



UNIVERSITÀ
POLITECNICA
DELLE MARCHE



UNIVERSITÀ
DEGLI STUDI
DI FERRARA
- EX LABORE FRUCTUS -

13th EIASM INTERDISCIPLINARY WORKSHOP

on

**“INTANGIBLES, INTELLECTUAL CAPITAL & EXTRA-FINANCIAL INFORMATION”
Value Creation, Integrated Reporting and Governance**

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

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PRELIMINARY 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 session 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 **Mini-track public sector - Special panel**

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

Speakers:

- **Giuseppe Davide Caruso** (*CARA di Mineo and University of Catania - Italy*)
- **Roberto Giacomelli** (*E&Y Director for Climate Change and Sustainability Services*)
- **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 Acraf*)

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)
- **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	AUTHOR	UNIVERSITY	CO-AUTHORS	TITLE	
Room...	INTEGRATED REPORTING	NEW IR APPLICATIONS	DEL BALDO, MARA	UNIVERSITY OF URBINO	GIRELLA, LAURA	'SOFT REGULATING' INTEGRATING REPORTING FOR SMES: THE CASE OF ITALY	
			PAEMURRU, ELINA	ESTONIAN BUSINESS SCHOOL	KRISTJAN PAEMURRU ÜLLE PÄRL	THE INTEGRATED REPORTING APPLICABILITY IN NON-PROFIT AND PUBLIC SECTOR ORGANISATIONS	
			VIDMA MARTI, JOSE	TECHNICAL UNIVERSITY OF CATALONIA	-	IN SEARCH OF AN INTEGRATED REPORTING AT THE MACRO LEVEL (REGIONS AND NATIONS). THEORETICAL FOUNDATIONS AND FRAMEWORK PROPOSAL	
Room...	IC & PERFORMANCE	IC AND FINANCIAL REPORTING	ALTENBURGER, OTTO A.	VIENNA UNIVERSITY	-	IFRS 17 AND UNBUNDLING - A CRITICAL ANALYSIS	
			CAROLE, BOTTON	ESC - PAU GROUPE ECOLE SUPÉRIEURE DE COMMERCE DE PAU	-	RELIABILITY IN THE RACE HORSE MARKET – THE FAIR VALUE OF INTANGIBLE CHARACTERISTICS	
			SCHMIDT, JULIA KATHARINA	UNIVERSITY OF AUGSBURG	WOLFGANG SCHULTZE BETTINA SCHABERT	ECONOMIC CONSEQUENCES OF THE ACCOUNTING FOR BUSINESS COMBINATIONS ON INFORMATION ASYMMETRY AND COST OF CAPITAL	
Room...	SPECIAL TRACK ON "INTANGIBLES AND PUBLIC SECTOR"	IC AND IR IN THE HEALTHCARE	BONOLLO ELISA		MARA ZUCCARDI MERLI	IC DISCLOSURE IN HEALTHCARE ORGANIZATIONS. THE CASE OF ITALIAN PUBLIC "NATIONAL HOSPITALS FOR SCIENTIFIC RESEARCH"	
			CAVICCHI CATERINA		OPPI CHIARA, VAGNONI EMIDIA	EXPLORING POSSIBILITIES OF IR IN HEALTHCARE: OPENING THE DEBATE	
			D'ANDREA ALESSIA	UNIVERSITA' POLITECNICA DELLE MARCHE	MARASCA STEFANO MONTANINI LUCIA CERIONI EVA	ADAPTING THE INTEGRATED REPORTING FRAMEWORK IN THE PUBLIC SECTOR: A CASE STUDY IN HEALTHCARE	
Room...	SPECIAL TRACK ON "INTANGIBLES AND PUBLIC SECTOR"	INTANGIBLES AND CULTURAL ORGANISATIONS	CAVRIANI ERIKA			PUBLIC (CULTURAL) ORGANIZATIONS LEVERAGING IN- AND OUT-BOUND FLOWS OF IC "FOR THE LARGER GOOD": THE ECOSYSTEM'S REGENERATION.	
			CHIARAVALLOTI FRANCESCO				WHY HOLDING SOMEONE ACCOUNTABLE FOR SOMETHING HE CANNOT FULLY MANAGE? THE UNCLEAR POLITICS OF PERFORMANCE EVALUATION THE CULTURAL SECTOR
			PIBER MARTIN			LUCIA BIONDI PAOLA DEMARTINI	PERFORMANCE MEASUREMENT PARADIGMS OF PARTICIPATORY CULTURAL INITIATIVES: LEARNING FROM THE DISCOURSE ON INTELLECTUAL CAPITAL AND INTANGIBLES
			CATALFO Pierluigi			BARRESI G.	Public museums and Public value creation in marginal contexts. Structuring relational capital trough popular cotemporary culture

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

	STREAM	SESSION	AUTHOR	UNIVERSITY	CO-AUTHORS	TITLE
Room...	IC & PERFORMANCE	IC REPORTING	GIRELLA, LAURA	UNIVERSITY OF FERRARA	ELISA RITA FERRARI (KORE UNIVERSITY OF ENNA, ITALY); ROBERTO TIZZANO (UNIVERSITY OF NAPLES "FEDERICO II", ITALY)	"DISTURBING CONCEPTS" IN BETWEEN DISCIPLINARY FIELDS: THE CASE OF BUSINESS MODEL ON THE VERGE OF STRATEGY AND (NON-)FINANCIAL REPORTING
			SCHAFFHAUSER-LINZATTI, MICHAELA M.	VIENNA UNIVERSITY		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)
			CHIUCCHI, MARIA SERENA	UNIVERSITA' POLITECNICA DELLE MARCHE	MARCO GIULIANI	GUESS WHO'S COMING TO DINNER: THE CASE OF IC REPORTING IN ITALY
Room...	SPECIAL TRACK ON "INTANGIBLES AND PUBLIC SECTOR"	INTEGRATED REPORTING IN PUBLIC ADMINISTRATIONS	BIONDI LUCIA		ENRICO BRACCI	POPULAR, INTEGRATED AND SOCIAL REPORTING IN THE PUBLIC SECTOR: NEW GLASSES OR EMPTY BOTTLES?
			FARNETI FEDERICA		MONICA MONTECALCO CHARL DE VILLIERS	INTEGRATED REPORTING AND STAKEHOLDER INFORMATION NEEDS IN A STATE-OWNED ENTERPRISE
			LILL PHILIPP		HUGO LEBRIEZ MARTIN ESCH ANDREAS WALD	DOES INTEGRATED REPORTING MATTER? EFFECTS ON THE VALUE-RELEVANCE OF ENVIRONMENTAL, SOCIAL AND GOVERNANCE PERFORMANCE
Room...	MANAGING IC	MEASURING AND MANAGING RELATIONAL CAPITAL	BALDARELLI, MARIA GABRIELLA	UNIVERSITY OF BOLOGNA	ELEONORA CARDILLO	MANAGERIAL PATHS OF SOCIAL INCLUSION IN THE TACTILE CULTURAL PRODUCTS: THEORY AND PRACTICE
			DEMARTINI, PAOLA	ROME THIRD UNIVERSITY	MARIA FRANCESCA CESARONI, PAOLA PAOLONI	THE RELATIONAL CAPITAL OF UNIVERSITIES: A DYNAMIC APPROACH
			SGRÒ, FRANCESCA	UNIVERSITY OF URBINO	FULL PROFESSOR MASSIMO CIAMBOTTI, PH.D. FEDERICA PALAZZI	RELATIONAL CAPITAL : AN EMPIRICAL ANALYSIS ON SOCIAL COOPERATIVE ENTERPRISES BELONGING TO A NETWORK
Room...	SPECIAL TRACK ON "INTELLECTUAL CAPITAL, DIGITALISATION AND INFORMATION SYSTEMS"	DIGITALISATION AND IC	GARDINI, SILVIA	UNIVERSITY OF BOLOGNA	MONICA BARTOLINI RICCARDO SILVI	DIGITAL ACCOUNTING THROUGH THE LENS OF INTELLECTUAL CAPITAL STUDIES
			GAVRILOVA, TATIANA	ST PETERSBURG STATE UNIVERSITY	KUDRYAVTSEV D., GAVRILOVA T., MENSHIKOVA, KUZNETSOVA A.	INNOVATIVE KM TOOLS AND METHODS: NEW WAY OF VISUALISING AND DISCLOSING INFORMATION
			LAMBOGLIA, RITA	PARTHENOPE UNIVERSITY OF NAPLES	DANIELA MANCINI FRANCESCO PAOLONE	THE RELATIONSHIP BETWEEN INFORMATION TECHNOLOGY AND INTEGRATED REPORTING. A THEORETICAL FRAMEWORK
			SOMOHANO, FRANCISCO M.	UNIVERSITY OF CANTABRIA	LOPEZ-FERNANDEZ, JOSÉ MANUEL MARTÍNEZ-GARCÍA, FRANCISCO JAVIER	INNOVATION DATA SCRAPING, PERFORMANCE ASSESSMENT, AND ECONOMIC DOWNTURN: AN APPLICATION TO THE SPANISH FURNITURE INDUSTRY

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

	STREAM	SESSION	AUTHOR	UNIVERSITY	CO-AUTHORS	TITLE
Room...	INTEGRATED REPORTING	IR DISCLOSURE & ITS IMPACT	FUHRMANN, STEPHAN	DRESDEN UNIVERSITY OF TECHNOLOGY	MICHAEL GRAßMANN THOMAS W. GUENTHER	DISCRETIONARY DISCLOSURE DECISIONS ON INTEGRATED THINKING: EVIDENCE FROM INTEGRATED REPORTS OF FORBES GLOBAL 2000 COMPANIES
			ORELLI, REBECCA LEVY	UNIVERSITY OF BOLOGNA	JAMES GUTHRIE; FRANCESCA MANES-ROSSI; GIUSEPPE NICOLÒ	INTEGRATING REPORTING AND RISK DISCLOSURE IN CONTEXT. DIFFERENT APPROACHES, SAME RESULTS?
			LOPREVITE, SALVATORE	UNIVERSITÀ PER STRANIERI DANTE ALIGHIERI DI REGGIO CALABRIA	BRUNO RICCA DANIELA RUPO	THE VALUE RELEVANCE OF THE INTEGRATED REPORTS UNDER THE FRAMEWORK OF IIRC: EMPIRICAL EVIDENCE FROM A SAMPLE OF EUROPEAN COMPANIES
Room...	IC & PERFORMANCE	IC DISCLOSURE	BROSNAN, SANDRA	UNIVERSITY COLLEGE CORK	PETER CLEARY	THE INTELLECTUAL CAPITAL DISCLOSURES OF THE TOP 20 FTSE 100 COMPANIES: – A CRITICAL ANALYSIS
			FILIPOVIC, ZORAN	UNIVERSITÀ DELLA SVIZZERA ITALIANA	ALEXANDER F. WAGNER	WHAT DO TAKEOVER ANNOUNCEMENTS REVEAL?
Room...	SPECIAL TRACK ON "INTANGIBLES AND PUBLIC SECTOR"	INTANGIBLES IN UNIVERSITIES	MANES ROSSI FRANCESCA		ISABEL BRUSCA - SANDRA COHEN - FRANCESCA MANES ROSSI - GIUSEPPE NICOLÒ	COMPARING IC DISCLOSURE IN EUROPEAN UNIVERSITIES: TOWARDS A DIFFERENT ACCOUNTABILITY?
			TRIPPNER-HRABI JUSTYNA		EWA STROINSKA	VIRTUALIZATION OF ACADEMIC TEACHER 'S WORK
			VELTRI STEFANIA		PINA PUNTILLO	DOES KNOWLEDGE/IC-RELATED INFORMATION AFFECT THE UNIVERSITY MANAGERS' EVALUATION SYSTEMS? A CASE STUDY
Room...	IC & CORPORATE GOVERNANCE	CORPORATE, GOVERNANCE, FINANCIAL PERFORMANCE AND CAPITAL MARKETS	POLI, SIMONE	POLYTECHNICAL UNIVERSITY OF MARCHE	MARCO GIULIANI	WHICH RELATIONSHIP BETWEEN GENDER DIVERSITY, INTELLECTUAL CAPITAL AND FINANCIAL PERFORMANCE?
			EVDOKIMOVA, MARIA	HIGHER SCHOOL OF ECONOMICS	KUZUBOV SERGEY	BOARD OF DIRECTORS AND ASSURANCE ROLES IN COST REDUCTION THROUGH NON-FINANCIAL INFORMATION DISCLOSURE.
			HADRO, DOMINIKA	WROCLAW UNIVERSITY OF ECONOMICS	KAROL MAREK KLIMCZAK MAREK PAUKA	DOES OWNERSHIP STRUCTURE INFLUENCE THE ATTRIBUTIONAL CONTENT IN LETTERS TO SHAREHOLDER? EVIDENCE FROM AUSTRIA AND POLAND
Room...	IC & PERFORMANCE	IC AND FINANCIAL PERFORMANCE	FERULEVA, NATALIA	HIGHER SCHOOL OF ECONOMICS	IVASHKOVSKAYA I.	DOES INTELLECTUAL CAPITAL MATTER FOR RUSSIAN ELECTRIC COMPANIES IN THE YEAR OF CRISIS?
			ROBERTS, ROSLYN	CALIFORNIA STATE UNIVERSITY SACRAMENTO	SHUMI AKHTAR, PH.D.	GOODWILL AND INTANGIBLE ASSET ACQUISITION ARBITRAGE BY AUSTRALIAN FIRMS PRE-AND POST-IFRS
			SCARFO', ALFREDO ANTONINO	UNIVERSITY OF PISA	GIOVANNA MARIANI, ADA CARLESI, ALFREDO ANTONINO SCARFÒ	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	AUTHOR	UNIVERSITY	CO-AUTHORS	TITLE
Room...	INTEGRATED REPORTING	IR IN ACTION	ALFIERO, SIMONA	UNIVERSITY OF TURIN	MASSIMO CANE, RUGGIERO DORONZO, ALFREDO ESPOSITO	THE IMPACT OF NATIONAL CULTURAL DIFFERENCES WITHIN THE BOARD ON INTEGRATED REPORTING
			FRANCESCO BADIA		Vittorio dell'Atti, Grazia Dicuonzo e Saverio Petruzzelli	Integrated Reporting in Action: Different Implications for Intellectual Capital Management and Governance in Different Business Contexts
			STACCHEZZINI, RICCARDO	UNIVERSITY OF VERONA	SILVANO CORBELLA CRISTINA FLORIO ALICE FRANCESCA SPROVIERO	INTEGRATED REPORTING AND THE "VALUING" OF INTELLECTUAL CAPITAL: A PERFORMATIVE PERSPECTIVE
Room...	IC & PERFORMANCE	IC EVALUATION AND VALUE CREATION	BOCHERT, SASKIA	KIEL UNIVERSITY OF APPLIED SCIENCES	UTE VANINI	VALUATION OF THE EXPECTED RETURN AND RISK OF PRODUCT INNOVATION PROJECTS USING MONTE CARLO SIMULATION – APPROACHES AND PROBLEMS
			DAMON, DYLAN	THE UNIVERSITY OF SYDNEY		VALUE CREATION, INFORMATION ASYMMETRIES AND THE TRANSFER PRICING OF INTANGIBLES IN THE OECD'S POST-BEPS WORLD.
			NICOLÒ, GIUSEPPE	UNIVERSITY OF SALERNO	WILLIAM FORTE JON TUCKER GAETANO MATONTI	MTB VERSUS VAIC IN MEASURING INTELLECTUAL CAPITAL: EMPIRICAL EVIDENCE FROM ITALIAN LISTED COMPANIES
Room...	IC & CORPORATE GOVERNANCE	IC AND BOARD OF DIRECTORS	AMATO, STEFANO	UNIVERSITY OF PISA	STEFANO AMATO, THOMAS BASSETTI, LORENZO DAL MASO, NICOLA LATTANZI	THE CORPORATE GOVERNANCE CONTRIBUTION TO THE HUMAN CAPITAL DEVELOPMENT: AN EMPIRICAL INVESTIGATION
			SAGGESE, SARA	FEDERICO II UNIVERSITY OF NAPLES	FABRIZIA SARTO, RICCARDO VIGANÒ	BOARD HUMAN CAPITAL AND INNOVATION: THE ROLE OF BACKGROUND HETEROGENEITY IN HIGH-TECH FIRMS
			THIESS, ROLF	THE UNIVERSITY OF EDINBURGH		SIGNALLING WITH INTANGIBLES: BOARD AND GOVERNANCE CHARACTERISTICS IN IPO-STAGE VENTURES
Room...	SPECIAL TRACK ON "INTELLECTUAL CAPITAL, DIGITALISATION AND INFORMATION SYSTEMS"	INNOVATION AND IC	BLUM VERONIQUE	Université Grenoble Alpes	LITTOLFF	BRAND INVESTMENT FOR BRAND CAPITAL
			BLUM VERONIQUE	Université Grenoble Alpes	ALEXANDER, THEROND, LAFFORT, JANCESVSKA	THE INSTABLE NEED IN ACCOUNTING INFORMATION: A BILINGUAL SURVEY AND EXPERIMENTATION
			IANNONE, BARBARA	PESCARA "G.D'ANNUNZIO" DI CHIETI-PESCARA UNIVERSITY	CINZIA VALLONE	FAMILY BUSINESS'S TRADITION AND INNOVATION AS A DRIVERS FOR CREATING VALUE
Room...	MANAGING IC	PERFORMATIVE RESEARCH ON IC	BROSANAN, SANDRA	UNIVERSITY COLLEGE CORK	DAVID O'DONNELL PHILIP O'REGAN	EXPLORING THE LIFEWORLDS OF HUMAN CAPITAL AND FINANCIAL CAPITAL: A CASE STUDY
			PARISI, CRISTIANA	COPENHAGEN BUSINESS SCHOOL		CONSTRUCTING SUCCESS: THE ADOPTION OF ACCOUNTING TECHNOLOGIES IN THE CREST CASE OF THE LONDON STOCK EXCHANGE
			REVELLINO, SILVANA	MBS COLLEGE OF BUSINESS AND ENTREPRENEURSHIP	JAN MOURITSEN	INTELLECTUAL CAPITAL AND INNOVATION: CAPITALIZATION OF KNOWLEDGE VIA THE PERFORMATIVITY OF INTELLECTUAL CAPITAL

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

	STREAM	SESSION	AUTHOR	UNIVERSITY	CO-AUTHORS	TITLE
Room...	INTEGRATED REPORTING	IR IMPACT ON INTERNAL PROCESSES	MONTEMARI, MARCO	UNIVERSITA' POLITECNICA DELLE MARCHE	MARIA SERENA CHIUCCI	THE INFLUENCE OF INTEGRATED REPORTING ON MANAGEMENT CONTROL SYSTEMS: COMPROMISES, OPPORTUNITIES AND CHALLENGES
			SUPINO, ENRICO	UNIVERSITY OF BOLOGNA	FEDERICO BARNABÈ, MARIA CLEOFE GIORGINO, CRISTIANO BUSCO	CONNECTIVITY OF INFORMATION IN INTEGRATED REPORTING: EXPLORING THE HOLISTIC REPRESENTATION OF THE ORGANIZATION'S VALUE CREATION PROCESS
			CARON, MARIE-ANDREE	UNIVERSITY OF QUÉBEC IN MONTRÉAL	CHRISTINE LACASSE HUGUES BOISVERT	CARBON EMISSION AND INTEGRATED REPORTING: ASSESSMENTS OF THEIR COMPLEMENTARITY
Room...	IC & PERFORMANCE	IC AND SUSTAINABILITY	CASTELLINI, MONIA	UNIVERSITY OF FERRARA	MARIANNA MARZANO VINCENZO RISO	ARE B CORPORATIONS' A MODEL OF DISCLOSURE OF INTELLECTUAL CAPITAL? AN ANALYSIS BY ECOSYSTEM
			COSENTINO, ANTONIETTA	ROME "LA SAPIENZA" UNIVERSITY	LAURA BONGIOVANNI ALBERTO CESARI CRISTINA DI STEFANO	EVALUATION AND SOCIAL IMPACT MEASUREMENT. A CASE STUDY ON ITALIAN WORK INTEGRATION COOPERATIVES
			PAPA, MARCO	UNIVERSITY OF BARI	ANNA LUCIA MUSERRA FRANCESCO GRIMALDI	EXPLORING THE IMPACT OF REGULATION FOR REPORTING SOCIAL AND ENVIRONMENTAL INFORMATION: EVIDENCE FROM ITALIAN PREPARERS AND AUDITORS
Room...	SPECIAL TRACK ON "INTANGIBLES AND PUBLIC SECTOR"	MANAGING IC IN THE PUBLIC SECTOR	COSIMI LUCA		PROF. ANSELM LUCA, COSIMI LUCA, VINCI SABATO	LENSES FOR PUBLIC KNOWLEDGE MANAGEMENT: A DYNAMIC CONCEPTUAL MODEL
			FIJALKOWSKA JUSTYNA		JUSTYNA TRIPPNER HRABI, RADOSLAW PASTUSIAK	EVALUATION OF KNOWLEDGE WORKERS DEVELOPMENT – THE CASE OF THE CASE OF HIGHER EDUCATION INSTITUTION IN POLAND
			RUPO DANIELA		GIOVANNA CENTORRINO, PIERLUIGI CATALFO	FROM VALUES TO VALUE: A CASE STUDY ABOUT MANAGING IC FROM ITALIAN PUBLIC UTILITIES
Room...	SPECIAL TRACK ON "INTANGIBLES AND PUBLIC SECTOR"	IC EFFECTS ON PUBLIC SECTOR ENTITIES	GALLARDO VAZQUEZ DOLORES		JOSÉ LUIS LIZCANO ÁLVAREZ	INTELLECTUAL CAPITAL AND CORPORATE SOCIAL RESPONSABILITY, HOW DO THEY CONTRIBUTE TO LEGITIMACY
			GUERRA JAIME			THE IMPACT OF COMPETITIVE INTELLIGENCE ON THE COMPETITIVENESS OF PORTUGUESE MUNICIPALITIES: THE STUDY OF A REGION
			MANES ROSSI FRANCESCA		MARCO BISOGNO, FRANCESCA MANES ROSSI, NATALIA AVERSANO, FRANCESCA CITRO	THE ROLE OF IC IN IMPROVING ORGANISATIONAL PERFORMANCE IN HEALTHCARE ORGANISATIONS: INSIGHT FROM ITALY
Room...	IC & PERFORMANCE	MEASURING IC IN DIFFERENT SECTORS	OCCHIPINTI, ZEILA	UNIVERSITY OF PISA	ROBERTO VERONA ALESSANDRO GHIO	ACCOUNTING FOR INTELLECTUAL CAPITAL AND PROFESSIONAL SPORT ORGANIZATIONS: THE STATE OF ART AND DIRECTIONS FOR FUTURE RESEARCH
			OCCHIPINTI, ZEILA	UNIVERSITY OF PISA	-	THE ROLE OF THIRD MISSION FOR INTELLECTUAL CAPITAL DISCLOSURE'S ASSESSMENT
			PANNO, ALESSANDRO	UNIVERSITY OF INSUBRIA	-	PERFORMANCE MEASUREMENT AND MANAGEMENT IN SMALL COMPANIES OF THE SERVICE SECTOR; EVIDENCE FROM A SAMPLE OF ITALIAN HOTELS
Room...	MANAGING IC	MANAGING HUMAN CAPITAL AND ORGANIZATIONS	SCHREMPF, FABIAN	MUNICH LUDWIG-MAXIMILIANS UNIVERSITY	-	DERIVING AN ORGANIZATIONAL AGILITY MODEL (WORKING PAPER)
			TEMPERINI, VALERIO	ANCONA UNIVERSITA' POLITECNICA DELLE MARCHE	GIAN LUCA GREGORI, ANDREA PERNA	E-LEARNING AND HUMAN CAPITAL DEVELOPMENT FOR THE INTERNATIONALIZATION OF SMES

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

	STREAM	SESSION	AUTHOR	UNIVERSITY	CO-AUTHORS	TITLE
Room...	IC & PERFORMANCE	MEASURING AND DISCLOSING HUMAN CAPITAL	AWAN, ZOHA	UNIVERSITY OF STRATHCLYDE, STRATHCLYDE BUSINESS SCHOOL	-	VALUATION OF HUMAN RESOURCES- AN APPLICATION OF LEV AND SCHWARTZ MODEL (1971)
			LOPEZ, JEAN CLAUDE	REIMS UNIVERSITY	JEAN-CLAUDE LOPEZ, JIMMY FEIGE, MARIE-NOËLLE JUBENOT	MEASURING SMES ENTREPRENEURIAL ACTIVITY BY SPECIFIC HUMAN CAPITAL
			NIEDERKOFER, THOMAS	FREE UNIVERSITY OF BOZEN	-	MARKET REACTIONS TO DISCLOSURE ABOUT OVER- AND UNDERINVESTMENT IN HUMAN CAPITAL. EVIDENCE FROM THE U.K.
Room...	SPECIAL TRACK ON "INTANGIBLES AND PUBLIC SECTOR"	THE CHALLENGE OF INTANGIBLES IN THE PUBLIC SECTOR	JABLONSKI ADAM		BARBARA KOZUCH	TRUST AS AN INTANGIBLE ASSET OF ENTERPRISES EMBEDDED IN NETWORK ENVIRONMENT
			MARQUES MARIA DA CONCEIÇÃO DA COSTA		-	PUBLIC ACCOUNTING AND IPSAS IN PORTUGAL: THE ACCOUNTING STANDARDIZATION SYSTEM FOR PUBLIC ADMINISTRATIONS
			WULF I		CATALFO PIERLUIGI	INFORMATION ON INTANGIBLE RESOURCES IN THE PUBLIC INSTITUTION ACCOUNTING DOCUMENTS. A CROSS COMPARISON ANALYSIS BETWEEN GERMANY AND ITALY
Room...	MANAGING IC	MANAGING IC IN DIFFERENT SECTORS	HOLLAND, JOHN	UNIVERSITY OF GLASGOW	-	DEVELOPING MODELS OF BANKS AND FINANCIAL INSTITUTIONS USING IDEAS OF INTELLECTUAL CAPITAL (IC) AND SOCIAL STRUCTURE
			VAGNONI, EMIDIA	UNIVERSITY OF FERRARA	CATERINA CAVICCHI	INTELLECTUAL CAPITAL AND STRATEGIC MANAGEMENT IN FARM BUSINESSES: A CASE STUDY
			APRILE ROBERTO		MARIO NICOLIALE	THE ATHLETES' WORD: AN INTANGIBLE-BASED SCHEMA OF ANALYSIS
Room...	IC & PERFORMANCE	IC AND NON FINANCIAL INFORMATION	CORVINO, ANTONIO	UNIVERSITY OF FOGGIA	SILVIO BIANCHI MARTINI FEDERICA DONI	NONFINANCIAL INFORMATION DISCLOSURE AND INTELLECTUAL CAPITAL PERFORMANCE. EMPIRICAL EVIDENCE BEFORE THE IMPLEMENTATION OF THE DIRECTIVE 2014/95/EU
			KHASYANOVA, ANNA	UNIVERSITY OF FLORENCE	-	ARE PUBLISHED KPIS REALLY ABLE TO SHED A LIGHT ON COMPANIES' PERFORMANCE?
			SUPINO, ENRICO	UNIVERSITY OF BOLOGNA	SELENA AURELI, SABRINA GIGLI, RENATO MEDEI	THE ROLE OF NON-FINANCIAL DISCLOSURE IN FINANCIAL MARKETS. THE IMPACT OF SUSTAINABILITY REPORTING