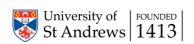
PROGRAMME

Welcome to the 33rd International Congress on Social and Environmental Accounting Research, and 10th Emerging Scholars Colloquium!

- (i) The 10th Emerging Scholars Colloquium will be held on Monday, 21st August. This day has been organized by Stacy Chavez, 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, 22nd August with a Welcome and Introduction at 9 am in Lecture Room 3/4 (LR 3/4), 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.
- (iii) This year we are delighted that Juliane Reinecke, Professor of Management Studies at the Saïd Business School, University of Oxford will be our academic plenary speaker. She will be presenting "Tempus Fugit: A Temporal Lens on Sustainability and Grand Challenges" on Tuesday, 22nd August at 1:30 pm in Lecture Room 3/4 (LR 3/4).
- (iv) Richard Spencer, Director of Sustainability at ICAEW and Bisola Joloko, Doctoral Researcher at the University of Birmingham will be our Practitioner Forum speakers. They will be presenting "Sustainability Education in the Profession: A Multi-Strand Approach" on Wednesday, 23rd August at 11:30 am in Lecture Room 3/4 (LR 3/4).
- (v) In addition, the open CSEAR AGM (open to all) will take place on Wednesday, August 23rd 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, 24th August at 11:30 am, which will be followed by a farewell lunch.













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

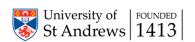
Conference Accommodation, Breakfast and Dinner Location: Agnes Blackadder Hall

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 <u>leaving your name tags and other materials</u> you don't need at the registration table before you leave so that we can <u>reuse</u> them next year!













PROGRAMME

Monday, August 21st	8:30 – 7:00	Emerging Scholars Colloquium (Lower Floor, Gateway Building)
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Tuesday, August 22 nd	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, online)
	12:30 – 1.30	Lunch
	1:30 - 3:00	Plenary Session – Guest Speaker: Juliane Reinecke, preceded by the Awards Ceremony
	3:00 – 3:30	Coffee Break
	3:30 - 4:30	Session 3 (Papers – Streams A, B, C, D)
	6:00 – 7:00	Dinner in Agnes Blackadder Hall
	7:00 – 9:00	Reception at the Wardlaw Museum
Wednesday, August 23 rd	9:30 – 11:00	Session 4 (Papers – Streams A, B, C, D)
, 0	11:00 – 11:30	Coffee Break
	11:30 – 12:30	Practitioner Forum – <u>Guest Speakers</u> : Richard Spencer and Jan Bebbington
	12:30 – 1:45	Lunch (Lower Floor, Gateway Building)
	1:45 – 3:00	Open CSEAR AGM
	3:00 - 3:30	Coffee Break
	3:30- 4:30	Session 5 (Papers – Streams A, B, C, D)
	6:30 - 8:00	Dinner in Agnes Blackadder Hall













PROGRAMME (continued)

11 11	11:30 – 12:30	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

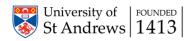
Oana Apostol, Co-Chair (Turku School of Economics, Finland)
Charles H. Cho, Co-Chair (Schulich School of Business, York University, Canada)
Lies Bouten (IÉSEG School of Management, France)
John Ferguson (University of St Andrews, UK)
Louise Henderson (CSEAR/University of St Andrews, UK)
Laura Mazzola (Queen's University Belfast, UK)
Giovanna Michelon (University of Bristol, UK)
Shona Russell (University of St Andrews, UK)
Juliette Senn (Montpellier Business School, France)
Madlen Sobkowiak (University of Birmingham, UK)

ESC Organizing Committee

Matthew Sorola (Toulouse Business School, France)

Stacy Chavez (Loyola University Maryland, USA)
Ericka Costa (University of Trento, Italy)
Andrea (Andi) Romi (Texas Tech University, USA)
Leonardo Rinaldi, Chair (Royal Holloway, University of London, UK)

The Organizing Committee would 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)









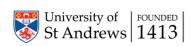




Tuesday, August 22nd: WELCOME AND INTRODUCTION [9:00 – 9:30] – LR 3/4

[Jan Bebbington, Matias Laine, John Ferguson and Shona Russell]

Tuesday, August 22 nd : SESSION 1 [9:30–11:00]			
Stream A – Room LR4 Integrated Reporting Stream chair: Ian Thomson	Stream B – Room LR3 <i>Modern Slavery</i> <u>Stream chair:</u> Gloria Botchway	Stream C – Room LR2 Sustainability Accounting Practices Stream chair: Oana Apostol	Stream D – Room SR6 Accounting for the Planet Stream chair: Matias Laine
John Holland Integrated thinking and integrated sustainability reporting in financial firms.	Aziz Islam and Chris Van Staden Anti-sweatshop campaign images and supply chain traceability: A study of global fashion retailers	Karim Kostantin, Angèle Renaud and Carine Catelin Life cycle assessment (LCA) as an innovation and performance lever in green clusters: The case of an energy cluster	Shona Russell and Hendrik Vollmer Earth accounting experiments: Accountings of, for, and with rivers
Yiting Weng, Katsuhiko Kokubu, Ataur Belal and Alex Wright Integrated reporting practices in a Japanese company: A practice-based case analysis Yousuf Kamal Stakeholder engagement through integrated reporting practices: Evidence from dialogic accounting perspective	Nglaa Ahmad, Shamima Haque and Muhammad Azizul Islam A metaphorical analysis of modern slavery disclosures: A study of global retailers' cotton supply chain Mehul Chhatbar, Sandar Win, Mahalaxmi Parajuli and Seyefar Clement Accounting professionals' legitimacy maintenance of modern slavery-based extreme work practices in an emerging economy	Sanlie Middelberg, Nadia Gulko, Merwe Oberholzer and Nicola Wood Internal control and risk management processes relating to water in the food, beverage and tobacco industry Salman Ahmad, Melina Manochin and Hira Gulshan Role of professional accountants and management accounting practices in achieving sustainable development goals. A case study in UK automotive industry	Jan Bebbington, Stuart Cooper, Charika Channuntapipat, Tom Cuckston, Mercy Denedo, Nuria Descolzo, Colin Dey, Bisola Joloko, Matias Laine, Carlos Larrinaga, Giovanna Michelon, Nick Rowbottom, Shona Russell, Madlen Sobkowiak, Richard Spencer, Helen Tregidga, Ian Thomson and Hendrik Vollmer A socio-ecological perspective on accounting













Tuesday, August 22 nd : SESSION 2 [11:30–12:30]			
Stream A – Room LR4 Financial Sustainability Stream chair: Robin Roberts	Stream B – Room LR3 Climate Reporting Stream chair: Stacy Chavez	Stream C – Room LR2 Fair Wage and Poverty Stream chair: Gloria Botchway	Online Stream D – Room SR6 Accounting for Extractive Industries Stream chair: Matthew Sorola Zoom link: see below*
Babikir Bechir–Mahamat, Petros Vourvachis, Nhung Vu, Rhoda Brown, Panagiotis Asimakopoulos and Stavroula Yfanti Do conflict mineral disclosures financially matter?	Masud Ibrahim, Aminu Hassan and Zimu Xu Climate-nature risks, institutions and firms' reporting integrity in vulnerable and exploitable nations	Homaira Semeen and Muhammad Azizul Islam Accounting for 'fair wage' and bending the rule: evidence from fair trade producers' organisations	Ola Al Haddid, Sanjay Lanka and Martina McGuinness Challenges for effective stakeholder engagement in the mining industry
Bilal Elsalem, Fekri Ali Shawtari, Jim Haslam and Ahmad Mohammed Qotba Does whistleblowing protection policy suppress earnings management? Evidence from the UK FTSE-350 firms	Phil Blakeman, Ralf Barkemeyer and Neva Bojovic Framing renewable carbon: An analysis of corporate disclosures	Laura Mazzola, Massimo Contrafatto and John Ferguson The de-construction of poverty through accounts	Dan Shen Corporate social reporting and shadow accounts in China: A case study of an NGO's nine-year battle

 $^{{\}color{blue}*~ \underline{https://tbs-education-fr.zoom.us/j/97303745442?pwd=ZWxDdS9NNIJXRXVUMmhYNGxDRFg1dz09}}$

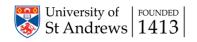
Meeting ID: 973 0374 5442 Passcode: CSEARUK23

Tuesday, August 22nd: PLENARY SESSION, preceded by the AWARD CEREMONY [1:30 – 3:00] – LR 3/4

Juliane Reinecke

"Tempus Fugit: A Temporal Lens on Sustainability and Grand Challenges"

[Chair: Charles H. Cho]













	Tuesday, August 22 nd : SES	SION 3 [3:30-4:30]
Stream A – Room LR4 Discourses and Communication Stream chair: Jesse Dillard	Stream B – Room LR3 Theoretical Debates Stream chair: Leonardo Rinaldi	Stream D – Room SR6 <i>Ratings</i> <u>Stream chair</u> : Michelle Rodrigue
Terhi Chakhovich and <u>Oana</u> <u>Apostol</u> An anthropocentric or an organization–centric accountability? The case of a hospital	Soon Yong Ang and Colin Dey Is there still no alternative? Confronting political as well as planetary boundaries in sustainability accounting research	Lies Bouten, Charles H. Cho, Giovanna Michelon and Robin Roberts When ratings become "make your own" menus: Prosumption and mediated reactivity in environmental, social, and governance (ESG) ratings
Colin Dey, Galina Goncharenko and Helen Tregidga Corporate sustainability miscommunication as epistemic injustice and elite misconduct	Anna Eitrem, Anita Meidell and Sven Modell The use of institutional theory in social and environmental accounting research	Louise Crawford, Josie McLaren and Bella Liu Social movement ESG benchmarks in a crowded landscape: Benchmark methodologies and activities in pursuit sustainable decision—making











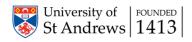


Wednesday, August 23 rd : SESSION 4 [9:30–11:00]			
Stream A – Room LR4 Governance/Compensation Stream chair: Chris Van Staden	Stream B — Room LR3 Sustainability Accounting Practices Stream chair: Shona Russell	Stream C – Room LR2 <i>Materiality</i> <u>Stream chair</u> : Lies Bouten	Stream D – Room SR6 Biodiversity and Ecosystems Stream chair: Madlen Sobkowiak
Supun Chandrasena, Lane Matthews and Ali Gerged Does the presence of a CSR committee strengthen the impact of CSR performance on tax aggressiveness? Insights from North America	Svetlana Sabelfeld, Marita Blomkvist, John Dumay and Matteo La Torre Levels, voices and powers of sustainability reporting regulation	Charles H. Cho, Dorota Dobija, Joanna Krasdomska, Chaoyuan She and Ewelina Zarzycka Sustainable Development Goals and double materiality assessment: Do stakeholders' and corporate social imaginaries converge?	Stacy Chavez, Andrea Romi, Giovanna Michelon and Weiran Yan Corporate disclosures related to ecosystems services: The influence of cross–sector social partnerships on pollinator decline
Leanne Keddie, Patrick Callery and Awais Mojai Directing executive bonuses to address the climate crisis: Is it effective? Habiba Al-Shaer, Mahbub Zaman and Khaldoon Albitar CEO leadership and ESG performance: Gender homophily in the boardroom	Iris Burgia, Massimo Contrafatto, Ian Thomson and Helen Tregidga Existing knowledge, new accounts: Developing accounting for sustainable development through a consideration of interconnectivity Lisa Powell Looking within: Cultivating compassion for sustainability mindsets in accounting education	Blerita Korca, Mercedes Luque-Vilchez, Ericka Costa and Emanuele Taufer Understanding the interplay between materiality and comparability: Evidence from the bank industry Josua Oll, Theresa Spandel, Frank Schiemann and Janna Akkermann Materiality as an essentially contested concept: Pathways forward for sustainability disclosure research	Maresa Reill Accountability in the German biodiversity compensation agency landscape

Wednesday, August 23rd: PRACTITIONER FORUM [11:30 – 12:30] – LR 3/4

Richard Spencer and Bisola Joloko

"Sustainability Education in the Profession: A Multi-Strand Approach" [Chair: Jan Bebbington]











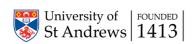


Wednesday, August 23rd: OPEN CSEAR AGM [1:45 – 3:00]

[Hosted by CSEAR Council Members]

OPEN TO ALL

Wednesday, August 23 rd : SESSION 5 [3:30–4:30]			
Stream A – Room LR4 <i>Pay Gap</i> <u>Stream chair</u> : Laura Mazzola	Stream B – Room LR3 Reporting Stream chair: Blerita Korca	Stream C – Room LR2 Management Control Stream chair: Lisa Powell	Stream D – Room SR6 Sustainability Guidelines Stream chair: Michelle Rodrigue
David Yates, Gary Fooks, Jennifer Wilmott, Tom Mills and Killian Mullen Pay ratio reporting and government subsidies in COVID-19: Neither talking the talk nor walking the walk?	Hussnain Bashir, Ibrahim Pelja and David Ogudugu Role of voluntary sustainability reporting standards in sustainability reporting quality	Youssef Lagsaibi, Simon Alcouffe and Marie Boitier Management control systems & social performance: Packages, levers of control and CSR maturity level	Weerapong Kitiwong and Wanisara Suwanmongkhon Integrated reporting and Sustainable Development Goals reporting: Developing a reporting system for a global geopark in an upper-middle income economy
Gloria Botchway Gender pay gap reporting requirements in the UK – performative conformance?	Katrin Hummel and Karina Bauernhofer Consequences of sustainability reporting Mandates: Early Evidence on the EU Taxonomy Regulation	Peter Beusch and Leanne Johnstone Motivating sustainable behaviour – when altruism requires control	Guodong Cheng, Ivo De Loo, Melina Manochin and Ataur Belal Corporate human rights accountability: Contextualising the United Nations Guiding principles on business and human rights in Chinese supply chains













Thursday, August 24 th : SESSION 6 [9:30–11:00]			
Stream A – Room LR4 Accountability Stream chair: David Yates	Stream B – Room LR3 Accounting for Climate Change Stream chair: Leanne Keddie	Stream C – Room LR2 The Public Sector Stream chair: Ataur Belal	Stream D – Room SR6 Counter-Accounts Stream chair: Jan Bebbington
Amanze Ejiogu, <u>Mercy Denedo</u> , Belete	Raeni Raeni, Ian Thomson and Ann-	Mahalaxmi Adhikari Parajuli,	<u>Eija Vinnari</u>
Jember Bobe and Muhammad Azizul	Christine Frandsen	Abeer Hassan, Lee Roberts and	Counter-accounting as a
Islam	Accounting for climate change:	Sehrish Atif	prefigurative tool? The
Stigma power, race and public	Tracking the flow of green funds	The effects of corporate	case of the Finnish fur
accountability: An exploration of the	and assembling green impact	governance mechanisms and vice-	industry
hard lockdown of public housing in	measurements	chancellor characteristics on nature	
Melbourne Victoria		positive activities disclosure in UK HEIs.	
Kylie Kingston	Richard Jabot, Michelle Rodrigue		Rebecca Bolt and Susan
Exploring an immanent understanding	and <u>Simon Alcouffe</u>	Sumit Lodhia, <u>Nathalie Crutzen</u>	O'Leary
of beneficiary accountability in	"The carbon footprint isn't really	and Shane Leong	The use of counter-
nonprofit organisations	taken into account in all of this":	The management, reporting and	accounts to trigger social
	Exploring the affective power of	assurance of the Sustainable	tipping points
	carbon accounting	Development Goals in local	
		government – An Australian case	
Nicole Bena	V 144''I 0	study	
Grievance mechanisms as a tool for	Yuval Millo, Susan		Ahmad Abras
community accountability	Cooper and Juliane Reinecke	Alessandra Miccolis	Countering counter
	Distributive responsibilization for	Public administrations: A tailored	accounts: Malaysian palm oil fires back
	future-oriented wicked problems:	social impact measurement tool	on nres back
	The case of pensions funds and climate risk		
	climate risk		

Thursday, August 24th: MEMORIAL & TRIBUTE TO LOST FRIENDS and CONFERENCE CLOSING SESSION [11:30 – 12:30] – 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!

