

21.06.2018

Participants' registration: **9.30 – 10.00** (30 minutes)

Plenary session - Keynote speakers' presentations 1: **10.00 – 11.10** (70 minutes)

Coffee break: **11.10-11.20** (10 minutes)

Plenary session - Keynote speakers' presentations 2: **11.20 – 12.30** (70 minutes)

Lunch: **12.30 – 14.00** (90 minutes)

Parallel session 1: **14.00 – 15.30** (90 minutes)

Session 1.1: Sustainability performance measurement – corporations, cities and regional development Chair: Stefan Schaltegger Room: B12				
<u>Paper 1</u> <i>Stakeholder expectations on sustainability performance measurement and assessment. A systematic literature review</i> [Samanthi Luisa Silva, Anne-Katrin Nuzum, Stefan Schaltegger]	<u>Paper 2</u> <i>Do credit ratings take into account the sustainability performance of the companies?</i> [Maite Cubas-Díaz, Miguel ÁngelMartínezSedano]	<u>Paper 3</u> <i>A roadmap to CSR – From carbon footprint to CSR measures</i> [Frederik Pöschel, Cristopher Buers]	<u>Paper 4</u> <i>Sustainability performance evaluation and its relationship with sustainability disclosure</i> [Ramona Zharfpeykan]	
Session 1.2: Environmental performance accounting – Corporate and industry case studies Chair: Florian Nuță Room: B16				
<u>Paper 1</u> <i>Environmental strategy and innovation in achieving environmental performance targets: A study at PT Coca-Cola Amatil Indonesia (CCAI) in maintaining water resources</i> [Elvia R Shauki, MeikaSakuragi]	<u>Paper 2</u> <i>Drivers for EMA innovation in a Malaysian SME. Is it truly for environmental reasons?</i> [Farizah Sulong, Maliah Sulaiman, Mohd Alwi Norhayati]	<u>Paper 3</u> <i>Material Flow Cost Accounting in energy intensive industries: A top-down approach to identify the most cost-effective energy efficiency measures</i> [Milan Topic, Karin Tschiggerl]	<u>Paper 4</u> <i>Leather industry in Argentina, and its information about sustainable performance</i> [Verónica Raquel Sanabria, Graciela María Scavone]	
Session 1.3: Sustainability reporting – Critical and management perspectives Chair: Adriana Tiron-Tudor Room: B13				
<u>Paper 1</u> <i>Accountability as a post-normal</i>	<u>Paper 2</u> <i>Insights into the IR practices by</i>	<u>Paper 3</u> <i>Emerging trends in voluntary</i>	<u>Paper 4</u> <i>Comparability as</i>	<u>Paper 5</u> <i>Multidisciplinary</i>

<i>science</i> [Carla Antonini, Ericka Costa, Michele Andreus]	<i>European Union's financial sector organizations</i> [Adriana Tiron-Tudor, Diana Lavinia Martin, Gianluca Zanellato]	<i>reporting about the sustainable development goals</i> [Johannes van der Waal]	<i>performance driver: transparent materiality thresholds presentations in sustainability reporting</i> [Minna Suutari, Tuija Virtanen]	<i>and Innovative Methodologies for sustainable global management</i> [Cristina Emanuela Dascalu]
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Session 1.4: Corporate sustainability accounting and reporting in the light of regulations, governance and stakeholder pressures

Chair: David Martin Herold

Room: B14

<u>Paper 1</u> <i>Advancing Sustainability Reporting: A Systematic Literature Review of Stakeholder Engagement through Social Media</i> [Kristin Heinemann, Stefan Gold]	<u>Paper 2</u> <i>Carbon accounting in the global logistics industry: Categorising institutional and stakeholder pressures on carbon disclosure strategies</i> [David Martin Herold, Ki-Hoon Lee, Nuwan Gunarathne]	<u>Paper 3</u> <i>The True and Fair View Requirement in National Accounting Regulations of EU Member States</i> [Claudia Catalina Ciocan]	<u>Paper 4</u> <i>The impact of environmental regulation and threats of regulation on environmental performance for Canadian firms</i> [Camélia Radu]
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Coffee break: 15.30 – 16.00 (30 minutes)

Parallel session 2: 16.00 – 17.30 (90 minutes)

Session 2.1: Sustainability performance measurement – corporations, cities and regional development

Chair: Francesca Manes Rossi

Room: B12

<u>Paper 1</u> <i>Voluntary integration of ecological and social aspects and the approach to promoting sustainable development. Concept of selected certified companies in the Czech Republic</i> [Pavla Kubová, Miroslav Hájek]	<u>Paper 2</u> <i>Sustainability transformation of markets: How can companies contribute?</i> [Samanthi Luisa Silva, Stefan Schaltegger]	<u>Paper 3</u> <i>Measuring the understanding of the link between sustainability and smart cities: The case of 215 business students in Belgium</i> [Djida Bounazef, Nathalie Crutzen]	<u>Paper 4</u> <i>Towards a sustainability assessment method for safe use of wastewater in agricultural irrigation</i> [Edeltraud Guenther, Anne-Karen Hueske, Serena Caucci, Hiroshan Hettiarachchi]
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Session 2.2: Environmental performance accounting – Corporate and industry case studies

Chair: Carmen Sîrbu

Room: B13

<u>Paper 1</u> <i>A static and dynamic analysis of</i>	<u>Paper 2</u> <i>Life cycle assessment of a wind</i>	<u>Paper 3</u> <i>Interconnecting water distribution</i>	<u>Paper 4</u> <i>The effects of</i>	<u>Paper 5</u> <i>Sustainable Social</i>
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<i>eco-efficiency in the European chemical industry</i> [Béchir Ben Lahouel, Maria-Giuseppina Bruna, Dinh-Tri Vo]	<i>farm in Colombia. The case of Jeparachi in the Guajira region</i> [Johan Andres Velez]	<i>and material flow costs accounting systems for efficient municipal water distribution</i> [Michael Fakoya]	<i>amending legislation on value added tax at macro and microeconomic level in Romania</i> [Ciprian Apostol]	<i>responsibility, Gender issues and corporate performance: A cross Cultural Comparative Approach</i> [Cristina Emanuela Dascalu]
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Dinner (TV Tower): 19.30

22.06.2018

Morning coffee: 9.00 – 9.30

Parallel session 2: 9.30 – 11.00 (90 minutes)

Session 2.3: Sustainability reporting – Critical and management perspectives				
Chair: Roxana Manuela Dicu				
Room: B16				
<u>Paper 1</u> <i>Post-merger integration of human capital: controversies and possible solutions</i> [George Marian Aevoae, Roxana Manuela Dicu, Daniela Neonila Mardiros]	<u>Paper 2</u> <i>The subpolitics of reporting boundaries</i> [Carla Antonini, Cornelia Beck, Carlos Larrinaga]	<u>Paper 3</u> <i>The groups at risk of exclusion and social sustainability</i> [Isabel Novo-Corti, Diana-Mihaela Țîrcă, Antonis Zorpas, Jose Picatoste]	<u>Paper 4</u> <i>Corporate Responsibility in the Romanian Business Environment. ArcelorMittal between EU standards and good practices on the local economy</i> [Ștefan Gheorghe]	
Session 2.4: Corporate sustainability accounting and reporting in the light of regulations, governance and stakeholder pressures				
Chair: Florian Nuță				
Room: B14				
<u>Paper 1</u> <i>Corporate governance and environmental performance: Drivers for firm value?</i> [Romlah Jaffar, Kamarul Baraini Keliwon, Zaleha Abdul Shukor, Mara Ridhuan Che Abdul Rahman]	<u>Paper 2</u> <i>How can we create value from enterprise concentrations? A meta-analysis of the scientific literature on M&As</i> [George Marian Aevoae]	<u>Paper 3</u> <i>The role of accounting and accountability for land and soil use: a structured literature review</i> [Laura Corazza, Maurizio Cisi, Fiorenzo Martini]	<u>Paper 4</u> <i>Developing smartainability management controls: The case of urban mobility in Belgian local governments</i> [Djida Bounazef, Nathalie Crutzen]	<u>Paper 5</u> <i>Environmental risk and economic development</i> [Florian Nuță]

Closing session: 11.00 – 12.00

Lunch and Danube cruise: 12.30