European Institute for
Advanced Studies in Management

19TH EIASM INTERDISCIPLINARY CONFERENCE ON "INTANGIBLES, SUSTAINABILITY, AND VALUE CREATION:REPORTING, MANAGEMENT, AND GOVERNANCE"

GRENOBLE, FRANCE - SEPTEMBER 19-20, 2024

HOSTED BY

UGA Université Grenoble Alpes

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CO-ORGANISED BY

FERRARIAE UNIVERSITAS · EX LABORE FRUCTUS · 13 91

University of Ferrara

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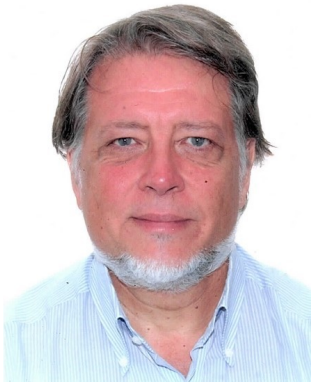
CHAIRPERSONS

Prof. Dr. **Stefano Zambon**
Full Professor of Corporate Reporting and Business Economics
Department of Economics and Management

University of Ferrara, Italy



and

Prof. **Véronique Blum**
Maître de conférences / Associate Professor of Corporate Finance and Accounting
Centre de préparation à l'Expertise Comptable
University of Grenoble Alpes, France

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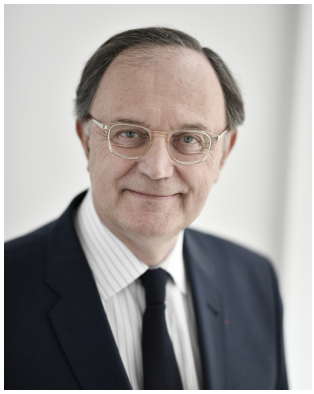
KEYNOTE SPEAKERS

Prof. **Beatrice Crona** (PhD)
Professor of Sustainability Science
Stockholm Resilience Center, Stockholm University
Sweden

Patrick **de Cambourg**
Chair of the EFRAG Sustainability Reporting Board



Prof. **Anup Srivastava**
Canada Research Chair (Accounting, Decision-Making and Capital Markets) and Professor Haskayne School of Business at University of Calgary

Mr Eelco **van der Enden**
CEO, GRI

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BACKGROUND

This Conference follows the adoption, in July 2023, by the European Commission, of the first delegated act that sets out cross-cutting standards for the disclosure of Environmental, Social and Governance (ESG) information. The sustainability reporting revolution has started and further guidance is now expected to address its implementation challenges that relate to the definition and the content of material sustainability/ESG information, to how to collect the required sustainability/ESG information, or to what form of communication should be employed, including in what digital form. To address those issues, an interdisciplinary conversation seems instrumental. Hence, the ambition of the Grenoble conference is in creating an unprecedent opportunity for cross-disciplinary exchanges that will assist regulators, preparers, and all users of the upcoming sustainability reporting. The conversation is expected to encompass all pillars of the European Sustainability Reporting Standards : Climate change, Pollution, Water and marine resources, Biodiversity and ecosystems, Resource use and circular economy, Own workforce, Workers in the value chain, Affected communities, Consumers and end-users, Business conduct. Beyond those reporting issues that will contribute to an equal footing between sustainability and financial reporting, other management sciences problematics persist that address the changes in corporate culture, the emergence of a sustainability governance and an enhancement of risk and uncertainties management that include impacts, and the contribution of sectorial analysis. This makes of the concept of “values creation” – rather than single value creation, a multi-perspective, multi-stakeholders, multi-dimension, multi-time horizon, multi-intangibility concept that deploys various objectives yet to structure. Hence, company ecosystems, more than ever, need academic support to drive the transition from a purely shareholder oriented perception of value to a stakeholder and sustainability-infused vision.

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CALL FOR PAPERS

The **19th EIASM Interdisciplinary Conference on "Intangibles, Sustainability, and Value Creation: Reporting, Management, and Governance"** aims to stimulate the discussion and showcase advances in knowledge, understanding and practicalities concerning the above issues with particular reference to reporting, corporate governance and value creation. Despite the enormous progress and advancements in many of these fields we have been observing over the last 20 years or so, a variety of questions remain unsolved, and many issues are still disputable and require constructive debate. We would also need a contribution to building a more robust and continuous bridge between academics and practitioners. In this perspective, topics of particular interest include (but they not limited to) the following:

- From NFRD to CSRD – challenges, expectations, practicalities;
- The role of new regulations and European (ESRS) and international (ISSB; GRI) standards for sustainability reporting;
- Building cross-disciplinary dialogue on all pillars of the sustainability reporting standards, focusing on conceptual links and/or implementation;
- Identifying the indicators, translators, measures and data sources that support the operationalization and implementation of the sustainable reporting standards;
- Addressing tensions and challenges in sustainability reporting including but not limited to: data quality, scale changes in data, balancing multiple interests and objectives, meeting supranational policy goals such as the Sustainable Development Goals or the EU Green Deal;
- Advances and practices in sustainability reporting, measurements, and disclosures;
- Benefits and limitations of ESG reporting and disclosure cases in various situations and industrial, financial/banking and national contexts;
- Exploring the connections between sustainability reporting, stakeholders’ needs and expectations and corporate performance and strategy across industries and sectors;
- Investigating the links between sustainability reporting, the recognition and valuation of intangibles and values creation in corporate activities;
- Examining the relationships and interlinkages between sustainability reporting, corporate governance and management control, including the role of leadership in influencing sustainability focused management control and strategic decision-making;
- Observing the role of sustainability reporting in managerial and organizational transformations;
- Studies on sustainability assurance and other modes of external control;

- Financial sector focused studies on sustainability reporting, due-diligence, control and capital flows;
- Studies on impact accountability, responsible investment and sustainable governance;
- Analyses of risk conceptualization, perception, commensuration, management and communication related to intangibles, sustainability, and organizational capabilities;
- Exploring the link between knowledge management, risk literacy and innovation from a sustainability perspective;
- Identifying how to build risk literacy related to sustainability reporting;
- Management and development of intangibles and Intellectual Capital in public sector entities (universities, health organizations, public local and regional authorities, central governmental entities, etc.);
- Studies that focus on sustainability processes, reporting and value creation in public sector entities;
- Perspectives on knowledge creation, Intellectual Capital and technology transfer between educational institutions and other actors, including state actors and in contexts including access to health, access to resources and social benefits;
- Sustainable planning and stakeholders engagement including in the context of smart cities, mobility, and privacy;
- Surveying and/or comparing digital financial and sustainability reporting options, their challenges and perspectives, their theory, frameworks, principles, methods, logical approaches etc.
- Thinking and conceiving ecosystem architecture for collecting, sharing, accessing and analyzing sustainability data;
- Theoretical and/ methodological studies of digitalization in the context of sustainability reporting, including but not limited to a focus on the challenges and opportunities of increased digitalization in business operations, management and control, reporting, and assurance; the use of hard and soft architecture for collecting, sharing, accessing, and analyzing sustainability data; and tackling data governance in organizations and business ecosystems.
- Tackling the governance of sustainability data ecosystem, including in the lens of data as a common;
- Inquiries based on ontological and epistemological grounds as well as methodological approaches for cross-disciplinary or transversal studies in sustainability measurements; metric construction, and translation between different data generation aims and user needs. This also includes analysis of how indicators, targets, and roadmaps are understood, defined, and approached as a means to coordinate sustainability oriented actions.
- Analyzing the contribution of the indicators, target definition and roadmap reporting as a mean to translate sustainability-oriented actions;
- Autoethnographic and reflexive works on existing, past or on-going cross-disciplinary collaborations experiences;
- Exploring the social dimension of sustainability, including the possibility of universal social standards and their frictions with culture, history, social boundaries, language; understandings of concepts such as diversity, feminism, tolerance; and investigating varied approaches to balance social, environmental, and economic agendas in business and regulation;
- New development in sustainable or ecological accounting ;
- Theoretical and/ methodological studies of digitalization in the context of sustainability reporting, including but not limited to a focus on the challenges and opportunities of increased digitalization in business operations, management and control, reporting, and assurance; the use of hard and soft architecture for collecting, sharing, accessing, and analyzing sustainability data; and tackling data governance in organizations and business ecosystems.

SPECIAL TRACK
ON
"INTELLECTUAL CAPITAL, SUSTAINABILITY AND DIGITAL TECHNOLOGIES IN KNOWLEDGE INTENSIVE ORGANISATIONS"

Track leaders:

Professor Daniela Mancini, University of Teramo, Teramo - Italy
Professor Michaela Bednarova, Universidad Pablo de Olavide, Sevilla - Spain
Professor Alberto Quagli, University of Genova, Genoa - Italy
Professor Clémence Garcia, Gakushuin University, Tokyo - Japan

Innovation and digital technologies are two relevant factors for the economic development of countries. Today, more than in the past, they must respond to a sustainable vision since they are considered fundamental levers for achieving the sustainable goals of the 2030 Agenda. In this new economy, intangible assets, knowledge, and the ability to process information and transfer knowledge are becoming increasingly strategic factors for business management and value creation towards sustainability.

The value of an innovation in term of sustainability is its ability to satisfy new and fundamental needs of society or enhance its resilience, such as the defeat of some serious diseases, the improvement of the quality of life, the enhancement of people's intellectual and working capacities, the creation of goods that improve health or protect environment and biodiversity, as well as long distance communication. Significant innovations concern sectors such as aerospace, biotechnology, agri-food, cultural heritage, tourism, materials science, information technology, microelectronics, robotics and telecommunications.

The purpose of this special track is to stimulate interdisciplinary discussion and investigation into the intersection between corporate reporting and digital technologies in the transition towards more sustainable business and ecosystems. A special focus on innovative approaches for corporate reporting, governance and knowledge transfer to create sustainable value, with particular reference to high-technology and knowledge-intensive firms, and research institutions. Contributions with a particular focus on how information can be collected, managed and reported in an integrated way, based on financial and non-financial data, and leveraging on digital technologies would be appreciated.

Papers concerning the following topics are mostly welcome in this Mini-Track:

- Digital technologies (Artificial Intelligence, Blockchain, Cloud Computing, Robotic Process Automation, Internet of Things, etc.) and accounting for non-financial reporting, integrated reporting, ESG reporting;

- Ethical Implications of Digital Technologies;
- Resilience and Risk Management in Digitalized Environments;
- Data Security and Privacy in Digitalized Environments;
- Role of Human Capital in Digital Transformation or Impact of Digital Transformation on Human Capital;
- Taxonomies for digital sustainability reporting (XBRL, ESEF, ESRS taxonomy)
- Intangibles as digital assets (NFT, tokenization of intangibles)
- Administrative and internal control processes for sustainability in digitalized environments.
- Metrics and indicators for Intangible and Intellectual Capital, and for digital technologies reporting;
- New approaches and digital solutions for management, controlling and accounting of knowledge transfer for sustainability;
- Management accounting and control of I&IC and sustainability;
- Knowledge management in Decentralized Autonomous Organizations, high technology/knowledge-intensive organizations.

Research papers which adopt a variety of methodological approaches are of interest to this mini-track. This includes studies based on in depth case studies of particular high technology/knowledge-intensive organizations; surveys of public sector organizations or research institutions; observational studies; empirical research and discussion papers on matters of contemporary debate.

SPECIAL TRACK
ON
ADVANCING SUSTAINABILITY REPORTING IN SMES: CHALLENGES AND OPPORTUNITIES IN THE MODERN LANDSCAPE

Track leaders:

Giuseppe Nicolò, University of Salerno - Italy
Nicola Raimo, LUM University - Italy
Paolo Tartaglia Polcini - University of Salerno - Italy
Filippo Vitolla, LUM University - Italy

The advent of digitalization has profoundly affected how organizations conduct their business and build and maintain relationships with stakeholders (Lombardi and Secundo, 2020; De Villiers et al., 2021; Mancini et al., 2021). In particular, the introduction of new technologies such as big data analytics, blockchain, the Internet of Things (IoT), cloud computing, social media communication, artificial intelligence and machine learning has triggered a gradual re-configuration of accounting information systems, including sustainability reporting practices (Pham and Vu, 2022; Broccardo et al., 2023). This is because they facilitate and improve the measurement, collection, analysis, communication and assurance of data and information related to sustainability and, ultimately, the sustainable development goals (SDGs). Particularly, integrating these technologies into sustainability reporting processes is deemed a potential solution to overcome potential sustainability reports' drawbacks like credibility, comparability and greenwashing (Leitner-Hanetseder and Lehner, 2022; Pizzi et al., 2023). For example, blockchain ensures transparency and traceability along the entire sustainability supply chain (Xu et al., 2019), and artificial intelligence supports collecting and processing Environmental, Social and Governance (ESG) data for sustainability reports (De Villiers et al., 2023), while social media represent an additional communication channel to increase engagement with corporate stakeholders on sustainability issues (L'Abate et al., 2023).

Although the advent of digitalization has significant consequences for the sustainability reporting practices of all companies, it has posed particular challenges for small- and medium-sized enterprises (SMEs). SMEs represent the backbone of the European Union's (EU) productive economic fabric, as they constitute almost 99% of all European enterprises, provide two-thirds of jobs in the private sector and contribute to more than half of the overall European gross domestic product (Galli et al., 2023; EU, 2023). Moreover, they are involved in the supply chain of several multinational companies operating in different sectors, significantly contributing to carbon dioxide emissions and environmental pollution at large (Parker et al., 2009; Massa et al., 2015; Corazza et al., 2017). These circumstances are evidence of how SMEs hugely impact society in economic terms and from a social and environmental perspective (Carbone et al., 2012; Corazza et al., 2017). Therefore, disruptive technologies may represent a vehicle for SMEs to deal with emerging sustainability issues arising from the 2030 Agenda (UN, 2015), Paris Agreement, and Green Deal and incorporate social and environmental concerns into their management and reporting processes (Bos-Brouwers, 2009; Galli et al., 2023; Castilla-Polo and Guerrero Baena, 2023).

From an academic standpoint, despite the topic's relevance, scholars are still lagging behind empirical research linking digital technologies, sustainability reporting, and SMEs. In last years, studies started to investigate pros and cons of implementing sustainability reporting practices in the SMEs' context (e.g., Borga et al., 2009; Massa et al., 2015; Corazza et al., 2017; Del Baldo et al., 2017; Lee et al., 2017; Galli et al., 2023; Castilla-Polo and Guerrero Baena, 2023). Nevertheless, the results are inconclusive, and the debate is still fervent. In particular, a need emerged to investigate the role that emerging digital technologies may play in the sustainability reporting processes of SMEs. Thus, scholars would contribute to enhancing academic knowledge about the following topics:

Impact of digital technologies on SMEs' sustainability reporting practices: challenges and opportunities for users and preparers;

- Digitalization of sustainability reporting practices and the new Corporate Sustainability Reporting Directive: implications for SMEs;
- Digital sustainability reporting, double materiality, and SMEs;
- Digital technologies and sustainability reporting standards adoption in SMEs;
- Digital technologies and stakeholders' engagement in SMEs;
- Big data, analytics, social media, and SMEs' sustainability disclosure practices;
- Digital technologies and SDGs performance measurement and reporting in SMEs;
- Digital technologies and governance mechanisms to support SMEs' sustainability reporting practices;
- Digital technologies and sustainability reporting assurance in SMEs.

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SUBMISSION DEADLINE

To present a paper at the Conference, authors should submit a max. 2-page abstract or, preferably but not necessarily, the full paper

by

June 15, 2024

Click HERE to Submit

To be accepted, proposals MUST be submitted only through this web site!!

All submissions must be in English.

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LOCATION

The conference will tale place in the Campus of the University.
See map & details on : https://batiment.imag.fr/public/plan/

Situated in the heart of the Auvergne-Rhône-Alpes region, Grenoble is the innovative city in the Alpes, that blends mountains lifestyle with a ground-breaking and cosmopolitan culture. The Grenoble-Alpes Metropole is today one of the most innovative European territories in sectors such as micro and nanotechnologies, software, life sciences, energy, it is part of the the 2nd largest French economic region, and of the 8th European larger one.

Grenoble is situated at the crossroads of Switzerland and Italy, an ideal location at the heart of the French Alps. No wonder why it bears the name of the Capital of the Alps. It is surrounded by an exceptional natural setting, with 4 alpine ranges: the Chartreuse, Vercors, Belledonne, and Ecrins mountains. 20 winter sports resorts are just a short drive from the city, including 4 Olympic ski resorts (1968 Olympic Games). They offer all kinds of nature getaway for hiking, biking or practicing any kind of mountain sports. One of the town landmarks, the Grenoble-Bastille cable-car will take you from downtown to a breath-taking view of the Alpine chains, including a view on Mont Blanc on a clear day.

Grenoble, Green European Capital of 2022, is also a sustainable metropolis providing with its 300 km of bike paths, that makes of it the second French metropolis for cycling. 5 tram lines and 50 bus lines will take you any place. 100% of convention venues and 90% of hotels are accessible by tram.

Grenoble is also an innovative area, renowned for its high achievement in industry, in economics, academics, innovation, and technology. With 5 major competitiveness clusters (Minalogic, Lyon Biopôle, Tenerrdis, Axelera, ViaMeca), it was named the world's 5th most inventive city (Forbes, 2013) and the 2nd French regional research center. Grenoble welcomes 25,000 researchers, 5 major European instruments (ILL, ESRF), 8 national research organizations (CEA), 65,000 students including 9,000 international ones.

With all those assets, Grenoble has invented a new way of life that visitors can experience when trying more than 450 traditional and gourmet restaurants, when visiting the 2nd largest collection of modern art in France, the Grenoble Museum of Art or just by wandering in the two thousand old town streets.

We are looking forward to welcoming you in our wonderful town

In the meantime, to prepare your trip, you can discover more about Grenoble :
https://www.grenoble-congres.com/en/grenoble-convention-bureau/download-ebrochures/

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PRACTICALITIES

Getting to Grenoble

By plane

Three international airports are located less than 90 minutes from Grenoble: Lyon Saint-Exupéry, Grenoble Alpes Isère and Geneva. In total, more than 200 direct destinations are accessible.

LYON SAINT-EXUPÉRY (LYS)
115 direct destinations, 58 airlines
60 mins from Grenoble

GRENOBLE ALPES ISÈRE (GNB)
19 direct destinations, 10 airlines
45 mins from Grenoble

GENÈVE (GVA)
130 direct destinations, 54 airlines
90 mins from Grenoble

Shuttle services connect Grenoble to Geneva and Lyon-Saint Exupéry airports.

From the bus station, delegates can easily reach the two major international airports in the region.

OUIBUS and FlixBus provide shuttles every 30 mins between Grenoble and Lyon-Saint Exupéry airport.

Ouibus provides shuttles 6 times a day between Grenoble and Geneva International airport.

By train

With up to 10 direct Grenoble-Paris round trips by high-speed TGV train, and with the Lyon Part-Dieu hub 1hr15mins away, the rail offer from Grenoble is also very attractive.
Ideally located in the city centre, Grenoble railway station is perfectly connected to the city's bus and tram network.

From Italy : Delegates can take the Milano Chambery high speed train. In Chambery, a TER will take them directly to downtown Grenoble.

PARIS - GRENOBLE 3hrs
16 direct round-trips by TGV/ day

LYON - GRENOBLE 1hrs15mins
1 train every 30 mins
Direct access to the Lyon Part-Dieu hub

GENEVA - GRENOBLE 2hrs
Direct connection
MILANO - GRENOBLE 5 hours
Several trains / day
1 change in Chambery

By car

The Auvergne-Rhône-Alpes motorway network is the most densely populated area after Île-de-France. Thanks to the A41, A48, A49 and A51 motorways, Grenoble is easily connected to Lyon, the Rhone Valley, Switzerland and Italy.

A48-A49 MOTORWAYS
Lyon - 60 mins
Valence - 60 mins

A41 MOTORWAY
Chambéry - 45 mins / Annecy - 75 mins
Geneva - 90 mins

Turin – 3hrs / Milan - 4hrs via Tunnel de Fréjus

A51 MOTORWAY
Marseille - 3hrs

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FEES AND REGISTRATION

More details will be posted soon.

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