCATION INSTITUTION IN POLAND FROM VALUES TO VALUE: A CASE STUDY ABOUT MANAGING IC FROM ITALIAN PUBLIC UTILITIES |
| Room T36 | SPECIAL TRACK ON "INTANGIBLES AND PUBLIC SECTOR" | IC EFFECTS ON PUBLIC SECTOR ENTITIES | EMIDIA VAGNONI | DOLORES GALLARDO VAZQUEZ & JOSÉ LUIS LIZCANO ÁLVAREZ JAIME GUERRA FRANCESCA MANES ROSSI, MARCO BISOGNO, NATALIA AVERSANO & FRANCESCA CITRO | INTELLECTUAL CAPITAL AND CORPORATE SOCIAL RESPONSABILITY, HOW DO THEY CONTRIBUTE TO LEGITIMACY THE IMPACT OF COMPETITIVE INTELLIGENCE ON THE COMPETITIVENESS OF PORTUGUESE MUNICIPALITIES: THE STUDY OF A REGION THE ROLE OF IC IN IMPROVING ORGANISATIONAL PERFORMANCE IN HEALTHCARE ORGANISATIONS: INSIGHT FROM ITALY |
| Room T37 | IC & PERFORMANCE | MEASURING IC IN DIFFERENT SECTORS | RICCARDO STACCHEZZINI | ZEILA OCCHIPINTI, ROBERTO VERONA & ALESSANDRO GHIO ANTONIO CORVINO, SILVIO BIANCHI MARTINI & FEDERICA DONI ALESSANDRO PANNO | ACCOUNTING FOR INTELLECTUAL CAPITAL AND PROFESSIONAL SPORT ORGANIZATIONS: THE STATE OF ART AND DIRECTIONS FOR FUTURE RESEARCH NONFINANCIAL INFORMATION DISCLOSURE AND INTELLECTUAL CAPITAL PERFORMANCE. EMPIRICAL EVIDENCE BEFORE THE IMPLEMENTATION OF THE DIRECTIVE 2014/95/EU PERFORMANCE MEASUREMENT AND MANAGEMENT IN SMALL COMPANIES OF THE SERVICE SECTOR; EVIDENCE FROM A SAMPLE OF ITALIAN HOTELS |
| Room T31 | MANAGING IC | MANAGING HUMAN CAPITAL AND ORGANIZATIONS | RENATA PAOLA DAMERI | FABIAN SCHREMPF VALERIO TEMPERINI, GIAN LUCA GREGORI & ANDREA PERNA STEFANO FONTANA, DANIELA COLUCCIA & SILVIA SOLIMENE | DERIVING AN ORGANIZATIONAL AGILITY MODEL (WORKING PAPER) E-LEARNING AND HUMAN CAPITAL DEVELOPMENT FOR THE INTERNATIONALIZATION OF SMES NEWS DISSEMINATION: TRADITIONAL VS SOCIAL MEDIA DISCLOSURE AND MARKET REACTION IN A STAKEHOLDER PERSPECTIVE. |

Friday, September 22, Parallel session F (15.30 – 17.00)

| | STREAM | SESSION | CHAIR | AUTHORS | TITLE |
|----------|---|--|-------------------|---|---|
| Room T32 | IC & PERFORMANCE | MEASURING AND DISCLOSING HUMAN CAPITAL | ANDREA TENUCCI | ZOHA AWAN JEAN CLAUDE LOPEZ , JIMMY FEIGE & MARIE-NOËLLE JUBENOT THOMAS NIEDERKOFER | VALUATION OF HUMAN RESOURCES- AN APPLICATION OF LEV AND SCHWARTZ MODEL (1971) MEASURING SMES ENTREPRENEURIAL ACTIVITY BY SPECIFIC HUMAN CAPITAL MARKET REACTIONS TO DISCLOSURE ABOUT OVER- AND UNDERINVESTMENT IN HUMAN CAPITAL. EVIDENCE FROM THE U.K. |
| Room T33 | SPECIAL TRACK ON "INTANGIBLES AND PUBLIC SECTOR" | THE CHALLENGE OF INTANGIBLES IN THE PUBLIC SECTOR | MARCO BISOGNO | ADAM JABLONSKI & BARBARA KOZUCH MARQUES MARIA DA CONCEIÇÃO DA COSTA INGE WULF & PIERLUIGI CATALFO | TRUST AS AN INTANGIBLE ASSET OF ENTERPRISES EMBEDDED IN NETWORK ENVIRONMENT PUBLIC ACCOUNTING AND IPSAS IN PORTUGAL: THE ACCOUNTING STANDARDIZATION SYSTEM FOR PUBLIC ADMINISTRATIONS INFORMATION ON INTANGIBLE RESOURCES IN THE PUBLIC INSTITUTION ACCOUNTING DOCUMENTS. A CROSS COMPARISON ANALYSIS BETWEEN GERMANY AND ITALY |
| Room T36 | MANAGING IC | MANAGING IC IN DIFFERENT SECTORS | JOSÉ VIEDMA MARTI | JOHN HOLLAND EMIDIA VAGNONI & CATERINA CAVICCHI ROBERTO APRILE & MARIO NICOLIALLE | DEVELOPING MODELS OF BANKS AND FINANCIAL INSTITUTIONS USING IDEAS OF INTELLECTUAL CAPITAL (IC) AND SOCIAL STRUCTURE INTELLECTUAL CAPITAL AND STRATEGIC MANAGEMENT IN FARM BUSINESSES: A CASE STUDY THE ATHLETES' WORD: AN INTANGIBLE-BASED SCHEMA OF ANALYSIS |
| Room T31 | IC & PERFORMANCE | IC AND NON FINANCIAL INFORMATION | STEFAN SCHAPER | ZEILA OCCHIPINTI ANNA KHASYANOVA ENRICO SUPINO, SELENA AURELI, SABRINA GIGLI & RENATO MEDEI | THE ROLE OF THIRD MISSION FOR INTELLECTUAL CAPITAL DISCLOSURE'S ASSESSMENT ARE PUBLISHED KPIS REALLY ABLE TO SHED A LIGHT ON COMPANIES' PERFORMANCE? THE ROLE OF NON-FINANCIAL DISCLOSURE IN FINANCIAL MARKETS. THE IMPACT OF SUSTAINABILITY REPORTING |
| Room T37 | SPECIAL TRACK ON "INTELLECTUAL CAPITAL, DIGITALISATION AND INFORMATION SYSTEMS" | UNDERSTANDING IC AND IT | MARTIN PIBER | RITA LAMBOGLIA, DANIELA MANCINI & FRANCESCO PAOLONE MARKUS GROTTKE & ROBERT OBERMAIER | THE RELATIONSHIP BETWEEN INFORMATION TECHNOLOGY AND INTEGRATED REPORTING. A THEORETICAL FRAMEWORK ENGINES, BRAKES, OR CAMERAS? TOWARDS AN UNDERSTANDING OF THE INSTRUMENTAL SENSITIVITY OF QUALCULATIVE PRACTICES AND THEIR ABSENCE IN THE COURSE OF COMPLEX INNOVATIONS |
| Room A1 | SPECIAL PANEL ON "INTANGIBLES, POLICY AND POLITICS: A SOCIO-ECONOMIC PERSPECTIVE" | <p>CHAIR: JAN MOURITSEN (Copenhagen Business School - Denmark)</p> <p>SPEAKERS: ANNE JENY CAZAVAN (ESSEC - Paris), LAURE CÉLÉRIER (Ottawa University) & EVE CHIAPPELLO (Ecole des Hautes Etudes en Sciences Sociales - EHESS - Paris) Title: "INTANGIBLE ASSETIZATION AS A PUBLIC POLICY. THE CASE OF FRANCE"</p> <p>LAURA GIRELLA (IIRC - International Integrated Reporting Council) Title: "INSTITUTIONALISING INTANGIBLES AND INTELLECTUAL CAPITAL: INSIGHTS FROM THE ECONOMIES OF WORTH"</p> | | | |