



4-5 September, Pisa, Italy

*Conference
Programme & Venues*

meditaripisa2025.ec.unipi.it



Rationale

This event celebrates **beauty understood as the harmony between environmental responsibility, cultural heritage, and social and ethical well-being**. By weaving together care for the environment, appreciation of local art and history, and support for ethical and social initiatives, it seeks to embody the very values it wishes to promote: **accounting as a discipline capable of shaping a more sustainable and inclusive world**.

This guiding vision also inspired the choices for **catering services**. Coffee breaks and lunches are provided by *Ti Cucino Bio*, a social cooperative that combines gastronomy with ethics. Their activity is rooted in principles of solidarity, inclusion, and respect for both people and the environment. They are committed to offering meals prepared with organic, seasonal, and locally sourced ingredients, while at the same time creating training and employment opportunities for vulnerable individuals. In line with their philosophy of responsibility, *Ti Cucino Bio* follows a careful food surplus policy: non-perishable leftovers are redistributed to social projects.

Sustainability has also shaped the design of the **materials and gifts**. All items are eco-friendly: cotton tote bags, pens made of straw, and even a handcrafted soap bar made with the wine served during the convivial moments, thus embracing the principles of **circular economy**, where resources are reused and transformed to create new value.

Finally, the program is also an occasion to honor the **beauty of the territory** that hosts us. Through a guided tour and a dinner in the extraordinary setting of *Piazza dei Miracoli*, participants will be invited to celebrate the artistic and cultural heritage that constitutes both our history and a shared responsibility for the future.

With the support of



Scientific Committee

Stefano Coronella (Convenor)

Marco Allegrini

Silvio Bianchi Martini

Giuseppe D'Onza

Charl de Villiers

John Dumay

James Guthrie

Stefano Garzella

Riccardo Giannetti

Simone Lazzini

Sumit Lodhia

Organizing Committee

Stefano Coronella (President)

Zeila Occhipinti (Coordinator)

Jacopo Balestracci

Cristina Campanale

Federica De Santis

Andrea Dello Sbarba

Silvia Ferramosca

Alessandro Gabrielli

Fabio Magnacca

Giacomo Rosini

Conference Venues

Palazzo della Sapienza

Via Curtatone e Montanara, 15

Venue



Bistrot dell'Opera

Piazza del Duomo, 23

4 September from 20:30 to 23:00

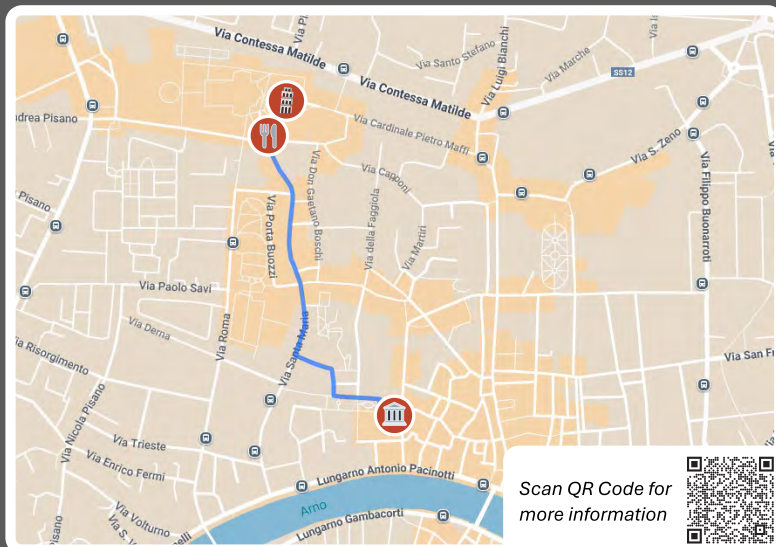
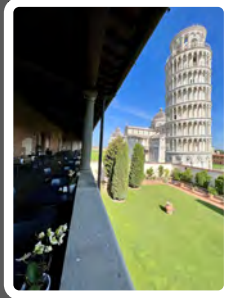
Piazza dei Miracoli

4 September from 19:00 to 20:00

Tour



Dinner



Scan QR Code for
more information



Timetable

Thursday, 4 September 2025

08:30 - 09:00	<i>Cloister of Palazzo della Sapienza</i> Registration
09:00 - 10:00	<i>Aula Magna Storica</i> Welcome and Introduction - Charl de Villiers, Stefano Coronella
10:00 - 11:00	<i>Aula Magna Storica</i> Plenary Session - James Guthrie
11:00 - 11:30	Coffee Break
11:30 - 13:00	<i>Aula Magna Storica, Aula IV, Aula VI</i> Parallel Session 1
13:00 - 14:00	Lunch
14:00 - 15:00	<i>Aula Magna Storica</i> Plenary Session - Sumit Lodhia
15:00 - 16:30	<i>Aula Magna Storica, Aula IV, Aula VI</i> Parallel Session 2
16:30 - 17:00	Coffee Break
17:00 - 17:15	<i>Aula Magna Storica</i> Plenary Session - Zeila Occhipinti
19:00 - 23:00	Visit to Piazza dei Miracoli and Conference Dinner

Friday, 5 September 2025

09:00 - 10:30	<i>Aula Magna Storica, Aula IV, Aula V, Aula VI</i> Parallel Session 3
10:30 - 11:00	Coffee Break
11:00 - 13:00	<i>Aula Magna Storica, Aula IV, Aula V, Aula VI</i> Parallel Session 4
13:00 - 13:30	<i>Aula Magna Storica</i> Plenary Session - Charl de Villiers, James Guthrie, Sumit Lodhia, Stefano Coronella
13:30 - 14:30	Light buffet
14:30 - 15:30	<i>Aula Magna Storica</i> Plenary Session - Clare Lehane, Commissioning Editor – Emerald Publishing

Detailed Program

Thursday, 4 September 2025

Cloister of Palazzo della Sapienza	08:30	Registration - ground floor
Aula Magna Storica	09:00	Welcome and Introduction Charl de Villiers, Stefano Coronella <i>Accounting in a changing world</i>
	10:00	Plenary Session James Guthrie <i>The U-turn on the EC reporting on organisational sustainability under the EU CSR Directives, a contemporary perspective</i>
11:00 - 11:30 Coffee Break - first floor		
11:30 - 13:00 Parallel Session 1		
Aula IV Sustainability reporting and assurance	11:30	Mariella Colantoni, Alessandro Lai, Riccardo Stacchezzini <i>Exploring materiality in the sustainability reporting context: a structured literature review</i>
	12:00	Eugenia Parodi <i>Transparency in sustainability reporting: a mixed method literature review</i>
	12:30	Sherine Jharni, Giulia Leoni <i>Mapping 24 years of sustainability reporting assurance research: a bibliometric-systematic literature review</i>
Aula VI Accounting, public sector and value creation	11:30	Vincenzo Cordaro, Riccardo Ievoli, Giorgia Gobbo, Luca Papi <i>The enabling relationship between economic-financial health and public value creation in Italian regions: accounting evolution in a changing world</i>
	12:00	Marco Praticò, Salvatore Tallarico, Luisa Pellegrini, Simone Lazzini <i>From pre-market to disinvestment: enhancing clinical evidence in medical devices</i>
	12:30	Caterina Cavicchi, Anna Romiti, Emidia Vagnoni, Mario Del Vecchio <i>From strategy to practice: accounting for equality, diversity and inclusion in Italian public healthcare organizations</i>
Aula Magna Storica Accounting and the challenges of the circular economy	11:30	Katherine Christ, Christine Helliär, Laura Rocca, Monica Veneziani <i>Beyond circulytics: a problematizing analysis and implications for the circular economy</i>
	12:00	Ilaria Mastrorocco, Elisa Gerbasi, Michele Rubino <i>Digital technologies and stakeholder engagement in the shift towards a circular economy</i>
	12:30	Laura Rocca, Christine Helliär, Monica Veneziani, Katherine Christ <i>Circularity in accounting: seeing a practice opportunity to enrich IFRS 18</i>
13:00 - 14:00 Lunch - first floor		

Thursday, 4 September 2025

Aula Magna Storica	14:00 Plenary Session Sumit Lodhia <i>Qualitative research in sustainability accounting and reporting: current status, a tool and future prospects</i>
15:00 - 16:30 Parallel Session 2	
Aula IV Accounting in the age of digital transformation	15:00 Arianna Lazzini, Anna Francesca Pattaro, Marco Mazza <i>Clicks, climate, and accountability: reimagining local government engagement for sustainability in a changing world</i> 15:30 Mochammad Akbar, Lino Cinquini, Andrea Tenucci, Giacomo Pigatto <i>Technologies, data providers, and the construction of accountability in natural capital accounting</i> 16:00 Elisa Gerbasi, Ilaria Mastrorocco, Michele Rubino <i>Board diversity, artificial intelligence, and environmental innovation: a resource-based perspective</i>
Aula VI Accounting change and governance in times of crisis	15:00 Jonida Carungu , Roberto Di Pietra, Matteo Molinari <i>Exogenous shocks and the role of the accountant: an insight into the psychological and organizational dynamics</i> 15:30 Karen Handley <i>Hiding in plain sight: who does corporate governance in small businesses during a crisis?</i> 16:00 Ewelina Zarzycka, Dorota Dobija, Łukasz Kozłowski, Grygorii Kravchenko <i>Comply and act? Investigating corporate governance's role in the green transition</i>
Aula Magna Storica Accounting, power and the dark side of legitimacy	15:00 Waksh Awais, Michele Bigoni <i>Hegemony and neocolonialism in accounting education</i> 15:30 Federica Farneti, Federica Ricceri, James Guthrie <i>The mirage of progress: climate greenwashing and netzero pledges in the european fossil fuel industry</i> 16:00 Annette Quayle, Laura Maran <i>Judging political performance: government-citizen assessment of local government failure</i>
16:30 - 17:00 Coffee Break - first floor	
Aula Magna Storica	17:00 Plenary Session Zeila Occhipinti <i>Discovering Pisa and Piazza dei Miracoli through the lens of accounting history. The State, the Commune and the Church: accounting and the fight for Piazza dei Miracoli</i>
19:00 - 20:00 Visit to Piazza dei Miracoli (18:45 meet at Cherub Statue) 20:30 - 23:00 Conference dinner (20:00 meet at Cherub Statue)	

Friday, 5 September 2025

09:00 - 10:30 Parallel Session 3

Aula IV CSR, reporting standards and inclusive growth	09:00 Francesca Bernini, Cristina Campanale <i>Pathways to materiality: a qualitative assessment of corporate reporting under the new european sustainability standards</i> 09:30 Mauro Romano, Antonio Corvino, Christian Favino, Chiara Saraò, Antonietta Trecca <i>CSR reporting and enterprise value: the moderating role of regulatory quality in the european context</i> 10:00 Marcello Cosa <i>CSR and MSMEs in latin america: pathways to poverty reduction and inclusive growth</i>
Aula V Accounting for sustainability: reporting, assurance, and governance	09:00 Federica Gandelli, Stefani Servalli <i>Tracking SDG reporting through national reporting: the role of accounting, accountability and institutional dynamics in Voluntary National Reviews (2016-2024)</i> 09:30 María del Mar Miras-Rodríguez, Roberto Di Pietra, Silvia Fresneda-Fuentes, Bernabé Escobar-Pérez <i>Exploring the effect of assurance on sustainability reporting quality in energy companies</i> 10:00 Qurat Ul Ain, Hafiz Mustansar Javaid, Emanuela Mattia Cafaro <i>Expertise in the boardroom: mitigating ESG controversies through diverse governance in european firms</i>
Aula VI Management accounting and the challenges of sustainability	09:00 Lorenzo Leto, Riccardo Giannetti, Nicola Castellano, Andrea Dello Sbarba <i>The role of management accounting in the adoption of sustainable mobility solutions in logistics</i> 09:30 Gianmaria Ontano, Lino Cinquini, Andrea Tenucci, Giacomo Pigatto <i>Uncovering the ideological underpinnings of management control systems for biodiversity: a critical literature review</i> 10:00 Andrea Mariani, Stefano Baraldi, Antonella Cifalinò <i>Exploring multiple dimensions of management accountants' business partnership</i>
Aula Magna Storica ESG disclosure and market impacts	09:00 Benedetta Pipino, Daniela Quintanilla Segovia, Eugenia Parodi, Valentina Beretta, Maria Chiara Demartini <i>Do ESG scores drive market value? A global examination of sustainability performance and firm valuation</i> 09:30 Rafaela Gjergji, Alessandro Cortesi <i>Evolving sustainability reporting and ESG disclosure in the EU: early evidence from SME growth markets</i> 10:00 Tung Lam Dang, Duc Trung Do, Thang Ho, Cameron Truong <i>From mandate to market across the globe: the impact of mandatory ESG disclosure on the cost of equity capital</i>

Friday, 5 September 2025

10:30 - 11:00 Coffee Break - first floor

11:00 - 13:00 Parallel Session 4

Aula IV New challenges: climate change, AI, and value creation	11:00 Annalisa Pancani, Lino Cinquini, Andrea Tenucci, Giacomo Pigatto <i>Accounting for climate and environmental risks in banks: a systematic review</i> 11:30 William Mesa <i>An asymmetrical pedagogy for accounting in an AI environment</i> 12:00 Lavinia Pastore, Luigi Corvo, Alba Maria Gallo, Ubaldo Comite <i>Reframing impact: the evolution of social impact assessment models and the redefinition of value in accounting (2021–2024)</i> 12:30 Roberta Provasi <i>How climate change can impact auditing and accounting systems. Evidence from the analysis of a sample of companies</i>
Aula V Accounting change and the evolution of non-financial reporting	11:00 Leyla Vesnic, Eleonora Masiero <i>Accountability in transition: the evolution of non-financial regulation in a changing world</i> 11:30 Monica Bartolini, Giorgia Moschini <i>Diversity, equity and inclusion (DEI) disclosure: evolution and future trends</i> 12:00 Biagio Maria Amico, Rafaela Gjergji, Valentina Lazzarotti <i>Strategic integration or compliance lag? Mapping trends and evolution of SBSC through the lens of ESRS framework</i>
Aula VI Gender, diversity and sustainability in business	11:00 Fabio Magnacca, Silvia Ferramosca <i>Sustainability reporting in family firms: lessons from a case study in the luxury fashion industry</i> 11:30 Paola Paoloni, Antonietta Cosentino, Marco Venuti <i>Gender disclosure developments in the fashion industry: a comparative analysis of france and italy</i> 12:00 Silvia Angeloni <i>Harmonizing gender certification standards: a critical comparative analysis of existing models</i>
Aula Magna Storica Accounting change, ethics and responsible finance	11:00 Federica Doni, Lucio Masserini, Zeila Occhipinti, Roberto Verona <i>Ethical behaviour and corporate financing. The case of “legality rating”</i> 11:30 Sara Longo, Francesca Rossignoli, Anthony Campagna <i>Responsible investments and subsidiary-level regulation on sustainable performance</i> 12:00 Nicola Raimo, Ilenia Fraccalvieri, Filippo Vitolla, Candida Bussoli <i>Breaking the silence: human rights disclosure in european banks</i> 12:30 Lorenzo Coronella, Alessandro Mechelli, Riccardo Cimini, Monomita Nandy <i>Effect of recapitalization obligation regulation on earnings management: post-covid-19 pandemic evidence from italy</i>

Detailed Program

Friday, 5 September 2025

Aula Magna Storica

13:00 **Plenary Session**
Charl de Villiers, James Guthrie, Sumit Lodhia, Stefano Coronella
Accounting in a changing world: challenges, insights and future directions

13:30 - 14:30 **Light buffet - first floor**

Aula Magna Storica

14:30 **Plenary Session**
Clare Lehane Commissioning Editor – Emerald Publishing
A guide to journal publishing

The **presenter of the first paper** in each session will assume the role of **Session Chair**.

Each presenter will have **20 minutes** for the presentation of their paper,
followed by **10 minutes** for discussion.

Notes

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Organizing Secretariat



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eventi e meeting

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