

33<sup>rd</sup> International Congress on Social and Environmental Accounting Research and 10<sup>th</sup> Emerging Scholars Colloquium  
21 – 24 August 2023, University of St Andrews, Scotland

## PROGRAMME

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

- (i) The **10<sup>th</sup> Emerging Scholars Colloquium** will be held on **Monday, 21<sup>st</sup> 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, 22<sup>nd</sup> 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, 22<sup>nd</sup> 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, 23<sup>rd</sup> 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 23<sup>rd</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, 24<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**

Monday, August 21 <sup>st</sup>	8:30 – 7:00	Emerging Scholars Colloquium (Lower Floor, Gateway Building)
Tuesday, August 22 <sup>nd</sup>	8:30 – 9:00 9:00 – 9:30 9:30 – 11:00 11:00 – 11:30 11:30 – 12:30 12:30 – 1.30 1:30 – 3:00 3:00 – 3:30 3:30 – 4:30 6:00 – 7:00 7:00 – 9:00	Registration for the Conference (Lower Floor, Gateway Building) Welcome and Introduction to the Conference Session 1 (Papers – Streams A, B, C, D) Coffee Break Session 2 (Papers – Streams A, B, C, online) Lunch Plenary Session – <u>Guest Speaker</u> : Juliane Reinecke, preceded by the Awards Ceremony Coffee Break Session 3 (Papers – Streams A, B, C, D) Dinner in Agnes Blackadder Hall Reception at the Wardlaw Museum
Wednesday, August 23 <sup>rd</sup>	9:30 – 11:00 11:00 – 11:30 11:30 – 12:30 12:30 – 1:45 1:45 – 3:00 3:00 – 3:30 3:30 – 4:30 6:30 – 8:00	Session 4 (Papers – Streams A, B, C, D) Coffee Break Practitioner Forum – <u>Guest Speakers</u> : Richard Spencer and Jan Bebbington Lunch (Lower Floor, Gateway Building) Open CSEAR AGM Coffee Break Session 5 (Papers – Streams A, B, C, D) Dinner in Agnes Blackadder Hall

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**PROGRAMME (continued)**

Thursday, August 24 <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

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)  
Matthew Sorola (Toulouse Business School, France)

ESC Organizing Committee

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)

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

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

**Tuesday, August 22<sup>nd</sup>: SESSION 1 [9:30-11:00]**

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

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

\* <https://tbs-education-fr.zoom.us/j/97303745442?pwd=ZWxDdS9NNiJXRXVUMmhYNGxDRFg1dz09>

Meeting ID: **973 0374 5442**

Passcode: **CSEARUK23**

**Tuesday, August 22<sup>nd</sup>: 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]**

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



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**Wednesday, August 23<sup>rd</sup>: SESSION 4 [9:30-11:00]**

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

**Wednesday, August 23<sup>rd</sup>: 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]**



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**Wednesday, August 23<sup>rd</sup>: OPEN CSEAR AGM [1:45 – 3:00]**

**[Hosted by CSEAR Council Members]**

**OPEN TO ALL**

**Wednesday, August 23<sup>rd</sup>: SESSION 5 [3:30-4:30]**

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

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

**Thursday, August 24<sup>th</sup>: 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!