



10th Emerging Scholars Colloquium 21 August 2023

University of St Andrews, Scotland (UK) THE GATEWAY BUILDING, UNIVERSITY OF ST ANDREWS, NORTH HAUGH, ST ANDREWS

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.

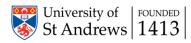
This year's Emerging Scholars Colloquium is sponsored by *Accounting Forum*, AICPA & CIMA, and the Erivan K. Haub Chair in Business & Sustainability in the Schulich School of Business at York University, Canada. Thanks to the generous support from our sponsors, CSEAR will be able to reduce the fees for ESC registration.

8.30 - 9.00 (30 min)	Registration, welcome and introduction (Plenary Session – Lecture Room 4) Leonardo Rinaldi, Andrea Romi, Ericka Costa, and Stacy Chavez – organizers of the 10 th CSEAR UK Emerging Scholars Colloquium					
	Plenary Keynote Session - Navigating the Publishing Journey: Key Challenges and Opportunities for Emerging Scholars - Lecture Room 4					
9.00	Charles Cho	Co-Editor of "Accounting Forum"				
10.30	Colin Dey	Co-Editor of "Social Environmental Accountability Journal"				
(1.30 h)	Matias Laine	Co-Editor of the "European Accounting Review" (Incoming)				
(1.3011)	Michelle Rodrigue	Co-Editor of "Social Environmental Accountability Journal"				
	Ejia Vinnari	Associate Editor of "Critical Perspectives on Accounting"				
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10.30-10.45 - Coffee-Break (15 min)						









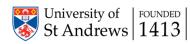


Session 1 – Accountability Seminar Room 6 Faculty: Andrea Romi and Jesse Dillard	Session 2 – Financial Institutions Lecture Room 3 Faculty: Stacy Chavez and Robin Roberts	Session 3 – The profession Lecture Room 4 Faculty: Carmen Correa and Leonardo Rinaldi	Session 4 – Standards and Reporting Seminar Room 2 Faculty: Mercy Denedo and Sepideh Parsa					
Soon Yong Ang - critical dialogic accountability: A art-based reconstruction of indigenous tribe's life stories surrounding state-led neoliberal forest-development in North Borneo, Sarawak Dewi Wulansari - Exploring sustainability and accountability practices: The role of Indonesia's financial institutions to halt deforestation Jingyi Shi - Accounting for sustainability: Theorising mechanisms from Chinese organisations	Dominik Jobst - The Relationship between Sustainability Reporting Regulation and Banks' Internal Management Processes Paul Appiah-Konadu - Benchmarking the ESG Performance of Ghanaian Banks against UK Banks Paul Arkoh - Sustainability practices of financial institutions in Ghana towards sustainable development: initiatives, reporting and determinants	Yinuo Pan - An organisation of our own': A Bourdieusian Analysis of The Preprofessionalisation Process in The CSR Field, 1987-2004 Vanessa Egan - Exploration of professional and firm socialisation of trainee accountants in Ireland through remote onboarding Xiaoyu Xu - Professional service firms and sustainability consultants: on the construction of sustainable corporate citizens	Ibrahim Alhanaya – Translation of SDGs in Saudi higher education institutions: A case study Anne Stoerk – Impact of supranational non-financial disclosure legislation on CSR reporting – the case of the EU Directive 2014/95/EU Clotilda Kalembu – SDGs Reporting: A Case of Indonesian Local Government					
12:45–13:45 – Lunch (1h)								
Session 5 – Accountability Seminar Room 6 Faculty: Mercy Denedo and Robin Roberts	Session 6 – Climate change Lecture Room 3 Faculty: Carmen Correa and Jesse Dillard	Session 7 – Critical perspectives Lecture Room 4 Faculty: Sepideh Parsa and Leonardo Rinaldi	Parallel Session 8 – Disclosure Seminar Room 2 Faculty: Andrea Romi and Stacy Chavez					
Jingxue Xia - Shifting the focus from disciplinary to post-disciplinary control - exploring spontaneous accountability and corporate social responsibility in	Jillene Marlowe – Carbon accounting within municipal government	Hind Hsissou - Positive impact accounting	Annelies Fievez - Voluntary sustainability disclosure of social enterprises Carine El Helou - Reliability and					
Chinese private enterprises • Laura Merzi – Accountability for circular, sustainable and human-centered value chains in the ceramic industry • Yuwei Wang – NGO accountability: Selected Chinese Case Studies	Syed Mahfujul Alam – Climate change accounting and disclosure, and practitioners and professionals' roles: current state and future directions	 Jack Campbell - Tweet it like you mean it: Social media and the lay social Audit Bisola Joloko - Integrating sustainability into professional accounting education 	relevance of csr information for the local financing of the ecological transition: an empirical study in the Occitania region • Umair Afzal – Greenwashing and ownership of institutional investors					
	Seminar Room 6 Faculty: Andrea Romi and Jesse Dillard • Soon Yong Ang – critical dialogic accountability: A art-based reconstruction of indigenous tribe's life stories surrounding state-led neoliberal forest-development in North Borneo, Sarawak • Dewi Wulansari – Exploring sustainability and accountability practices: The role of Indonesia's financial institutions to halt deforestation • Jingyi Shi – Accounting for sustainability: Theorising mechanisms from Chinese organisations Session 5 – Accountability Seminar Room 6 Faculty: Mercy Denedo and Robin Roberts • Jingxue Xia – Shifting the focus from disciplinary to post-disciplinary control – exploring spontaneous accountability and corporate social responsibility in Chinese private enterprises • Laura Merzi – Accountability for circular, sustainable and human-centered value chains in the ceramic industry	Seminar Room 6 Faculty: Andrea Romi and Jesse Dillard • Soon Yong Ang - critical dialogic accountability: A art-based reconstruction of indigenous tribe's life stories surrounding state-led neoliberal forest-development in North Borneo, Sarawak • Dewi Wulansari - Exploring sustainability and accountability practices: The role of Indonesia's financial institutions to halt deforestation • Jingyi Shi - Accounting for sustainability: Theorising mechanisms from Chinese organisations 12:45-13:45 - Le Session 5 - Accountability Seminar Room 6 Faculty: Stacy Chavez and Robin Roberts • Dominik Jobst - The Relationship between Sustainability Reporting Regulation and Banks' Internal Management Processes • Paul Appiah-Konadu - Benchmarking the ESG Performance of Ghanaian Banks against UK Banks • Paul Arkoh - Sustainability practices of financial institutions in Ghana towards sustainable development: initiatives, reporting and determinants 12:45-13:45 - Le Session 6 - Climate change Lecture Room 3 Faculty: Carmen Correa and Jesse Dillard • Jillene Marlowe - Carbon accounting within municipal government • Syed Mahfujul Alam - Climate change accounting and disclosure, and practitioners and professionals roles: "Syed Mahfujul Alam - Climate change accounting and disclosure, and practitioners and professionals roles:	Seminar Room 6 Faculty: Andrea Romi and Jesse Dillard Soon Yong Ang - critical dialogic accountability: A art-based reconstruction of indigenous tribe's life stories surrounding state-led neoliberal forest-development in North Borneo, Sarawak Dewil Wulansari - Exploring sustainability and accountability practices: The role of Indonesia's financial institutions to halt deforestation Jingyi Shi - Accounting for sustainability: Theorising mechanisms from Chinese Paul Arkoh - Sustainability practices of financial institutions in Ghana towards sustainable development: initiatives, reporting and determinants 12:45-13:45 - Lunch (1h) Session 5 - Accountability Seminar Room 6 Faculty: Mercy Denedo and Robin Roberts Jingxue Xia - Shiffing the focus from disciplinary to post-disciplinary control exploring spontaneous accountability in Chinese private enterprises Laura Merzi - Accountability or circular, sustainable and human-centered value chains in the ceramic industry Seminar Room 6 Faculty: A art-based reconstruction of idialogic accounting and disclosure, and practitiones are definited disciplinary and professionals in a least of the disciplinary to post-disciplinary control exploring spontaneous accountability in Chinese private enterprises Laura Merzi - Accountability for circular, sustainable and human-centered value chains in the ceramic industry Ecture Room 3 Faculty: Stacy Chavez and Robin Roberts Paul Applah-Lanadu Hrough Reglation and Banks' Internal Management Processes Paul Applah-Konadu - Benchmarking the ESG Performance of Ghanaian Banks against UK Banks Paul Arkoh - Sustainability practices of financial institutions in Ghana towards sustainability practices					











	Session 9 – Environmental Accounts Seminar Room 6 Faculty: Sepideh Parsa and Robin Roberts	Session 10 – Critical perspectives Lecture Room 3 Faculty: Andrea Romi and Jesse Dillard	Session 11 – Value Chain and ESG Lecture Room 4 Faculty: Mercy Denedo and Leonardo Rinald				
	Floaters: Stacy Chavez and Carmen Correa						
16:00	Caroline Vigo Cogueto - Development of ecosystem- centred accounts for the strategic and collective environmental management - a case study with the Tour du Valat	Lisa Nachtman - Accounting for Eyeballs: Value co- creation through customer data in digital subscription business models	Andrea Girardi - Challenges of measuring circular economy: governmentality inspired evidence from the manufacturing sector				
18:00 (2h)	Noubon René Yeo – Methodology for designing an ecosystem-centred management accounting: The case of the restoration of aquatic environments in the downstream Gimone watershed	Niina Kuokkanen – Critical perspectives on financialized valuation of life	Keelan McMahon - ESG and downside risk				
	Clément Boyer – An inquiry into ecological accounting for soil preservation. development of C.A.R.E. (Comprehensive Accounting in Respect of Ecology) and ecosystem-centric management accounting models.	Mathilde Pernias – Gender and accounting: a contribution to stop reproducing gender inequality at and through work	Awais Mojai - Do ESG incentives affect environmental decoupling?				
18:00 - 19:00 (1h)	Closing Session (chaired by the ESC Organizing Committee) • Greetings from our sponsor - Chartered Institute of Management Accountants (CIMA) - Charles H. Cho, Chair of the CSEAR International Associates Committee, Member of the CSEAR Executive Council, Co-Editor of Accounting Forum, and Erivan K. Haub Chair in Business & Sustainability, Schulich School of Business at York University, Canada. • Award announcement						
19:00	Dinner at Agnes Blackadder Hall						











Parallel sessions: The emerging scholars will present in different parallel sessions led by two faculty mentors. The rest of the emerging scholars may attend any session they like, although we hope that this would result in a fairly balanced split between the sessions. Every participant will be allocated up to 40 minutes, allowing up to 20 minutes for presentation and the rest for discussion with the faculty and other emerging scholars. Please respect this time allocation out of respect to other presenters and the audience.

The Faculty

The colloquium will combine full plenary sessions with small group sessions guided by seven leading scholars in social and environmental accounting research. The faculty members present different research traditions and provide a range of expertise in various theoretical and methodological approaches. The Organizing Committee thanks the Faculty members:

Stacy Chavez Loyola University Maryland, USA (ESC OC)

Carmen Correa-Ruiz Pablo de Olavide University, Spain

Mercy Denedo University of Durham, UK

Jesse Dillard University of Central Florida & Victoria University of Wellington, USA/New Zealand

Sepideh Parsa Middlesex University of London, UK

Leonardo Rinaldi Royal Holloway University of London, UK (ESC OC)

Robin Roberts University of Central Florida, USA
Andrea Romi Texas Tech University, USA (ESC OC)

The Awards Committee

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

Diane-Laure Arjaliès Ivey Business School, Western University, Canada

Matias Laine Tampere University, Finland

Gunnar Rimmel Aalborg University Business School, Denmark

Farzana Tanima University of Wollongong, Australia

The Organizing Committee

Leonardo Rinaldi Royal Holloway University of London, UK

Andrea Romi Texas Tech University, USA Ericka Costa University of Trento, Italy

Stacy Chavez Loyola University Maryland, USA

Contact

Please contact Leonardo Rinaldi at *leonardo.rinaldi@rhul.ac.uk*, Andi Romi at *andrea.romi@ttu.edu*, or Stacy Chavez at *slchavez@loyola.edu* if you have any questions with regards to the 10th CSEAR ESC.





