

10th CSEAR Spain Conference
September, 17-18, 2015
CICSMA – Universidad Pablo de Olavide, Seville, Spain

Thursday, 17 September 2015				
	Session 1 ROOM: Aula 6 <i>Chair: Giovanna Michelon</i>	Session 2 ROOM: Aula 4 <i>Chair: Delphine Gibassier</i>	Session 3 ROOM: Aula 2 <i>Chair: Gianfranco Rusconi</i>	
11:30-13:00	<p>Adriana Rossi Assurance services on sustainability reports. The case of the FTSE Italia All-Share Companies</p> <p>Juan García Álvarez de Perea Corporate Social Responsibility reporting as a management tool to protect reputation</p> <p>Rudemarlyn Urdaneta El "Fair play" en la gestión de las organizaciones deportivas: Una mirada a las prácticas de responsabilidad social en el deporte</p>	<p>Iris Burgia Corporate water accounting: an analysis on how methodology and tools bring to changes in industry water uses practices</p> <p>Elisa Breuer CEO's narcissism as a plausible explanation of the "raison d'être" of sustainability reporting in the Spanish financial sector</p> <p>Mercedes Luque Vilchez Reporting models do not translate well: the Spanish case</p>	<p>Hannele Mäkelä Possibilities for accountability in social enterprises</p> <p>Kirsty Abrahams The use of environmental reporting, a story of stewardship from the perspective of NGOs</p> <p>Ericka Costa The effectiveness of industry-specific standards in social reporting</p>	

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	Session 1 ROOM: Aula 6 Chair: Sheila Killian	Session 2 ROOM: Aula 4 Chair: Petros Vourvachis	Session 3 ROOM: Aula 2 Chair: Igor Álvarez Etxeberria	Session 4 (Spanish) ROOM: Aula 5 Chair: José Juan Déniz Mayor
14:30-16:00	<p>Bertha Pérez-Rocha Leaders, followers and laggards: institutional drivers in the adoption of the global compact</p> <p>Massimo Contrafatto The genesis, rise and de-structuring of SER: an institutional understanding</p>	<p>Carmen Correa Organizational change in Spanish wine sector: insights for reflecting on the role of accounting in transitions to sustainability</p> <p>Sara Moggi Issues from sustainability implementation in winery sector: an Italian exporative case study</p> <p>Esther Albelda An exploration of the enabling potential of Accounting for Sustainability and Social Responsibility education</p>	<p>Silvia Pilonato Environmental reporting quality and management control systems: an empirical investigation</p> <p>Elvia Shauki Institutional, International or Regulation Pressures: A Study Looking at the Determinant Factors in Influencing Company's Environmental Innovations</p> <p>Lies Bouten The influence of the Board of Directors on the CSR disclosure policy</p>	<p>Fernando Llana Consecuencias financieras e informativas de la huella de carbono de las principales empresas emisoras de CO2 en Europa</p> <p>Dolores Gallardo-Vázquez La influencia de la responsabilidad social corporativa en el capital intelectual de las organizaciones</p> <p>Ana María Muñoz Rubio La performance financiera de las empresas del índice sostenible español</p>

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16:30-18:00	<p>Li Lin An Investigation on Inequitable Development of Chinese Environmental Accounting Practices</p> <p>Dina Wahyuni Carbon Cost Compliance: an Australian Case Study</p> <p>Carla Antonini Revisiting boundaries of sustainability reports: A survey on disclosures made by companies included in the Financial Times Global 500 list.</p>	<p>Miguel Marco Fondevila Accountability and Green Sector: Complementary factors at regional level</p> <p>Laura Sierra-García Configurations for CSR disclosure experience by Spanish universities</p> <p>Giovanna Michelin Determinants of voluntary political disclosure</p>	<p>Sheila Killian The Making of Tax Policy: By whom? For whom?</p> <p>Petros Vourvachis Accounting standard setting for an Emissions Trading Scheme: evidence from Korea</p> <p>Ugur Kaya Examination of Environmental Accounting Applications in the Context of TAS/ TFRS</p>	<p>Nagore Aranguren Gómez Propuesta de análisis de las prácticas de reporting sobre RSC en Europa: una comparación desde la teoría neo-institucional</p> <p>Ángela Rocío Peña Cortés Consolidación de la teoría de rendición de cuentas de información social y ambiental: aportes y potenciales de investigación en países en desarrollo</p> <p>Pablo Rodríguez Gutiérrez Modelo para la medición del compromiso cultural empresarial: el caso del Ibx 35</p>

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09:30-11:00	<p>Delphine Gibassier How does sustainability accounting help account for new business models' altered value creation process?</p> <p>Elvia Shauki Local and (un)Common Futures of the Artisan Tuna Fishing Economies: A Study on the Marketing Value Chain Governance Structures</p> <p>Carla Antonini Does it pay to go on further with intensification of farming? A panel data analysis across EU regions</p>	<p>Gaia Melloni Saying more with less? Disclosure conciseness and its determinants in Integrated Reports</p> <p>Arleta Szadziewska Trends in Corporate Environmental Reporting in Poland</p> <p>Thiago Alexandre das Neves Almeida Environmental composite indexes and EKC hypothesis: a literature survey</p>		<p>Steven Pardo López La contabilidad como constructora de una racionalidad de control sobre los recursos naturales</p> <p>Dolores Gallardo-Vázquez Medida de divulgación de responsabilidad social económica en la península ibérica</p> <p>Vicente Pérez Chamorro La elaboración de memorias sobre responsabilidad social por las empresas públicas de abastecimiento y saneamiento de aguas españolas</p>

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11:30-13:00	<p>Charles Cho Management control systems and Human Rights: the case of Paris Saint-Germain football fans</p> <p>Gianfranco Rusconi Looking at the forgotten origins of social accounting</p> <p>Massimo Contrafatto The genesis and evolution of SEA: a genealogical analysis</p>	<p>Catherina Pesci Global Financial Crisis and Relevance of GRI Disclosure: Insights from the Stakeholder Theory</p> <p>Mohammed Sani Social and environmental disclosure practices of listed Nigerian oil and gas companies: The Role of Size</p> <p>Krishanthi Vithana A longitudinal study of human resource disclosures in corporate annual reports: the case of UK FTSE 100 firms</p>		<p>Fernando Azcárate LLanes El discurso de las organizaciones en España: una forma de desnaturalizar el concepto de Desarrollo Sostenible</p> <p>José Juan Déniz Mayor La información sobre responsabilidad social corporativa en los hoteles de las Islas Canarias</p> <p>Ainhoa Garayar Principales novedades en la nueva generación de memorias de sostenibilidad de la Gobl Reporting Initiative (G4)</p>