



Social Responsibility Research Network

SRRNet



20TH INTERNATIONAL CONFERENCE ON CORPORATE SOCIAL RESPONSIBILITY AND 11TH ORGANISATIONAL GOVERNANCE CONFERENCE

OF THE SOCIAL RESPONSIBILITY RESEARCH NETWORK (SRRNet)

MADRID 13-16 September 2023

FINAL PROGRAMME

Wednesday 13 September

VENUE: Universidad a distancia de Madrid

Carretera de la Coruña, Km 38,500- Vía de servicio, nº15- 28400 Collado Villalba-MADRID

9:00h – 10:00h	Registration + Coffee	
10:00h – 11:00h	Opening Ceremony	Introductory Speeches -D. Roque de las Heras, Honorary President CEF-UDIMA (Spain). -Prof. Dr. María Aránzazu de las Heras. President of the Madrid Open University (UDIMA) (Spain). -D. Valentín Pich, President CGE (Spain). -Prof. Dr. David Crowther, SRRNet President. -Prof. Dr. Salvador Marín, President EFAA for SMEs. Director of the Research Department of the Spanish General Council of Economists (CGE). -Prof. Dr. Esther Ortiz, University of Murcia. Vicepresident of Economists-Accountants of CGE. -Dr. Shahla Seifi, SRRNet Conferences Chair.
11:00h – 12:30h	Keynote speech 1	Prof. Dr David Crowther, SRRNet President <i>“Fusion: Fashion or Fiction?”</i>
12:30h – 13:30h	Parallel Sessions 1	
13:30h – 15:00h	Lunch	
15:00h – 16:30h	Colloquium	Frank Nyame-Asiamah, Tom Stacy & Elisha Rasif <i>“Overcoming the Barriers to Vehicle Fleet Decarbonisation through Academic Engagement”</i> <i>Sponsored by Anglia Ruskin University</i>
16:30h – 17:00h	Coffee Break	
17:00h – 18:00h	Parallel Sessions 2	Buses will be available to take delegates to and from the conference venue. Buses will stop in the Moncloa area in the centre of Madrid.



Thursday 14 September

VENUE: Universidad a distancia de Madrid

Carretera de la Coruña, Km 38,500- Vía de servicio, nº15- 28400 Collado Villalba-MADRID

9:00h – 10:30h	Parallel Sessions 3	
10:30h – 11:00h	Coffee break	
11:00h – 12:00h	Keynote speech 2	D. Xavier Subirats, Spanish General Council of Economists (CGE) Spain "(On) Integrating Governance+ into the board's functions"
12:00h – 12:30h		Prof. Dr David Crowther, SRRNet President "Publishing Opportunities"
12:30h – 14:00h	Lunch	
14:00h – 15:30h	Symposium	Mariana Lima Bandeira Caner Dincer Md Humayun Kabir "How Do We Prepare for Global Boiling?" This is based upon the UN assertion that we have now passed the stage of global warming.
15:30h – 16:00h	Coffee Break	
16:00h – 17:30h	Parallel Sessions 4	Buses will be available to take delegates to and from the conference venue. Buses will stop in the Moncloa area in the centre of Madrid.
21:00h	Gala Conference Dinner in Madrid	



Friday 15 September

VENUE: Universidad a distancia de Madrid

Carretera de la Coruña, Km 38,500- Vía de servicio, nº15- 28400 Collado Villalba-MADRID

09:00h – 10:30h	Parallel Sessions 5	
10:30h – 11:00h	Coffee break	
11:00h – 12:00h	Keynote Speech 3	<p>Prof. Dr. Bernabé Escobar, President of Spanish Association of Lecturers in Accounting (ASEPUC)</p> <p>Prof. Dra. María del Mar Miras, University of Sevilla (Spain)</p> <p>"Sustainability disclosure: Evolution and Future Steps"</p>
12:00h – 13:00h	Parallel Sessions 6	
13:00h – 14:00h	Closing ceremony	<ul style="list-style-type: none"> -President of the Spanish Institute of Accounting and Auditing. -D. Arturo de las Heras. President of CEF (Spain) -Prof. Dr. Salvador Marín, Conference Chair -Prof. Dr. Esther Ortiz, Conference Chair -Dr. Shahla Seifi, SRRNet Conferences Chair. -Prof. Dr. David Crowther, SRRNet President -Next conference invitations.
14:00h – 15:30h	Lunch	Buses will be available to take delegates to and from the conference venue. Buses will stop in the Moncloa area in the centre of Madrid.

Saturday 16 September

Social activities in Madrid



Parallel session 1

Wednesday 12.30 – 13.30			
Room nº: 1	Room nº: 2	Room nº: 3	Room nº: 4
<p>Chair: <i>Ricardo Gouveia Rodrigues</i></p> <p>Corporate Governance and Risk Management in Financial Institutions in Developing and Emerging Markets <i>Victor Ediagbonya</i></p> <p>What's in a name? Or, in Hannah Arendt's words, On Lying and Politics: Discourses on inequality <i>Miriam Green</i></p>	<p>Chair: <i>Edwin Mujih</i></p> <p>Accounting and the environment: Literature review <i>Maria da Conceição da Costa Marques</i></p> <p>How do female directors respond to institutional pressures? Evidence for the EU regulatory framework on diversity and inclusion transparency <i>Isabel-María García-Sánchez, Esther Ortíz-Martínez, Salvador Marín-Hernández & Beatriz Aibar-Guzmán</i></p>	<p>Chair: <i>Banu Dincer</i></p> <p>From institutional entrepreneurship to conformity: changing the logic compatibility of the social enterprise in state-led markets <i>Raghda El Ebrashi</i></p> <p>Influential factors behind SDGs related-disclosure in large Portuguese companies: an ISO Certification approach <i>Alice Loureiro, Sónia Monteiro, Verónica Ribeiro & Kátia Lemos</i></p>	<p>Chair: <i>Heidi Myyryläinen</i></p> <p>Investigating the effect of corporate governance, and IFRS16 on audit fees and its impact on risk-taking in the airline industry <i>Alicia Ramírez Orellana, Anne Marie Garvey, Laura Parte Esteban & José Antonio Gonzalo Angulo</i></p> <p>Enhancing the Corporate Social Responsibility (CSR) Impacts of SMEs in Developing and Emerging Markets: Corporate Governance Can Help But Which Framework? <i>Franklin N. Ngwu</i></p>

Parallel session 2

Wednesday 17.00 – 18.00			
Room nº: 1	Room nº: 2	Room nº: 3	Room nº: 4
<p>Chair: <i>Sonia Monteiro</i></p> <p>Financial Innovation: The development of derivative markets for risk management in trading carbon certificates on international emission trading system <i>Lan Jiang</i></p> <p>Culture and its Role in Socio-Economic Development <i>Aaron Gwebu & Md. Humayun Kabir</i></p>	<p>Chair: <i>Victor Ediagbonya</i></p> <p>Is there an overemphasis on profit/wealth maximisation in accounting education and training at the expense of ethics and society? Interview findings from UK early career professionals (ECPs) and final year business school students (FYSS) <i>Chandres Tejura, Sean McCartney & Gherardo Girardi</i></p> <p>Integrated Reporting Europe vs. Africa according to IIRC from 2021 to 2023 <i>Manuela Cañizares-Espada, Salvador Marín-Hernández & Esther Ortiz-Martínez</i></p>	<p>Chair: <i>Christos Tsatsis</i></p> <p>Do independent board directors improve anti-corruption disclosure? Evidence from the two tier board model <i>Maria Aluchna & Małgorzata Wrzosek</i></p> <p>Trade Unions focus on SDG: Insights on Accountability and Sustainability in Portugal <i>Guilherme Crucho & Rute Abreu</i></p>	<p>Workshop</p> <p>Getting published internationally <i>David Crowther</i></p>



Parallel session 3

Thursday 9.00 – 10.30			
Room nº: 1	Room nº: 2	Room nº: 3	Room nº: 4
<p>Chair: Maria Aluchna</p> <p>Community Development Through Passionate Individuals – A Case <i>Prabir Kumar Bandyopadhyay</i></p> <p>The localization of the UN 2030 Agenda from the perspective of the Public Sector: Challenges and Opportunities: The case of the Canary Islands. <i>David Curbelo Perez</i></p> <p>Why some accounting reforms tend to fail? Developments and answers towards new challenges <i>Christos Tsatsis</i></p>	<p>Chair: Rute Abreu</p> <p>The Impact of Technological Innovation on Financial Inclusion and Stability in the Global South <i>Victor Ediagbonya</i></p> <p>Unraveling the Multidimensionality of Environmental Operational Performance in the Oil & Gas Industry: A Conceptual Approach <i>Antonio García-Amate & Eduardo Terán-Yépez</i></p> <p>Smart cities and touristic destinations: the case of Lisbon <i>Liliana Fernandes Mendes, Maria Margarida Santos Gomes, Rodrigo Gonçalves Santos, Eduardo Manuel de Almeida Leite, Sandra Raquel Pinto Alves, Humberto Nuno Rito Ribeiro, Augusto Simões & Élvio Camacho</i></p>	<p>Chair: Lan Jiang</p> <p>Boosting Employee Loyalty via CSR: A Cross-National and Cross-Generational Comparison <i>Ovidiu Ioan Moisescu, Oana Adriana Gică, Radomir Lăcrămioara & Ioana Loredana Mihalca</i></p> <p>Case Study on a Tool for SMEs Developing Business Models for Sustainability <i>Heidi Myyryläinen & Joona Kallinen</i></p> <p>Sustainability Reporting Through the Lens of Legitimacy Theory <i>Banu Dincer & Caner Dincer</i></p>	<p>Chair: Raghda El Ebrashi</p> <p>The Artificial Intelligence In Businesses: Opportunities Or Threats? <i>Marc Selgas-Cors</i></p> <p>Gamified virtual CSR initiative and consumer engagement: the mediating role of consumer trust in the brand <i>Feng Zhonghui & Kuppelwieser Volker</i></p> <p>Understanding Hedonic Shopping Motivations of Precycling Lifestyle and Its Implications on Recycling Behaviour <i>Nathalia Suchek, Ricardo Gouveia Rodrigues, Elisabeth Baía, and João Pereira</i></p>



Parallel session 4

Thursday 16.00 – 17.30			
Room nº: 1	Room nº: 2	Room nº: 3	Room nº: 4
<p>Chair: Cristina Gois</p> <p>Corporate governance model and CSR disclosure: Anglo-American versus European model <i>Rim Khemiri, Nadia Ben Farhat Toumi & Amal Hamrouni</i></p> <p>Can African ethics improve disclosure and practices in corporate organisations in Africa? <i>Bolaji Salam</i></p> <p>The future of fireworks is sustainable? Challenges between the cultural use, hazard factors and regulations <i>José Góis & Jorge Raposo</i></p>	<p>Chair: <i>Chandres Tejura</i></p> <p>Public Procurement and the UN 2030 Agenda. Towards Responsible and Sustainable Public Procurement: The Case of the Canary Islands <i>David Curbelo Perez</i></p> <p>Disclosure on Sustainable Development Goals 2030 in Spanish first division Football Clubs <i>Sónia Maria da Silva Monteiro, Rudemaryn Urdaneta-Camacho & Juan Carlos Guevara Pérez</i></p> <p>Social Responsibility Management System: how to implement in a textile industry company <i>Francisca Pires Vaz Meneses Lopes & Maria Manuela dos Santos Natário</i></p>	<p>Chair: Miriam Green</p> <p>The register as a decision-making tool for the municipalization of the implementation of the Sustainable Development Goals <i>Rosmel Rodriguez, Rute Abreu & Armando Dias-da-Fé</i></p> <p>Learning outcomes about collaboration and participation in associative organizations: bases for social responsibility's resignification. <i>Mariana Lima Bandeira</i></p> <p>The Role of Business Intelligence and Analytics in Fostering Organizational Resilience <i>Hiba Al saidi & David Crowther</i></p>	<p>Chair: Frank Nyame-Asiamah</p> <p>The Determinants of CSR Disclosure <i>Pedro Pinheiro & Manuela Sarmento</i></p> <p>How do CEF.-UDIMA graduates evaluate sustainability in companies in accounting matters? <i>Ana Lejárraga García, Esther Ortiz Martínez & Salvador Marín-Hernández</i></p>

Parallel session 5

Friday 9.00 – 10.30		
Room nº: 1	Room nº: 2	Room nº: 3
<p>Chair: <i>Bolaji Salam</i></p> <p>Climate Change Activism and the Law on Sustainability in the UK <i>Edwin Mujih</i></p> <p>Role of gender in stakeholder communication <i>Evans Akwasi Gyasi</i></p> <p>An analysis of press releases on results: The words importance <i>Cristina Góis & Tânia Pacheco</i></p>	<p>Chair: <i>Prabir Kumar Bandyopadhyay</i></p> <p>Relationship Between Firm's Humanistic Culture and Corporate Social Responsibility: South African Companies <i>Md. Humayun Kabir</i></p> <p>Does board diversity affects CSR performance: Evidence from the listed companies in Belgium, France, Portugal and Spain <i>Catarina Gonçalves & Pedro Pinheiro</i></p> <p>Learning outcomes from the academy perspective: A bibliometric study about Community-Based Tourism and Regional Development <i>Philipe Lira de Carvalho, Mariana Lima Bandeira, José Rogério Lopes, Airton Cardoso Cançado</i></p>	<p>Chair: <i>Franklin N. Ngwu</i></p> <p>Standardizing Sustainability Communication: Consumer Perception and Effective Strategies <i>Caner Dincer & Banu Dincer</i></p> <p>Sustainable Finance: Disclosure regulation framework and implementation - Evidence from banking sectors in Europe <i>Lan Jiang</i></p> <p>The Perception of Clients about the Tax Benefits Obtained by Companies with Social Responsibility Initiatives <i>Ana Clara Borrego, Rute Abreu, Paulo Caldeira, Ana Maria Bandeira, Francisco Carreira, Carolina Santos & Filipe Caetano</i></p>

Parallel session 6

Friday 12.00-13.00		
Room nº: 1	Room nº: 2	Room nº: 3
<p>Chair: <i>Manuela Cañizares Espada</i></p> <p>Enhancing Business Reporting: Analysis of the Determinant factors for Value Creation in Portugal <i>Cristina Gois, Mariana Ramos & Clara Viseu</i></p> <p>The role of misericordias in the scope of the importance of charities for the third sector <i>Augusto Simões & Humberto Ribeiro</i></p>	<p>Chair: <i>Maria Manuela dos Santos Natário</i></p> <p>The influence of Gender Diversity on Boards of Directors and the Institutional and Cultural Context on Business Innovation: A Study in the European Context <i>Liliana Pimentel, Helena Maria Oliveira & Susana Lopes Pinto</i></p> <p>Taxonomy of the sector oil and gas exploration companies that disclose sustainability information according to SASB Standards <i>Patricia Victor-Ponce, Esther Ortiz-Martínez & Salvador Marín-Hernández</i></p>	<p>Workshop</p> <p>The poverty or wealth of Historicism: what can we learn from history? <i>Shahla Seifi & David Crowther</i></p>

