



Co-organised with



University
of Ferrara

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

Chairpersons

Prof. **Stefano Zambon**
Department of Economics and Management
University of Ferrara, Ferrara, Italy

Prof. **Véronique Blum**
Centre de Préparation à l'Expertise Comptable
Université Grenoble Alpes, France

Grenoble Alpes University, France
19-20 September 2024

Sponsored by



UNIVERSITÉ
**FRANCO
ITALIENNE**

UNIVERSITÀ
**ITALO
FRANCESE**



SECTEUR FINANCIER :
MESURER AUTREMENT
POUR UN MONDE
DURABLE & SOUTENABLE



CHAIRE DE RECHERCHE
Double Matérialité

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

CONFERENCE 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 Human and Social Sciences and **Sabine Lavorel**, VP Sustainability
 - Prof. **Elisabeth Walliser**, President Association Francophone de Comptabilité
 - Prof. **Stefano Zambon**, University of Ferrara, co-Chair of the Conference
 - Associate Prof. **Véronique BLUM**, co-Chair of the Conference
- 09.00 **Opening Plenary Session – “New disclosure requirements require science-based measurements, paths towards a fruitful transdisciplinary dialog”**
(Auditorium)
- **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"**
moderated by **Pierre Thérond**, member of the scientific committee of the Mapmondes chair
- **Beate Sjøfjell**, Oslo University, Norway (online)
 - **Sarah Cornell**, Stockholm Resilience Center, Stockholm University, Sweden
 - **Mario Abela**, Director of Standards, Global Reporting Initiative (GRI)
 - **Maxime Mathon**, Platform RSE France
- 19.30 *Dinner at Café Andry*

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?" (Auditorium)

Moderation by **Shruti Kashyap**

- **Chrystelle Richard**, member of the International Auditing and Assurance Standards Board (IAASB); Professor at ESSEC Business School; and former President of the Association Francophone de Comptabilité (AFC)
- **Laura Girella**, Technical Specialist, Integrated Reporting and Connectivity Team, IFRS Foundation, and Associate Professor of Business Economics, University of Modena and Reggio Emilia
- **Alexandre Rambaud**, CERCES, CARE accounting
- **Mario Abela**, Director of Standards, Global Reporting Initiative (GRI)
- **Nicolas Konialidis**, Asia Director and Technical Director, International Valuation Standards Council (IVSC) (*in video connection*)
- **Patrick de Cambourg**, Chair, Sustainability Reporting Board, EFRAG (*in video connection*)
- **Eelco van der Enden**, Incoming CEO, Accountancy Europe, and former CEO, Global Reporting Initiative (GRI) (*in video connection*)

16.00 Conferment 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, by Associate Professor Laura Girella.

Closing words

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

16.30: *Farewell coffee*

11.00 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 the 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-authors	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	Advancing sustainability reporting in SMEs: challenges and opportunities in the modern landscape

SUSTAINABILITY REPORTING IN THE FINANCIAL SECTOR			
Salle 1		Chairperson : Pierre Thérond	
Presenter	Co-authors	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	

SUSTAINABILITY STRATEGIES AND GOVERNANCE			
Salle 2		Chairperson : Mohamed Khenissi	
Presenter	Co-authors	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	
Lauer	Clemens	ESG - related executive compensation and firms' voluntary financial disclosures	
Vysotskaya Anna		Do women on boards drive sustainability strategies: evidence from the S&P 500	

SUSTAINABILITY ACCOUNTING IN THE PUBLIC SECTOR			
Salle de réunion		Chairperson : Alexandre Rambaud	
Presenter	Co-authors	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 the demand for territorial responsibility in the fashion industry: soft law to the rescue of the sustainable economy	
Diletta Vito	Daniele Tamarro 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 the contribution, the rest of the time is dedicated to a discussion with the audience.

DIGITALIZATION AND SMEs			
Auditorium		Chairperson : Giuseppe Nicolò	
Presenter	Co-authors	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 Chiucci	Exploring the role of digital technologies in SMEs sustainability reporting practices	

CONTROVERSIES RISKS AND RISKS MITIGATION			
Salle 1		Chairperson : Pierre Théron	
Presenter	Co-authors	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	
Gosselin Anne Marie	Lecompte, Annie, Côté Sylvie Phaneuf, Karine	Currencies, digital dollars, tax dilemmas: exploring the ties between cryptocurrencies and tax aggressiveness	

THE VALUATION AND THE MEASUREMENT OF INTANGIBLE ASSETS			
Salle 2		Chairperson : Elisabeth Walliser	
Presenter	Co-authors	Presentation title	Special track
De Clarens Pascal	Nicolas Antheaume	Alignment and agility: new dimensions for valuing and managing the intangible value of organisations	
Cisi Maurizio	Napoli Roberta	A network-based framework for Industrial Symbiosis economic evaluation	
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

DRAWING LESSONS AND BUILDING KNOWLEDGE ABOUT SUSTAINABILITY			
Salle de réunion		Chairperson : Hugues Chenet	
Presenter	Co-authors	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 Frondizi	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 the contribution, the rest of the time is dedicated to a discussion with the audience.

INTELLECTUAL PROPERTY : NEW RIGHTS, NEW EFFECTS			
Auditorium		Chairperson : Clémence Garcia	
Presenter	Co-authors	Presentation title	Special track
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
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	

THE INTANGIBLE ROLE OF STATE INSTITUTIONS			
Salle 1		Chairperson : Nicola Raimo	
Presenter	Co-authors	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	
Titova Nellija		Sustainability Reporting in Companies Operating in Central and Eastern Europe Countries / Latvia	

ESG RATINGS, ESG FAILINGS			
Salle 2		Chairperson : Alexandre Rambaud	
Presenter	Co-authors	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 SUSTAINABILITY FRAMEWORKS FOR NEW CHALLENGES			
Salle de réunion		Chairperson : Hugues Chenet	
Presenter	Co-authors	Presentation title	Special track
Raili Liio	Paemurru Elina	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	

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 the contribution, the rest of the time is dedicated to a discussion with the audience.

SINGLE AND DOUBLE MATERIALITY		
Auditorium	Chairperson : Philippe Diaz	
Presenter	Co-authors	Presentation title
Lai Alessandro	Silvano Corbella, Matilde D'onofrio, Cristina Florio, Francesca Rossignoli, Riccardo Stacchezzini	Implementing materiality in the context of sustainability reporting: A structured literature review of materiality assessment processes, determinants, and consequences
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
Mähönen Jukka	Vera Palea	Seeing the double materiality through the lens of the European political constitution: implications for interoperability and standards-setting

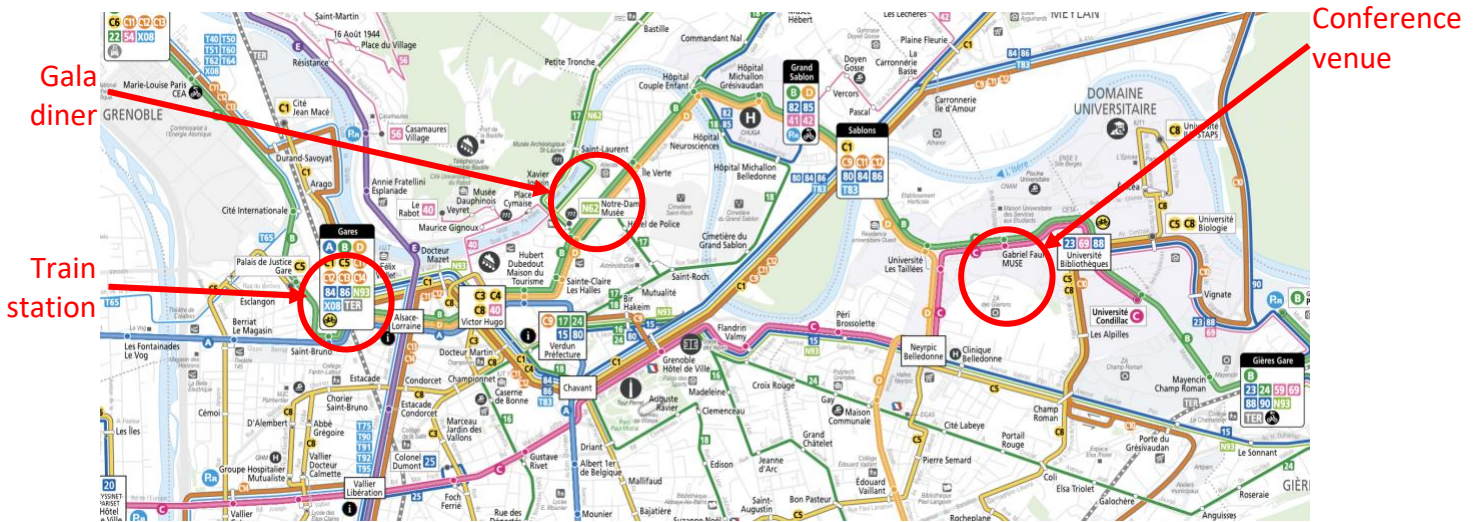
HUMAN CAPITAL MANAGEMENT, PRESERVATION AND REPORTING		
Salle 1	Chairperson : Jérôme Coullaré	
Presenter	Presentation title	Special track
Tahara Shinsuke	Network governance among healthcare professionals for sustainability of home medical care in Japan	
Wakabayashi Toshiaki	Real effects of sustainability reporting on human capital investments	
Coullaré Jérôme	Exploring cognitive dissonance in diversity recruitment policy designers. A case study	Intellectual capital, sustainability and digital technologies in knowledge organisations

CONNECTIVITY AND TRANSPARENCY		
Salle 2	Chairperson : Maxime Mathon	
Presenter	Co-authors	Presentation title
Baumüller Josef		The principle of "connectivity" in corporate (sustainability) reporting: past, present, and future (online)
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.

CIRCULAR ECONOMY AND SUSTAINABLE SUPPLY CHAINS			
Salle de réunion		Chairperson : Teresa Izzo	
Presenter	Co-authors	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	
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
Bellucci Andrea	Romina Ferrini	From NFRD to CSRD: the evaluation of the supply chain as an intangible asset in sustainability reporting	

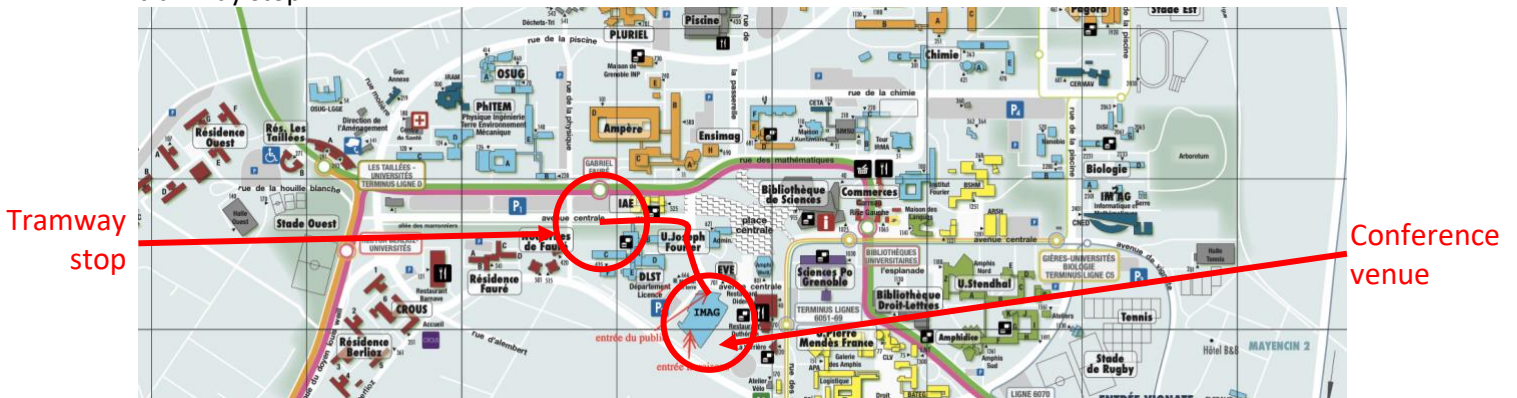
How to arrive to the venue ?

Your destination is the tramway stop **Gabriel Fauré**, which you can reach with Tramway lines B or C. You will find indications to buy the tramway tickets on the next page (coming soon).



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 map around IMAG

THURSDAY SEPTEMBER 19 2024
GALA DINER at Café Andry

The restaurant is located at 5 place Lavalette, in Grenoble, it is next to the Museum, which was the first museum of modern art in France.

The easiest way to reach the restaurant is to take the tramway to the **Notre Dame – Musée** stop. The museum is also at walkable distance from any place downtown. You can also enjoy a walk in the adjacent sculptures garden.

If you have time and would like to see a stunning view on the mountains, we recommend that you take a walk across the Pont Saint Laurent and in direction of the musée Dauphinois.



