Thursday, September 17

The papers/abstracts are downloadable through the hyperlinks after titles

08:30 **Registration**

09:00–11:00 SEB - salen
Introduction & Plenary Session 1 — **Chair: Jan Marton**
Welcome to conference
Plenary: Matti Skoog, History of intellectual capital in Sweden; Stefano Zambon & Laura Girella, Current issues in intangible assets and integrated reporting
Keynote: John Dumay Impactful Sustainability Accounting Research: Saving Chocolate, Coffee, and Humanity?

11:00–11:30 Coffee break

11:30–13:00 Parallel Session 1

Room B41 Chair: Beatrice Crona Sustainability Science, Data, and Accountability Interfaces (T1)	Room C32: Chair: John Dumay Sustainability Regulations, Value Chains and Due Diligence (T4)	D44 Chair: Lana Sabelfeld Translating Sustainability Regulation into Organisational Practice (T3)	E43 Chair: Emmeli Runesson Intangibles, Disclosure and Value (GT)
• **Träskman, T.** Arcada University of Applied Sciences. Calculating Nature, Reconfiguring Care: Biodiversity Credits and Environmental Stewardship in the Baltic Blue Bioeconomy. Link • **Le Menec, A. & Blum, V.** CERAG - Université Grenoble Alpes. Opening the Black Box: managerial translatability against ecological adequacy in double materiality assessments on biodiversity. Link • **Vu, J.** & **Crona, B.**, Stockholm University and Royal Swedish Academy of Sciences. Grounding Corporate Environmental Reporting in the Planetary Boundaries Framework. Link • **Zachariassen, F.**, **Bürkland, S.** & **Crovini, C.**, Aalborg University Business School; University of Florence. What Makes a "Good" Carbon Calculation? Calculative Practices across an Organization's Contexts. Link	• **Borglund, T.** & Johnstone, L. Orebro University. The Practices of Sustainability Managers as Boundary Spanners Supporting Sustainability Integration. Link • **Iakovleva, D. & Hristov, I.**, University of Rome Tor Vergata and Lund University. Perform to comply or comply to perform? Problematizing the Relationship between Sustainability Compliance and Sustainability Performance. Link • **Brücker**, **J.** & **Jäger, J.**, University of Applied Sciences BFI Vienna. The EU Corporate Sustainability Due Diligence: Competitiveness, Global Solidarity and the Politics of Sustainability Governance. Link • **Arvidsson, S.** & **Gibe, J.**, Lund University. Institutional pressures and organizational responses: What shapes sustainability agendas? Link	• **Magli, F.** & **Freddi, G.**, University of Milano-Bicocca. Sustainability Reporting beyond Disclosure: Governance, Organisational Practices and Regulatory Simplification in Agri-Food Supply Chains. Link • **Gober, G.**, **Vigren, O.**, **Eriksson, K.** & **Söderberg, I.-L.**, KTH Royal Institute of Technology. From Organizations to Action Nets: Sustainability Leadership in Stockholm's Built Environment. Link • **Kanzari, A.**, Linköping University. The Limits of Calculation: Counter-Performativity and the Conditions for Performing Eco-Innovation Link	• **Kishita**, T., Hayashi N. & Nakamichi. M. Ryukoku University; Niigata University of Science. Managing Goodwill Impairment through CGU Allocation: Evidence on Goodwill Dilution in M&A of Japanese Firms. Link • **Alshamma, N.**, **Marton, J.** & **Samani, N.**, University of Gothenburg. What Do Analysts Want to Know about R&D? Analyst Demand for R&D Information in Earnings Conference Calls and Its Consequences. Link • **Cattafi**, **G.** & **Catuogno, S.**, Magna Graecia University of Catanzaro.How Does Intellectual Capital Disclosure Contribute to Financial Resilience? A Complementarity Perspective. Link • **Distadio, L.F., & Enache, L.**, Griffith University, Haskayne School of Business at University of Calgary. An empirical study on social bonds. Link

13:00–14:15 **Lunch in Göteborg Room**

14:15–15:45 Parallel Session 2

B41 Chair: Olli Vigren Sustainability Science, Data, and Accountability Interfaces (T1)	C32 Chair: Susanne Arvidsson Translating Sustainability Regulation into Organisational Practice (T3)	D44 Chair: Gunnar Rimmel Sustainability Reporting and Regulation (T2)	E43 Chair: Jeaneth Johansson Corporate Sustainability Agendas & Disclosures (GT)
• **Parlato, G. et al.**, Stockholm Resilience Centre/Stockholm University; Royal Swedish Academy of Sciences; Australian National University. A Planetary Boundaries Approach to Measuring Environmental Impact in Agricultural Impact Investing: An Application to Mexican Maize Production. Link • **Witt, N.**, **Serra, J. et al.**, Aarhus University. Assessing Corporate Responsibility for Nitrogen Pollution: A Tiered Framework for ESG Disclosures in Agrifood Supply Chains. Link • **Alonso, C. J.**, Universidad Católica Argentina. Economically Tangible but Accounting-Constrained: Climate-Related Risks and Financial Statements Recognition. Link • **Blum, V., Flores, E., Kashyap, S. & Le Menec, A.**, CERAG – Université Grenoble Alpes. Towards the Assessment of Sustainability Data Quality and Uncertainty. Link	• **Rasmussen, J.**, **Havemo, E.**, **Sylvander, J.** & **Mishra, N.**, Linköping University. "Do Not Disturb": Explaining Sustainability Control System Variation Post-CSRD Alignment. Link • **Akhter, S. R.** & **Ceustermans, S.**, Vrije Universiteit Brussel. Circular Economy Reporting under CSRD: Assessing Transparency and Quality under ESRS E5 in the European Construction Sector. Link • **Johnstone, L.** & **Beusch, P.**, Örebro University; University of Gothenburg. From Due Diligence to Distal Control: Reconfiguring Management Control Systems under the CSDDD. Link	• **Jónsdóttir, B.**, Bifröst University/University of Iceland **& Sigurjónsson, Þ. O.**, University of Iceland. From Corporate Reporting to Investor Disclosure: Do CSRD Data Meet Institutional Investors' SFDR Information Needs? Link • **Costea, I.D.** & **Hațegan, C.**, West University of Timișoara. The Evolution of Sustainability Assurance under the CSRD: Evidence from European Companies. Link • **Fryczak, J.**, Lodz University Sustainability Reporting and Regulation: Evidence from Shareholder Letters of Industrial Companies Listed on the Warsaw Stock Exchange Link • **Krolpfeifer, D., Zandersen, M. & McQuaid**, Aarhus University; Understanding Business Transformation towards Nature-Positive in the EU: Evidence and Prospects. Link	• **Abhayawansa, S.**, **Baumüller, J.** & **Macuda, M.**, Swinburne University of Technology; Vienna University of Technology; Poznań University of Economics and Business. Turning Science into Standards: Scientific Evidence in ESRS Comment Letters. Link • **Denoncourt, J.**, University of Greenwich. From Ideas to Economic Justice: Intangible Assets and the Role of Independent Auditors and IP Rights Experts. Link • **Johansson, J.**, **Lygnerud, K.**, **Davidsson, S.**, **Nohrstedt, P.** & **Kashiha, M.**, Luleå University of Technology; Halmstad University; Lund University; From Circular Value to Circular Visibility: Hybrid Circular Governance through Management Control Systems under Double Materiality. Link

15:45–16:15 **Coffee break**

16:15–17:30 SEB - salen
Plenary Session 2 — **Chair: Shruti Kashyap**
Beatrice Crona, Stockholm Resilience Centre
Véronique Blum, Université Grenoble Alpes and EFRAG Véronique
Lena Gipperth, School of Business, Economics and Law at University of Gothenburg
Pernilla Lundqvist, Ernst & Young

19:00 Gala dinner at Skansen Kronan, Leijonsparres väg 15, 413 04 Gothenburg

Friday, September 18

The papers/abstracts are downloadable through the hyperlinks after titles

09:00–10:30 Parallel Session 3

B41 Chair: Laura Girella Translating Sustainability Regulation into Organisational Practice (T3)	C32 Chair: Leanne Johnstone Corporate Responses to Risk and Change (GT)	D44 Chair: Stefano Zambon Digitalization, AI and Intangibles (GT)	E43 Chair: Berit Hartmann Sustainability Science, Data, and Accountability Interfaces (T1)
• **Brosnan, S.**, **Cleary, P.**, **Gorman, L.** & **O'Sullivan-Rochford, C.**, Munster Technological University; University College Cork; Trinity College Dublin. Professional Service Firms' Perceptions of the Evolution of the EU CSRD. Link • **Minutiello, V., Baschieri. L. & Tettamanzi, P.** Carlo Cattaneo University (LIUC). From Unstructured Web-Based Sustainability Disclosure to Formal Reporting in Higher Education: Does Board Diversity Matter? Link • **Blomkvist, M.**, **Beusch, P.**, **Sabelfeld, L.**& **Johansson, J.**, University of Gothenburg, Luleå University of Technology. Institutionalizing Industrial Sustainability Governance: Double Materiality in Swedish and German Manufacturing. Link	• **Shields, K.**, Open University. Managerial Short-Termism across Financial and Non-Financial Capitals: Evidence from Voluntary Integrated Reporting. Link • **Kishita, T.**, **Hayashi, N.** & **Nakamichi, M.**, Ryukoku University; Niigata University of Science. Intangible Asset Architecture and Supply-Chain Realignment under the Global Minimum Tax. Link • **Zeina, M.**, **Elmasry, A.** & **Zambon, S.** & **Girella, L.**, University of Ferrara ESG Controversies and Geopolitical Risk. Link • **Zenjari, A.**, **Zaki, A.** & **Sidqui, O.**, Groupe ISCAE, Morocco. From Leadership Relationships to Employee Green Behavior: The Role of Well-Being. Link	• **Supino, E.**, **Marzo, G.**, **Fijałkowska, J.** & **Hadro, D.**, University of Bologna; University of Ferrara; University of Lodz; Wroclaw University of Economics and Business. From Stars to Stables: Web Reputation as an Intangible Signal in AI-Assisted Hotel Insolvency Prediction. Link • **Blomkvist,M. Marton,J. Runesson, E.** & **Samani.N**. University of Gothenburg Recognition of Research and Development in Private Firms. Link • **Madias, K**., Poznan University of Economics and Business. Do Users Trade Performance for Digital Sustainability? Eco-Visibility and Digital Pollution Awareness in Social Media Platform Preferences. Link	• **Reill, M.**, Durham University. Accounting for Open Futures: Temporalities and Quantification in Nature Recovery. Link • **Funke, H.**,**Wassénius, E.**, **Crona, B.** & **Christiaen, C.**, Royal Swedish Academy of Sciences; Stockholm Uni; University of Oxford. Making Value-Chain Risks Visible: Extending ENCORE for Systemic Insights. Link • **Saona Hoffmann, P.**, **Muro Royano, L.** & **Lecubarri Lainz, J**, Saint Louis University. Reconceptualizing Firm Value under Environmental Constraints: From Tobin's Q to Environmental Impact-Adjusted Valuation. Link • **Kashyap, S.**, **Crona, B.** & **Abela, C. M.**, Stockholm University; Royal Swedish Academy of Sciences; John Jay College of Criminal Justice, City University of New York. Not as Different as We Think: Bridging Accounting and Environmental Science for Enhanced Biodiversity Reporting Quality. Link
10:30–10:45 **Coffee break**			

10:45–12:15 Parallel Session 4

B41 Chair: Susanne Arvidsson Translating Sustainability Regulation into Organisational Practice (T3)	C32 Chair: Marita Blomkvist Narratives, Goodwill and Risk (GT)	D44 Chair: Subhash Abhayawansa AI, ESG, Valuation and Performance (GT)	E43 Chair: John Holland Sustainability, Accountability and Value Creation (GT)
• **Bauernhofer**, **K**., Vienna University of Economics and Business. The Double Materiality Assessment as a Strategic Management Tool. Link **Johansson, H. & Nilsen, E**., UiT The Arctic University of Tromsø. How May Small and Medium-Sized Enterprises Succeed with Transformational Change towards More Sustainable Practices? Link • **Rupo, D**., **Naciti, V.** & **Centorrino, G.**, University of Messina. Reshaping Governance and Accountability through ESG Integration: Lessons from an Action Research Study in Local Government. Link • **Arvidsson, S.** & **Andersson**, **F. N. G**. Lund University. Learning, Incremental Change and Environmental Transition: How Actors Learn Shapes the Outcome of the EU Green Deal. Link	• **Bulgarelli, A**., Università degli Studi di Genova. Chronicle or story? How firms narrate global risks across risk disclosures. Link • **Johansson, E.**, University West. Impression Management Tactics in Goodwill Impairment Notes. Link • **Balaam, K.**, Open University. Artificial Intelligence and Public Comprehension of Sustainability Information in Annual Reports Link	• **Tauste, C.**, **Campos, V.** & **Sanchis, J. R.**, University of Valencia. From Artificial Intelligence to Differentiated Sustainable Value Creation: A Multiple-Case Study of Organisations Undergoing Digital Transformation. Link • **Lilo, R**., **Logina, M.** & **Symeonidis, D.**, University of Tartu. The Illusion of Extraction: Oversight and Accountability in AI-Assisted SME ESG Reporting. Link • **Chen, Z.**, Durham University. Beyond Metrics: Performance as a Negotiated Hybrid Valuation Regime in a Chinese Public Hospital. Link	• **Holland, J. B.**, University of Glasgow. Sustainability-Oriented Change by Financial Firms and Their Portfolio Firms: Problems of Reporting and Systemic Risks. Link • **Singh, H.**, **Sultana, N.** & **Biswas, P. K.**, Curtin University. Does Nature-Related Reporting Make Organisations Accountable? Link • **Castillo, E.** & **Roberts, R.**, California State University. Toward an Ontology of Organization and Value: A Systems Framework for Sustainable and Inclusive Value Creation. Link • **Harrison, D**., **Johnstone, L.** & **Salmi, A.**, Örebro University. Non-Human Species as "Actors": Invasive Species, Agency and Business Networks. Link
12:15–13:15 **Lunch in Göteborg Room**			

13:15–14:45 Parallel Session 5

B41 Chair: Gunnar Rimmel Sustainability Reporting and Regulation (T2)	C32 Chair: Peter Beusch Circular Economy, Platforms & Ecosystems (GT)	D44 Chair: John Dumay Sustainability Regulations, Value Chains and Due Diligence (T4)	E43 Chair: Matti Skoog Translating Sustainability Regulation into Organisational Practice (T3)
• **Parra-Domínguez, J., Sanz-Martín, L. & García-Meca, E.,** University of Salamanca. Decoding the Shadow Balance Sheet: Semantic Compensation and the Contested Reporting of Unrecognised AI Intangibles. Link • **Dmitrović, V., Fotova Čiković, K.** & **Mandić, A.**, University North. From Intellectual Capital Disclosure to Sustainable Value Creation: A Bibliometric and Thematic Evolution Analysis. Link • **Fagerlin, W.P.**, **Arvidsson, S.** & **Ignatenko, S.**, Lund University and collaborating institutions. Organisational Reconfiguration as the Translation of Sustainability Regulation: The Micro-Foundations of Organisational Transformation. Link	• **Hruska, M.** & **Larsson, E.**, University of Gothenburg. Living with the Paradox: Growth and Regeneration within Entrepreneurial Ecosystems. Link • **Orlando, C**. & **Cisi, M.**, University of Turin. The Regeneration Visibility Gap: Why Regenerative Circular Pathways Struggle to Shape Circular Economy Choices. Link • **Lilo, R.** & **Valge, K.**, University of Tartu. Cognitive Boundary-Setting and the Utilisation of Sustainability Accounting Information in Shared Mobility Platforms. Link	• **Bellucci, A.** & **Ferrini, R.**, University of Perugia. ESG Practices, Sustainability Reporting, and Territorial Intangible Capital: An Analytical Framework for Umbrian SMEs. Link • **Gholizadeh**, B., Tilburg University. The Limits of Liability in Corporate Groups and Global Value Chains: A Law and Economics Analysis. Link • **Aura C., Leandri E. & Rubino Franco, E.** University of Calabria. The Principle of Double Materiality: Governance, Corporate Strategy, and Greenwashing Risk. Link	• **Trudslev, J. H., Lennon, N. J.** & **Rimmel, G.**, Aalborg University Business School. Sustainability Control Systems: A Map of the Conceptual Landscape and Directions for Future Research. Link • **Vigren, O.**, **Gober, G.**, **Eriksson, K.** & **Söderberg, I.-L.**, KTH Royal Institute of Technology. Sustainability Leadership in the Built Environment. Link • **Buonasera, A.**, **Caperchione, E.** & **Rupo, D.**, University of Modena and Reggio Emilia; University of Messina. From Silos to Healthcare Ecosystems: Governing Intangibles, Digital Infrastructures, and Public Value in the LEA Reform Perspective. Link
14:45–15:00	**Coffee break**		

15:00–16:45 Plenary Session 3 & Best Paper Awards

15:00–16:45 SEB – Salen

Plenary Session 3: Firm valuation and investors' need for information on intangible assets and sustainability effects

Jean-Philippe Desmartin, Co-Chair at EFFAS CESG (online presentation)
Susanne Arvidsson, Lund University

Chair: Stefano Zambon

Best Paper Awards
Next conference and conclusion

All conference papers

Parallel sessions include either three or four papers. To ensure sufficient time for both presentations and discussion, we kindly ask all session **Chairs and Presenters** to respect the following time allocations:

Sessions with four papers: approximately **15 minutes for each presentation**, followed by approximately **7 minutes for discussion**.

Sessions with three papers: approximately **20 minutes for each presentation**, followed by approximately **10 minutes for discussion.**

Please respect these time limits out of consideration for your fellow presenters and the audience. Session Chairs will be asked to keep presentations and discussions within the allocated time.

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Conference venue: School of Business, Economics and Law at University of Gothenburg, Vasagatan 1, 405 30, Gothenburg
(some parts of the School is currently under construction. Please use the main entrance and follow the signs)

Gala dinner at Skansen Kronan: Leijonsparres väg 15, 413 04 Gothenburg, a 15-20 minute walk from the School, with the last part uphill; or 6-10 min by taxi.