

Intangibles, Sustainability, and Value Creation

Gothenburg University | 17-18 September 2026

PAPER AWARD WINNERS

WINNER

Making Value-Chain Risks Visible: Extending ENCORE for Systemic Insights

Funke, Hjalmar; Wassénius, Emmy; Crona, Beatrice; Christiaen, Christophe

Royal Swedish Academy of Sciences; Stockholm University; University of Oxford

CO-RUNNER UP AWARDS

CO-RUNNER UP

An empirical study on social bonds

Distadio, Luiz Fernando; Enache, Luminita

Griffith University and Haskayne School of Business at University of Calgary

CO-RUNNER UP

Assessing Corporate Responsibility for Nitrogen Pollution: A Tiered Framework for ESG Disclosures in Agrifood Supply Chains

Witt, Niklas; Serra, João et al.

Aarhus University

CO-RUNNER UP

From Stars to Stables: Web Reputation as an Intangible Signal in AI-Assisted Hotel Insolvency Prediction

Supino, Enrico; Marzo, Giuseppe; Fijałkowska, Justyna; Hadro, Dominika

University of Bologna; University of Ferrara; University of Lodz; Wrocław University of Economics and Business

Intangibles, Sustainability, and Value Creation

Gothenburg University | 17-18 September 2026

SPECIAL MENTIONS

SPECIAL MENTION

Grounding Corporate Environmental Reporting in the Planetary Boundaries Framework

Vu, Jeanne; Crona, Beatrice

Stockholm University and Royal Swedish Academy of Sciences

SPECIAL MENTION

Perform to comply or comply to perform? Problematizing the Relationship between Sustainability Compliance and Sustainability Performance

Iakovleva, Daria; Hristov, Ivo

University of Rome Tor Vergata and Lund University

SPECIAL MENTION

What Do Analysts Want to Know about R&D? Analyst Demand for R&D Information in Earnings Conference Calls and Its Consequences

Alshamma, Noor; Marton, Jan; Samani, Niuosha

University of Gothenburg

SPECIAL MENTION

From Ideas to Economic Justice: Intangible Assets and the Role of Independent Auditors and IP Rights Experts

Denoncourt, Janice

University of Greenwich

SPECIAL MENTION

Organisational Reconfiguration as the Translation of Sustainability Regulation: The Micro-Foundations of Organisational Transformation

Fagerlin, Wen Pan; Arvidsson, Susanne; Ignatenko, Sofya

Lund University and collaborating institutions

SPECIAL MENTION

Not as Different as We Think: Bridging Accounting and Environmental Science for Enhanced Biodiversity Reporting Quality

Kashyap, Shruti; Crona, Beatrice; Abela, Charles Mario

Stockholm University; Royal Swedish Academy of Sciences; John Jay College of Criminal Justice, City University of New York