

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)	<p>Registration, welcome and introduction (Plenary Session – Lecture Room 4) <i>Leonardo Rinaldi, Andrea Romi, Ericka Costa, and Stacy Chavez</i> – organizers of the 10th CSEAR UK Emerging Scholars Colloquium</p>	
9.00 – 10.30 (1.30 h)	<p>Plenary Keynote Session – Navigating the Publishing Journey: Key Challenges and Opportunities for Emerging Scholars – Lecture Room 4</p> <p>Charles Cho Co-Editor of "<i>Accounting Forum</i>" Colin Dey Co-Editor of "<i>Social Environmental Accountability Journal</i>" Matias Laine Co-Editor of the "<i>European Accounting Review</i>" (Incoming) Michelle Rodrigue Co-Editor of "<i>Social Environmental Accountability Journal</i>" Ejia Vinnari Associate Editor of "<i>Critical Perspectives on Accounting</i>"</p>	
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
10:45 – 12:45 (2h)	<ul style="list-style-type: none"> • Soon Yong Ang – <i>critical dialogic accountability: A art-based reconstruction of indigenous tribe’s life stories surrounding state-led neoliberal forest-development in North Borneo, Sarawak</i> • Dewi Wulansari – <i>Exploring sustainability and accountability practices: The role of Indonesia’s financial institutions to halt deforestation</i> • Jingyi Shi – <i>Accounting for sustainability: Theorising mechanisms from Chinese organisations</i> 	<ul style="list-style-type: none"> • Dominik Jobst – <i>The Relationship between Sustainability Reporting Regulation and Banks’ Internal Management Processes</i> • Paul Appiah-Konadu – <i>Benchmarking the ESG Performance of Ghanaian Banks against UK Banks</i> • Paul Arkoh – <i>Sustainability practices of financial institutions in Ghana towards sustainable development: initiatives, reporting and determinants</i> 	<ul style="list-style-type: none"> • Yinuo Pan – <i>An organisation of our own’: A Bourdieusian Analysis of The Pre-professionalisation Process in The CSR Field, 1987-2004</i> • Vanessa Egan – <i>Exploration of professional and firm socialisation of trainee accountants in Ireland through remote onboarding</i> • Xiaoyu Xu – <i>Professional service firms and sustainability consultants: on the construction of sustainable corporate citizens</i> 	<ul style="list-style-type: none"> • Ibrahim Alhanaya – <i>Translation of SDGs in Saudi higher education institutions: A case study</i> • Anne Stoerk – <i>Impact of supranational non-financial disclosure legislation on CSR reporting – the case of the EU Directive 2014/95/EU</i> • Clotilda Kalembo – <i>SDGs Reporting: A Case of Indonesian Local Government</i>
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
13:45 – 15:45 (2h)	<ul style="list-style-type: none"> • Jingxue Xia – <i>Shifting the focus from disciplinary to post-disciplinary control – exploring spontaneous accountability and corporate social responsibility in Chinese private enterprises</i> • Laura Merzi – <i>Accountability for circular, sustainable and human-centered value chains in the ceramic industry</i> • Yuwei Wang – <i>NGO accountability: Selected Chinese Case Studies</i> 	<ul style="list-style-type: none"> • Jillene Marlowe – <i>Carbon accounting within municipal government</i> • Syed Mahfujul Alam – <i>Climate change accounting and disclosure, and practitioners and professionals’ roles: current state and future directions</i> 	<ul style="list-style-type: none"> • Hind Hsissou – <i>Positive impact accounting</i> • Jack Campbell – <i>Tweet it like you mean it: Social media and the lay social Audit</i> • Bisola Joloko – <i>Integrating sustainability into professional accounting education</i> 	<ul style="list-style-type: none"> • Annelies Fievez – <i>Voluntary sustainability disclosure of social enterprises</i> • Carine El Helou – <i>Reliability and relevance of csr information for the local financing of the ecological transition: an empirical study in the Occitania region</i> • Umair Afzal – <i>Greenwashing and ownership of institutional investors</i>
15:45 – 16:00 – Coffee-Break (15min)				

	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 Rinaldi
	Floaters: Stacy Chavez and Carmen Correa		
16:00 – 18:00 (2h)	<ul style="list-style-type: none"> • Caroline Vigo Coguetto – <i>Development of ecosystem-centred accounts for the strategic and collective environmental management – a case study with the Tour du Valat</i> • Noubon René Yeo – <i>Methodology for designing an ecosystem-centred management accounting: The case of the restoration of aquatic environments in the downstream Gimone watershed</i> • Clément Boyer – <i>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.</i> 	<ul style="list-style-type: none"> • Lisa Nachtman – <i>Accounting for Eyeballs: Value co-creation through customer data in digital subscription business models</i> • Niina Kuokkanen – <i>Critical perspectives on financialized valuation of life</i> • Mathilde Pernias – <i>Gender and accounting: a contribution to stop reproducing gender inequality at and through work</i> 	<ul style="list-style-type: none"> • Andrea Girardi – <i>Challenges of measuring circular economy: governmentality inspired evidence from the manufacturing sector</i> • Keelan McMahon – <i>ESG and downside risk</i> • Awais Mojai – <i>Do ESG incentives affect environmental decoupling?</i>
18:00 – 19:00 (1h)	<p>Closing Session (chaired by the ESC Organizing Committee)</p> <ul style="list-style-type: none"> • Greetings from our sponsor <ul style="list-style-type: none"> – 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 <i>Accounting Forum</i>, 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:

<i>Stacy Chavez</i>	Loyola University Maryland, USA (ESC OC)
<i>Carmen Correa-Ruiz</i>	Pablo de Olavide University, Spain
<i>Mercy Denedo</i>	University of Durham, UK
<i>Jesse Dillard</i>	University of Central Florida & Victoria University of Wellington, USA/New Zealand
<i>Sepideh Parsa</i>	Middlesex University of London, UK
<i>Leonardo Rinaldi</i>	Royal Holloway University of London, UK (ESC OC)
<i>Robin Roberts</i>	University of Central Florida, USA
<i>Andrea Romi</i>	Texas Tech University, USA (ESC OC)

The Awards Committee

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

<i>Diane-Laure Arjaliès</i>	Ivey Business School, Western University, Canada
<i>Matias Laine</i>	Tampere University, Finland
<i>Gunnar Rimmel</i>	Aalborg University Business School, Denmark
<i>Farzana Tanima</i>	University of Wollongong, Australia

The Organizing Committee

<i>Leonardo Rinaldi</i>	Royal Holloway University of London, UK
<i>Andrea Romi</i>	Texas Tech University, USA
<i>Ericka Costa</i>	University of Trento, Italy
<i>Stacy Chavez</i>	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.