



S I D R E A



ALMA MATER STUDIORUM
UNIVERSITÀ DI BOLOGNA
SCHOOL OF ECONOMICS, MANAGEMENT, AND STATISTICS



SIDREA INTERNATIONAL WORKSHOP (SIW)
MEDITARI ACCOUNTANCY RESEARCH
EUROPEAN CONFERENCE
AND DOCTORAL COLLOQUIUM 2015

**Current Issues in Social, Environmental and
Gender Accounting**

**Preliminary Programme
Conference and Doctoral Colloquium**

2-3 JULY 2015

University of Bologna, Italy
School of Economics, Management and Statistics – Forlì Campus
Piazzale della Vittoria, 15 – 47121 Forlì (FC), Italy

2 July 2015—Preliminary Programme - Doctoral Colloquium

12.00 am 12.30 pm	Registrations	Beside Room Mattarelli (2nd Floor)	
12.30 pm 1.00 pm	Welcome	Room Mattarelli (2nd Floor)	<p>Massimo Spisni - University of Bologna - Vicepresidenza School of Economics, Management and Statistic - Forlì Campus and RUOS Department of Management</p> <p>Tullia Gallina Toschi – University of Bologna and President of the UNIBO Guarantee Committee for Equal Opportunities, Employee Wellbeing and Non-Discrimination at Work - CUG</p> <p>Charl de Villiers - Auckland University of Technology, New Zealand (Editor of Meditari Accountacy Research)</p>
1.00 3.00 pm	Parallel Session A (Doctoral Colloquium)	Room Mattarelli (2nd Floor)	<p>Discussants: Carol Tilt, Andrew Stark</p> <p>Rene Swart - The current and anticipated impact of Integrated Reporting on investment decisions Discussant: Carol Tilt</p> <p>Benjamin Yeboah, Kumasi Polytechnic - Effect of IFRS Adoption on Accounting Quality of selected listed African Capital Markets Discussant: Andrew Stark</p> <p>Benjamin Yeboah, Kumasi Polytechnic - Accounting quality of IFRS adoption, culture and institutional factors Discussant: Andrew Stark</p>
1.00 3.00 pm	Parallel Session B (Doctoral Colloquium)	Room 1 (2nd Floor)	Discussants: Sumit K. Lodhia, David Alexander, Helen Tregidga

Daniela Pianezzi, Lino Cinquini - Social accounting in supply chain management: a pragmatic constructivist perspective

Discussant: David Alexander

Wayne van Zijl - Impression Management in Integrated Reports: A South African perspective

Discussant: Sumit K. Lodhia

Federica Casonato - Integrated Reporting: the evolution in an Australian company

Discussant: Helen Tregidga

Anita Masi - Mathematical models for the management of public resources in a spending review context

Discussant: David Alexander

3.00 **Refreshments** Beside Room Mattarelli (2nd Floor)
3.30 pm

3.30 **Parallel Session C** Room **Discussants: Charl de Villiers,**
5.00 pm **(Doctoral** Mattarelli **Satoshi Sugahara**
Colloquium) (2nd Floor)

Monica Montecalvo - Integrated Reporting in the Public Sector: the New Zealand Post Case

Discussant: Charl de Villiers

Chiara Oppi - Investigating the role of management accounting within healthcare organisations: traditional costing and new instruments

Discussant: Charl de Villiers

Irsyadillah Irsyadillah, Lissa Monk, Anne Fearfull, Theresa Dunne - The Ideological Character of Accounting Textbooks Used in Indonesian Universities: Perceptions of Individuals Involved in the Production of the Textbooks

Discussant: Satoshi Sugahara

2 July 2015—Preliminary Programme - Conference

3.30
5.00 pm **Parallel Session D (Conference)** Room 1 (2nd Floor) **Chair: Jane Broadbent** - Royal Holloway, University of London
Track: Accounting and Performance Measurement

Caterina Cavicchi, Emidia Vagnoni - Sustainability performance measurement inside the academia: the case of the University of Ferrara

Discussant: Satoshi Sugahara

Maria-Gabriella Baldarelli, Mara Del Baldo, Stefania Vignini - Pink accounting in Italy: cultural perspectives over discrimination and/or lack of interest

Discussant: Beverley Lord

Asheer Ram, Warren Maroun, Robert Garnett - Accounting for the Bitcoin: An Initial Perspective

Discussant: Mbalenhle Zulu

5.00
6.00 pm **Aperitifs and associated launch of two books** Terrace beside Room Mattarelli (2nd Floor)

Discussant: Charl de Villiers

James Guthrie, Giuseppe Marcon, Salvatore Russo, Federica Farneti (eds.), Public Value Management, Measurement and Reporting, Emerald Group Publishing Limited, 2014

Discussant: Luca Mazzara

Paolo Ricci, Benedetta Siboni, Maria Teresa Nardo, La rendicontazione di sostenibilità, Rirea, 2014

3 July 2015 - Preliminary Programme - Conference

8.30 9.00 am	Registrations	Beside Room Mattarelli (2nd Floor)	
9.00 9.30 am	Welcome	Room Mattarelli (2nd Floor)	<p>Luciano Marchi – University of Pisa and President of SIDREA (Società Italiana dei Docenti di Ragioneria e di Economia Aziendale)</p> <hr/> <p>Charl de Villiers - Auckland University of Technology, New Zealand (Editor of Meditari Accountancy Research)</p>
9.30 10.00 am	Plenary Session	Room Mattarelli (2nd Floor)	<p>Jane Broadbent - Royal Holloway, University of London A gender agenda</p>
10.00 11.30 am	Parallel Session A	Room Mattarelli (2nd Floor)	<p>Chair: David Alexander - University of Birmingham Track: Stakeholder and Legitimacy Theories</p> <hr/> <p>Warren Maroun - Strategies for repairing and maintaining legitimacy: Evidence from South Africa Discussant: Helen Tregidga</p> <hr/> <p>Warren Maroun, Wayne van Zijl - Normative, coercive and mimetic isomorphism, logic of resistance and consolidation accounting Discussant: Silvia Gardini</p> <hr/> <p>Cristina Gianfelici, Andrea Casadei, Federica Cembali - The Relevance of Nationality and Industry Differences for Stakeholder Salience. An Investigation within the first Integrated Reporting Experiences Discussant: Federica Doni</p>
10.00 11.30 am	Parallel Session B	Room 1 (2nd Floor)	<p>Chair: Andrew Stark - University of Manchester Track: Capital Markets Research</p> <hr/> <p>Roger Su, Ronghua Yi, Keith Hooper, Amitabh Dutta - Information Spillover, Profit Opportunities and Return Deviations Analysis: The Case of Cross-listed BHP Billiton Discussant: Franco Visani</p>

Mbalenhle Zulu, Marna de Klerk, Johan Oberholster - The value relevance of interim and annual financial statements (1999 to 2012): South African evidence

Discussant: Roger Su

Rampershad Aveen, Marna de Klerk, Charl de Villiers - The Association Between Dividends And Earnings Quality

Discussant: Andrew Stark

10.00
11.30 am

Parallel Session C

Room 2

(Ground Floor)

Chair: Benedetta Siboni - University of Bologna

Track: Gender Accounting and Accountability

Franco Rubino, Romilda Mazzotta, Maria Teresa Nardo - The gender' approach in the Italian regions. Evolution and limits of gender's budget diffusion

Discussant: Suzanne Bealieu

Yingqi Zhao, Beverley Lord - Chinese women in the accounting profession

Discussant: Giovanna Gallizzi

Dale Tweedie, Karina Luzia - Information, action and agency: What accountability means to Not-for-Profit Organisations

Discussant: Benedetta Siboni

11.30
12.00 am

Refreshments

Beside Room Mattarelli (2nd Floor)

12.00 am
1.30 pm

Parallel Session D

Room
Mattarelli
(2nd Floor)

Chair: Federica Farneti - University of Bologna

Track: Integrated Reporting

David Alexander, Véronique Blum - Sustainable development or business sustainability? A luhmannian analysis of integrated reporting

Discussant: Sumit K. Lodhia

Roberto Aprile, David Alexander - Materiality Principle. A systematic analysis in the light of the IR approach

Discussant: Dianne McGrath

Federica Doni, Andrea Gasperini - Integrated reporting and non financial information. The case of mining industry in South Africa

Discussant: Marna de Klerk

12.00 am
1.30 pm

Parallel Session E

Room 1
(2nd Floor)

Chair: Carol Tilt - University of South Australia

Track: University Planning and Reporting Practices

Giovanna Galizzi, Benedetta Siboni - Positive Action Plans in Italian Universities: does Gender really Matters?

Discussant: Jane Broadbent

Michel Coulmont - The Impact of National Culture on Global Reporting Initiative Application Levels

Discussant: Aveen Rampershad

Carlotta Del Sordo, Federica Farneti, James Guthrie, Silvia Pazzi, Benedetta Siboni - Social Reports in Italian Universities: Disclosures and Preparers' Perspective

Discussant: Charl de Villiers

12.00 am
1.30 pm

Parallel Session F

Room 2
(ground Floor)

Chair: Satoshi Sugahara, Hiroshima Shudo University

Track: Accounting Education

Michele Aucock, Andres Merino - Accounting Education: Going Beyond Gender Dualism in the Teaching and Learning of Accounting

Discussant: Vida Botes

Anil Narayan - Implementing sustainability in higher education: why some initiatives succeed or fail?

Discussant: Dale Tweedie

Lanelle Wilmot, Andres Merino - Exploring the effect of teaching self-regulated learning strategies to third year financial accounting students

Discussant: Anil Narayan

1.30
2.30 pm

**Lunch and
Networking**

First Floor

2.30 3.00 pm	Plenary Session	Room Mattarelli (2nd Floor)	Carol Tilt - University of South Australia Gender Diversity on Corporate Boards and CSR
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3.00 4.30 pm	Parallel Session G	Room Mattarelli (2nd Floor)	Chair: Daniela Sangiorgi - University of Bologna Track: Sustainability and Non Financial Reporting
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Helen Tregidga, Sashika Abeydeera, Kate Kearins - Sustainability reporting – more global than local? An analysis from a Buddhist context

Discussant: Sumit K. Lodhia

Chaminda Bandara Wijethilake, Rahat Munir, Ranjith Appuhami - Sustainability capabilities and sustainable competitive advantage: The role of management control systems

Discussant: Beverley Lord

3.00 4.30 pm	Parallel Session H	Room 1 (2nd Floor)	Chair: Jane Broadbent - Royal Holloway, University of London Track: Accounting Education
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Rouxelle de Villiers - Moving Accounting Learners from Unconscious Incompetence to Conscious Competence: Hermeneutic Soft Skills Development Models

Discussant: Lanelle Wilmot

Satoshi Sugahara, Takahiro Masaoka - Bring Active Learning into the Accounting Classroom

Discussant: Rouxelle de Villiers

Vida Botes, Ahmed Sela, Grant Samkin - Towards a comprehensive definition of forensic accounting

Discussant: Lyn Murphya

3.00 4.30 pm	Parallel Session I	Room 2 (Ground Floor)	Chair: Charl de Villiers - Auckland University of Technology, New Zealand Track: Management and Accounting
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Jill Atkins, Elisabetta Barone, Danny Gozman, Warren Maroun, Barry Atkins - Exploring rhinoceros conservation and protection: Corporate disclosures and extinction accounting by leading South African companies

Discussant: Baldarelli Maria-Gabriella

Silvia Gardini, Franco Visani - Does inconsistency in “non-gaap” financial measures reveal opportunistic disclosure? An exploratory study in the clean energy industry

Discussant: David Alexander

Bienkie Shuttleworth - Management buy-in for the application of Lean Six Sigma methodology to improve customer satisfaction in a South African telecommunications company

Discussant: Warren Maroun

4.30 5.00 pm	Refreshments	Beside Room Mattarelli (2nd Floor)
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5.00 6.30 pm	Parallel Session J	Room Mattarelli (2nd Floor)	Chair: Sumit K. Lodhia - University of South Australia Track: Corporate Social Responsibility and Sustainability
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Suzanne Beaulieu - Corporate Social Responsibility and Social License to Operate: the Controversial Pipeline Project in Canada

Discussant: Dianne McGrath

Dianne McGrath - Drivers of Inaction for Social Performance in Australian Credit Unions and Mutual Banks

Discussant: Anil Narayan

Belinda Breytenbach, Andres Merino - Employability hit or miss: a South African accounting perspective

Discussant: Chaminda Bandara Wijethilake

5.00 **Parallel Session K** Room 1 **Chair: Helen Tregidga**, Auckland
6.30 pm (2nd Floor) University of Technology
Track: Private, Public and Not For Profit Sector

Carlotta del Sordo, Rebecca Levy Orelli, Marco Tieghi, Emanuele Padovani - Government, accounting, change and the production of subjectivity

Discussant: Lyn Murphya

Lyn Murphy, William Maguire - Better Value Healthcare

Discussant: Vida Botes

Sara Garavini, Sangiorgi Daniela, James Guthrie - Social Report Disclosures: Performance Indicators Evidence of change from a Major Italian Bank

Discussant: Warren Maroun

6.30 **Conclusion** Room **Charl de Villiers, Jane Broadbent,**
7.00 pm Mattarelli **Carol Tilt**
(2nd Floor) **During the conclusion session there will be the awarding of the winner of the Best Conference Paper prize sponsored by Emerald**

7.30 pm **Dinner** Scarpina Restaurant (Forlì)

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