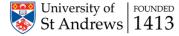
32<sup>nd</sup> International Congress on Social and Environmental Accounting Research and 9<sup>th</sup> Emerging Scholars Colloquium 22 – 25 August 2022, University of St Andrews, Scotland

# 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).
- 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.













# 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

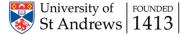
# CONTACT INFORMATION The Centre for Social and Environmental Accounting Research, School of Management The Gateway, The North Haugh, The University of St. Andrews St. Andrews, Fife KY16 9RJ, Scotland Tel: +44(0) 1334 462805 Fax: +44 (0) 1334 462812 Email: csear@st-andrews.ac.uk; https://www.st-andrews.ac.uk/management/ http://www.st-andrews.ac.uk/media/university/maps/wwwmap.pdf

#### **NOTICE FOR CONTRIBUTORS + CHAIRS**

- <u>Paper sessions</u>: 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!













#### PROGRAMME

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











# **PROGRAMME** (continued)

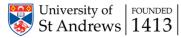
Thursday August 25 <sup>th</sup>	9:30 - 11:00 11:00 - 11:30 11:30 - 12:30 12:30 - 1:30	Session 6 (Papers – Streams A, B, C, D) Coffee Break Plenary Session – Memorial & Tribute to Lost Friends and Conference Closing Session Lunch (Lower Floor, Gateway Building) and END OF CONFERENCE
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Conference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













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















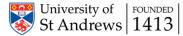


	Tuesday, August 23 <sup>rd</sup> : SESSION 2 [11:30-12:30]				
Stream A - room LR4	Stream B - room LR3	Stream C - room LR2	Stream D - room SR6		
<i>COVID-19</i>	<i>History</i>	<i>Labour</i>	<i>Media</i>		
<u>Stream chair</u> : Leonardo Rinaldi	<u>Stream chair</u> : Hendrik Vollmer	<u>Stream chair</u>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

Tuesday August 23<sup>rd</sup>: PLENARY SESSION, preceded by the AWARD CEREMONY [1:30 – 3:00] – LR 3/4

Laura Spence *"Feminist Value Creation: A Provocation for (Social and Environmental) Accounting Researchers"* 

[Chair: Charles H. Cho]













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













## 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

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

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]	













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

















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

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

Reminder 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!













