

Thursday 25

|  |  | Doctoral symposium   |  |
|--|--|--|--|
|  |  | Sala Tomasa Palafox  | Sala Argüelles   |
| Faculty  |  | Mar Camacho - Mercedes Luque   | Carmen Correa - Manuel Larrán  |
| Title  |  | La gestión público-privada en las empresas de abastecimiento de agua en España: un enfoque de eficiencia y transparencia | Métricas climáticas corporativas: análisis y propuestas para su desarrollo |
| Doctoral student   |  | J.M. Cervilla  | J.L. Blasco  |
| Directors  |  | M. Larrán  | J. Lizcano   |
| <b>11:00-11:30 Coffee break -Constitución 1812 building "Aulario La Bomba"</b> |  |  |  |
| Title  |  | Efecto de las redes sociales de consejeros en la función de auditoría  | Analysis of the impact of gender diversity on labour cost stickiness       |
| Doctoral student   |  | R. García  | M.T. Gómez   |
| Directors  |  | F.J. López   | J.M. Argilés; J.M. Romani  |

13:00-14:10 Lunch - Constitución 1812 building "Aulario La Bomba"

14:10-14:30 Welcome address and introduction: Sala Argüelles // Registration: reception desk

|            |  | Sala Tomasa Palafox<br>Parallel sessions with discussant   | Sala Argüelles<br>Parallel sessions with discussant  | Sala Bolívar<br>Parallel sessions   | Sala Lequerica<br>Parallel sessions  |
|------------|--|--|--|---|--|
| CHAIR      |  | Germán Gamero  | Ernesto López-Valeiras   | Carmen Correa   | Ana Yetano   |
| Title      |  | Cost accounting in the Swiss textile manufacture in the eighteenth century. The case of Fabrique Neuve of Cortaillod           | How does value co-creation contribute to the adaptation of the agents and Performance Management Systems in luxury hospitality management? | ¿Cómo es percibida la maternidad en la Academia?  | Local government budget statements: a longitudinal content analysis of five municipal authorities                  |
| Authors    |  | R. Rossi   | M. Pérez; J.M. Ramón; R. Flórez; J.C. García   | P. Rodríguez; M.T. Duarte   | J. Bertz; M. Quinn; B. Bhatta  |
| Discussant |  | Mariló Capelo  | José Berbel  |   |  |
| Title      |  | Accounting by and for women in women's philanthropic organization in the Early XIX Century: the Junta de Damas de Fernando VII | Chief Digital Officer driving digital dynamic capabilities: The role of management control systems   | Gender Representation and career experiences of women in the accounting academia in Spain         | Would Spanish government-owned enterprises be ready to comply with European directive on sustainability reporting? |
| Authors    |  | M.D. Capelo; P. Araújo   | J. Berbel; B. González; M. Barrachina  | C. Ramirez; N. Rodríguez; J. García   | P. Rodríguez; D. Martínez; M. Luque; J. Andrades   |
| Discussant |  | Manuela Domínguez  | Juan Manuel Ramón  |   |  |
| Title      |  |  |  | Empirical analysis of the relationship between gender and acceptance delay in Accounting journals | Key audit matters and earnings management: the mediating role of corporate governance                              |
| Authors    |  |  |  | J.M. Argilés; J. Karsperkaia; J. García; D. Ravenda   | M. Camacho; D. Campa; L. Parte   |

16:00-16:30 Coffee break - Constitución 1812 building "Aulario La Bomba"

|            |  | Sala Tomasa Palafox<br>Parallel sessions with discussant  | Sala Argüelles<br>Parallel sessions with discussant   | Sala Bolívar<br>Parallel sessions  | Sala Lequerica<br>Parallel sessions  |
|------------|--|---|---|--|--|
| CHAIR      |  | David Naranjo   | Daniel Martínez   | Mariló Capelo  | Mercedes Barrachina  |
| Title      |  | Drug use in the city and firm asymmetric cost behavior  | "Do-or-die" deadlines: On organizational tone and creative insubordination  | Perspectiva de género en Contabilidad Financiera   | The effect of mimetic forces on the sustainability information disclosed by local SOEs                         |
| Authors    |  | A. Gisbert; J. Gómez  | S. Carmona; D. Goodman  | A. Casasola; V. Pérez; M. Domínguez  | N. Gómez; E. Biedma; C. Conesa; Ferullo; M. Larrán   |
| Discussant |  | Josep Bisbé   | Martin Quinn  |  |  |
| Title      |  | Performance measurement systems evolution in SMEs in response to the internationalization process and different cultural contexts depending on organizational maturity and size: A multi-case investigation | Reporting boundaries and the construction of modern slavery. The construction of modern slavery reporting boundaries under a risk society approach. The case supermarkets' global supply chains | An approach to the study of sustainable development awareness (SDA) among university students  | Disclosure or not disclosure sustainability information in Agri-food industry: That's is the question!         |
| Authors    |  | M. Pérez; J.M. Ramón; M. Segovia; R. Flórez; M.L. Vélez; P. Araújo  | C. Antonini; C. Beck; A. Mateo; C. Larrinaga; E. Mesa   | R. Pérez   | J. Río; M. Salazar; M. Rodríguez   |
| Discussant |  | Mercedes Luque  | Salvador Carmona  |  |  |
| Title      |  |   |   | Best practice learning in cooperative entrepreneurship to engage business students in the SDGs | Sustainability certification as an organizational ritual and concertive control tool in the healthcare context |
| Authors    |  |   |   | A. Licerán; F. Castilla; M.C. Ruiz   | M. Vega; M. Mazur  |

18:00-18:30 Coffee break - Constitución 1812 building "Aulario La Bomba"

|            |  | Sala Tomasa Palafox<br>Parallel sessions with discussant  | Sala Argüelles<br>Parallel sessions with discussant  | Sala Bolívar<br>Parallel sessions  | Sala Lequerica<br>Parallel sessions   |
|------------|--|---|--|--|---|
| CHAIR      |  | Carlos Larrinaga  | Josep Bisbé  | María Vélez  | Ana Gisbert   |
| Title      |  | Comparability of sustainability disclosures of State-Owned Enterprises: One race, different speeds  | Managing financial constraints: Exploring the dynamics of intuition and accounting information in entrepreneurs' decision-making | Understanding the effects of Key Performance Indicators perceived usefulness on business-customer relationship quality                   | Irresponsible ESG and accounting misconduct   |
| Authors    |  | N. Arias; J. García; L. Torres; A. Yetano   | R. Graña; R. Malagueño; E. López-Valeiras; M. González   | J. García; J.M. Ramón; R. Flórez; C. Ramírez   | E. García; J. Martínez  |
| Discussant |  | Estibaliz Biedma  | Mª Beatriz González  |  |   |
| Title      |  | Influencia del componente regulador en la divulgación online de información no financiera de las empresas españolas de transporte colectivo por carretera | Externalities of financial reporting regulation on management control systems  | Aplicación del balanced scorecard (BSC) a la gestión de recursos humanos en un municipio portugués                                       | Are "ESG" mutual funds indeed sustainable? A comparison of the non-financial reporting indicators |
| Authors    |  | E. Biedma; D. Martínez; A. Mateo; P. Rodríguez  | B. García; J. Gómez; A. Mora   | J.R. Figueira; R.M. Correia; C.M. Pires  | S. Glavan   |
| Discussant |  | Ana Yetano  | Raquel Flórez  |  |   |
| Title      |  |   |  | Effect of style of use of management control systems on the innovation and knowledge management relationship: an empirical study in SMEs | Effects of working capital management and ESG on the efficiency of food and beverage firms        |
| Authors    |  |   |  | A. Escobar; G. Mateu; V.M. Ripoll  | B. García; L. Orea; J.A. Pérez; A. Wall   |

21:00 Dinner - Restaurante Casino Gaditano

Friday 26

|                   | Sala Tomasa Palafox<br>Parallel sessions with discussant  | Sala Argüelles<br>Parallel sessions with discussant  | Sala Bolívar<br>Parallel sessions  | Sala Lequerica<br>Parallel sessions   |
|-------------------|---|--|--|---|
| <b>CHAIR</b>      | Vicente Ripoll  | Javier Husillos  | Begoña Prieto  | José Mariano Moneva   |
| <b>Title</b>      | A longitudinal empirical approach to management control in interorganizational relationships: "The Grower-Packer Model" | Is accounting pursuing net-zero emissions? An exploration of companies translating the net-zero objective into corporate targets       | Entre lo sagrado, lo profano y la Ilustración. La Casa de la Misericordia en Sevilla, siglo XVIII  | Integrated Reporting Europe vs. Africa according to IIRC from 2021 to 2023  |
| <b>Authors</b>    | M. Segovia; R. Flórez; J.M. Ramón; H.C. Dekker  | E. Carrión   | J. Baños   | M. Cañizares; S. Marín; E. Ortiz  |
| <b>Discussant</b> | Ernesto López-Valeiras  | Javier Andrades  |  |   |
| <b>Title</b>      | The effects of the design of ex-ante accounting information on natural cooperators and natural defectors                | Análisis de las motivaciones tras la elaboración de información sobre sostenibilidad en empresas de transporte colectivo por carretera | Una exploración de la dimensión simbólica de la contabilidad en el gobierno de las organizaciones: el ejemplo de la Monarquía Católica (finales s. XV, inicios del s. XVI) | ICT4D towards sustainable development: A cross-cultural study between Mexico and the Democratic Republic of Congo |
| <b>Authors</b>    | L.M. Gómez; N. Jiménez; M.J. Sánchez  | J. Andrades; D. Martínez; Y. Calzado; M.J. Muriel  | G. Gamero  | R. Pérez; E. Urquía; R. Ríos; M. Cañizares  |
| <b>Discussant</b> | Jacobo Gómez  | Elena Carrión  |  |   |
| <b>Title</b>      |   |  | Los proyectos de reforma universitaria y la génesis de una racionalidad contable en la Universidad Neogranadina (1767-1774)  | El informe integrado de empresas portuguesas cotizadas  |
| <b>Authors</b>    |   |  | J. Baños; C. Tovar; F. Gutiérrez   | R.M. Correia; M.F. Travassos; E.M. da Fonseca   |

11:00-11:30 Coffee break - Constitución 1812 building "Aulario La Bomba"

11:30-12:30 Plenary session Sala Argüelles - Keynote speaker: Prof. Daniel Martínez (HEC Paris)

|                   | Sala Tomasa Palafox<br>Parallel sessions with discussant   | Sala Argüelles<br>Parallel sessions with discussant  | Sala Bolívar<br>Parallel sessions   | Sala Lequerica<br>Parallel sessions  |
|-------------------|--|--|---|--|
| <b>CHAIR</b>      | Carolina Ramírez   | Domingo Martínez   | Jacobo Gómez  | Estibaliz Biedma   |
| <b>Title</b>      | Unveiling the effect of gender diversity and gender discrimination on corporate tax aggressiveness                           | Accounting for the transformation of business motives and purpose towards biosphere stewardship: a decolonial analysis | Evaluación de la colaboración del sector empresarial español con organismos públicos de investigación para la producción de I+D+i | Sustainability and wine consumer's behavior in Portugal: Exploratory research study  |
| <b>Authors</b>    | D. Castillo  | N. Descalzo; C. Larrinaga  | A. Díaz; C. Crespo; V.M. Ripoll   | E. Correia; S. Sousa   |
| <b>Discussant</b> | Josep Maria Argilés  | Javier Husillos  |   |  |
| <b>Title</b>      | Navigating stormy waters: Examining the influence of board gender diversity on firm performance during the COVID-19 pandemic | Religion and the readability of textual financial disclosures  | Industry (un)relatedness and analyst forecasts  | The impact of pandemic COVID-19 on the cycling sector –an analysis of mobility' behaviours in Portugal   |
| <b>Authors</b>    | J.M. García; J.M. Argilés; D. Ravenda; T. Monllau  | A. Moreno; M. Cano   | E. Guillamón; B. Colas; N. Floropoulos  | F. Alberto; S. Sousa; P. López   |
| <b>Discussant</b> | David Castillo   | Pedro Araújo   |   |  |
| <b>Title</b>      |  |  | Información no financiera comunicada por las mayores Pymes Portuguesas en sus sitios web  | Análisis de la presencia de Responsabilidad Social Corporativa en las titulaciones de grado de Economía, Administración y Contaduría de las universidades públicas de Paraguay. Año 2022 |
| <b>Authors</b>    |  |  | M.F. Travassos; R. Santos   | E.R. Benítez; N. Gómez   |

14:00-14:15 Closing Session - Sala Argüelles

14:15 Lunch - Constitución 1812 building "Aulario La Bomba"