

Carlos Santamaría Center
Plaza de Elhuyar, 2
20018 Donostia-San Sebastián

16/06/2022	11,30-13,15	Parallel sessions 1 A (Disclosure) Chair: Igor Alvarez	Parallel sessions 1 B (CE management) Chair: Karen Maas
		<p>Disclosure of sustainability development goals in the integrated reports of JSE listed companies. Katuruza, Pietersen, ME</p> <p>An examination of environmental reporting by Canadian municipalities. Radu, Lux</p> <p>Are sustainability reports more readable? Effects of the mandatory publication due to the European Directive. Miras Rodríguez, Cabrera Sánchez, Escobar Pérez</p> <p>Transparency of water services provided by local SOEs: an in-depth analysis from a stakeholder perspective. Gomez N.</p>	<p>The role of disruptive technologies in transforming the pharmaceutical supply chain from linear to circular: the balance between regulation and efficiency Anarbaeva, Girardi</p> <p>Management Control Design for Circular Cities: A Conceptual Framework. Ruysschaert; Crutzen, Kuppens, T.</p> <p>A holistic measurement framework for boosting circular transition in the oil & gas of industry: findings from an action research . Gusmerotti, Chiaravalli, Testa, Iraldo</p> <p>Social Life Cycle Assessment in the context of Circular Bioeconomy A comparative study of fertilizer supply chains. Zarauz, Sanz-Hernández, Rivera-Lirio</p>
	14,30-16,15	Parallel sessions 2 A (Management) Chair: Maria Csutora	Parallel sessions 2 B (CE disclosure) Chair: Nathalie Crutzen
		<p>New insights on ISO14001 and EMAS different adoption levels. Alessio Novia; Luca Marruccia; Niccolò Maria Todaroa; Tiberio Daddia</p> <p>How to develop the competences most related to the Sustainability for business management?. Peña-Miguel, N; Saitua –Iribar A; Corral- Lage, J; Ipiñazar- Petralanda, I; García – Delgado, S.</p> <p>Why Managers Do Not Trust On Greenwashers? An Explanation Under the Managerial Trust Universe. Valero-Gil, J.1; Suárez-Perales, I.1 and Ferrón-Vilchez, V.2</p> <p>Addressing the drivers of biodiversity loss – A comprehensive analysis of management control systems in three pioneer food companies. Hübel, Wenzig</p> <p>Enhanced materiality assessment of sustainability issues for strategic decision making. Leon R. Muñoz MJ, Moyano MA</p>	<p>The facilitating role of the financial sector towards a circular economy transition. Case study. Miguel Marco-Fondevila, Sabina Scarpellini, Darío Benito</p> <p>A circularity accounting model for CO2: Artificial neural networks for estimating CO2 values in observation of planetary boundaries. Fabian Jesse, Antonini, Luque-Vilchez</p> <p>Circular Transition in Hungary – Assessing the circularity performance of companies of the Business Council for Sustainable Development. Bányi, Szemerédi</p> <p>Bioeconomy and Circular Economy in the Sustainability Reporting of the Forest-Based Sector. Papaspypopoulos Andreadou Datsi Gkirtzmanaki Papadimitriou Papalamprou Tsiantoula Zafeiropoulos</p> <p>Quo Vadis “circular-sustainability accounting”? Scarpellini; Moneva, Aranda-Usóna ,</p>
	16,45-18,30	Parallel sessions 3 A (CSR performance) Chair: JM Moneva	Parallel sessions 3 B (Circular Economy) Chair: Sabina Scarpellini
		<p>Do national institutions enhance or restrict the link between family businesses and their environmental, social and governance (ESG) performance. Faccin Camargo, Ortas, Moneva</p> <p>CSR oriented Boards and TBL performance: A meta-analytic study. Zubelzu, Alvarez, Aldaz</p> <p>The connection between family involvement and firms' corporate social responsibility performance: meta-analysis of the main moderator effects. Faccin-Camargo, Ortas, Moneva</p> <p>Double-entry bookkeeping for (non-)financial performance and stakeholder value. Jilde Garst</p> <p>Credibility of reports and sustainability performance: Evidence from Spain. Escobar, Fresnedo, Miras</p>	<p>Circular economy, accounting and performance. A SEM approach on Argentinian agri-food companies. Rabasedas ; Moneva, ; Jara-Sarrúa.</p> <p>Assessing the incorporation of CE Actions in the Airlines industry. Salesa, León Moneva.</p> <p>Corporate Social Responsibility and Circular Economy: A path for Spanish companies. Dolores Gallardo-Vázquez, Teresa C. Herrador-Alcaide, Arian Matin</p> <p>The circular economy and the automotive sector: a study to understand how the circular economy paradigm is constructed. Garayar, Aldaz, Díaz de Junguitu</p>
17/06/2022	9,30-10,30	Parallel sessions 4 A (Spanish session) Chair: Ainhoa Garayar	Parallel sessions 4 B (Biodiversity accounting) Chair: Maria Custora
		<p>Cambio climático: medición de la incertidumbre financiera. Giovanni Malatesta</p> <p>Una aproximación a la medición del impacto social de la innovación medioambiental / An approach to the measurement of the social impact of environmental innovation. Marín-Vinuesa, Portillo-Tarragona, Flores-Vasconcelos,</p> <p>The challenge of retaining female talent: predicting employee turnover in audit firms. Amondarain J. Barrainkua I., Espinosa-Pike M</p>	<p>Disclosure of negative biodiversity-related events: a counter-accounting approach. Blanco, Alvarez</p> <p>The determinants of adoption of biodiversity and ecosystem accounting. Delacour, Farjaudon, - Fouilloux-Thomasset,</p> <p>Contributions and impacts of Circular Economy and Biodiversity: An examination of the reporting practices of global firms . Hassan, Roberts, Georgiou,</p>
	11,00-12,45	Parallel sessions 5 A Chair: Karen Mas (Institutions and ESG effects)	Parallel sessions 5 B (Sustainability assessment) Chair: Maider Aldaz
		<p>National culture and its effect on environmental and social disclosures, Cubas M</p> <p>Determinants and relevance of internalisation of Environmental Management Systems. Tiberio Daddia*, Niccolò Maria Todaroa, Luca Marrucci, Fabio Iraldoa</p> <p>Mobilizing different types of stakeholders in micro and small enterprises devoted to circular economy: Perspectives in New Aquitaine Region, France. Nathalie Touratier-Muller, Lucile Mesnier, Jacques Jaussaud</p>	<p>Evaluating and reducing the impact: carbon emissions of fan mobility in professional football . Breitbarth, T. and Herold D.M</p> <p>The collective construction of a repairability assessment. Bergmann, M.</p> <p>Assessment framework for decarbonization strategies of the automobile industry in the EEA. Csutora, Juhasz</p>