



25TH WORKSHOP ON
ACCOUNTING AND MANAGEMENT CONTROL
“Memorial Raymond Konopka”
Burgos, 23-24 June 2022



PROGRAMA / PROGRAM

Jueves, 23 de junio de 2022 / Thursday, June 23rd, 2022

8:30	Recogida de documentación / Registration – Forum Evolución Conference Center			
9:00	Taller doctoral / Doctoral symposium			
	<u>Sala A / Room A</u>		<u>Sala C / Room C</u>	
	<p>Aplicaciones socioeconómicas de la Teoría de Juegos en el entorno empresarial Guerrero-Galán</p> <p>Accounting as a governance mechanism towards a sustainable city Esteban-Arrea</p> <p>Value based management: la importancia de la gestión basada en el valor Miguéns Refojo</p> <p>Faculty: B. García-Osma, H. Roberts, A. Yetano</p>		<p>Institutional analysis to account for net-zero emissions: translating the rules of science-based targets into business operations Carrión</p> <p>Diseño y uso de sistemas de control de gestión para la mejora del desempeño en equipos Vásquez-Peñaloza</p> <p>Faculty: J. Bebbington, J. Gómez-Conde, M. Núñez-Nickel</p>	
11:00	Café / Coffee break – Espacio Forum Evolución Burgos, 3 ^a planta			
11:30	Bienvenida e introducción / Welcome address and introduction – Sala de Ensayos Forum Evolución Burgos, 3 ^a planta			
11:45	<p>“Professor Rafael Donoso” Keynote Speech – Sala de Ensayos Forum Evolución Burgos, 3^a planta</p> <p style="text-align: center;">“Management Accounting and Strategy - A Review and Reflections on Future Research”</p> <p style="text-align: center;">Keynote speaker: Prof. Salvador Carmona, IE University</p>			
13:00	Almuerzo / Lunch – Espacio Forum Evolución Burgos, 3 ^a planta			
14:00	Sesiones paralelas / Parallel sessions			
	<u>Sala A / Room A</u>	<u>Sala B / Room B</u>	<u>Sala C / Room C</u>	<u>Sala D / Room D (ESPAÑOL)</u>
	<p style="text-align: center;">Sesión paralela con contraponente Parallel sessions with discussant⁽¹⁾</p> <p style="text-align: center;">Chair: M. Núñez-Nickel</p> <p>The Pool of Replacement CEOs, Entrenchment, and Accounting Quality García-Osma, Grande-Herrera, Guillamon-Saorin</p> <p>CFOs as Communicators – Evidence from Conference Calls in the Banking Sector Krasteva</p>	<p style="text-align: center;">Sesión paralela con contraponente Parallel sessions with discussant⁽¹⁾</p> <p style="text-align: center;">Chair: A. Yetano</p> <p>The EU Taxonomy and sustainability accounting: how banks deal with sustainability reporting requirements? García-Torea, Luque-Vílchez, Rodríguez-Gutiérrez</p> <p>Successful Implementation of Employee-Driven Innovation in a Public Organization: The Interplay between Enabling Formalization, Organizational Learning, and Instructional Scaffolding Vega, Mazur</p>	<p style="text-align: center;">Chair: E. Costa</p> <p>Modern slavery disclosure: Regulation and subpolitics behind adaptive reporting boundaries in supermarkets supply chains Antoni, Beck, Larrinaga, Mateo-Márquez, Mesa-Pérez</p> <p>The hyperreality of sustainability reports: biodiversity disclosure as simulacra Blanco Zaitegi, Álvarez Etxeberria</p> <p>The Global Reporting Initiative and the European Standard Setting Process: From a voluntary norm to a mandatory rule García-Torea, Senn</p>	<p style="text-align: center;">Chair: E. de Quevedo-Puente</p> <p>Bancos tradicionales latinoamericanos y su aporte a los objetivos de desarrollo sostenible Raffaelli, Correa García, Pastor</p> <p>Entidades financieras y economía circular: un análisis sectorial en España Benito-Bentué, Marco-Fondevila, Scarpellini</p> <p>Vinculación entre Economía circular, información circular y desempeño. Una mirada en las empresas agroalimentarias de Argentina Rabasedas, Moneva, Jara-Sarrúa</p>



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15:30	Café / Coffee break –Espacio Forum Evolución Burgos, 3ª planta			
16:00	Sesiones paralelas / Parallel sessions			
	Sala A / Room A Sesión paralela con contraponente Parallel sessions with discussant⁽¹⁾ Chair: Laura Gómez Management control systems, financial literacy and financial leverage in start-ups Graña-Álvarez, Gómez-Conde, López-Valeiras, González-Loureiro The role of management control systems in building dynamic capabilities for digital transformation Berbel Vera, Gonzalez-Sánchez, Barrachina Palanca	Sala B / Room B Sesión paralela con contraponente Parallel sessions with discussant⁽¹⁾ Chair: C. Grande Herrera Exploring Turning Points Between Peer Effects on Short-Term Forecast Maduro, Márquez-Illescas, Nuñez-Nickel Corporate Social Responsibility and Tax Avoidance: Hypocrisy or Coherence? Evidence from an International Sample Quevedo Puente, Delgado Hurtado	Sala C / Room C Chair: C. Antonini Can expanded audit reports assess business failure of private firms? Tejada Ximénez de Olaso, Muñoz-Izquierdo Mutual Respect Goes a Long Way: Corporate Culture of Respect and Earnings Management Cao, Li, Lisic, Tan Materiality is in the eye of the beholder: The effect of public disclosure on audit materiality thresholds De Ines Anton, Guillamon-Saorin, García-Osma, Thuy	Sala D / Room D (ESPAÑOL) Chair: P. Rodríguez-Gutiérrez Rendición de cuentas sobre la contratación pública sostenible: un estudio de caso Fernández-Pérez Management accounting practices and performance in organic farms. The link to local development García-Cornejo, Pérez-Méndez, Wall, Castrillo Cachón MFCA para la medición de modelos circulares: un caso aplicado para el sector agroalimentario Aranda-Usón, Llera-Sastresa, Moneva, Scarpellini
17:30	Café / Coffee break –Espacio Forum Evolución Burgos, 3ª planta			
18:00	Sesiones paralelas / Parallel sessions			
	Sala A / Room A Sesión paralela con contraponente Parallel sessions with discussant⁽¹⁾ Chair: N. Muñoz Izquierdo CEO inside debt and superior CSR engagement. Effectiveness and implicacions Guillamón, Guiral, Moon To be socially responsible or to be profitable: is this the question for corporations in the European energy industry? Bada, Gago-Rodríguez, Petrescu	Sala B / Room B Sesión paralela con contraponente Parallel sessions with discussant⁽¹⁾ Chair: S. Scarpellini The impact of non-financial reporting regulations on ESG management systems: The case of Directive 2014/95/EU Luque-Vílchez, Antonini, Gómez Carrasco, Gómez-Conde Race to board independence: Evidence on strategic compliance with corporate governance regulation Di Meo, García-Osma, Grande-Herrera	Sala C / Room C Chair: M. Macías Accounting history in a digital age: empirical experiences, improving historical findings and unlocking new research avenues. Quinn Instability, Competition and Debt in the British Pub market since 1990 Crompton Times of Heterodoxies. (Non)Accounting rationalities in (Scholastic) conflict. On accounts (1522) by Diego del Castillo Gamero-Igea, Larrinaga	Sala D / Room D (ESPAÑOL) Chair: J.M. Moneva Liderazgo transformacional verde y desempeño ambiental: relaciones mediadoras de los comportamientos pro ambientales, la conciencia medio ambiental y la creatividad ecológica en un hospital de alta complejidad Gómez-Díaz, Ramos-Ramírez, López-Zapata Respuestas al Fraude Financiero y la Unión Europea: ¿Qué pasa en Chile? Clavería, Carrasco Historias locales / Diseños globales en la profesión auditora. Un análisis evolutivo de la revisoría fiscal en Colombia. Ramírez
21:00	Cena Konopka / Konopka dinner – Restaurante Hotel Silken			



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Viernes, 24 de junio de 2022 / Friday, June 24th, 2022

9:00	<p>“Raymond Konopka” Plenary Session– Sala de Ensayos Forum Evolución Burgos, 3^a planta “Forced labour and accounting: the problems of accounting in addressing hidden systemic harm” Keynote speaker: Prof. Jan Bebbington, Lancaster University</p>			
10:00	<p>Sesiones paralelas / Parallel sessions</p>			
	<p><u>Sala A / Room A</u></p> <p>Sesión paralela con contraponente Parallel sessions with discussant⁽¹⁾</p> <p><u>Chair:</u> E. López-Valeiras</p> <p>Once Bitten, Twice Shy? Directors' Bankruptcy Experience and Financial Reporting Quality <u>Khalilov, Gazizova, García-Osma</u></p> <p>Distracted Auditors: Evidence from Non-Accounting related Lawsuits against Audit Clients <u>Hadjigavriel, Vázquez</u></p>	<p><u>Sala B / Room B (ESPAÑOL)</u></p> <p>Sesión paralela con contraponente Parallel sessions with discussant⁽¹⁾</p> <p><u>Chair:</u> J. Baños</p> <p>Early modern accounting and the emergence of the administrative state <u>Larrinaga, Macías, Gamero</u></p> <p>Información contable y toma de decisiones en la Real Armada de Carlos III <u>Gómez-Juárez de la Torre</u></p>	<p><u>Sala C / Room C</u></p> <p><u>Chair:</u> I. Álvarez Etxeberria</p> <p>Corporate reporting boundaries for water use in the risk society: The case of the CDP water report <u>Antonini, Carrión, Mateo-Márquez, Mesa-Pérez</u></p> <p>True and Fair View/Fair Presentation as a nexus between conventional accounting, sustainability accounting and Islamic accounting: Unifying three frameworks? <u>Parte, Garvey, McNally, Gonzalo-Angulo</u></p> <p>Accountability and non-financial information in Colombian Universities <u>Ceballos-García, Calad-Arias, Correa-García</u></p>	<p><u>Sala D / Room D</u></p> <p><u>Chair:</u> M. Barrachina</p> <p>Sign, design, and action: the use of design science for management control – a case study <u>Skowrońska, Oliveira, Roberts</u></p> <p>The design of ex-ante accounting information in social dilemmas. Effects on cognitive conflict <u>Gómez-Ruiz, Jiménez-Jiménez, Sánchez-Expósito</u></p> <p>Theory-hacking in Management Accounting Research: A Simulation Analysis using Survey Data <u>Hartmann, Niederkofler</u></p>
11:30	<p>Café / Coffee break –Espacio Forum Evolución Burgos, 3^a planta</p>			
12:00	<p>Sesiones paralelas / Parallel sessions</p>			
	<p><u>Sala A / Room A</u></p> <p>Sesión paralela con contraponente Parallel sessions with discussant⁽¹⁾</p> <p><u>Chair:</u> M. Delgado</p> <p>Do female and male audit partners report the same KAM topics? <u>Muñoz-Izquierdo, Camacho-Miñano, del Campo Campos, Navallas Labat</u></p> <p>Can compensation systems alleviate gender discrimination in auditing teams? Evidence from a lab experiment <u>Gago, de la Vega, Álvarez Gil</u></p>	<p><u>Sala B / Room B</u></p> <p>Sesión paralela con contraponente Parallel sessions with discussant⁽¹⁾</p> <p><u>Chair:</u> J. Husillos</p> <p>The Great and New Hospital of Palermo: Three Centuries of Accounting and Organizational Changes (XV-XVIII) <u>Rossi, Gutiérrez-Hidalgo</u></p> <p>‘Do not let your left hand know what your right hand is doing’ Voluntary disclosure in a Spanish Catholic charity (1798-1801) <u>Araújo-Pinzón, Capelo-Bernal, Núñez-Nickel</u></p>	<p><u>Sala C / Room C</u></p> <p><u>Chair:</u> M. Luque-Vílchez</p> <p>The interplay between pedagogy and psychology in sustainability accounting education: a reflexive understanding <u>Costa, Korca</u></p> <p>Non-financial reporting progress in international hybrid entities. The case of transport infrastructure concessions sector <u>Acerete, Gasga, Yetano</u></p> <p>The financial vulnerability of non-profit entities: A theoretical framework proposal <u>Jimeno García, Flores, Garvey, Mir</u></p>	<p><u>Sala D / Room D (ESPAÑOL)</u></p> <p><u>Chair:</u> A. Santidrián</p> <p>Reformas contables en la Junta de Obras del Puerto de Sevilla (1871-1910) <u>López-Manjón, Fernández-Roca</u></p> <p>Contabilidad, filantropía y mujeres. El Consulado del Mar (Burgos) como observatorio histórico <u>Uribe-Bohórquez, Gamero-Igea</u></p> <p>Gender and entrepreneurship in 19th-century Spain. The Carbonell case. <u>Baños Sánchez-Matamoras, Fernández-Roca, de la Cruz Fernández</u></p>



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14:30	Sesiones paralelas / Parallel sessions			
		<p><u>Sala B / Room B</u></p> <p>Sesión paralela con contraponente Parallel sessions with discussant⁽¹⁾</p> <p>Chair: M. Luque-Vílchez</p> <p>Social value/impact reporting - re-balancing legitimacy in Irish credit unions Cleary, Quinn, van der Steen</p> <p>A coherent group for Social-Ecological Accounting in the Anthropocene: accounting and Scientific/Intellectual Movements <u>Descalzo, Bebbington, Larrinaga</u></p>	<p><u>Sala C / Room C</u></p> <p>Chair: A. Mateo-Márquez</p> <p>Corporate performance as mediator between social responsibility and entrepreneurship <u>Gallardo-Vázquez, Herrador-Alcaide, Sánchez-Domínguez</u></p> <p>Are ESG Investments Influenced by Accounting Regulation? <u>Glavan</u></p> <p>The impact of institutional orders on CSR gender disclosure: A longitudinal analysis of gender equality reporting in Chinese corporations <u>Guo, Antonini, Argiles-Bosch</u></p>	<p><u>Sala D / Room D (ESPAÑOL)</u></p> <p>Chair: H. Roberts</p> <p>Utilidad de las páginas webs de las sociedades cotizadas como instrumento de transparencia económico financiera Bolinaga Jalón, Cañizares Espada</p> <p>Contabilidad y derecho. Una aproximación a sus nociones, relaciones, tensiones y posibilidades Bustamante García, Pulgarín Arias</p> <p>Compliance systems: Characterizing the (limited) accounting literature on an emerging phenomenon <u>Mesa-Pérez</u></p>
16:00	Clausura de la Reunión / Closing session			

Notas/ Notes:

- (1) El autor que presenta uno de los trabajos será el contraponente del otro trabajo presentado en la sesión. / The presenting author of one of the paper will be the discussant of the other paper presented in the session.
- (2) Los trabajos presentados en sesiones paralelas con contraponente contarán con 20-25 minutos para su presentación, 10 minutos para la contraponencia y 10 minutos para debate. Los trabajos presentados en sesiones paralelas sin contraponente contarán con 15-20 minutos para la presentación y 10 minutos para debate. / The papers presented in parallel sessions with discussant will have 20-25 minutes for their presentation, 10 minutes for the discussant, and 10 minutes for debate. Papers presented in parallel sessions without discussant will have 15-20 minutes for presentation and 10 minutes for debate.
- (3) Los autores subrayados son los registrados en el Workshop. / The underlined authors are those registered to the Workshop.