

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

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