



S I D R E A



ALMA MATER STUDIORUM
UNIVERSITÀ DI BOLOGNA
SCHOOL OF ECONOMICS, MANAGEMENT, AND STATISTICS



SIDREA INTERNATIONAL WORKSHOP (SIW)
MEDITARI ACCOUNTANCY RESEARCH
EUROPEAN CONFERENCE
AND DOCTORAL COLLOQUIUM 2015

**Current Issues in Social, Environmental and
Gender Accounting**

**Preliminary Programme
Conference and Doctoral Colloquium**

2-3 JULY 2015

University of Bologna, Italy
School of Economics, Management and Statistics – Forlì Campus
Piazzale della Vittoria, 15 – 47121 Forlì (FC), Italy

2 July 2015—Preliminary Programme - Doctoral Colloquium

12.00 am 12.30 pm	Registrations	Beside Room Mattarelli (2nd Floor)	
12.30 pm 1.00 pm	Welcome	Room Mattarelli (2nd Floor)	<p>Massimo Spisni - University of Bologna - Vicepresidenza School of Economics, Management and Statistic - Forlì Campus and RUOS Department of Management</p> <p>Tullia Gallina Toschi – University of Bologna and President of the UNIBO Guarantee Committee for Equal Opportunities, Employee Wellbeing and Non-Discrimination at Work - CUG</p> <p>Charl de Villiers - Auckland University of Technology, New Zealand (Editor of Meditari Accountacy Research)</p>
1.00 3.00 pm	Parallel Session A (Doctoral Colloquium)	Room Mattarelli (2nd Floor)	<p>Discussants: Carol Tilt, Andrew Stark</p> <p>Rene Swart - The current and anticipated impact of Integrated Reporting on investment decisions Discussant: Carol Tilt</p> <p>Benjamin Yeboah, Kumasi Polytechnic - Effect of IFRS Adoption on Accounting Quality of selected listed African Capital Markets Discussant: Andrew Stark</p> <p>Benjamin Yeboah, Kumasi Polytechnic - Accounting quality of IFRS adoption, culture and institutional factors Discussant: Andrew Stark</p>
1.00 3.00 pm	Parallel Session B (Doctoral Colloquium)	Room 1 (2nd Floor)	Discussants: Sumit K. Lodhia, David Alexander, Helen Tregidga

Daniela Pianezzi, Lino Cinquini - Social accounting in supply chain management: a pragmatic constructivist perspective

Discussant: David Alexander

Wayne van Zijl - Impression Management in Integrated Reports: A South African perspective

Discussant: Sumit K. Lodhia

Federica Casonato - Integrated Reporting: the evolution in an Australian company

Discussant: Helen Tregidga

Anita Masi - Mathematical models for the management of public resources in a spending review context

Discussant: David Alexander

3.00 **Refreshments** Beside Room Mattarelli (2nd Floor)
3.30 pm

3.30 **Parallel Session C** Room **Discussants: Charl de Villiers,**
5.00 pm **(Doctoral** Mattarelli **Satoshi Sugahara**
Colloquium) (2nd Floor)

Monica Montecalvo - Integrated Reporting in the Public Sector: the New Zealand Post Case

Discussant: Charl de Villiers

Chiara Oppi - Investigating the role of management accounting within healthcare organisations: traditional costing and new instruments

Discussant: Charl de Villiers

Irsyadillah Irsyadillah, Lissa Monk, Anne Fearfull, Theresa Dunne - The Ideological Character of Accounting Textbooks Used in Indonesian Universities: Perceptions of Individuals Involved in the Production of the Textbooks

Discussant: Satoshi Sugahara

2 July 2015—Preliminary Programme - Conference

3.30
5.00 pm **Parallel Session D (Conference)** Room 1
(2nd Floor) **Chair: Jane Broadbent** - Royal Holloway, University of London
Track: Accounting and Performance Measurement

Caterina Cavicchi, Emidia Vagnoni - Sustainability performance measurement inside the academia: the case of the University of Ferrara

Discussant: Satoshi Sugahara

Maria-Gabriella Baldarelli, Mara Del Baldo, Stefania Vignini - Pink accounting in Italy: cultural perspectives over discrimination and/or lack of interest

Discussant: Beverley Lord

Asheer Ram, Warren Maroun, Robert Garnett - Accounting for the Bitcoin: An Initial Perspective

Discussant: Mbalenhle Zulu

5.00
6.00 pm **Aperitifs and associated launch of two books** Terrace beside Room Mattarelli (2nd Floor)

Discussant: Charl de Villiers

James Guthrie, Giuseppe Marcon, Salvatore Russo, Federica Farneti (eds.), Public Value Management, Measurement and Reporting, Emerald Group Publishing Limited, 2014

Discussant: Luca Mazzara

Paolo Ricci, Benedetta Siboni, Maria Teresa Nardo, La rendicontazione di sostenibilità, Rirea, 2014

3 July 2015 - Preliminary Programme - Conference

8.30 9.00 am	Registrations	Beside Room Mattarelli (2nd Floor)	
9.00 9.30 am	Welcome	Room Mattarelli (2nd Floor)	<p>Luciano Marchi – University of Pisa and President of SIDREA (Italian Society of Teachers of Accountancy and Business Administration)</p> <hr/> <p>Charl de Villiers - Auckland University of Technology, New Zealand (Editor of Meditari Accountancy Research)</p>
9.30 10.00 am	Plenary Session	Room Mattarelli (2nd Floor)	<p>Jane Broadbent - Royal Holloway, University of London A gender agenda</p>
10.00 11.30 am	Parallel Session A	Room Mattarelli (2nd Floor)	<p>Chair: David Alexander - University of Birmingham Track: Stakeholder and Legitimacy Theories</p> <hr/> <p>Warren Maroun - Strategies for repairing and maintaining legitimacy: Evidence from South Africa Discussant: Helen Tregidga</p> <hr/> <p>Warren Maroun, Wayne van Zijl - Normative, coercive and mimetic isomorphism, logic of resistance and consolidation accounting Discussant: Silvia Gardini</p> <hr/> <p>Cristina Gianfelici, Andrea Casadei, Federica Cembali - The Relevance of Nationality and Industry Differences for Stakeholder Salience. An Investigation within the first Integrated Reporting Experiences Discussant: Federica Doni</p>
10.00 11.30 am	Parallel Session B	Room 1 (2nd Floor)	<p>Chair: Andrew Stark - University of Manchester Track: Capital Markets Research</p> <hr/> <p>Roger Su, Ronghua Yi, Keith Hooper and Amitabh Dutta - Information Spillover, Profit Opportunities and Return Deviations Analysis: The Case of Cross-listed BHP Billiton Discussant: Franco Visani</p>

Federica Doni, Andrea Gasperini - Integrated reporting and non financial information. The case of mining industry in South Africa

Discussant: Marna de Klerk

12.00 am **Parallel Session E**
1.30 pm

Room 1

(2nd Floor)

Chair: Carol Tilt - University of South Australia

Track: University Planning and Reporting Practices

Giovanna Galizzi, Benedetta Siboni - Positive Action Plans in Italian Universities: does Gender really Matters?

Discussant: Jane Broadbent

Michel Coulmont - The Impact of National Culture on Global Reporting Initiative Application Levels

Discussant: Aveen Rampershad

Carlotta Del Sordo, Federica Farneti, James Guthrie, Silvia Pazzi, Benedetta Siboni - Social Reports in Italian Universities: Disclosures and Preparers' Perspective

Discussant: Charl de Villiers

12.00 am **Parallel Session F**
1.30 pm

Room 2

(ground Floor)

Chair: Satoshi Sugahara, Hiroshima Shudo University

Track: Accounting Education

Michele Aucock, Andres Merino - Accounting Education: Going Beyond Gender Dualism in the Teaching and Learning of Accounting

Discussant: Carlotta del Sordo

Anil Narayan - Implementing sustainability in higher education: why some initiatives succeed or fail?

Discussant: Dale Tweedie

Lanelle Wilmot, Andres Merino - Exploring the effect of teaching self-regulated learning strategies to third year financial accounting students

Discussant: Belinda Breytenbach

1.30 **Lunch and**
2.30 pm **Networking**

First Floor

2.30 **Plenary Session** Room **Carol Tilt** - University of South
3.00 pm Mattarelli Australia
(2nd Floor) Gender Diversity on Corporate
Boards and CSR

3.00 **Parallel Session G** Room **Chair: Daniela Sangiorgi** - University
4.30 pm Mattarelli of Bologna
(2nd Floor) **Track:** Sustainability and Non
Financial Reporting

Lorenzo Gelmini, Bavagnoli, Riva - The concept of
materiality in non-financial reporting Between
frameworks and preliminary empirical insights

Discussant: Roberto Aprile

Helen Tregidga, Sashika Abeydeera, Kate Kearins -
Sustainability reporting – more global than local? An
analysis from a Buddhist context

Discussant: Sumit K. Lodhia

**Chaminda Bandara Wijethilake, Rahat Munir,
Ranjith Appuhami** - Sustainability capabilities and
sustainable competitive advantage: The role of
management control systems

Discussant: Beverley Lord

3.00 **Parallel Session H** Room 1 **Chair: Jane Broadbent** - Royal
4.30 pm (2nd Floor) Holloway, University of London
Track: Accounting Education

Rouxelle de Villiers - Moving Accounting Learners
from Unconscious Incompetence to Conscious
Competence: Hermeneutic Soft Skills Development
Models

Discussant: Lanelle Wilmot

Satoshi Sugahara, Takahiro Masaoka - Bring Active
Learning into the Accounting Classroom

Discussant: Rouxelle de Villiers

Vida Botes, Ahmed Sela, Grant Samkin - Towards a
comprehensive definition of forensic accounting

Discussant: Lyn Murphya

5.00 6.30 pm	Parallel Session K	Room 1 (2nd Floor)	Chair: Helen Tregidga , Auckland University of Technology Track: Private, Public and Not For Profit Sector
			Carlotta del Sordo, Rebecca Levy Orelli, Marco Tieghi - Government, accounting, change and the production of subjectivity Discussant: Ryn Murphya
			Lyn Murphy, William Maguire - Better Value Healthcare Discussant: Carlotta del Sordo
			Sara Garavini Sangiorgi Daniela, James Guthrie - Social Report Disclosures: Performance Indicators Evidence of change from a Major Italian Bank Discussant: Warren Maroun
6.30 7.00 pm	Conclusion	Room Mattarelli (2nd Floor)	Charl de Villiers, Jane Broadbent, Carol Tilt During the conclusion session there will be the awarding of the winner of the Best Conference Paper prize sponsored by Emerald
7.30 pm	Dinner	Scarpina Restaurant (Forlì)	

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