

**SE.PS. Session 1**

Chair: Charles Cho

- | | | |
|------|-----------|---|
| 7571 | Carnevale | Social Report and Stock Prices.Empirical Evidence from the European Banking Sector |
| 7746 | Hassel | Information Asymmetry in Environmental Information: Evidence on Industry and Size Effects on Market Value among Swedish Six 300 Companies |
| 7824 | Sterzel | Does Human Capital Disclosure Affect Judgments and Decisions of Individual Investors? |

Wednesday 14:00-15:30 BALL ROOM 3**SE.PS. Session 2**

Chair: Amel Ben Rhouma*

- | | | |
|------|---------------|--|
| 7718 | Andrades-Peña | Barriers and Drivers for the Implementation of the Social Responsibility in the Public Spanish Universities |
| 8805 | Belal | Intellectual Capital Disclosures by South African Companies: A Longitudinal Investigation |
| 7960 | Ortas | Conditional Volatility in Sustainable and Traditional Stock Exchange Indexes: Analysis of the Spanish Market |

Wednesday 14:00-15:30 FATIH 2**SE.PS. Session 3**

Chair: Aatur Belal

- | | | |
|------|------------|--|
| 8129 | Deegan | An Exploration of Corporate Climate Change-Related Governance Practices and Related Disclosures: Evidence from Australia |
| 7249 | Mcnicholas | The Financialization of the Atmosphere: A Critical Analysis of the Proposed Australian Carbon Pollution Reduction Scheme |
| 6886 | Srinidhi | Gender Diversity on US Corporate Boards and Cost of Capital |

Thursday 09:00-10:30 VISTA**SE.PS. Session 4**

Chair: Torbjorn Tagesson

- | | | |
|------|------------|--|
| 7801 | Chung | Emancipating the Powerless Through Knowledge of Accounting and Related Disciplines |
| 7629 | Richardson | Analytic Narratives in Accounting History |
| 7844 | Unerman | Analysing the Relevance and Utility of Leading Accounting Research |

Friday 09:00-10:30 FATIH 2

* not yet confirmed



SE.PS. Session 5 **Friday 09:00-10:30 HYDE PARK**

Chair: Sandra Van Der Laan

- 7423 Cho Impression Management in Sustainability Reports: An Empirical Investigation of the Use of Graphs
- 8099 Hasbani Discursive Strategies to Restore Social Legitimacy by a Pharmaceutical Industry Leader
- 9081 Longueville What is the Disclosure Strategy of Environmental Liabilities in the Mandatory Financial Statements? An Analysis of Belgian Firms

SE.PS. Session 6 **Friday 11:00-12:30 JUPITER**

Chair: Lee Moerman

- 7671 Albelda Is there any Role for Management Accounting to Improve Business Environmental Performance?
- 8489 Arjaliès Explaining Organizational Diversity When Faced with Institutional Change: The Example of Socially Responsible Investment
- 8274 O'Dwyer Enhancing the Role of Accountability in Promoting the Rights of Beneficiaries of Development NGOs

SE.PS. Session 7 **Friday 11:00-12:30 HYDE PARK**

Chair: Igor Alvarez Etxeberria

- 7943 Dommerholt Diversity in Sustainability (reporting) Guidelines: an Empirical Analysis Using a Meta-Analytical Framework
- 9050 Parisi Sustainability and Organizational Change: Evidence Form Small- and Medium- Sized Enterprises
- 8155 Llana Environmental Disclosures in Financial Statements: Analysis of Spanish Toll Motorways Concessionaires

SE.PSD. Session 8 **Friday 14:00-15:30 BALL ROOM 1**

Chair: Brendan O'Dwyer

Disc 1: Brendan O'Dwyer

Disc 2: Carlos Larrinaga Gonzales

- 7172 Järvenpää Framing on the Environmental Performance Measures - Survival within the Dominating Institutions
- 9085 Samiolo Calculating the Environment: Venice, Cost-Benefit, and the Politics of Nature



SE.PS. Session 9

Friday 14:00-15:30 FATIH 2

Chair: Joyce Van Der Laan Smith

- | | | |
|------|------------|--|
| 8846 | Sandu | Legitimacy Strategies in the Annual Reports – What Turn to Social Responsibility in a Post-Privatization Context |
| 8675 | Tower | Accountability and Communication of Water |
| 7825 | Van Liempd | Three Normative Models of Accountability Reporting |

SE.PS. Session 10

Friday 14:00-15:30 JUPITER

Chair: Patty McNicholas

- | | | |
|------|---------|---|
| 7341 | Chapple | Environmental Reporting and its Relation to Corporate Environmental Performance |
| 7939 | Gillet | A Study of Sustainability Verification Practices: The French Case |
| 8007 | Borba | Green Reporting in Brazil: the Case of Industries Sensitive to Environment |