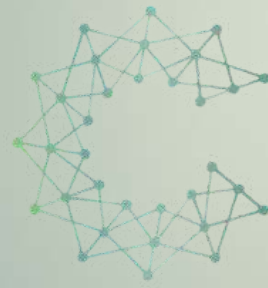


7-9 SEPTEMBER
2026



CSEAR 10TH CSEAR ITALY Conference

"20 Years of CSEAR Italy:
learning from the past, mirroring the present, and shaping the future"

**Department of
Management,
University of Turin**

Corso Unione Sovietica 218 bis.
10134 Turin

INFO

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https://csearitaly2026.vercel.app/

General Programme

September 7, 2026

- h. 09:30- 14:30 Welcome & Registration
- h. 10:30 - 13:00 Doctoral Colloquium
- h. 13:15 - 14:15 Light lunch – Atrio Monumentale
- h. 14:30-15:00 **Opening session of the 10th CSEAR Italy Conference** – Room Jona
Prof. Cristina Prandi *Rector of the University of Turin*
Prof. Paola De Vincentiis *Dean of Department of Management*
Prof. Massimo Contrafatto and Prof. Ericka Costa, *CSEAR Italy Co-Directors*
- h. 15:00-16:00 **"Corporate Biosphere Stewardship in the Anthropocene"**
Keynote Speaker **Prof. Jan Bebbington, Lancaster University**
- h. 16:00-17:30 Parallel Sessions with Coffee break
- h. 17:30 Meeting point and departure for the visit at Orto Botanico
- h. 18:15 Visit at "Orto Botanico" & Social Aperitivo – Viale Pier Andrea Mattioli, 25, 10125 Torino TO



7-9 SEPTEMBER 2026



CSEAR

General Programme

September 8, 2026

- | | |
|------------------|--|
| h. 08:15 - 09:00 | Guided Meditation Session – Atrio Monumentale |
| h. 09:15 - 10:30 | Parallel Sessions |
| h. 10:30 - 11:00 | Coffee break |
| h. 11:00 - 12:00 | <i>"Policy Developments in Sustainability Reporting"</i> – Room Jona
Keynote Speakers: Prof. Carol A. Adams and Prof. Charles H. Cho - Online |
| h. 12:00 - 13:00 | Prof. Gianfranco Rusconi , <i>"20 Years of CSEAR Italy: "learning from the past, mirroring the present, and shaping the future"</i> - Room Jona |
| h. 13:00 - 14:00 | Lunch |
| h. 14:15 - 15:30 | Parallel Sessions |
| h. 15:30 - 16:30 | <i>"Sustainability Reporting in Practice"</i> – Room Jona
Keynote Speaker: Lorenzo Solimene , Partner KPMG Sustainability & Climate Changes Services; Jacopo Fresta , ESG Senior Specialist & Strategist at Open Group Italia; and Marco Piccolo , CEO of Reynaldi, VP Piccola Industria & President ESG Committee, Confindustria Piemonte |
| h. 16:30-17:00 | Coffee break |
| h. 17:00-18:15 | Parallel Sessions |
| h. 19:30 | Welcome Drink and Social Dinner at <i>"Piazza dei Mestieri"</i> –
<u>Via Jacopo Durandi, 13, 10144 Torino TO</u> |



September 9, 2026

- | | |
|------------------|--------------------------------------|
| h. 09:15 - 10:30 | Parallel Sessions |
| h. 10:30- 11:00 | Coffee break |
| h. 11:00 - 12:15 | Parallel Sessions |
| h. 12:15 - 13:15 | CSEAR Assembly & Closing – Room Jona |
| h. 13:15 - 14:15 | Lunch |



We warmly welcome you to Turin for this conference!
The Scientific and Organising Committee

Doctoral Colloquium

Monday 7th September 2026 10:30 - 13:00

Parallel Session A – Room 6

Narratives, Counter-Narratives and the Limits of Accounting

(Chair Massimo Contrafatto and Jan Bebbington)

- *Mandatory Sustainability Reporting in the EU: Organizational Change and Implications for Management Control Systems.*
Giacomo Gaudenzi
- *Sustainability Narratives In Letters To Stakeholders: Evidence From European Companies*
Alessia Battistella
- *Inhabiting the Unknown: Live, Stock, and What Accounting Cannot Hold*
Arianna Gabburo

Parallel Session B – Room 7

(Ir)responsibility and Sustainability Transitions in Global Value Chains

(Chair Sara Moggi and Laura Mazzola)

- *CSI In Global Supply Chains: An Experimental Study Of Blame Attribution And Reputational Damage*
Giorgia La Barbera
- *Dressed For Progress, Failing On Delivery: Transparency, Decoupling, Policy And The Future Post 2030 Governance Of Sustainability In The Global Fashion Industry*
Jana Mitrovic
- *Regenerative Entrepreneurship through the Lens of Knowledge Management: a Systematic Literature Review*
Mathilda Esmeralda Spira

Parallel Session C – Room 8

Operationalising Sustainability Reporting: From Materiality to Sector-Specific Applications

(Chair Silvia Pilonato and Emilio Passetti)

- *Reframing Corporate Identity: The Role Of Counter-Accounts In The Energy Sector*
Matilde D'Onofrio
- *How Will Smes Respond To Sustainability Reporting In An Unstable Regulatory Environment? Evidence From Italian Agri-Food SMEs*
Francesca D'Alessandro
- *Accounting For Marine Biodiversity Through The Lens of ESRS E3 And ESRS E4: A Proposed Framework For The Textile And Apparel Sector*
Alisia Pacaccio

Parallel Sessions Programme

10th CSEAR Italy Conference 2026

Monday 7th September 2026 16:00 - 17:30

Parallel Session A – Room 6

Mandatory disclosure under CSRD and ESRS

(Chair Maria Carmen Correa Ruiz)

- Sustainability reporting by financial institutions listed on the Warsaw Stock Exchange following the introduction of CSRD: the scope and quality of disclosures
Arleta Szadziewska, Jarosław Kujawski*
- Arriving at the ESRS: National Culture and Heterogeneous Reporting Maturity in the First Wave of Mandatory Sustainability Disclosure
Benedetta Fergnani, Vincenzo Riso, Enrico Bracci*
- *Regulatory Change in European Sustainability Reporting: Implications for the Reconfiguration of Management Control Systems and Organizational Change*
Giacomo Gaudenzi, Maria Carmen Correa Ruiz*
- *From Single to Double Materiality: An Empirical Analysis of Materiality Assessment in Corporate Sustainability Reporting*
Tahmineh Beheshti, Silvana Signori*

Parallel Session B – Room 7

Pragmatist and constitutive perspectives on sustainability accounting

(Chair Jan Bebbington)

- When Numbers and Words Change Hands: The Epistemic Lifecycle of Sustainability Reporting
Björn Fasterling, Andrea Caccialanza, Matteo Molinari, Silvana Signori*
- The role of accounting in the process of “constructing water rights”
Ana Tortosa, Enrique Mesa-Pérez, Massimo Contrafatto*
- *Accounting and Sustainable Change: Exploring the “mind”*
Massimo Contrafatto, Ana Tortosa Rey-Stolle*
- *Between Values and Value: A Pragmatist Approach to Measuring Sustainability in a Social Cooperative*
David Monciardini, Laura Rocca, and Steffen Bohem*

Tuesday 8th September 2026 9:15 - 10:30

Parallel Session A – Room 6

Environmental targets, disclosure and performance: cross-country evidence

(Chair Emilio Passetti)

- CO₂ target characteristics and CO₂ performance: A survey in European countries
Emilio Passetti, Anna Alexander Vincenzo, Ambra Galeazzo, Giulia Redigolo*
- Beyond Climate Reporting: Heterogeneity in Biodiversity Disclosure under ESRS E4
Antonietta Trecca, Abeer Hassan, Antonio Corvino, Federica Doni*
- Accounting for dependencies on ecosystem services: a risk assessment framework for SMEs and their lenders
Annalisa Pancani, Lino Cinquini, Giacomo Pigatto, Andrea Tenucci*

Parallel Session B – Room 7

Environmental accountability beyond regulatory compliance

(Chair Francesco Scarpa)

- From Climate Compliance to the Credibility of Transition Plans: A Longitudinal Comparative Analysis of the Reporting Architectures of Five European Banks (2019–2024)
Nebie Farida Fahouzia, Amel Ben Rhouma*
- Beyond compliance: how permitting processes drive environmental sustainability
Francesca Sgrò, Massimo Ciambotti, Denisse Gail Chamochumbi Diaz*
- The impact of environmental innovation on corporate financial performance: evidence from Turkey
*Gülşen Çavuş**

Tuesday 8th September 2026 14:15 - 15:30

Parallel Session A – Room 6

Widening accountability: commitment, engagement, and inclusion

(Chair Ericka Costa)

- From Measurement to Accountability: Sectoral Pathways for Closing the Missing Link Between Corporate Sustainability Reporting and Real Commitment
Jana Mitrovic, Francesca D'Alessandro, Ipek Özel, Riccardo Torelli*
- Anticipating dialogue: the early adoption of stakeholder engagement policies among Italian- listed companies
Annalisa Zeni, Clara Benfante, Veronica Tibiletti, Valter Gamba*
- Feminist approach to heritage and the inclusion-oriented social and environmental accounting: theory and practice
Maria-Gabriella Baldarelli, Eleonora Cardillo*

Parallel Session B – Room 7

Enacting corporate and sustainability citizenship: managerial agency, dialogue and (de)coupling

(Chair Caterina Pesci)

- Nurturing corporate citizenship: accounting for middle managers translating and activating corporate identity into social outcomes
*Sofia Ricci**
- Balancing stakeholder dialogue in sustainability accounting: the role of biodiversity disclosure
Andrea Caccialanza, Laura Rocca, Caterina Pesci*
- Towards a 'sustainability citizenship': Embedding and decoupling CSRD with mining operations
Amanda Curry, Monika Kurkkio*

Tuesday 8th September 2026 17:00 - 18:15

Parallel Session A – Room 6

Impact and engagement research in public and entrepreneurial contexts

(Chair Domenico Nicolò)

- Impact case study: Guidelines for Sustainable Startups
Domenico Nicolò, Massimo Contrafatto*
- ESG and Sustainability Reporting in Public Healthcare Organizations: The dilemma between hygiene-safety and environmental sustainability
Gianluca Antonucci, Antonio D'Andreamatteo, Manuela Nicolucci*
- Accounting for Sustainability in Hybrid Public Organisations: A Micro-Processual Analysis of Incremental Accountability Change
Giorgia La Barbera, Simona Fiandrino, Laura Corazza, Alain Devalle*

Parallel Session B – Room 7

Drawing the boundaries of accountability: people, rights, and identity in organizations

(Chair Marisa Agostini)

- Lateral Accountability as Identity Work in Hybrid Nonprofit Organizations: A Conceptual Framework
Ericka Costa, Manuel Tartarotti*
- Accounting for Human Capital and Organizational Exclusion at Fiat in the 1960s
Marisa Agostini, Elisa Truant**
- Reporting Human Rights and Working Conditions in Large Hotel Groups: Policies, Boundaries and Accountability Gaps
María Jesús Bonilla-Priego, Winchenbach, Guix, Najera*

Parallel Session C – Room 8

Advancing Sustainability: Educational, Organizational and Accounting Perspectives

(Chair Sara Moggi)

- From Learning Sustainability To Acting Sustainably: A Systematic Review Of Dialogic Education And Moral Competences In Business And Management Studies
Daniel Torchia, Francesco Marengo, Laura Corazza, Silvia Gordano*
- How Corporate Purpose Evolves: A Path Dependence Perspective on BCorps and Benefit Corporations
Sara Moggi, Alessia Battistella, Chiara Civera, Sergiy Dmytriiev*
- Learning from the Past, Shaping the Future: Sustainability Accounting and Accountability in a Multi-Utility Organization
Barbara Iannone, Marialuigia Di Giampietro*

Wednesday 9th September 2026 9:15 - 10:30

Parallel Session A – Room 6

Accountability in contested contexts: political and narrative perspectives

(Chair Laura Mazzola)

- The emergence of multiple accountabilities in poverty alleviation projects: A political and processual analysis
Laura Mazzola, Massimo Contrafatto*
- Corporate Human Rights Disclosure in the Occupied Palestinian Territories Post-October 7th: a Critical Discourse Analysis
Raimondo Grassadonia, Francesco Marengo, Laura Corazza*
- The Great Green Wall Reporting Paradox: From Climate Justice Rhetoric To The Accountability Crisis In Sub Saharan Adaptation Governance
*Anas Mghar**

Parallel Session B – Room 7

Managerial opportunism in sustainability reporting: rhetoric and stakeholder perceptions

(Chair Silvia Pilonato)

- Mandatory ESG reporting and managerial opportunism: International evidence
Francesco Scarpa, Marco Fasan*
- More than just pictures: from impression management to visual rhetoric in CSR reporting
Silvia Pilonato, Giorgia Astori, Silvana Signori*
- Cognitive mechanisms of stakeholder perceptions in climate disclosure
Alberto Tonelli, Giorgia La Barbera, Simona Fiandrino, Alain Devalle*

Parallel Session C – Room 8

Circular and sharing economy

(Chair Scarpellini Sabina)

- Waste accounting and the role of auditors in promoting transformation for sustainability measurement and control
Alfonso Aranda-Usón, Rubén J. Rodríguez-Hernández, Sabina Scarpellini*
- Defining and measuring accounting practices for the sharing economy: a regional case study
Sabina Scarpellini, Alfonso Aranda-Usón*
- Assessing the Economic Feasibility of Establishing a Circular Flax Fibre to Fabric Industry in Atlantic Canada
Ashley Doyle, Ann Doyle Huntley*

Wednesday 9th September 2026 11:00 - 12:15

Parallel Session A – Room 6

AI and digital technologies in accountability studies

(Chair Francesco Marengo)

- A hybrid dialogue on the challenges and opportunities of accountability and sustainability reporting in the AI era: a Delphi study
Sergio Paternostro, Floriana Fusco, Francesca Costanza*
- Always On, Never Gone: Persistent Digital Profiles and the Challenge of Sustainability
Camila Bresolin, Arvin Obnasca*
- Revisiting the Intersections of Law and Accountancy: A Governance Reappraisal
*Neeta Shah**

Parallel Session B – Room 7

Sustainable supply chains and stakeholder accountability

(Chair Alberto Tonelli)

- Mapping ESG Dimensions in Sustainable Supply Chains Research: A Bibliometric-Systematic Literature Review
Chiara Pia Saraò, Mauro Romano, Antonio Corvino, Marika Intenza, Christian Favino*
- Stakeholder mindset at the Intersection of Human Rights and Environmental Justice
Giorgia La Barbera, Simona Fiandrino, Alberto Tonelli*
- Exploring Circular Economy in Global Business: Corporate Practices and Inter-organizational Collaboration
*Roberta Napoli**