

# Announcement of the Meditari Accountancy Research Conference 2023

to be held at the University of Verona, Verona, Italy

14-15 September 2023

Conference Theme

## The standardisation of sustainability reporting: organisational and professional challenges

(Note: Accounting research papers not directly related to the conference theme may be submitted for presentation at the conference.)

### Plenary Speakers:

**Prof. Jane Andrew**



Jane Andrew is professor of accounting at the University of Sidney (Australia). She has a particular interest in the relationship between accounting information and public policy and has written extensively on public accountability, carbon accounting, immigration detention, prison privatisation and whistleblowing. The policy relevance of her work means she is often called upon to contribute to discussions of public policy at the State and Federal level. All of Jane's work has considered the impact of accounting on issues of equity, justice and well-being within the context of neoliberalism. In 2016, Jane released a report titled *Prison Privatisation in Australia: The State of the Nation* providing the first comprehensive review of the costs, performance and accountability of Australian private prisons. Jane was appointed co-editor-in-chief for *Critical Perspectives on Accounting* in 2018. The journal is the leading international journal dedicated to exploring the link between accounting practices and the many allocative, distributive, social and ecological problems of our era. Jane is also an Associate Editor for *Abacus* and is a member of the Editorial Board's for *Accounting, Auditing and Accountability*, *Advances in Public Interest Accounting and Australasian Accounting*, *Business and Finance Journal*. She is also a member of CPA Australia, The Sydney Institute of Criminology and The Imprisonment Observatory.

**Prof. David Cooper**



David Cooper obtained a BSc (Econ) from LSE, a PhD from Manchester and has received three Honorary Doctorates and several other academic awards. He held academic positions at Manchester University, University of British Columbia, University of East Anglia and UMIST, before joining the University of Alberta in 1989. He is now Emeritus Professor of Accounting and Visiting Professor at Edinburgh University Business School. David has written or edited nine books and over eighty academic articles and chapters. He remains a Consulting Editor of *Critical Perspectives on Accounting*, a journal he co-founded, and at *Accounting, Organizations and Society*. Much of his research has been on critical management control and on the accounting profession and regulation. This work has focused on management control and globalization, performance measurement systems in health care, governments, multinationals, and in non-governmental organizations. He has had a long-term interest in accounting regulation, professional organizations, standard setting bodies and the management of professional firms. Throughout his career, David has been active in doctoral education and encouraging critical accounting scholarship. He continues to work with former doctoral students on performance measurement in NGOs, the transnational regulation of corporate disclosure rules, and accountability of extractive industries. He is active in progressive politics, on the Board of the Alberta Liabilities Disclosure Project, and forging divestment strategies for universities and pension plans.

**Prof. Warren Maroun**



Warren Maroun is a Professor of Accounting and Auditing at the University of the Witwatersrand's School of Accountancy (South Africa). He joined the IAASB's Board in January 2022 having been nominated by the South African Institute of Chartered Accountants. Prior to joining the Board, Mr. Maroun consulted widely on matters related to financial accounting, auditing and integrated reporting. He also serves as the editor of *Meditari Accountancy Research* and is an Associate Editor of *Accounting, Auditing and Accountability Journal*. Before joining academia, Mr. Maroun served in different capacities at PricewaterhouseCoopers. He has served on different task forces, working groups and committees for the Integrated Reporting Committee of South Africa, the Independent Regulatory Board for Auditors and the Chartered Governance Institute of Southern Africa. Prof. Maroun has published several books and book chapters and is an author on numerous academic papers dealing with technical and theoretical developments in corporate reporting and assurance. He is a member of the South African Institute of Chartered Accountants and the Chartered Institute of Management Accountants. Warren earned his Masters of Accountancy from the University of the Witwatersrand and a PhD from Kings' College London.

**Convenors:**

- Alessandro Lai, University of Verona, Italy
- Riccardo Stacchezzini, University of Verona, Italy

**Conference presentation:**

Corporations increasingly incorporate a sustainability mind-set within corporate governance and business strategy. In the past, many of them have treated sustainability as marginal, with only specific departments and experts involved in addressing specific social and environmental issues. “Silo thinking” has predominantly driven corporate behaviour, except for a few enlightened companies that have treated sustainability as a core mission and value. Times have changed, and a number of incentives are now motivating corporations to enact sustainability practices more holistically. For example, corporate reporting is increasingly required not only to disclose social and environmental performance, but also to communicate how sustainability is embedded within corporate vision, informs business strategy, and sustains financial performance. Indeed, a more holistic, integrated representation of sustainability is increasingly required from companies by both financial and non-financial stakeholders. The Covid-19 pandemic has further accentuated the need to be accountable for, and to report on, various sustainability matters (Leoni et al., 2021 and 2022).

It is expected that sustainability reporting will further change due to several current standard setting and regulatory initiatives (Baudot and Cooper, 2022). Some standard setters have made their entrance into the non-financial reporting arena (see IFRS Foundation’s project on sustainability reporting and the related draft standards published by the ISSB), some standard setters have recently started to collaborate (see the merger between IIRC and SASB into the Value Reporting Foundation and the subsequent incorporation of the Value Reporting Foundation into the ISSB), and regulators are working to enhance corporate engagement with sustainability (see the European Union’s incoming new directive on sustainability reporting, and the related draft standards published by the EFRAG). The results of these initiatives are not yet clear.

Although these developments suggest strong interrelationships between organisational engagement with sustainability, and regulatory interventions on sustainability disclosures, research studies have predominantly overlooked the interrelations among organisational and political/professional aspects, with very few exceptions (Humphrey et al., 2017; Lai and Stacchezzini, 2021; Larrinaga and Bebbington, 2021). Indeed, some studies have focused on particular aspects of the reporting process (e.g., the preparation of sustainability reports, assurance mechanisms, or disclosure issues), while other papers have devoted attention to the political/professional aspects of the reporting environment, such as focusing on the role of standard setters in modifying the reporting landscape (Abela, 2022; Adams and Mueller, 2022; de Villiers et al., 2022; Giner and Luque-Vílchez, 2022). Further, while some studies have developed a longitudinal analysis of sustainability reporting practices and related institutionalisation processes (Contrafatto, 2014; Farooq and de Villiers, 2019), an even longer-term perspective has been overlooked. Also, a “historical” view of past corporate reporting practices can enhance understanding of contemporary reporting practices (Carnegie and Napier, 1996; Lai et al., 2019) – particularly for those practitioners and organisations that have “discovered” sustainability more recently (Cho, 2020).

Given this background, we are pleased to announce a conference of *Meditari Accountancy Research* in September 2023 with the general theme of new organisational and professional challenges associated with the increasing regulation of sustainability reporting. In particular, the conference aims to trace the sustainability reporting evolution in terms of changes in organisation fields and the professional jurisdictions involved, highlighting how organisational spaces, actors, rules, and expertise evolve alongside the incorporation of “sustainability” within corporate reporting.

While papers will be accepted across the full range of accounting and reporting topics and methodological and theoretical perspectives, authors are encouraged to address topics relevant to the conference theme. Investigations may include, but are not limited to, studies that aim at providing an answer to the following research questions:

- What is the role of financial and non-financial stakeholders in driving the future evolution of sustainability reports?
- What is the role of accountants in the political debates on sustainability (reporting)?
- What are the more appropriate mechanisms for traditional accountants to cooperate with sustainability experts?
- What is the future of ‘traditional’ accounting departments?
- To what extent can “new” standard setters enter the field of sustainability reporting?
- How do different institutional and non-institutional actors confront each other on the different perspectives regarding the materiality principle?
- Is there any possibility for greater gender balance in professional settings, especially where sustainability is concerned?
- Is there a standard setter that can get the better of others? Does it already exist or is it yet to be born?
- What will be the role of standard setters in niche/fragmented aspects of sustainability?
- What will be the role of regulators in driving changes in the field of sustainability reporting?
- What are the main obstacles to the reproduction and diffusion of sustainability expertise within organisations?
- How can accountant departments acquire the sustainability expertise increasingly required in the corporate reporting field?
- What are the boundaries that practitioners will encounter to favour a genuine corporate engagement with sustainability (reporting)?
- What was the role of professions in shaping the organisational field of reporting at different times?
- Why have some organisations started to engage with sustainability at different times?
- Is there any possibility that some matters may enter or exit the current ‘umbrella’ of sustainability/ESG matters (e.g., a more substantial inclusion of intangibles)?
- What is the role of integrated reports in the near future? Will it be institutionalised by an increasing number of companies or ‘substituted’ by new reporting outlets?
- Is this diachronic engagement with sustainability related to a differentiated development of accounting or non-accounting professions?
- How did sustainability expertise emerge and hybridise financial reporting preparers during the first experiments of social and environmental reports during the 1980s to 1990s?

#### **Conference submission instructions:**

- The closing date for submissions is 20 May 2023
- Email your full paper to [meditari.verona@ateneo.univr.it](mailto:meditari.verona@ateneo.univr.it) by 30 May 2023. The subject line of submission emails should be “Conference Paper Submission”.
- The Conference Convenors welcome enquiries in advance of submission and declarations of interest. Enquiries can be sent to the Guest Convenors: [alessandro.lai@univr.it](mailto:alessandro.lai@univr.it) (Alessandro Lai), [riccardo.stacchezzini@univr.it](mailto:riccardo.stacchezzini@univr.it) (Riccardo Stacchezzini).

#### **Key dates:**

- **20 May 2023:** Submission deadline
- **30 June 2023:** Acceptance of the papers for the conference

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