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**University  
of Ferrara**

**15<sup>th</sup> EIASM INTERDISCIPLINARY CONFERENCE**

on

**INTANGIBLES AND INTELLECTUAL CAPITAL –  
NON-FINANCIAL AND INTEGRATED REPORTING, GOVERNANCE AND VALUE CREATION**

**COIMBRA, Portugal, 26-27 September 2019**  
**ISCAC Coimbra Business School**  
**Quinta Agrícola – Bencanta, 3040-316, Coimbra**

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## PROGRAMME

**Thursday, September 26, 2019**  
ISCAC Coimbra Business School, Coimbra

- 08:00 Buses will depart from the Hotel Dona Inês (Rua Abel Dias Urbano 12, Coimbra) to ISCAC
- 08.30 Registration
- 09.00 **Welcome Addresses and Inauguration of the Conference** (Auditorium):  
Prof. **Stefano Zambon** University of Ferrara, Dept.of Economics, and Conference Co-Chair  
Prof. **Pedro da Costa** President, ISCAC Coimbra Business School  
Prof. **Maria da Conceição da Costa Marques** ISCAC Coimbra Business School, and Conference Co-Chair
- 09.30 **Opening Plenary Session – Reporting on intangibles assets and intellectual capital: recent developments** (Auditorium)  
Key-Note Speech – Prof. **Lúcia Lima Rodrigues**, University of Minho  
The EFRAG Project – **Rasmus Sommer**, Technical Manager, EFRAG-European Financial Reporting Advisory Group  
Chair: **Maria da Conceição da Costa Marques** (ISCAC Coimbra Business School, and Conference Co-Chair)
- 10.40 *Coffee break*
- 11.00 **Parallel sessions A** (Rooms 3.8, 3.9, 3.12, 3.13)
- 12.30 *Lunch*
- 13.30 **Parallel sessions B** (Rooms 3.8, 3.9, 3.12, 3.13)
- 15.00 *Coffee break*
- 15.20 **Parallel sessions C** (Rooms 3.8, 3.9, 3.12, 3.13)

16.50 **Special Roundtable “Intangibles and IC: Portuguese Perspectives”** (Maia Gomes Amphitheater)

- **Manuel Caldeira Cabral**, Former Minister of Economy of Portugal

- **Florinda Matos**, ISCTE - University Institute of Lisbon; Founding Member and President, ICAA - Intellectual Capital Association; Leader of the ICLab – Intellectual Capital Research Center

- **Nelson Fontainhas** – Partner, Deloitte

- **Eduardo Moura** – Director, EDP

Chair: **Stefano Zambon** (University of Ferrara, Dept. of Economics, Conference Co-Chair)

18.20 Visit to the Joanina Library and the Old University (Buses will leave ISCAC at 17.50 – optional visit)

19.30 Buses will leave the Old University to the Gala Dinner location

20.00 Gala Dinner at the Restaurant of the Hotel “Quinta das Lágrimas”

22.30 Buses from Gala Dinner to Hotel Dona Inês

**Friday, 27 September 2019**  
**ISCAC Coimbra Business School**

08:30 Buses will depart from the Hotel Dona Inês (Rua Abel Dias Urbano 12, Coimbra) to ISCAC

09.30 **Parallel sessions D** (Rooms 3.8, 3.12, 3.13)

11.00 *Coffee break*

11.30 **Keynote speech – Making Migrants Count: An Exploration of Integrated Reporting**

Prof. **Marcia Annisette**, Schulich Business School, University of York, Toronto

Chair: **Stefano Zambon** (University of Ferrara - Italy) (Maia Gomes Amphitheater)

12.30 *Lunch*

13.30 **Parallel sessions E** (Rooms 3.8, 3.9, 3.12, 3.13)

15.00 *Coffee break*

15.30 **Conclusive Plenary Session** (Maia Gomes Amphitheater)

- Awards Conferment
- Presentation of XVI EIASM Conference on “Intangibles and Intellectual Capital”, Catholic University of Lille, Lille, 14-15 September 2020, by Frederik Claeys
- Wrapping up

Prof. **Maria da Conceição da Costa Marques**

(ISCAC Coimbra Business School and Conference Co-Chair)

Prof. **Stefano Zambon**

(University of Ferrara and Conference Co-Chair)

16.30 *End of conference*

**Thursday, September 26, Parallel sessions A (11.00 – 12.30)**

<b>ROOM</b>	<b>STREAM</b>	<b>CHAIR</b>	<b>AUTHORS</b>	<b>TITLE</b>
<b>3.8</b>	GENERAL TRACK 1	STEFANO ZAMBON	DEMARTINI PAOLA, MIRIAM CORRADO, MARIA SERENA CHIUCCHI  YOSANO TADANORI  ALBERTINI ELISABETH, F. BERGER-REMY, S.LEFRANCQ, L. MORGANA, E. WALLISER	THE STATE OF ART OF SDGS IN REPORTING PRACTICES: A SYSTEMATIC LITERATURE REVIEW  <del>REFLECTIONS AND PROJECTIONS: THREE DECADES OF QUANTITATIVE ANALYSIS OF INTANGIBLES ON ACCOUNTING AND STOCK PRICE PERFORMANCE</del>  A FRESH LOOK AT INTELLECTUAL CAPITAL IN THE POST-INDUSTRIAL ERA
<b>3.9</b>	TRACK ON “INTEGRATED REPORTING” 1	AXEL HALLER	DE GRAAFF BRIGITTE, BERT STEENS  NANDRAM KAVITA, ARJAN BROUWER, HENK LANGENDIJK  BRIDGES CAROLINE M, JULIE HARRISON, DAVID HAY	THE QUEST FOR INTEGRATED THINKING  IMPRESSION MANAGEMENT AND OPPORTUNISM IN INTEGRATED REPORTING  THE PURPOSE AND VALUE OF INTEGRATED REPORTING TO KEY STAKEHOLDERS
<b>3.12</b>	TRACK ON “DIGITAL BUSINESS TRANSFORMATION, IT-INVESTMENTS AND INTANGIBLES”	ROBERT OBERMAIER	ENACHE LUMINITA, HILA FOGEL-YAARI & HEATHER LI  FONTE ALEXANDRE, ANA CRUZ, REGINA VIEIRA, PAULO GOMES, DEOLINDA ALBERTO, MARCO DOMINGUES  MOSCH PHILIPP, CURD-GEORG EGGERT, CORINNA WINKLER, ROBERT OBERMAIER, JAN SCHUMANN	SIGNALING LONG-TERM FOCUS THROUGH TEXTUAL EMPHASIS OF INNOVATION: ARE FIRMS PUTTING THEIR MONEY WHERE THEIR MOUTH IS?  BUSINESS INTELLIGENCE IN SHORT FOOD SUPPLY CHAINS  DIGITAL ATTACKER OR SUPPORTER? DATA-DRIVEN BUSINESS MODELS OF START-UP FIRMS ALONG THE SUPPLY AND VALUE CHAIN - AN EMPIRICAL ANALYSIS OF FOCAL POINTS, FORMS OF DESIGN AND STRATEGIC OPTIONS FOR INCUMBENT FIRMS
<b>3.13</b>	TRACK ON “INTANGIBLES IN PUBLIC SECTOR” 1	PIERLUIGI CATALFO	FIJALKOWSKA JUSTYNA, DOMINIKA HADRO, SABRINA GIGLI, ENRICO SUPINO  MARQUES MARIA DA CONCEIÇÃO DA COSTA  SECINARO SILVANA, PAOLO PIETRO BIANCONE, VALERIO BRESCIA, FEDERICO CHMET	COMMUNICATION TOWARDS STAKEHOLDERS IN PERFORMANCE REPORTS OF ITALIAN UNIVERSITIES  GOVERNANCE, PERFORMANCE AND ACCOUNTABILITY OF PUBLIC UNIVERSITIES: THE PORTUGUESE CASE  THE POPULAR FINANCIAL REPORTING AND THE DIFFERENT APPROACH BETWEEN INTANGIBLES AND NEEDS

**Thursday, September 26, Parallel Sessions B (13.30 – 15.00)**

<b>ROOM</b>	<b>STREAM</b>	<b>CHAIR</b>	<b>AUTHORS</b>	<b>TITLE</b>
<b>3.8</b>	GENERAL TRACK 2	TADANORI YOSANO LUCIA LIMA	KASOTAKI ELISSAVET, SANDRA COHEN  ENACHE LUMINITA, EDDIE RIEDL, LYNN LI  NEVES MARIA, PROENÇA, CATARINA	ANALYSTS' ASSESSMENT OF INTELLECTUAL CAPITAL REPORTING CONSTRUCT UNDER THE PRISM OF VALUE RELEVANCE  THE DISCLOSURE OF GOOD VERSUS BAD NEWS: EVIDENCE FROM THE BIOTECH INDUSTRY  INTELLECTUAL CAPITAL AND FINANCIAL PERFORMANCE IN PORTUGUESE BANKS
<b>3.9</b>	TRACK ON "INTEGRATED REPORTING" 2	LAURA GIRELLA	ROBERTS ROSLYN, NATASJA STEENKAMP  DE GRAAFF BRIGITTE, H.B.A. STEENS  JABLOWSKI LEA-VICTORIA, THOMAS BERNDT	IMPLEMENTING INTEGRATED REPORTING: ADVANCED REPORT PREPARERS' EXPERIENCES  THE ADOPTION OF THE INTEGRATED REPORTING FRAMEWORK: A PERSPECTIVE OF SUPERVISORY MEMBERS ON THE DRIVERS AND BENEFITS  MARKET REACTIONS AROUND THE FIRST-TIME ISSUANCE OF INTEGRATED REPORTING - EVIDENCE FROM EARLY ADOPTING COMPANIES
<b>3.12</b>	GENERAL TRACK 3	MARCIA ANNISETTE	SCHAPER STEFAN, IRENE POLLACH  ZIEDE MARCELA  CASTILLA POLO FRANCISCA, CONSUELO RUIZ RODRÍGUEZ	ASSESSING SUBSTANTIVE INFORMATION IN MODERN SLAVERY STATEMENTS  WHEN PHOTOGRAPHS VERBALIZE THE RISE AND FALL OF HRM LINKED WITH SUSTAINABILITY: A LONGITUDINAL CASE STUDY  THE SED INDEX: AN INNOVATIVE TOOL FOR NON-FINANCIAL REPORTING INTO THE SOCIAL AND ENVIRONMENTAL SCOPE
<b>3.13</b>	TRACK ON "INTANGIBLES IN PUBLIC SECTOR" 2	PIERLUIGI CATALFO	DYCZKOWSKI TOMASZ  GUERRA JAIME	THE INTERNET DISCLOSURES OF NON-GOVERNMENTAL ORGANISATIONS – IN SEARCH FOR A PERFECT REPORTING MIX  FACTORS INFLUENCING THE COMPETITIVENESS OF PORTUGUESE MUNICIPALITIES: THE IMPORTANCE OF KNOWLEDGE MANAGEMENT

**Thursday, September 26, Parallel Sessions C (15.20 – 16.50)**

<b>ROOM</b>	<b>STREAM</b>	<b>CHAIR</b>	<b>AUTHORS</b>	<b>TITLE</b>
<b>3.8</b>	GENERAL TRACK 4	RASMUS SOMMER	EUGÉNIO TERESA, SÓNIA GOMES, MANUEL CASTELO BRANCO  GIULIANI MARCO, MICHELE GUIDI, MARIA SERENA CHIUCCHI  RODRIGUES MARIA ALBERTINA, ANA ISABEL MORAIS	NON-FINANCIAL INFORMATION REPORTING AND ASSURANCE: A NEW OPPORTUNITY FOR AUDITORS? EVIDENCE FROM PORTUGAL  THE ASSURANCE OF NON-FINANCIAL INFORMATION DISCLOSURE: A SYSTEMATIC LITERATURE REVIEW  ASSURANCE ON INTEGRATED REPORTING: A SYSTEMATIC REVIEW
<b>3.9</b>	TRACK ON "INTEGRATED REPORTING" 3	AXEL HALLER	GARCIA ALEXANDRE, DAVI CIASCA  CISI MAURIZIO, FRANCESCA ALICE CENTRONE, LAURA CORAZZA  DYCZKOWSKA JOANNA, JUSTYNA FIJALKOWSKA	HOW IS THE INTEGRATED REPORTING BEING DISSEMINATED IN THE CONTEXT OF BRAZILIAN PRIVATE AND PUBLIC ORGANIZATIONS?  EXPLORING HUMAN CAPITAL AND VALUE CREATION IN THE INTEGRATED REPORTING FRAMEWORK  MODEL OF INTEGRATED REPORTING 'CONCEPT IN PRACTICE' IN THE LIGHT OF PRAGMATIC CONSTRUCTIVIST PARADIGM. CASE STUDIES OF LIFE SCIENCE
<b>3.12</b>	GENERAL TRACK 5	MANFRED SCHWAIGER	EJARQUE ANA-TERESA, VANESSA CAMPOS, JOAN-RAMON SANCHIS  VIEDMA MARTI JOSE	ARE THE MEASUREMENT SCALES EMPLOYED IN THE ECONOMY FOR THE COMMON GOOD MODEL VALID AND RELIABLE FROM A STATISTICAL POINT OF VIEW?  IN SEARCH OF AN INTEGRATED REPORTING AT THE MACRO LEVEL (REGIONS AND NATIONS). THEORETICAL FOUNDATIONS AND FRAMEWORK PROPOSAL. A NEW UPDATED VERSION.
<b>3.13</b>	TRACK ON "INTANGIBLES IN THE PUBLIC SECTOR" 3	PIERLUIGI CATALFO	GIRELLA LAURA, PAOLA DAMERI  MARQUES MARIA DA CONCEIÇÃO DA COSTA  JUBÉNOT MARIE-NOËLLE	PUTTING INTEGRATED REPORTING WHERE IT WAS NOT: THE CASE OF THE NOT-FOR-PROFIT SECTOR  THE THIRD SECTOR IN PORTUGAL: THE CASE OF NON-PROFIT FOUNDATIONS  THIRD SECTOR AND TRANSFERS OF HUMAN CAPITAL



**Friday, September 27, Parallel Sessions D (09.30 – 11.00)**

<b>ROOM</b>	<b>STREAM</b>	<b>CHAIR</b>	<b>AUTHORS</b>	<b>TITLE</b>
<b>3.8</b>	GENERAL TRACK 6	LÚCIA LIMA RODRIGUES	RISO, VINCENZO, MONIA CASTELLINI, MARZANO MARIANNA  CRUZ ANA, REGINA VIEIRA, ALEXANDRE FONTE, PAULO GOMES, DEOLINDA ALBERTO, MARCO DOMINGUES  MAMEDE PEDRO	FOLLOWING THE BRIDGE OF INTELLECTUAL CAPITAL AND SUSTAINABILITY: THE CASE OF BENEFIT CORPORATIONS BETWEEN CRITICAL ISSUES AND PERSPECTIVES OF REPORTING  FINANCIAL AND NON-FINANCIAL INFORMATION DISCLOSURE FRAMEWORK FOR SOCIAL ECONOMY ORGANIZATIONS  SOCIOEMOTIONAL WEALTH IN A PORTUGUESE FAMILY FIRM: INFLUENCES AND IMPACTS ON SUSTAINABILITY PERFORMANCE MEASUREMENT
<b>3.12</b>	GENERAL TRACK 7	STEFAN SCHAPER	ALTENBURGER OTTO A.  SCHMIDT JULIA KATHARINA, WOLFGANG SCHULTZE  ZBIEGLY NADINE, WOLFGANG SCHULTZE, TAMI DINH, THOMAS LIST	APPLYING VAT TO FINANCIAL SERVICES: IS THE NEW "MOBILE-RATIO METHOD" ADEQUATE FOR INSURANCE?  ECONOMIC CONSEQUENCES OF BUSINESS COMBINATION DISCLOSURE  R&D DISCLOSURES AND CAPITALIZATION UNDER IAS 38 – EVIDENCE ON THE INTERPLAY BETWEEN NATIONAL INSTITUTIONAL REGULATIONS AND IFRS ADOPTION
<b>3.13</b>	TRACK ON "INTANGIBLES IN THE PUBLIC SECTOR" 4	PIERLUIGI CATALFO	ANTUNES MARINA GODINHO, PEDRO RIBEIRO MUCHARREIRA MARIA DO ROSÁRIO TEXEIRA JUSTINO, JOAQUÍN TEXEIRA QUIRÓS  LOPEZ JEAN CLAUDE, JIMMY FEIGE; SABRINA GHALLAL  JENY-CAZAVAN ANNE, EVE CHIAPELLO AND LAURE CÉLÉRIER	TRANSFORMING HIGHER EDUCATION INSTITUTIONS IN LEARNING ORGANIZATIONS IN COMPETITIVE AND CHANGING ENVIRONMENTS  ORGANIZATIONAL SOCIAL RESPONSIBILITY DEVELOPMENT AND "ABILITIES" OF A MAYOR: PROPOSAL OF A TYPOLOGY BASED ON THE TRIPTYCH: "ORGANIZATION-MANAGEMENT-ENTREPRENEURSHIP"  THE RISE AND FALL OF INTANGIBLE ASSETIZATION AS A PUBLIC POLICY – THE CASE OF FRANCE

## Friday, September 27, Parallel Sessions E (13.30 – 15.00)

ROOM	STREAM	CHAIR	AUTHORS	TITLE
3.8	GENERAL TRACK 8	MARIA SERENA CHIUCCHI	STENBERG MARTIN  RODRIGUES ANA ISABEL, FILIPE SARDO, MARIANA SIMÕES  KAWASAKI CHIAKI, YAWEN HUANG	DEVELOPING DIMENSIONS OF KNOWLEDGE CAPITAL  A DIAGNOSE OF THE KNOWLEDGE MANAGEMENT SYSTEM: AN IT COMPANY CASE  MANAGERIAL LIMITATIONS TO A FIRM'S GROWTH: THE PERSPECTIVE OF INTER-ORGANIZATIONAL TRUST
3.9	GENERAL TRACK 9	ROBERT OBERMAIER	BORDIANU, ANDREEA  NICOLÒ GIUSEPPE, FRANCESCA MANES ROSSI, ADRIANA TIRON-TUDOR, GIANLUCA ZANELATO	MOVING PAST THE CROSS-ROADS IN INTELLECTUAL CAPITAL RESEARCH: REVIEW, REFLECTION AND CRITICAL ANALYSIS  ANALYSING EXPLANATORY FACTORS OF <IR> IN SOES (STATE-OWNED ENTERPRISES)
3.12	TRACK ON "BRAND VALUATION AND REPUTATION"	MANFRED SCHWAIGER	SCHWAIGER MANFRED, JOHANNA EBERHARDT, SARAH MAHR  BLUM VERONIQUE, RICHARD BAKER, MARCO VENUTI  KARLIA-PALOMÄKI CHRISTINA	HOW TO BUILD A CORPORATE REPUTATION WHEN YOU DON'T HAVE ONE (YET)?  DO INVESTORS USE OPTION-BASED COGNITIVE CONSTRUALS TO ASSESS INTANGIBLES AND STRATEGIC INVESTMENTS? THE CASE OF OIL RESERVES  ELEMENTS OF EVALUATING INTANGIBLE ASSETS
3.13	CONCLUSIVE PANEL ON "INTANGIBLES IN NON-PROFIT ORGANISATIONS"	PIERLUIGI CATALFO		<b><i>"PUTTING INTEGRATED REPORTING WHERE IT WAS NOT: EMERGING CASES IN THE NON-PROFIT SECTOR"</i></b>  <b>PIER MARIA FERRANDO</b> (University of Genoa), IMPLEMENTING THE INTEGRATED REPORTING FRAMEWORK IN NOT-FOR-PROFIT ORGANIZATIONS: THE CASE "GIGI GHIROTTI"  <b>PAOLA DAMERI</b> (University of Genoa), INTEGRATED REPORTING IN HYBRID NETWORKS: THE CASE OF "RICIBO"  Discussant: <b>LAURA GIRELLA</b> , IIRC and University of Ferrara