

**32<sup>nd</sup> International Congress on Social and Environmental Accounting Research and 9<sup>th</sup> Emerging Scholars Colloquium**  
**22 – 25 August 2022, University of St Andrews, Scotland**

## **PROGRAMME**

Welcome to the **32<sup>nd</sup> International Congress on Social and Environmental Accounting Research, and 9<sup>th</sup> Emerging Scholars Colloquium!**

- (i) The **9<sup>th</sup> Emerging Scholars Colloquium** will be held on **Monday, 22<sup>nd</sup> August**. This day has been organized by Ericka Costa, Leonardo Rinaldi and Andrea (Andi) Romi. The aim of the colloquium is to provide an opportunity for emerging scholars in social and environmental accounting to present and discuss their research projects alongside a cohort of distinguished international faculty. This year's Emerging Scholars Colloquium is sponsored by (1) *Accounting Forum*; (2) the *Chartered Institute of Management Accountants* (CIMA); and (3) the *Erivan K. Haub Chair in Business & Sustainability* in the Schulich School of Business at York University, Canada.
- (ii) The Conference **will open on Tuesday, 23<sup>rd</sup> August** with a **Welcome and Introduction at 9 am in Lecture Room (LR4)**, immediately followed by the first of the paper presentations in parallel sessions/streams. Presentations of full papers and work in progress will vary from those which are well developed to fledgling pieces of work in a friendly and constructive setting. Given this, the sessions are intended to provide interactions between the paper presenter and the group participants. Due to space constraints, only presenting authors are shown in the programme.
- (iii) This year we are delighted that **Laura Spence, Professor of Business Ethics** at the **Royal Holloway, University of London** will be our academic plenary speaker. She will be presenting "***Feminist Value Creation: A Provocation for (Social and Environmental) Accounting Researchers***" on **Tuesday, 23<sup>rd</sup> August at 1:30 pm** in **Lecture Room 3/4 (LR 3/4)**.
- (iv) **Martin Farrar and Jacky Pfenig from CIMA** will be our Practitioner Forum speakers. They will be presenting "***Perspectives on Sustainable Accounting Policy and Practice***" on **Wednesday, 24<sup>th</sup> August at 11:30 am** in **Lecture Room 3/4 (LR 3/4)**.
- (v) In addition, the open **CSEAR AGM** will take place on **Wednesday, August 24<sup>th</sup> at 1:45 pm** in **Lecture Room 3/4 (LR 3/4)** and we will have a **Memorial & Tribute to Lost Friends and Conference Closing Session** in the same room on **Thursday, 25<sup>th</sup> August at 11:30 am**, which will be followed by a farewell lunch.

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**CONTACT INFORMATION**

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<http://www.st-andrews.ac.uk/media/university/maps/wwwmap.pdf>

**Conference Accommodation, Breakfast and Dinner Location:** Agnes Blackadder Hall

**NOTICE FOR CONTRIBUTORS + CHAIRS**

- Paper sessions: each paper has a 30-minute allocation. Presenters should aim to present for up to **20 minutes maximum** – and thus leave a reasonable amount of time for discussion. Please **respect this time allocation** out of **respect to other presenters and the audience**.
- Session Stream Chairs will be advised to keep presenters to this time.
- While abstracts will be made available electronically (by e-mail), we encourage people to make direct contact with the authors to get a copy of their work.
- Once again, please be disciplined but enjoy yourself – and help the audience enjoy it also!

**Note about name tags and material:**

**Please do think about *leaving your name tags and other materials* you don't need at the registration table before you leave so that we can *reuse* them next year!**

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**PROGRAMME**

|   |  |   |
|---|--|---|
| <b>Monday August 22<sup>nd</sup></b>    | <b>8:30 – 5:45</b>   | <b>Emerging Scholars Colloquium (Lower Floor, Gateway Building)</b>   |
| <b>Tuesday August 23<sup>rd</sup></b>   | <b>8:30 – 9:00</b><br><b>9:00 – 9:30</b><br><b>9:30 – 11:00</b><br><b>11:00 – 11:30</b><br><b>11:30 – 12:30</b><br><b>12:30 – 1.30</b><br><b>1:30 – 3:00</b><br><b>3:00 – 3:30</b><br><b>3:30 – 5:00</b><br><b>6:30 – 8:00</b> | <b>Registration for the Conference (Lower Floor, Gateway Building)</b><br><b>Welcome and Introduction to the Conference</b><br><b>Session 1 (Papers – Streams A, B, C, D)</b><br><b>Coffee Break</b><br><b>Session 2 (Papers – Streams A, B, C, D)</b><br><b>Lunch</b><br><b>Plenary Session – <u>Guest Speaker</u>: Laura Spence, preceded by the Awards Ceremony</b><br><b>Coffee Break</b><br><b>Session 3 (Papers – Streams A, B, C, D)</b><br><b>Dinner in Agnes Blackadder Hall</b> |
| <b>Wednesday August 24<sup>th</sup></b> | <b>9:30 – 11:00</b><br><b>11:00 – 11:30</b><br><b>11:30 – 12:30</b><br><b>12:30 – 1:45</b><br><b>1:45 – 3:00</b><br><b>3:00 – 3:30</b><br><b>3:30 – 5:00</b><br><b>6:30 – 8:00</b>   | <b>Session 4 (Papers – Streams A, B, C, D)</b><br><b>Coffee Break</b><br><b>Practitioner Forum – <u>Guest Speakers</u>: Martin Farrar and Jacky Pfenig (CIMA) and TBD</b><br><b>Lunch (Lower Floor, Gateway Building)</b><br><b>Open CSEAR AGM</b><br><b>Coffee Break</b><br><b>Session 5 (Papers – Streams A, B, C, D)</b><br><b>Dinner in Agnes Blackadder Hall</b>   |

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**PROGRAMME (continued)**

|                                  |  |   |
|----------------------------------|--|---|
| Thursday August 25 <sup>th</sup> | 9:30 – 11:00<br>11:00 – 11:30<br>11:30 – 12:30<br>12:30 – 1:30 | Session 6 (Papers – Streams A, B, C, D)<br>Coffee Break<br>Plenary Session – Memorial & Tribute to Lost Friends and Conference Closing Session<br>Lunch (Lower Floor, Gateway Building) and END OF CONFERENCE |
|----------------------------------|--|---|

Conference Organizing Committee

Charles H. Cho, Chair (Schulich School of Business, York University)  
 Oana Apostol (Tampere University)  
 Lies Bouten (IÉSEG School of Management)  
 John Ferguson (University of St Andrews)  
 Giovanna Michelon (University of Bristol)  
 Shona Russell (University of St Andrews)  
 Matthew Sorola (Toulouse Business School)  
 Ian Thomson (University of Birmingham)  
 Louise Henderson (CSEAR/University of St Andrews)

ESC Organizing Committee

Ericka Costa (University of Trento)  
 Andrea (Andi) Romi (Texas Tech University)  
 Leonardo Rinaldi (Royal Holloway, University of London)

The Organizing Committee would also like to **thank** the **Awards Committee** members:

Matias Laine (Tampere University)  
 Carlos Larrinaga (University of Burgos)  
 Lee Moerman (University of Wollongong)  
 Michelle Rodrigue (Université Laval)

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**Tuesday August 23<sup>rd</sup>: WELCOME AND INTRODUCTION [9:00 – 9:30] – LR4**

**[Ian Thomson, John Ferguson and Shona Russell]**

**Tuesday, August 23<sup>rd</sup>: SESSION 1 [9:30-11:00]**

| <b>Stream A - room LR4</b><br><b><i>Gender pay</i></b><br><b><u>Stream chair:</u> Gloria Botchway</b>   | <b>Stream B - room LR3</b><br><b><i>Accounting (for life) and SDGs</i></b><br><b><u>Stream chair:</u> Jan Bebbington</b>   | <b>Stream C - room LR2</b><br><b><i>Climate change</i></b><br><b><u>Stream chair:</u> Oana Apostol</b>   | <b>Stream D - room SR6</b><br><b><i>Reporting &amp; Assurance</i></b><br><b><u>Stream chair:</u> Matias Laine</b>   |
|---|--|--|---|
| <p><b><u>Joana Sackeley Tagoe, Shamima Haque and Thereza Raquel Sales de Aguiar</u></b><br/> Gender pay gap regulations and corporate disclosures: Evidence from the UK</p> <p><b><u>Tanja Keeve</u></b><br/> Peer effects in ESG Ratings: Evidence from gender pay gap disclosures</p> | <p><b><u>Nadia Gulko and Enoch Opare Mintah</u></b><br/> How does disclosure on materiality assessment and the Sustainable Development Goals change in light of COVID-19? Evidence from airlines</p> <p><b><u>Gunnar Rimmel</u></b><br/> From ecology to economy - the travel of biodiversity indicator idea to a public sector entity to report national SDG goal achievement</p> <p><b><u>Endrit Kromidha, Leonardo Rinaldi, Drini Imami and Edvin Zhllima</u></b><br/> Exploring accounting practices behind memorable occasions for social order</p> | <p><b><u>Hang Pham and Markus Milne</u></b><br/> Subtle and nudging pressures on corporate climate change target setting and disclosure: An examination from institutional theory</p> <p><b><u>Raeni Raeni, Ian Thomson and Ann-Christine Frandsen</u></b><br/> Co-construction of climate change accountability in public accounting system</p> <p><b><u>Grace Adebajo</u></b><br/> Corporate social responsibility and climate change: The case of oil &amp; gas industry of Nigeria</p> | <p><b><u>Ataur Belal, Mohammed Mazumder and Javed Siddiqui</u></b><br/> Corporate sustainability reporting related policymaking in the Central Bank of Bangladesh: A case study</p> <p><b><u>Xinwu He</u></b><br/> Isomorphic forces, sustainability assurance decision, and managerial capture: Evidence from China</p> <p><b><u>Paul Arkoh and Ndey Jahateh</u></b><br/> Challenges of sustainability reporting in Africa: Insights from Gambia</p> |

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| <b>Tuesday, August 23<sup>rd</sup>: SESSION 2 [11:30-12:30]</b>   |   |   |   |
|---|---|---|---|
| <b>Stream A - room LR4</b><br><b>COVID-19</b><br><b><u>Stream chair:</u> Leonardo Rinaldi</b>   | <b>Stream B - room LR3</b><br><b>History</b><br><b><u>Stream chair:</u> Hendrik Vollmer</b>   | <b>Stream C - room LR2</b><br><b>Labour</b><br><b><u>Stream chair:</u> Helen Tregidga</b>   | <b>Stream D - room SR6</b><br><b>Media</b><br><b><u>Stream chair:</u> Katrin Hummel</b>   |
| <p><b><u>David Yates</u> and Rita DiFrancesco</b><br/>Caught between the self and the other: an autoethnographic perspective on beneficiary accountability and engagement within a religious NGO</p> <p><b>Massimo Contrafatto, <u>Ericka Costa</u>, <u>Matteo Fuoli</u> and <u>Laura Mazzola</u></b><br/>Discourse, Covid-19 pandemic and accountability</p> | <p><b><u>Germán Gamero Igea</u> and Carlos Larrinaga</b><br/>Accounting history for social and environmental accounting. Saints and heretics in 16<sup>th</sup> century Europe</p> <p><b><u>Saffet Uygur</u> and Rebecca Bolt</b><br/>A tale of two cities: Accountability and policy change after the great fires of London and Istanbul</p> | <p><b><u>Sepideh Parsa</u> and Andrea Werner</b><br/>Addressing challenges to labour rights reporting on global value chains: Social governance mechanisms as a way forward</p> <p><b><u>Alexandros Parginos</u></b><br/>Employees' perspectives on non-financial disclosures of Greek listed companies</p> | <p><b><u>Sheila Killian</u>, Philip O'Regan, Ruth Lynch and Veronica O'Regan</b><br/>“Not tax people”: Tax expert perspectives on media coverage of tax issues</p> <p><b>Chaoyuan She and <u>Giovanna Michelin</u></b><br/>A governance approach to social media engagement in social enterprises</p> |

| <b>Tuesday August 23<sup>rd</sup>: PLENARY SESSION, preceded by the AWARD CEREMONY [1:30 – 3:00] – LR 3/4</b>  |
|--|
| <p align="center"><b>Laura Spence</b><br/> <b><i>“Feminist Value Creation: A Provocation for (Social and Environmental) Accounting Researchers”</i></b></p> <p align="center"><b>[Chair: Charles H. Cho]</b></p> |

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| <b>Tuesday, August 23<sup>rd</sup>: SESSION 3 [15:30-17:00]</b>  |   |   |  |
|--|---|---|--|
| <b>Stream A - room LR4</b><br><i>Discourse analysis</i><br><b><u>Stream chair:</u> Shona Russell</b>   | <b>Stream B - room LR3</b><br><i>Management accounting</i><br><b><u>Stream chair:</u> Colin Dey</b>   | <b>Stream C - room LR2</b><br><i>Accounting profession</i><br><b><u>Stream chair:</u> Carlos Larrinaga</b>  | <b>Stream D - room SR6</b><br><i>GHG reporting</i><br><b><u>Stream chair:</u> Den Patten</b>   |
| <p><b><u>Nuria Descalzo</u></b><br/>Ecological stewardship as a boundary object: Critical discourse analysis in a science-business collaboration for ocean stewardship</p> <p><b><u>Sarah Maire and Juliette Senn</u></b><br/>Quiet no more: Counter accounts and discursive struggles around nuclear waste management discourses</p> <p><b><u>Helen Tregidga and Matias Laine</u></b><br/>Corporate discourses of climate delay</p> | <p><b><u>Tiphaine Jérôme, Simon Alcouffe and Delphine Gibassier</u></b><br/>Internal capabilities and external pressure as drivers of environmental management accounting tools sophistication and satisfaction in sustainability-oriented SMEs</p> <p><b><u>Delphine Gibassier, Souâd Taïbi, Nicolas Antheaume and Eugénie Faure</u></b><br/>Multi-capital accounting for planetary boundaries and social foundations</p> <p><b><u>Caroline Linhares and John Cullen</u></b><br/>Achieving a socially sustainable supply chain: The role of management accounting and controls</p> | <p><b><u>Yaismir Rivera</u></b><br/>The role of accounting expert knowledge in the financialised reinventing of Integrated Reporting</p> <p><b><u>Catalin Albu, Nadia Albu, Oana Apostol, Gabriel Jinga and Charles Cho</u></b><br/>Role of informal institutions in shaping accountants' involvement with NFR</p> <p><b><u>Norfahis Binti Mohd Anuar</u></b><br/>How do accountants in Malaysian government agencies promote sustainable management practices?</p> | <p><b><u>Katrin Hummel</u></b> and Emira Jasari<br/>GHG emissions, GHG disclosure and firm value – Disentangling the mandatory and voluntary disclosure component</p> <p><b><u>Zhifeng Chen, Yixiao Liu, Moyao Wu and Yuanyuan Hu</u></b><br/>The impact of State ownership and Confucianism on greenhouse gas disclosure in China</p> <p><b><u>Lies Bouten and Christof Beuselinck</u></b><br/>What makes a country a TCFD-supportive jurisdiction?</p> |

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| <b>Wednesday, August 24<sup>th</sup>: SESSION 4 [9:30-11:00]</b>   |   |  |   |
|--|---|--|---|
| <b>Stream A - room LR4</b><br><i>Language &amp; visuals</i><br><b>Stream chair:</b> Hannele Mäkelä   | <b>Stream B - room LR3</b><br><i>Modern slavery</i><br><b>Stream chair:</b> Sepideh Parsa   | <b>Stream C - room LR2</b><br><i>Dialogic accounting &amp; accountability</i><br><b>Stream chair:</b> Delphine Gibassier   | <b>Stream D - room SR6</b><br><i>Reporting</i><br><b>Stream chair:</b> Michelle Rodrigue  |
| <p><b><u>Anil Berkin</u></b><br/>Persuasion through language: How disclosure genre, content and country affect managers' use of persuasion</p> <p><b><u>Maria-Silvia Sandulescu</u></b><br/>How do you fix cloudy water? The use of language in water treatment</p> <p><b><u>Gayathri Gunatilake and Diego Valentinetti</u></b><br/>Now you see me</p> | <p><b><u>Carla Antonini, Conny Beck, Carlos Larrinaga, Antonio Mateo-Márquez and Enrique Mesa-Pérez</u></b><br/>Modern slavery disclosure: Regulation and subpolitics behind adaptive reporting boundaries in supermarkets supply chains</p> <p><b><u>Larelle Ellie Chapple, Shakoor Ahmed, Katherine Christ and Sarah Osborne</u></b><br/>Corporate reporting: Cover art as impression management in modern slavery statements</p> | <p><b><u>Jesse Dillard, Alysha Shivji and Lara Bianchi</u></b><br/>Making the politics of rights-based, worker-driven accountability visible: From antagonism to agonism in the case of the Coalition of Immakolee workers</p> <p><b><u>Judith Wylie and Anne Marie Ward</u></b><br/>An analytical framework of corporate social responsibility communication strategies for stakeholder engagement and value creation</p> <p><b><u>Matthew Sorola</u></b><br/>On identity in agonistic engagement</p> | <p><b><u>Nicolas Garcia-Torea, Mercedes Luque-Vílchez and Pablo Rodríguez-Gutiérrez</u></b><br/>The EU Taxonomy and sustainability accounting: which factors shape banks' compliance with sustainability reporting requirements?</p> <p><b><u>Matthias Hambach and Gloria Botchway</u></b><br/>Regulation and its impact on social and environmental reporting: An empirical study</p> <p><b><u>Thomas Thijssens and Frank Hubers</u></b><br/>Negative corporate disclosures: an exploration of the 'dark side of the moon'</p> |

**Wednesday August 24<sup>th</sup>: PRACTITIONER FORUM [11:30 – 12:30] – LR 3/4**

**Martin Farrar and Jacky Pfenig (CIMA) and TBD**  
***"Perspectives on Sustainable Accounting Policy and Practice"***

**[Chair: Madlen Sobkowiak]**



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**Wednesday August 24<sup>th</sup>: OPEN CSEAR AGM [1:45 – 3:00]**

**[CSEAR Council Members]**

**Wednesday, August 24<sup>th</sup>: SESSION 5 [15:30-17:00]**

| <b>Stream A - room LR4</b><br><b>Reporting</b><br><b>Stream chair: Ericka Costa</b>   | <b>Stream B - room LR3</b><br><b>Management accounting</b><br><b>Stream chair: Lies Bouten</b>   | <b>Stream C - room LR2</b><br><b>Accountability</b><br><b>Stream chair: Sheila Killian</b>  | <b>Stream D - room SR6</b><br><b>Reporting</b><br><b>Stream chair: Giovanna Michelin</b>   |
|---|--|---|--|
| <p><b>Marita Blomkvist, Svetlana Sabelfeld, Louise Crawford and Jim Haslam</b><br/> Country-by country reporting of payments to governments by extractives: Lost in translation in the Swedish context?</p> <p><b>Hyemi Shin, Den Patten and Wioleta Olczak</b><br/> Circular economy to the rescue? The U.S. corporate disclosure response to the plastic crisis</p> <p><b>Elena Carrión</b><br/> Corporate reporting boundaries for water use in the risk society: The case of the CDP water report</p> | <p><b>Yiwen Lu, Marek Reuter and Torkel Strömsten</b><br/> Investigating sustainability control practices to foster more decent wages in global supply chains: A case study on 'living wage' implementation in the fashion industry</p> <p><b>Peter Beusch</b><br/> Accounting for sustainable development and when an organizational success story is the story of societal failure</p> <p><b>Souad Taibi and Nicolas Antheaume</b><br/> Anthropocene, what Anthropocene? On the (in)visibility of Anthropocene in sustainability assessment models</p> | <p><b>Andrea Romi, Stacy Chavez and Robin Roberts</b><br/> Feminist accountability: An exploration into Time's Up and the effectiveness of its strategies for accountability toward social change</p> <p><b>Mercy Denedo and Amanze Ejiogu</b><br/> "Poor Doors" – Accountability for the Economic Stigmatisation of Social Housing Tenants</p> <p><b>Hendrik Vollmer, Matias Laine and Eija Vinnari</b><br/> Accountability gets to matter</p> | <p><b>Hui Situ</b><br/> Interplay between the state ideology and CSR reporting in China: A pastoral power perspective</p> <p><b>Maite Cubas-Díaz</b><br/> Has national culture an effect on environmental and social disclosures?</p> <p><b>Paul Arkoh</b><br/> Determinants of sustainability reporting: A systematic literature review</p> |

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| <b>Thursday, August 25<sup>th</sup>: SESSION 6 [9:30-11:00]</b>  |   |  |   |
|--|---|--|---|
| <b>Stream A - room LR4</b><br><i>Practices</i><br><b>Stream chair: Ataur Belal</b>   | <b>Stream B - room LR3</b><br><i>Practices</i><br><b>Stream chair: Matthew Sorola</b>   | <b>Stream C - room LR2</b><br><i>Financial Institutions</i><br><b>Stream chair: Gunnar Rimmel</b>  | <b>Stream D - room SR6</b><br><i>Reporting</i><br><b>Stream chair: Robin Roberts</b>  |
| <p><b><u>Madlen Sobkowiak</u>, Jan Bebbington, Robert Blasiak, Carl Folke and Henrik Österblom</b><br/>Acting together in the Anthropocene biosphere: Understanding corporate sustainability initiatives</p> <p><b><u>Judith Wylie</u> and Anne-Marie Ward</b><br/>The role of communication in providing accountability through Sustainable Development Goals Disclosures: A public sector case study</p> <p><b><u>Oana Apostol</u>, <u>Hannele Mäkelä</u> and Eija Vinnari</b><br/>Two churches and two prayer houses: Cultural heritage as singularity at Roşia Montană mining site</p> | <p><b><u>Habiba Al-Shaer</u>, Khaldoun Albitar and Yang Stephanie Liu</b><br/>The influence of country-level mechanisms and corporate governance on corporate commitment to climate change</p> <p><b><u>Hesham Ali</u>, Emmanuel Adegbite and Tam Nguyen</b><br/>Politics of corporate political responsibility: A triangular perspective</p> | <p><b><u>John Holland</u></b><br/>How can financial firms respond to issues of corporate social responsibility (CSR) and Net Zero change?</p> <p><b><u>Manuel Herkenhoff</u>, Moritz Steffien and Carl Wolff</b><br/>Real effects of institutional investors' transparency – Evidence from the climate reporting to the UNPRI</p> <p><b><u>Orla McCullagh</u>, Ruth Lynch and Barry Sheehan</b><br/>Developing resilience: An exploration of blended finance</p> | <p><b><u>Nicolás García Torea</u> and <u>Juliette Senn</u></b><br/>The Global Reporting Initiative and the European standard-setting process: From a voluntary norm to a mandatory rule</p> <p><b><u>Colin Dey</u> and Helen Tregidga</b><br/>The concept of corporate gaslighting and its implications for accounting and accountability</p> |

**Thursday August 25<sup>th</sup>: MEMORIAL & TRIBUTE TO LOST FRIENDS and CONFERENCE CLOSING SESSION [12:30 – 1:30] – LR 3/4**

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