

June 4-5/2026

Villa Romanazzi Carducci

Bari, IT



2ND A & F LUM CONFERENCE

THE NEW SUSTAINABILITY AGENDA

ADDRESSING ENVIRONMENTAL AND SOCIAL CHALLENGES – CLIMATE, CIRCULARITY, BIODIVERSITY, AND EQUITY IN UNCERTAIN TIMES



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Conference Program

DAY 1 – 4 June, 2026

9:30 a.m. - 11:00 a.m. – Welcome coffee and registration

- **Federico II Room – Welcome coffee and registration**

11:00 a.m. - 12:00 p.m. – Opening plenary session

- **Granaio Room – Opening plenary session**

Welcome Addresses and Conference Opening

- Prof. Antonello Garzoni, Rector – LUM Giuseppe Degennaro University
- Prof. Candida Bussoli, Director of the Department of Management, Finance and Technology and Lead Convenor – LUM Giuseppe Degennaro University

Keynote Speech

- Prof. Florencio Lopez-de-Silanes – SKEMA Business School

12:00 p.m. - 1:30 p.m. – Parallel sessions

Granaio Room - Track 13: MEASURING AND ASSESSING CIRCULAR ECONOMY PERFORMANCE TO ENABLE CIRCULAR DECISION-MAKING

CHAIR: *Maria Giovina Pasca*

- **BRIDGING INTELLECTUAL CAPITAL AND THE CIRCULAR ECONOMY: PROBLEMATIZING THE THEORETICAL FOUNDATIONS OF CIRCULAR INTELLECTUAL CAPITAL**
Rodolfo Damiano, Giuseppe Valenza, Marcantonio Ruisi
- **BRIDGING PRACTICES AND TECHNOLOGY IN THE CIRCULAR ECONOMY: A SOCIO-TECHNICAL PERSPECTIVE OF ORGANIZATIONAL DRIVERS AND PERFORMANCE OUTCOMES**
Miriana Ferrara, Nicola Capolupo, Maria Vincenza Ciasullo
- **MEASURING ENVIRONMENTAL PERFORMANCE IN A CIRCULAR ECONOMY PERSPECTIVE: COMPARATIVE LIFE CYCLE ASSESSMENT OF CIRCULAR AND LINEAR SCENARIOS IN THE FASHION INDUSTRY**
Mattia Rapa, Benedetta Esposito, Daniela Sica, Stefania Supino
- **CIRCULAR INTELLECTUAL CAPITAL DISCLOSURE IN EUROPEAN BANKS**
Vitiana L'Abate, Paolo Degennaro, Filippo Vitolla, Candida Bussoli

- **COMPARATIVE ASSESSMENT OF CIRCULAR AND GREEN SUPPLY CHAIN PERFORMANCE: EVIDENCE FROM THE TOP TWO EUROPEAN UNION AUTOMOTIVE PRODUCERS**

Erica Varese, Maria Chiara Cesarani, Mariusz Soltysik, Magdalena Wojnarowska

Room 1 - Track 20: THE EVOLVING ROLE OF BUSINESS IN ADDRESSING HUMAN RIGHTS AND SOCIETAL CHALLENGES

CHAIR: *Simona Fiandrino*

- **ACCOUNTABILITY AT THE INTERSECTION OF HUMAN RIGHTS AND ENVIRONMENTAL JUSTICE**
Alberto Tonelli, Simona Fiandrino, Giorgia La Barbera
- **FROM LEARNING SUSTAINABILITY TO ACTING SUSTAINABLY: A SYSTEMATIC REVIEW OF DIALOGIC EDUCATION AND MORAL COMPETENCES IN BUSINESS AND MANAGEMENT STUDIES**
Daniel Torchia, Francesco Marengo, Silvia Gordano, Laura Corazza
- **REGENERATIVE ENTREPRENEURSHIP THROUGH THE LENS OF KNOWLEDGE MANAGEMENT: A SYSTEMATIC LITERATURE REVIEW AND FUTURE RESEARCH DIRECTIONS**
Mathilda Esmeralda Spira, Paola De Bernardi, Canio Forliano
- **THE DUAL ROLE OF DIGITAL TRANSFORMATION IN CORPORATE HUMAN RIGHTS: A SYSTEMATIC LITERATURE REVIEW**
Elisa Gerbasi, Ilaria Mastrorocco, Michele Rubino
- **PATTERNS OF POPULARITY IN SOCIAL INVESTMENT PLATFORM**
Saida El Assal, Marco Barone

Room 2 - Track 2: DOUBLE MATERIALITY IN ACTION: CHALLENGES FOR PREPARERS AND USERS

CHAIR: *Giuseppe Nicolò*

- **DOES DOUBLE MATERIALITY ENHANCE DISCLOSURE COMPARABILITY? AN ANALYSIS OF MATERIALITY AGENDA CONVERGENCE IN LARGE EUROPEAN COMPANIES**
Raffaele Morrone
- **MATERIALITY IN COOPERATIVES: IDENTITY OR ISOMORPHISM?**
Miren Zuberogoitia, Jon Olaizola-Alberdi
- **CYBERSECURITY DISCLOSURE AND SUSTAINABILITY REPORTING**
Simone Pizzi, Andrea Venturelli, Fabio Caputo
- **IMPACT AND FINANCIAL MATERIALITY IN HIGHER EDUCATION: EXPLORING GOVERNANCE, STRATEGY AND REPORTING**
Lorenzo Coronella, Valerio Brescia, Alessandro Mechelli, Maura Campra
- **LESS IS MORE? DOUBLE MATERIALITY AND INFORMATION OVERLOAD IN EUROPEAN UTILITIES: THE MODERATING ROLE OF AI**
Federica Tonnarello, Carlo Vermiglio, Valeria Naciti, Vincenzo Belfiore

Room 3 - Track 22: THE ROLE OF THE PUBLIC SECTOR IN SUSTAINABLE FUTURES: PEOPLE, ENVIRONMENT AND TECHNOLOGIES TOWARDS THE SDGS

CHAIR: *Angelo Rosa*

- **THE EVOLUTION OF SOCIAL MARKETING IN PUBLIC HEALTH: TOWARDS A PROACTIVE PREVENTION MODEL BASED ON AI-BASED CRM**
Luca Federico Battanta, Orlando Troisi, Gennaro Maione
- **MANAGING DIGITAL DIVIDE IN PUBLIC SERVICE DELIVERY: AN JOURNEY-BASED DIAGNOSTIC FRAMEWORK**
Giuliano Marolla, Angelo Rosa, Francesco Zammori, Francesco Manfredi
- **PUBLIC SECTOR ACCOUNTABILITY IN THE AGE OF SUSTAINABILITY**
Valentina Montecchio, Salvatore Russo
- **FROM SCALPEL TO SUSTAINABILITY: UNDERSTANDING SURGEONS' ADOPTION OF GREEN PRACTICES**
Francesca Dal Mas, Alberto Cavazza, Justyna Fijałkowska, Maurizio Massaro
- **DIGITALIZATION IN PUBLIC ADMINISTRATION: THE CASE OF THE ITALIAN REGIONS**
Leonzio Capparelli, Rubina Michela Galeotti, Ilaria De Dominicis, Giuseppe Maria Bifulco

Room 4 - Track 5: FINANCE, NATURE, AND FINANCIAL STABILITY: MANAGING RISKS FROM BIODIVERSITY LOSS AND ECOSYSTEM DEGRADATION

CHAIR: *Simona Cosma*

- **FROM GREEN FINANCE TO BIODIVERSITY DISCLOSURE**
Alessia Palma, Khaldoun Albitar, Yadong Wang
- **NATURAL CATASTROPHES AND THE INSURANCE PROTECTION GAP: A BIBLIOMETRIC ANALYSIS OF FINANCIAL RESILIENCE AND COVERAGE DEFICITS**
Rabia Fatima, Rosella Carè, Simone Taddeo
- **NATURE-RELATED LEGAL UNCERTAINTY AND FINANCIAL STABILITY: POTENTIAL EFFECTS OF THE EU NATURE RESTORATION LAW ON ASSET MARKETS**
Lisa Sheenan, Bart Reumkens
- **BEYOND CARBON: HOW BIODIVERSITY STRATEGIES AMPLIFY FINANCIAL RETURNS OF CARBON CREDITS IN EMERGING MARKETS**
Francesco Martielli, Giorgio Stefano Bertinetti, Tomás Félix González Cruz, Antonio Salvi
- **HYPOCRISY OR INSURANCE? BIODIVERSITY DISCLOSURE AND MARKET REACTION TO ENVIRONMENTAL SANCTIONS**
Mauro Aliano, Giuliana Birindelli, Daniela Lo Cascio

Room 5 - Track 14: SOCIAL AND ENVIRONMENTAL ACCOUNTING (SEA) IN HISTORY: LESSONS FROM THE PAST FOR A SUSTAINABLE FUTURE

CHAIR: *Matteo Molinari*

- **BIODIVERSITY REPORTING AS RISK MANAGEMENT OR A LEGITIMACY TOOL? EVIDENCE FROM ITALIAN PUBLIC-INTEREST ENTITIES**
Giampiero Palazzo, Lorenzo Ligorio

- **CLIMATE JUSTICE AND APARTHEID: A B-SLR THROUGH THE LENSES OF ACCOUNTABILITY AND GOVERNANCE**
Sandro Brunelli, Nicola Raimo, Giuseppe Nicolò
- **ENVIRONMENTAL AND SUSTAINABILITY REPORTING RESEARCH A COMPREHENSIVE BIBLIOMETRIC ASSESSMENT OF GLOBAL TRENDS AND CONCEPTUAL SHIFTS**
Karinne Alexandra Radu, Margareta Lupascu, Rodica Blidisel
- **REFRAMING THE ANDREA DORIA SHIPWRECK THROUGH AN ESG LENS: HISTORICAL ROOTS OF POST-DISASTER ACCOUNTABILITY, LEGITIMACY, AND IMAGE RESTORATION**
Gaetano Rago, Grazia Marcello, Emanuela Mattia Cafaro
- **TRACING THE GENEALOGY OF SUSTAINABILITY IN ACCOUNTING: A SYSTEMATIC LITERATURE REVIEW OF SOCIAL AND ENVIRONMENTAL ACCOUNTING HISTORY**
Gaetano Rago, Emanuela Mattia Cafaro, Simone Sessa

Nobel Room - Track 18: SUSTAINABLE GOVERNANCE AND RISK MANAGEMENT IN PUBLIC ADMINISTRATION: BETWEEN CIRCULAR ECONOMY AND PUBLIC VALUE

CHAIR: *Alessandro Giosi*

- **ESG CONTROVERSY EXPOSURE OF STATE-OWNED ENTERPRISES: THE ROLE OF POLITICAL UNCERTAINTY**
Martina Prisco, Riccardo Macchioni, Clelia Fiondella
- **BEYOND PROMOTION: THE ASSOCIATION AS A GOVERNANCE TOOL FOR SUSTAINABILITY, RESULTS-ORIENTED ACCOUNTABILITY AND PUBLIC VALUE IN THE ITALIAN CULTURAL NETWORK**
Beatrice Meo, Valeria Auciello, Sergio Scarpino
- **TACKLING THE DUAL COORDINATION FAILURE: PUBLIC VALUE GENERATION THROUGH MULTI-STAKEHOLDER GOVERNANCE IN LOCAL WELFARE SYSTEMS**
Lavinia Pastore, Ubaldo Comite, Luigi Corvo
- **TAX SALIENCE AND LOCAL FISCAL BEHAVIOUR: EVIDENCE FROM NEW YORK'S STAR PROGRAM REFORM**
Eveny Ciurleo, Kier Hanratty, Alba Maria Gallo
- **STRUCTURAL DETERMINANTS OF INSTITUTIONAL VULNERABILITY IN ITALIAN LOCAL GOVERNMENTS AND IMPLICATIONS FOR RISK MANAGEMENT**
Francesco Bianchi, Alba Maria Gallo

D'Annunzio Room - Track 8: INFORMATION SYSTEMS AND KNOWLEDGE MANAGEMENT IN ACCOUNTING, BANKING, AND FINANCE FOR SUSTAINABILITY

CHAIR: *Davide Calandra*

- **MICA COMPLIANCE AMONG DISPARATE EU COUNTRIES: IS REGULATORY ENFORCEMENT BALANCED TO MEET THE 2030 AGENDA TARGETS?**
Adrian Bojan, Monica Violeta Achim, Mircea Constantin Scheau
- **ALTERNATIVE CHOICES WITHIN REGULATORY CONSTRAINTS: THE LIMITS OF THE DE FACTO HARMONISATION UNDER THE CSRD**
Federica Doni, Valentina Toscano, Ivan Burkov

- **LIFE CYCLE ASSESSMENT AND SUSTAINABILITY REPORTING: EVIDENCE FROM ITALIAN LISTED COMPANIES**
Rosa Stajano, Sabrina Pisano, Luigi Lepore
- **DYNAMIC CAPABILITIES FOR DIGITAL TRANSFORMATION IN FAMILY FIRMS: A STRUCTURED LITERATURE REVIEW**
Ginevra Alessandra Lacalendola, Michele Posa, Antonello Garzoni

1:30 p.m. - 2:30 p.m. – Light lunch

- **Scuderia Room – Light lunch**

2:30 p.m. - 4:00 p.m. – Parallel sessions

Granaio Room - Track 13: MEASURING AND ASSESSING CIRCULAR ECONOMY PERFORMANCE TO ENABLE CIRCULAR DECISION-MAKING

CHAIR: *Benedetta Esposito*

- **EVALUATING SUSTAINABILITY AND CIRCULARITY REPORTING IN ITALIAN AGRI-FOOD COMPANIES THROUGH A DISCLOSURE RANKING**
Christian Bux, Mariarosaria Lombardi, Vera Amicarelli, Roberto Leonardo Rana
- **MAPPING THE SOCIAL DIMENSION OF THE CIRCULAR TRANSITION IN THE AGRI-FOOD SECTOR: A MULTI-LEVEL SYSTEMATIC REVIEW**
Dario Barberini, Maria Giovina Pasca, Giulia Padovani, Gabriella Arcese, Fabio Fortuna
- **LINKING RESIDUE FLOWS TO CIRCULAR PERFORMANCE: A FRAMEWORK FOR THE DATE PALM VALUE CHAIN**
Federica Bisceglia, Valeria Sileoni, Alessia Acampora, Aurora Cavallo, Francesco Maria Olivieri
- **FROM CIRCULAR ECONOMY CONFIGURATIONS TO CLIMATE STRATEGY ADOPTION: A PRACTICE BASED AND ATTENTION-BASED VIEW OF EUROPEAN SMES**
Canio Forliano, Paola De Bernardi, Mathilda Esmeralda Spira

Room 1 - Track 21: THE IMPACT OF CLIMATE RISKS ON CORPORATE VALUATION: THEORY AND EMPIRICAL IMPLICATIONS IN FINANCE AND ACCOUNTING

CHAIR: *Giovanna Crocco*

- **AUDIT COMMITTEE AND CLIMATE-RELATED DISCLOSURE QUALITY: EVIDENCE FROM LISTED ITALIAN ENVIRONMENTALLY SENSITIVE INDUSTRIES**
Eleonora De Luca, Giovanna Crocco, Laura Ferraro, Francesco Napoli
- **DEMOGRAPHIC STRUCTURE AS AN EXOGENOUS DRIVER OF CLIMATE RISK: IMPLICATIONS FOR CORPORATE VALUATION**
Eveny Ciurleo, Pietro Iaquina

- **ENVIRONMENTAL POLICIES: RISKS OR OPPORTUNITIES FOR FIRMS? A BIBLIOMETRIC AND CONTENT ANALYSIS**
Danilo Antonio Ceraso, Eugenia Strano, [Roberta Costanzo](#)
- **MIND THE GAP IN CLIMATE REPORTING: ENVIRONMENTAL IMPACT DISCLOSURE BY ITALIAN B-CORPS AND ALIGNMENT WITH CLIMATE ESRS**
Laura Ferraro, Stefania Veltri, Franco Ernesto Rubino, Carmelo Arena
- **IMPACT MEASUREMENT PRACTICES IN IMPACT INVESTING FIELD: A REVIEW OF EMERGING EVIDENCE**
Annarita Trotta, Fabio Piluso, Eugenia Strano, [Danilo Antonio Ceraso](#)

Room 2 - Track 2: DOUBLE MATERIALITY IN ACTION: CHALLENGES FOR PREPARERS AND USERS

CHAIR: *Salvatore Principale*

- **COGNITIVE MECHANISMS OF STAKEHOLDER PERCEPTIONS IN CLIMATE DISCLOSURE TONE**
Giorgia La Barbera, Alberto Tonelli, Simona Fiandrino, Alain Devalle
- **HUMAN RIGHTS, DUE DILIGENCE AND DOUBLE MATERIALITY: AN EMPIRICAL ANALYSIS**
[Salvatore Principale](#), Daniela Cicchini
- **DOUBLE MATERIALITY: HOW MANY ADVANTAGES? ANALYSIS OF VALUE CREATION IN LIGHT OF THE CSRD**
Giuseppe Maria Bifulco, Alba Maria Gallo, Matteo Palmaccio
- **DEVELOPING A FRAMEWORK FOR CONNECTIVITY BETWEEN FINANCIAL AND SUSTAINABILITY REPORTING**
[Matteo Molinari](#), Jonida Carungu, Charl De Villiers, Ruth Dimes
- **DOES REGULATION DRIVE REAL CHANGE? SYMBOLIC VERSUS SUBSTANTIVE HUMAN RIGHTS DISCLOSURE FROM GRI TO ESRS**
[Iliaria Mastrorocco](#), Elisa Gerbasi, Michele Rubino

Room 3 - Track 22: THE ROLE OF THE PUBLIC SECTOR IN SUSTAINABLE FUTURES: PEOPLE, ENVIRONMENT AND TECHNOLOGIES TOWARDS THE SDGS

CHAIR: *Nicola Capolupo*

- **A QUINTUPLE HELIX MODEL OF PUBLIC CO-DESIGN FOR CLIMATE ADAPTATION STRATEGIES**
Nicole Dujany, Giada Mattias, Giacomo Bagna, Joerg Balsiger
- **ETHICAL AND UNETHICAL LEADERSHIP IN THE PUBLIC SECTOR: A CONCEPTUAL REVIEW OF THE LITERATURE**
Giovanna Afeltra, [Maria Menshikova](#)
- **PUBLIC POLICIES FOR INCLUSIVE AND SUSTAINABLE DIGITALISATION IN AGRICULTURE**
[Maria M. Borrego-Marín](#)
- **TECHNOSTRESS IN PUBLIC ADMINISTRATION: A NARRATIVE ANALYSIS OF MANAGEMENT POLICIES, ORGANIZATIONAL SUSTAINABILITY**
Caterina Galdiero, [Stefania Mele](#), Rosario Marrapodi, Marcello Martinez

Room 4 - Track 15: SOCIAL EQUITY AND SUSTAINABILITY IN THE THIRD SECTOR AND HEALTHCARE: HYBRID GOVERNANCE, ACCOUNTABILITY, AND INNOVATION

CHAIR: *Valerio Brescia*

- **ACCOUNTABILITY, WORKFORCE PROTECTION, AND FINANCIAL OUTCOMES IN HEALTHCARE ORGANIZATIONS**
Teresa Turzo, Federico Chmet, Cecilia Chirieleison, Paolo Biancone
- **HYBRID GOVERNANCE CONFIGURATIONS AND ORGANIZATIONAL SUSTAINABILITY IN INTEGRATED HOME CARE: A COMPARATIVE ANALYSIS OF THIRD SECTOR ORGANIZATIONS**
Cecilia Chirieleison, Teresa Turzo, Federico Chmet, Attanasio Pallizzi
- **DIVERSITY, EQUITY, AND INCLUSION: DEVELOPMENTS ACROSS CULTURES AND COUNTRIES**
Maria Lucia Monaco, Philippe Eynaud, Laura Berardi
- **BEYOND STANDARDIZATION: HYBRID GOVERNANCE AND PLACE-BASED ACCOUNTABILITY OF CCBS IN MARGINALIZED AREAS**
Andrea Comandè, Olga Ferraro, Stefania Chimenti
- **FROM PRINCIPLES TO AUDITABILITY: DESIGNING EQUITY-SENSITIVE PERFORMANCE MEASUREMENT FOR INTEGRATED ONCOLOGY CARE PATHWAYS (PDTA-I) IN HYBRID NETWORKS**
Anna Roberta Gagliardi, Francesco Albergo

Room 5 - GENERAL TRACK

CHAIR: *Enrico Battisti*

- **SMES AND CLIMATE FINANCE: A HYBRID REVIEW**
Ashraf Khan, Anastasia Giakoumelou, Giorgio Stefano Bertinetti
- **DO VOLATILITY AND EMISSIONS TRADING SYSTEMS ELEVATE ECONOMIC POLICY UNCERTAINTY? EVIDENCE FROM SEVEN CARBON-PRICING JURISDICTIONS**
Aura Gîrlovan, Cristiana Tudor, Robert Sova
- **THE FINANCIAL PERFORMANCE EFFECTS OF SOCIAL EQUITY AND INCLUSION POLICIES IN BANKING AND FINANCIAL INSTITUTIONS**
Agnieszka Wójcik-Czerniawska, Zbigniew Grzymała
- **PREDICTING FINANCIAL DISTRESS IN SMES: INSIGHTS FROM THE ITALIAN CONTEXT**
Enrico Battisti, Noemi Bongiovanni, Satish Kumar
- **BEYOND FINANCIAL INDICATORS IN FAILURE PREDICTION: MANIPULATION RISK, ESG CONTROVERSIES, AND GOVERNANCE QUALITY**
Isabella Lucut Capras, Birjees Rahat, Monica Violeta Achim, Mihaela Stefan Hint

Nobel Room - Track 18: SUSTAINABLE GOVERNANCE AND RISK MANAGEMENT IN PUBLIC ADMINISTRATION: BETWEEN CIRCULAR ECONOMY AND PUBLIC VALUE

CHAIR: *Lavinia Pastore*

- **TRANSLATING INSTITUTIONAL PURPOSE INTO MEASURABLE OBJECTIVES IN THE PIAO: ENABLING AND LIMITING FACTORS IN PUBLIC VALUE ACCOUNTING - A CASE STUDY OF REGIONE LOMBARDIA**
Domenico Pellecchia, Davide Baresi
- **A STRATEGIC PERSPECTIVE OF DIGITAL TRANSFORMATION IN ITALIAN HEALTHCARE ORGANISATIONS**
Diana Ferullo, Silvia Solimene, Natalia Aversano, Ferdinando Di Carlo, Paolo Tartaglia Polcini
- **ESG DISCLOSURE IN THE PUBLIC SECTOR: A STRUCTURED LITERATURE REVIEW**
Angela Oksana Fiorella, Benedetta Ceccarelli, Lapo Biancardi
- **PERFORMANCE MANAGEMENT FOR PUBLIC VALUE CREATION: A FRAMEWORK FOR PUBLIC SECTOR ORGANIZATIONS**
Giovanni Notaristefano, Giuseppe Fontana, Fabio De Matteis, Elio Borgonovi
- **ECONOMIC AND SOCIAL VALORIZATION OF ITALIAN CULTURAL HERITAGE: IMPLICATIONS FOR PUBLIC VALUE ACCOUNTING**
Marco Caiffa, Marco Vulpiani

D'Annunzio Room - Track 16: SUSTAINABILITY ASSURANCE CHALLENGES FOR THE ACCOUNTING PROFESSION

CHAIR: *Adriana Tiron Tudor*

- **CSRD-READY ESG REPORTING: INTEGRATING ACADEMIC EVIDENCE AND PRACTITIONER INSIGHTS ON THE DIGITAL ASSURANCE STACK**
Davide Calandra, Michele Oppioli, Silvana Secinaro, Tawei (David) Wang
- **COMPETING INSTITUTIONAL LOGICS IN SUSTAINABILITY ASSURANCE: EXPLAINING PRACTICE DIVERSITY AND RESISTANCE TO STANDARDIZATION**
Delia Deliu, Ovidiu-Constantin Bunget, Andreea Moldovan, Diana Timis
- **FROM ESG DISCLOSURE TO ECONOMIC VALUE: A UTILITY-BASED MODEL OF DIGITAL SUSTAINABILITY PLATFORMS**
Alessandra Tafuro, Giuseppe Dammacco, Chiara Colamartino, Pierluigi Toma
- **WEATHERING CLIMATE RISK: CORPORATE GOVERNANCE AND CLIMATE CHANGE DISCLOSURE IN GLOBAL INSURANCE COMPANIES**
Simona Valenzano, Danilo Conte
- **FROM FRAGMENTED THEORIES TO RESEARCH ARCHETYPES IN CARBON DISCLOSURE: A CONFIGURATIONAL REVIEW OF THEORY-METHOD-OUTCOME PACKAGES**
Danilo Boffa, Ludovica Evangelista, Teresa Izzo, Daniela Mancini

4:00 p.m. - 4:30 p.m. – Coffee break

- **Scuderia Room - Coffee break**

4:30 p.m. - 6:00 p.m. – Parallel sessions & Meet the Editors

Granaio Room - GENERAL TRACK

CHAIR: *Andrea Sestino*

- **FARMERS, FIRMS, AND VALUE CHAINS IN A CHANGING CLIMATE: SPATIAL EVIDENCE FROM ETHIOPIA**
Tulia Gattone
- **THE IMPACT OF GEOPOLITICAL RISK ON ESG PERFORMANCE OF EUROPEAN BANKS**
Federico Mecchia
- **CIRCULARITY BUILDS COMPETITIVENESS: STRUCTURAL EVIDENCE FROM THE EUROPEAN WINE ECONOMY**
Chiara Colamartino, Annunziata Tarulli, Domenico Morrone
- **DRIVING DIGITAL AND ECOLOGICAL TRANSITION: STRATEGIC MAPPING OF SME TRAJECTORIES IN AGRI-TECH PROJECTS**
Angelo Quarto, Domenico Morrone, Chiara Colamartino, Annunziata Tarulli
- **THE IMPACT OF INCOME INEQUALITIES AND STRINGENT CLIMATE POLICY ON ENVIRONMENTAL DEGRADATION**
Florian Nuta, Alina Nuta

Room 1 - Track 1: BRIDGING FINANCE, NEUROSCIENCE, AND BEHAVIOR: NEW FRONTIERS IN DECISION-MAKING

CHAIR: *Lucrezia Fattobene*

- **ESG SIGNALS AND PRICE SENSITIVITY: AN EYE-TRACKING ANALYSIS OF MUTUAL FUND EVALUATION**
Marco Barone, Lucrezia Fattobene, Ugo Pomante, Monia Ranalli
- **NEUROSCIENCE TECHNOLOGIES IN FINANCIAL DECISION-MAKING: LIMITS AND OPPORTUNITIES**
Rosa Adamo, Arianna D'Ulizia
- **INVESTOR OVERCONFIDENCE AND VISUAL ATTENTION IN CLIMATE-ORIENTED EQUITY CROWDFUNDING**
Daniilo Conte, Marco Barone, Candida Bussoli, Lucrezia Fattobene
- **COGNITIVE RISK SIGNALS AND CAPITAL COSTS IN PRIVATE FIRMS: A BEHAVIORAL REINTERPRETATION OF FUNDAMENTAL BETA AND ESG INFORMATION**
Anna Maria Calce, Alberto Manzari, Loris Di Nallo, Anna Paola Micheli, Sara Pagliarini
- **SCAM AND PAYMENT BEHAVIOUR: EMOTIONAL DRIVERS AND FINANCIAL LITERACY**
Elvira Anna Graziano, Alessandro Antonietti, Camillo Marra, Maria Gabriella Ceravolo, Luca Merlo, Gerardo Petroccione

Room 2 - Meet the Editors

CHAIR: *Nicola Raimo*

- **Prof. Davide Calandra** – *VINE Journal of Information and Knowledge Management Systems*
- **Prof. Francesco Caputo** – *Journal of Intellectual Capital*
- **Prof. Luis Chavez Bedoya** – *Journal of Economics, Finance and Administrative Science*
- **Prof. Alberto Ferraris** – *British Food Journal*
- **Prof. Giuseppe Nicolò** – *Accounting in Europe*
- **Prof. Cristiana Tudor** – *Journal of Economic and Social Measurement*

Room 3 - Track 11: MANAGING STAKEHOLDER RELATIONSHIPS THROUGH SUSTAINABILITY REPORTING DURING PERIODS OF REGULATORY UNCERTAINTY

CHAIR: *Angeloantonio Russo*

- **BANK MISCONDUCT, ENVIRONMENTAL AND SOCIAL WASHING, AND THE ROLE OF FEMALE DIRECTORS**
Doriana Cucinelli, Rodolfo Raimondi, Maria Gaia Soana, Paola Schwizer
- **THE ROLE OF CORPORATE MUSEUMS IN ECOLOGICAL TRANSITION**
Flora Cortese, Cinzia Genvino, Federico De Andreis, Clemen D'Avanzo, Lorenzo Tramacere, Ivan Di Nardo
- **RESEARCH ON SDGS DISCLOSURE AND STAKEHOLDER ENGAGEMENT: A COMPREHENSIVE ANALYSIS**
Alice Loureiro, Sónia Monteiro, Cristina Aibar-Guzmán
- **BEYOND THE NUMBERS: A CROSS-COUNTRY STUDY ON ESG DISCLOSURE QUALITY, GRI COMPLIANCE, AND SDG COMMITMENT IN CREDIT UNIONS**
Joyce Menezes Da Fonseca Tonin, Olga Ferraro, Andrea Comandè, Julyerme Matheus Tonin
- **SUSTAINABILITY REPORTING IN HEALTHCARE: COMPARING PUBLIC AND PRIVATE ORGANIZATIONS OVER TIME USING FQCA**
Anna Prenestini, Angela Rella, Clodia Vurro
- **THE RELATIONSHIP BETWEEN SOCIAL IMPACT VENTURE CAPITAL AND TRADITIONAL VENTURE CAPITAL: EVIDENCE FROM INVESTMENT SELECTION AND VALUATION**
Anita Quas, Stefano Romito, Clodia Vurro

Room 4 - Track 5: FINANCE, NATURE, AND FINANCIAL STABILITY: MANAGING RISKS FROM BIODIVERSITY LOSS AND ECOSYSTEM DEGRADATION

CHAIR: *Simona Cosma*

- **FINANCING NATURE-BASED SOLUTIONS TO PROTECT BIODIVERSITY AND ENHANCE DISASTER RESILIENCE: THE ROLE OF INSURANCE**
Donatella Porrini, Benedetta Coluccia, Irene Petrosillo
- **CLIMATE CHANGE, CHRONIC PHYSICAL RISK, AND BANK STABILITY**
Rodolfo Raimondi, Simona Cosma, Valerio Potì, Paola Schwizer

- **DOES ESG PERFORMANCE DRIVE FINTECH INNOVATION? EVIDENCE FROM GLOBAL BANKS**
Enrico Maria Cervellati, [Serena Gallo](#), Simona Russo, Dario Salerno
- **GREEN LOANS AND FIRM PERFORMANCE: GREEN FINANCE OR GREENWASHING?**
Caterina Di Tommaso, [Rossella Leopizzi](#), Stella Lippolis
- **THE INTERPLAY BETWEEN CLIMATE ADAPTATION, ECONOMIC DEVELOPMENT AND INFLATIONARY PRESSURES**
[Stefana Maria Dima](#), Bogdan Dima, Lilia Grigoroï

Room 5 - Track 24: WOMEN, GENDER EQUALITY, AND SUSTAINABLE FUTURES: EXPLORING THE PATHS TO SDG 5

CHAIR: *Paola Brighi*

- **BETWEEN NEW REGULATIONS AND EMERGING RISKS: HOW BOARD CHARACTERISTICS MODERATE CLIMATE AND GEOPOLITICAL CREDIT RISK IN EUROPEAN BANKS**
[Paola Brighi](#), Adriano Bellinvia, Valeria Venturelli
- **ECONOMIC AND FINANCIAL ABUSE AS GENDERED CONTROL: A CRITICAL SYSTEMATIC REVIEW OF QUANTITATIVE EVIDENCE (2010– 2025)**
[Vincenzo Scardigno](#), Mariantonietta Intonti
- **GENDERED INEQUALITIES, SUSTAINABLE FINANCE, AND INCLUSIVE MOBILITY: AN ECONOMIC–FINANCIAL PERSPECTIVE ON ACTIVE AGEING AND SDG 5**
[Elisabetta Venezia](#)
- **AN EXPLORATORY ANALYSIS OF CENTRES FOR MEN AUTHORS OF VIOLENCE IN APULIA THROUGH BAYESIAN NETWORK ANALYSIS**
[Leonardo Cefalo](#), Crescenza Calculli, Alessio Pollice
- **NARRATIVES OF CLIMATE CHANGE AND REPUTATIONAL DYNAMICS IN BANKING GOVERNANCE**
Rosella Carè, Greta Benedetta Ferilli, Egidio Palmieri, [Simone Taddeo](#)

Nobel Room - Track 18: SUSTAINABLE GOVERNANCE AND RISK MANAGEMENT IN PUBLIC ADMINISTRATION: BETWEEN CIRCULAR ECONOMY AND PUBLIC VALUE

CHAIR: *Ubaldo Comite*

- **HOW TO MEASURE PUBLIC VALUE ACCOUNTING: A SYSTEMATIC LITERATURE REVIEW**
[Taras Tarasenko](#), Andrea Fontanella, Daniela Preite
- **FROM PUBLIC VALUE TO CORPORATE GOVERNANCE: THE INSTITUTIONAL INFLUENCE OF INTEGRATED PUBLIC PLANNING ON BOARDS AND STRATEGIC PLANNING**
[Francesca Magli](#), Gianluca Freddi, Paola Orlandini
- **INTEGRATING PUBLIC VALUE, RISK MANAGEMENT AND ACCOUNTABILITY: A BIBLIOMETRIC EXPLORATION OF SUSTAINABLE PUBLIC GOVERNANCE**
[Guido Migliaccio](#)
- **PUBLIC PLANNING AND THE CREATION OF PUBLIC VALUE IN SMALL MUNICIPALITIES: CHALLENGES AND PROSPECTS FOR DEVELOPMENT**
Daniele De Caro, [Samuele Turi](#)

- **THE ROLE OF PIAO IN PUBLIC VALUE ORIENTATION IN HEALTHCARE SECTOR**
Alessandra Belfiore, Corrado Cuccurullo, Adelaide Ippolito, Margherita Smarra, Marco Sorrentino

D'Annunzio Room - Track 23: VALUE CREATION THROUGH STARTUPS AND ENTREPRENEURIAL ECOSYSTEMS

CHAIR: *Marika Intenza*

- **CREATING SHARED VALUE THROUGH SUSTAINABLE BUSINESS MODEL INNOVATION: THE ROLE OF DIGITAL TECHNOLOGIES IN WATER RESOURCE MANAGEMENT**
Giulia Favetti, Carlo Vermiglio, Valeria Naciti, Andrea Delogu
- **INNOVATION ECOSYSTEMS FOR CIRCULAR BUSINESS MODEL INNOVATION: EVIDENCE FROM A CIRCULAR STARTUP**
Antonella Pia D'Aries, Michele Posa, Ivano De Turi, Antonello Garzoni
- **GOVERNANCE AND INVESTOR CONTRIBUTION IN ITALIAN IMPACT FUNDS: A CONFIGURATIONAL ANALYSIS**
Hristina Miljkovic, Selena Aureli, Pierpaolo Pattitoni, Barbara Petracci
- **ENTREPRENEURIAL AUTONOMY AS A SOCIO-COGNITIVE DRIVER OF SOCIAL ECOSYSTEM CREATION IN PERIPHERAL REGIONS. EVIDENCE FROM A CASE STUDY**
Carmelo Arena, Antonella Silvestri, Stefania Veltri

7:30 p.m. - 8:30 p.m. – Welcome drink

- **Scuderia Room - Welcome drink**

8:30 p.m. - 11:00 p.m. – Gala dinner

- **Scuderia Room - Gala dinner**

Granaio Room - Track 13: MEASURING AND ASSESSING CIRCULAR ECONOMY PERFORMANCE TO ENABLE CIRCULAR DECISION-MAKING

CHAIR: *Benedetta Esposito*

- **FROM INTERVENTION TO DISCLOSURE: RECONSTRUCTING THE GOVERNANCE LIFECYCLE OF CARBON INSETTING IN AGRI-FOOD VALUE CHAINS**
Martina Cova, Alessia Acampora, Carlo Alberto Pratesi
- **THE IMPACT OF THE CIRCULAR ECONOMY TRANSITION ON GREEN JOBS IN EUROPE: A PANEL VAR ANALYSIS**
Fabio Anobile
- **EVALUATING THE CIRCULARITY POTENTIAL OF LOCAL SYSTEMS: A DYNAMIC APPROACH**
Veronica Casolani, Alberto Simboli, Raffaella Taddeo, Valentino Tascione
- **THE EVOLVING PROCUREMENT GAP BETWEEN CIRCULAR AND NON-CIRCULAR FIRMS**
Stefano D'Addona, Emanuele Caggiano

Room 1 - Track 3: DRIVING CIRCULARITY THROUGH DISRUPTION: STARTUPS, FINTECH, AND DIGITAL INNOVATION ECOSYSTEMS FOR SUSTAINABLE TRANSITIONS

CHAIR: *Giustina Secundo*

- **AI AS COGNITIVE INFRASTRUCTURE FOR CIRCULAR INNOVATION ECOSYSTEMS: GOVERNING DISRUPTION, COLLABORATION, AND FINTECH-ENABLED TRANSITIONS**
Giustina Secundo, Domenica Barile, Claudia Spilotro
- **HUMAN-AI DYNAMIC CAPABILITIES IN INNOVATION ECOSYSTEMS**
Giustina Secundo, Claudia Spilotro, Domenica Barile
- **REFRAMING AI IN BANKING: AN INNOVATION ECOSYSTEM PERSPECTIVE ON STRATEGIC POSITIONING AND VALUE CO-CREATION**
Gaetano Magrone, Pasquale Del Vecchio, Giustina Secundo
- **STEERING ENVIRONMENTAL PERFORMANCE THROUGH DIGITAL LEADERSHIP: THE INFLUENCE OF CHIEF DIGITAL OFFICERS' DIGITAL EXPERIENCE ON SUSTAINABLE TRANSITION**
Martina Sabato
- **THE RECONFIGURATION OF BUSINESS MODELS IN DIGITAL FOOD RETAIL THROUGH THE INTEGRATION OF AUTONOMOUS VIRTUAL AGENTS**
Ciro Carta, Alba Miranda, Raffaele Silvestri

Room 2 - Track 7: FIRMS AND MARKET PERSPECTIVES IN THE LIGHT OF THE EU TAXONOMY

CHAIR: *Veronica Procacci*

- **ARE DISCLOSED ENVIRONMENTAL COMMITMENTS SYMBOLIC OR SUBSTANTIVE? EVIDENCE FROM GREEN INNOVATION IMPLEMENTATION**
Raffaella Nastari, Cristina Florio, Alessandro Lai

- **THE E.U. TAXONOMY AND CREDITWORTHINESS. AN EMPIRICAL STUDY ON A SAMPLE OF ITALIAN LISTED COMPANIES**
Simona Arduini, Tommaso Mattei
- **WHEN DISCLOSURE IS NOT ENOUGH: PLURALISM WITHOUT HIERARCHY IN THE ARCHITECTURE OF CLIMATE- RELATED KNOWLEDGE**
Pedro Seva-Larrosa, Paola Paoloni, Francisco García-Lillo, Giuseppe Modaffari
- **MARKET REFORMS AND TRANSPARENCY AS DRIVERS OF FIRM PERFORMANCE: EVIDENCE FROM THE ITALIAN UTILITIES SECTOR**
Roberta Barbieri, Benedetta Coluccia, Marco Sorrentino, Francesco Natale
- **ESRS AND IFRS: A COMPARATIVE ANALYSIS OF THE NEW SUSTAINABILITY STANDARDS**
Chiara Di Mario, Tommaso Beck

Room 3 - Track 11: MANAGING STAKEHOLDER RELATIONSHIPS THROUGH SUSTAINABILITY REPORTING DURING PERIODS OF REGULATORY UNCERTAINTY

CHAIR: *Angeloantonio Russo*

- **SMES' SUSTAINABILITY REPORTING INTENTIONS: A KNOWLEDGE BENEFIT COST PERSPECTIVE**
Domenico De Fano, Paolo Gatti, Rosamartina Schena
- **FROM COMPLIANCE TO STRATEGY: HOW DIGITAL TRANSFORMATION ENABLES SUSTAINABILITY REPORTING IN SMES**
Mariapia Spadafino, Graziana Galeone, Simona Ranaldo, Eduardo Sánchez-García, Matilda Shini
- **FROM GRI TO ESRS: WAS IT WORTH IT? INTEROPERABILITY AND STAKEHOLDER INSIGHTS**
Chiara Xhindole, Lara Tarquinio
- **SMES AND LENDING RELATIONSHIPS: EVIDENCE ON SUSTAINABILITY DISCLOSURE READINESS IN SUPPLY CHAINS**
Sabrina Fiore, Angeloantonio Russo, Rosamartina Schena
- **ESG RISKS AND CORPORATE CREDIBILITY: A DYNAMIC PANEL EVIDENCE FROM THE EUROPEAN UNION**
Ruben Pop, Monica Violeta Achim

Room 4 - Track 15: SOCIAL EQUITY AND SUSTAINABILITY IN THE THIRD SECTOR AND HEALTHCARE: HYBRID GOVERNANCE, ACCOUNTABILITY, AND INNOVATION

CHAIR: *Anna Prenestini*

- **BEYOND COMPLIANCE: EXPLORING BARRIERS AND ENABLING FACTORS OF SUSTAINABILITY REPORTING PRACTICES IN FOOD BANKS**
Laura Berardi, Vincenzo Pontrelli
- **GENERATING PUBLIC VALUE THROUGH COMMUNITY-BASED HIV TESTING: THE TORINO FAST TRACK CITY CASE**
Valerio Brescia, Marco Tutone, Edoardo Miserere, Fabrizio Bert
- **SURGEON WELL-BEING AS A STRATEGIC LEVER FOR WORKFORCE SUSTAINABILITY: EVIDENCE FROM ITALY AND BEYOND**
Francesca Dal Mas, Alberto Cavazza, Justyna Fijałkowska, Anna Prenestini, Lorenzo Cobianchi
- **DOES FEMALE LEADERSHIP SHAPE ORGANIZATIONAL EFFICIENCY? EVIDENCE FROM ITALIAN HEALTHCARE ORGANIZATIONS**
Angela Rella, Alessia Poli, Anna Prenestini, Marta Marsilio

- **WHICH METHOD AND HOW FOR A BETTER WORLD AGENDA: A SYSTEMATIC LITERATURE REVIEW ON MEASURING PERFORMANCE IN HEALTHCARE PUBLIC SECTOR**
Giuseppe Modarelli, Andrea Fontanella

Room 5 - Track 21: THE IMPACT OF CLIMATE RISKS ON CORPORATE VALUATION: THEORY AND EMPIRICAL IMPLICATIONS IN FINANCE AND ACCOUNTING

CHAIR: *Stefania Veltri*

- **AN ANALYSIS OF THE RELATIONSHIP BETWEEN ESG PERFORMANCE, CORPORATE FUNDAMENTALS AND MARKET VALUE**
Iulia Diana Muresan, Ștefana Maria Dima, Bogdan Dima, Karinne Alexandra Radu, Camelia Daniela Hațegan
- **RENEWABLE ENERGY COMMUNITIES AS A TOOL FOR CLIMATE RISK MITIGATION: A CASE STUDY ANALYSIS**
Caterina Aura, Rosamaria Rusciano
- **CARBON PRICING AS A STATE-DEPENDENT STRATEGIC CONSTRAINT: ATTENTION-CONDITIONED TRANSMISSION OF CARBON-ALLOWANCE SHOCKS TO EUROPEAN SECTOR RETURNS**
Cristiana Tudor, Robert Sova, Aura Gîrlovan
- **RENEWABLE ENERGY AND ORGANIZED CRIME**
Maria Mazzuca, Yener Altunbas, Damiana Costanzo, Donato Ferrari, Marianna Succurro
- **CLIMATE RISK DISCLOSURE AND PERFORMANCE IN EUROPEAN COMPANIES: A SYSTEMATIC REVIEW OF THE LITERATURE**
Maria Assunta Baldini, Giusy Guzzo, Giovanni Bronzetti, Miriam Clara Vitello

Nobel Room - Track 18: SUSTAINABLE GOVERNANCE AND RISK MANAGEMENT IN PUBLIC ADMINISTRATION: BETWEEN CIRCULAR ECONOMY AND PUBLIC VALUE

CHAIR: *Alessandro Giosi*

- **STRENGTHENING MUNICIPALITIES THROUGH PUBLIC FORENSIC ACCOUNTING: EVIDENCE FROM MAFIA- DISSOLVED MUNICIPALITIES**
Paolo Esposito, Lucio Spiridione Dicorato, Massimiliano Tufo
- **MEASURING SYSTEMIC RISK IN URBAN GOVERNANCE: A SPATIAL INDICATOR FRAMEWORK FOR PUBLIC VALUE GENERATION IN TOURISM-INTENSIVE AREAS**
Gabriella Foschini, Carolina Falaquasta
- **DYNAMIC BUSINESS MODELLING FOR SUSTAINABILITY IN HEALTHCARE: A MULTI-CASE STUDY OF PALERMO'S HOSPITAL SYSTEM**
Marcantonio Ruisi, Benedetta Valeria Cannizzaro, Federico Cosenz
- **SUSTAINABLE GOVERNANCE AND FINANCIAL RISK MANAGEMENT IN ITALIAN MUNICIPALITIES: A PREDICTIVE EARLY WARNING MODEL**
Eveny Ciurleo, Pietro Iaquinta, Ubaldo Comite, Alba Maria Gallo

11:00 a.m. - 11:30 a.m. – Coffee break

- **Scuderia Room - Coffee break**

11:30 a.m. - 12:30 p.m. – Parallel sessions

Granaio Room - Track 23: VALUE CREATION THROUGH STARTUPS AND ENTREPRENEURIAL ECOSYSTEMS

CHAIR: *Antonio Netti*

- **FINANCE AS AN EVOLVING SYSTEMIC CONDITION WITHIN ENTREPRENEURIAL ECOSYSTEMS: IMPLICATIONS FOR CORPORATE CASH HOLDINGS**
Riccardo Tipaldi, Michele Modina, Carmen Gallucci
- **INDUSTRIAL DISTRICT AND RISK-TAKING BEHAVIOR IN ITALIAN FAMILY FIRMS**
Francesca De Leonardis, Mauro Romano, Antonio Netti, Giuseppe Fracalvieri, Giuseppe Rossitti
- **SUSTAINABLE VALUE CREATION IN STARTUPS: THE ROLE OF ENTREPRENEURIAL ECOSYSTEM IN THE MUSIC INDUSTRY**
Daniela Rupo, Vincenzo Belfiore, Tindara Abbate, Elvira Tiziana La Rocca
- **UNPACKING THE DRIVERS OF HIGH-TECH START-UP GROWTH: INSIGHTS INTO ENTREPRENEURIAL ECOSYSTEMS AND BEHAVIOURS**
Marika Intenza, Riccardo Giannetti, Antonio Corvino, Silvio Bianchi Martini

Room 1 - Track 17: SUSTAINABILITY IN ENTREPRENEURIAL FINANCE

CHAIR: *Alessandra Caragnano*

- **DO MARKETS REPRICE SUSTAINABILITY? EVIDENCE FROM THE SECOND TRUMP ADMINISTRATION**
Francesco D'Ercole, Francesco Pistolesi, Massimo Mariani, Emanuele Teti
- **THE ENTREPRENEUR AS A MEDIATING AGENT AND THE VALUATION OF ENTREPRENEURIAL FIRMS**
Alberto Dell'Acqua
- **HYPE OR DISCIPLINE? MARKET REACTIONS TO ENERGY TRANSITION LISTINGS**
Domenico Frascati, Alberto Dell'Acqua, Francesco D'Ercole, Immanuel Staebler
- **THE ROLE OF RELIGIOUS COMMUNITIES FOR LOCAL BANKING IN GERMANY**
Andrea Roncella, Carlo Bellavite Pellegrini, Laurenz Weisse

Room 2 - Track 24: WOMEN, GENDER EQUALITY, AND SUSTAINABLE FUTURES: EXPLORING THE PATHS TO SDG 5

CHAIR: *Mariantonietta Intonti*

- **BOARD GENDER DIVERSITY AND CORPORATE CREDIT COSTS: EMPIRICAL EVIDENCE FROM ITALY (2021–2024)**
Daniele Gasbarro, Francesco Paolone
- **FEMALE ENTREPRENEURSHIP AND ECONOMIC RESILIENCE: EVIDENCE FROM THE POST-COVID ITALIAN CONTEXT**
Marco Vargiu, Laura Martiniello
- **GENDER BARRIERS WITHIN PUBLIC ADMINISTRATION: WOMEN'S CAREER PROGRESSION IN ACADEMIA**
Raffaella Patimo, Juliana Rochael Nasciutti
- **DO FEMALE CEOS BOOST COMPANIES' SUSTAINABILITY REPORTING?**
Mariantonietta Intonti, Giovanni Ferri, Giuliano Resce, Roseline Fransiska Setiawan Putri

Room 3 - Track 9: KNOWLEDGE, INNOVATION CAPITAL, AND CIRCULARITY: THEORIZING AND ADVANCING SUSTAINABILITY ACCOUNTING, MANAGEMENT, AND FINANCE IN SHIPPING, CRUISE AND MARITIME ECOSYSTEMS

CHAIR: *Assunta Di Vaio*

- **ARTIFICIAL INTELLIGENCE, SUSTAINABILITY ACCOUNTING, AND KNOWLEDGE MANAGEMENT IN THE CRUISE INDUSTRY: ORGANIZATIONAL AND SYSTEMIC PRACTICES FOR AN EFFECTIVE TRANSITION**
Luisa Varriale, Giuseppe Perna, Eleonora Veglianti, Tiziana Volpe
- **DIGITAL TECHNOLOGIES AND KNOWLEDGE GOVERNANCE FOR PREDICTIVE SUSTAINABILITY IN MARITIME SUPPLY CHAINS: A SYSTEMATIC LITERATURE REVIEW**
Gabriella D'Amore, Raffaella Martucci, Assunta Di Vaio
- **HUMAN CAPITAL DEVELOPMENT FOR MARITIME DECARBONIZATION: SEAFARERS' COMPETENCIES IN TRANSITIONS TOWARDS SUSTAINABLE NAVIGATION**
Antonio Capasso, Alfredo Celentano, Federico Alvino
- **INTEGRATION OF SYSTEMIC VISION AND INSTITUTIONAL APPROACH FOR THE ANALYSIS OF IMPACTS ON KNOWLEDGE AND CAPITAL ENHANCEMENT IN PORT GOVERNANCE**
Paola Zoccoli, Maria Teresa Cuomo, Cinzia Genovino, Antonella Della Puca, Silvia Prete

Room 4 - Track 12: MANAGING SUSTAINABILITY IN HEALTHCARE: ACCOUNTING, GOVERNANCE, AND STRATEGIC DECISION- MAKING IN PUBLIC AND PRIVATE HEALTH SYSTEMS

CHAIR: *Fiorella Pia Salvatore*

- **ACCOUNTABILITY AND REPORTING FOR SUSTAINABILITY AND PUBLIC VALUE: CHALLENGES IN THE COMMUNITY HOSPITALS (CHS) IN ITALY**
Valentina Manso, Antonio D'Andreamatteo, Gianluca Antonucci

- **FROM CARCERAL PANOPTICON TO NETWORKED CARE GOVERNANCE: REFRAMING CONTINUITY OF CARE IN CORRECTIONAL SETTINGS**
Lorenzo Pratici
- **WHAT LEADS TO EFFECTIVE INFORMATION SYSTEMS INTEGRATION WITHIN SOCIAL AND HEALTHCARE SERVICES NETWORKS? A SCOPING REVIEW**
Francesco Maria Nacci, Piervito Bianchi, Fiorella Pia Salvatore, Nunzio Angiola
- **FAMILY OWNERSHIP, ESG STRATEGIES, AND CORPORATE RISK-TAKING: ECONOMETRIC AND MACHINE LEARNING EVIDENCE**
Angelo Leogrande, Marco Savorgnan, Alberto Costantiello, Carlo Drago, Massimo Arnone

Room 5 - Track 21: THE IMPACT OF CLIMATE RISKS ON CORPORATE VALUATION: THEORY AND EMPIRICAL IMPLICATIONS IN FINANCE AND ACCOUNTING

CHAIR: *Monica Concetta Peta*

- **HEDGE FUND ACTIVISM AND ESG PERFORMANCE IN EUROPE**
Costanza Campolongo
- **THE EVOLUTION OF SUSTAINABLE BUSINESS MODELS: A CASE STUDY ANALYSIS**
Eleonora Leandri, Maria Teresa Nardo
- **THE IMPACT OF GEOPOLITICAL RISK ON ESG PERFORMANCE IMPLICATIONS FOR THE EUROPEAN BANKING SECTOR**
Grazia Onorato, Minh Luong, Elisabetta D'Apolito
- **TOWARDS A DUAL TAXONOMY FRAMEWORK. WHY AND HOW INTRODUCE A SOCIAL TAXONOMY UNDER CSRD**
Monica Concetta Peta, Romilda Mazzotta, Stefania Veltri

Nobel Room - Track 19: TACKLING ENVIRONMENTAL AND SOCIAL CHALLENGES IN THE PUBLIC SECTOR: THEORETICAL APPROACHES, EXPERIENCES AND FUTURE TRAJECTORIES

CHAIR: *Francesca Manes Rossi*

- **CIRCULARITY AND SOCIAL VALUE. AN EXPLORATORY CASE STUDY IN THE TEXTILE SECTOR AND IMPLICATIONS FOR PUBLIC SECTOR**
Gaia Buttaroni, Veronica Giuliani, Enrico Maria Mosconi, Vincenzo Sforza
- **COMMUNICATING SUSTAINABILITY IN THE PUBLIC SECTOR: A COMPARATIVE ANALYSIS OF ITALIAN REGIONS ON SOCIAL MEDIA**
Valeria Auciello, Sandro Brunelli, Giulia Pichi
- **EXPLORING CLIMATE CHANGE DISCLOSURE IN THE PUBLIC SECTOR ORGANIZATIONS: EVIDENCE FROM VOLUNTARY LOCAL REVIEWS**
Manuela Lucchese, Raffaele Adinolfi, Silvia Solimene, Valery Rago

12:30 p.m. - 1:30 p.m. – Parallel sessions

Granaio Room - Track 1: BRIDGING FINANCE, NEUROSCIENCE, AND BEHAVIOR: NEW FRONTIERS IN DECISION-MAKING

CHAIR: *Elvira Anna Graziano*

- **WHEN RISK “FEELS DIFFERENT”: IDENTIFYING INTUITIVE PATTERNS IN RISK EVALUATION**
Elena Turco, Federica Biassoni, Paola Iannello
- **ADVISOR ANTHROPOMORPHISM AND FINANCIAL DECISION-MAKING: THE PRIMACY OF TRUST AMONG YOUNG INVESTORS**
Andrea Bazzani, Giorgio Manfroni, Gian Marco Magistrelli, Ugo Faraguna, Giuseppe Turchetti
- **NUDGING SOCIALLY RESPONSIBLE INVESTMENTS: A SIMULATED INVESTMENT SCENARIO**
Paola Iannello, Cinzia Castiglioni, Edoardo Lozza, Giulia Sesini, Matteo Robba
- **THE EMOTIONALLY INTELLIGENT FINANCIAL ADVISOR: BIG FIVE PERSONALITY TRAITS, PORTFOLIO DECISIONS, AND OBJECTIVE PERFORMANCE**
Lucrezia Fattobene, Marco Barone, Ugo Pomante, Monia Ranalli

Room 1 - Track 2: DOUBLE MATERIALITY IN ACTION: CHALLENGES FOR PREPARERS AND USERS

CHAIR: *Rosa Lombardi*

- **DOUBLE MATERIALITY IN ACTION: AN ETHNOGRAPHIC STUDY OF DMA PRACTICES AND COSTS IN SMES**
Tommaso Fornasari, Marco Traversi, Laura Rocca
- **DOUBLE MATERIALITY INTEGRATION IN SPORT: A CASE STUDY OF A LISTED EUROPEAN FOOTBALL CLUB**
Benedetta Cuzzo, Alberto Manzari, Maria Schimperna, Luana Pellegrini
- **FROM DOUBLE MATERIALITY ASSESSMENT TO GOVERNING SUSTAINABILITY RISK: RISK GOVERNANCE, ASSURANCE, AND EVIDENCE- BASED MATERIALITY UNDER ESRS**
Federico Chmet, Teresa Turzo, Paolo Biancone, Cecilia Chirieleison
- **DOUBLE MATERIALITY UNDER CSRD: A QUALITATIVE ANALYSIS OF IRO IDENTIFICATION AND STAKEHOLDER ENGAGEMENT**
Oana Cristina Mateescu, Liliana Ionescu-Feleagă, Sînziana-Maria Rîndașu, Ștefania-Cristina Curea, Ioana Ignat

Room 2 - Track 7: FIRMS AND MARKET PERSPECTIVES IN THE LIGHT OF THE EU TAXONOMY

CHAIR: *Giuseppe Modaffari*

- **DISSENTING, RESISTING AND SUCCUMBING: THE EU’S REGULATORY SPACE IN SHAPING TAXONOMY-RELATED SUSTAINABILITY DISCLOSURE REGULATION**
Matteo La Torre, Michele A. Rea
- **ENVIRONMENTAL DISCLOSURE AND FINANCIAL INCLUSION UNDER THE EU TAXONOMY: EVIDENCE FROM ITALIAN BANKS**
Alejandra Paola Sevilla Guzman

- **FROM WATER POLICY TO MARKET RISK: NONLINEAR EFFECTS AND THE ROLE OF ENVIRONMENTAL INVESTMENTS**
Emanuele Di Ventura, Veronica Procacci, Paola Paoloni
- **CORPORATE SUSTAINABILITY REPORTING DIRECTIVE EFFECTS ON FIRMS: A MAPPING OF ITALIAN ACADEMIC LITERATURE**
Alessandro Galli

Room 3 - Track 9: KNOWLEDGE, INNOVATION CAPITAL, AND CIRCULARITY: THEORIZING AND ADVANCING SUSTAINABILITY ACCOUNTING, MANAGEMENT, AND FINANCE IN SHIPPING, CRUISE AND MARITIME ECOSYSTEMS

CHAIR: *Armando Papa*

- **CYBER-NATURE ACCOUNTABILITY IN MAJOR CRUISE CORPORATIONS: A CONTENT ANALYSIS OF ESG DISCLOSURES**
Assunta Di Vaio, Elisa Van Engelenhoven, Anum Zaffar, Luisa Mastellone, Armando Papa
- **FROM SCOPE 3 CARBON ACCOUNTING TO CLIMATE DISCLOSURE IN MARITIME-PORT ECOSYSTEMS: A SYSTEMATIC LITERATURE REVIEW**
Assunta Di Vaio, Andrea Esposito, Gabriella D'Amore
- **REGULATORY PRESSURE AND ORGANIZATIONAL ADAPTATION IN MARITIME TRANSPORT: EVIDENCE FROM EU ETS AND FUELEU MARITIME DISCLOSURES**
Antonio Perrone, Federica Cavallo, Chiara Cretì, Pasquale Stefanizzi, Monica Fait
- **SMART PORTS AS DATA-DRIVEN NETWORK PLATFORMS AND KNOWLEDGE MANAGEMENT HUBS: EVIDENCE FROM THE SINGAPORE PORT ECOSYSTEM**
Oronzo Trio, Chiara Cretì, Amedeo Maizza, Paola Scorrano, Antonio Cennamo

Room 4 - Track 5: FINANCE, NATURE, AND FINANCIAL STABILITY: MANAGING RISKS FROM BIODIVERSITY LOSS AND ECOSYSTEM DEGRADATION

CHAIR: *Simona Cosma*

- **INTERACTION BETWEEN SYSTEMIC RISK AND ESG ISSUES. THE BENEFITS OF A SUSTAINABLE APPROACH FOR EUROPEAN BANKS**
Claudia Cannas, Carlo Bellavite Pellegrini
- **(RE)INSURANCE, BIODIVERSITY AND (SYSTEMIC) RISK**
Maria Mazzuca, Karoline Bax, Eleonora Broccardo
- **BIODIVERSITY LOSS, FIRM RISK, AND BANK EXPOSURE: EVIDENCE FROM ITALIAN SMES**
Marco Taddei, Federica Ielasi
- **CHARTING THE GREEN FRONTIER: INSIGHTS FROM OVER TWO DECADES OF RESEARCH ON BANK SUSTAINABILITY DISCLOSURE**
Ilenia Fraccalvieri, Nicola Raimo, Vitiana L'Abate, Filippo Vitolla, Candida Bussoli

Room 5 - Track 17: SUSTAINABILITY IN ENTREPRENEURIAL FINANCE

CHAIR: *Alberto Dell'Acqua*

- **GOVERNING SUSTAINABILITY AFTER IPO: CORPORATE GOVERNANCE MECHANISMS AND ESG PILLAR TRAJECTORIES IN THE EURO AREA**
Salvatore La Barbera
- **GREENING THE SUPPLY CHAIN, TIGHTENING THE CREDIT? TRANSITION RISKS, OPPORTUNITIES, AND TRADE CREDIT PROVISION**
Domenico Frascati, Massimo Mariani, Daniele Arcidiacono, Alessandra Caragnano
- **TOWARDS SUSTAINABLE ENTREPRENEURSHIP INTEGRATING FINANCE IN AN ECOSYSTEM PERSPECTIVE: A CRITICAL REVIEW AND A CASE STUDY**
Dominique Lepore, Claudia Covucci, Guenda Esposito, Alessandra Micozzi
- **GENDER DIVERSITY AND STARTUP SURVIVAL: EVIDENCE FROM THE ITALIAN CONTEXT**
Giuseppe Fracalvieri, Alberto Tron, Alberto Dell'Acqua, Alessandra Caragnano, Domenico Frascati

Nobel Room - Track 19: TACKLING ENVIRONMENTAL AND SOCIAL CHALLENGES IN THE PUBLIC SECTOR: THEORETICAL APPROACHES, EXPERIENCES AND FUTURE TRAJECTORIES

CHAIR: *Camilla Falivena*

- **COMMUNICATING SUSTAINABILITY AND CIRCULAR ECONOMY IN HEALTHCARE: AN EVALUATION FRAMEWORK FOR ITALIAN REGIONAL HEALTH PLANS**
Valeria Auciello, Gioia Maria Carrus, Beatrice Meo
- **EXAMINING VOLUNTARY LOCAL REVIEWS: A COMPARATIVE ANALYSIS OF THE FINNISH AND ITALIAN CONTEXTS**
Francesca Manes Rossi, Marco Bisogno, Lotta-Maria Sivervo, Elina Vikstedt
- **ASSESSING GREEN PUBLIC PROCUREMENT IMPLEMENTATION IN ITALIAN MUNICIPALITIES: EVIDENCE FROM CAM COMPLIANCE AND PROCUREMENT PERFORMANCE**
Luca Ferri, Annamaria Zampella, Maria Iuorio

1:30 p.m. - 2:30 p.m. – Light lunch

- **Scuderia Room - Light lunch**

2:30 p.m. - 4:00 p.m. – Parallel sessions

Granaio Room - Track 13: MEASURING AND ASSESSING CIRCULAR ECONOMY PERFORMANCE TO ENABLE CIRCULAR DECISION-MAKING

CHAIR: *Benedetta Esposito*

- **CAN THIRD SECTOR ENTITIES IMPROVE CIRCULAR ECONOMY ENGAGEMENT: FIRST IMPRESSIONS FROM AN EMPIRICAL CASE STUDY?**
Raffaella Nastari, Matteo Pozzoli, Sabrina Pisano, Luiqi Lepore
- **INTEGRATING ENVIRONMENTAL AND CIRCULARITY METRICS IN THE PASTA SUPPLY CHAIN: A COMPARATIVE ASSESSMENT OF CIRCULAR AND LINEAR ALTERNATIVES**
Bruno Notarnicola, Francesco Astuto, Sergio De Gennaro, Rosa Di Capua, Benedetta Esposito, Pietro Alexander Renzulli, Umile Gianfranco Spizzirri, Graziano Stasi
- **UNPACKING THE NEXUS BETWEEN INTELLECTUAL CAPITAL AND CIRCULAR ECONOMY DISCLOSURE: DOES IT MATTER FOR LENDERS?**
Giuseppe Nicolò, Chiara Signore, Felice Petruzzella, Simone Manfredi, Paolo Tartaglia Polcini
- **THE USE OF DOUBLE MATERIALITY ASSESSMENT AND SUSTAINABILITY METRICS TO ENHANCE ESG REPORTING IN AN ITALIAN HYDROPONIC FIRM**
Christian Bux, Andrea Del Chicca, Biasino Farace, Serena Sebastiani, Angela Tarabella
- **ENABLING CIRCULAR ECONOMY IMPLEMENTATION THROUGH INTELLECTUAL CAPITAL: EVIDENCE FROM THE ITALIAN AGRI-FOOD INDUSTRY**
Francesco Santarsiero, Giovanni Schiuma

Room 1 - GENERAL TRACK

CHAIR: *Federica Doni*

- **BIODIVERSITY DISCLOSURE IN SUSTAINABILITY REPORTING: EVIDENCE FROM GERMANY**
Silvia Solimene, Stefano Fontana, Carmela Gulluscio, Daniela Coluccia
- **CLIMATE REPORTING AT A CROSSROADS: STAKEHOLDER PERSPECTIVES ON THE AMENDED ESRS E1**
Valentina Santolamazza, Tommaso Beck, Martina Manzo
- **THE INTERRELATION BETWEEN ESG TWEETS AND ESG CONTROVERSIES. TOWARDS SIGNALING ADJUSTMENT MECHANISM?**
Łukasz Bryl
- **REFRAMING GLOBAL VALUE CHAINS THROUGH SUSTAINABILITY: A SCORING MODEL FOR ASSESSING ESG INTEGRATION**
Simona Lamusta, Clarissa De Matteis, Antonio Iazzi
- **WHAT DRIVES TWIN TRANSITION? AN EXPLANATORY ANALYSIS OF ITALIAN UNIVERSITIES**
Claudia Spilotro, Michele Posa, Giustina Secundo, Ivano De Turi

Room 2 - Track 6: FINTECH AND BANKING INNOVATION FOR A SUSTAINABLE FUTURE: MANAGING DIGITALIZATION AND GREEN OBJECTIVES

CHAIR: *Greta Benedetta Ferilli*

- **CYBERSECURITY, DIGITALIZATION, AND ORGANIZATIONAL RESPONSIBILITY IN THE BANKING SECTOR**
Chiara Creti, Pasquale Stefanizzi, Amedeo Maizza, Paolo Coppola
- **ESG ORIENTATION AND CREDIT RISK DISCLOSURE IN EUROPEAN CROWDFUNDING PLATFORMS: EVIDENCE UNDER THE ECSP REGULATORY FRAMEWORK**
Greta Benedetta Ferilli, Valeria Stefanelli, Antonella Francesca Cicchiello, Luca Anzilli
- **FINTECH FOR ALL OR FINTECH FOR GOOD? A STRUCTURAL APPROACH TO INTEGRATING IMPACT GOVERNANCE AND CORPORATE SUSTAINABILITY**
Francesca Geusa, Pierangelo Ciurlia, Luca Anzilli, Vittorio Boscia
- **INVESTOR REACTIONS TO ACCOUNTING RULES FOR CRYPTO ASSETS: EVIDENCE FROM US STOCK MARKET**
Annamaria Zampella, Luca Ferri, Gianluca Ginesti, Rosanna Spanò
- **WHEN DO SUSTAINABILITY-LINKED LOANS IMPROVE ESG PERFORMANCE? EVIDENCE ON MATERIAL DISCLOSURE AND REPORTING INTEGRATION**
Matteo De Leonardis, Mariantonietta Intonti, Valeria Stefanelli
- **PERMUTATION-BASED INFERENCE FOR HIGH-FREQUENCY AND MULTI-ASSET EVENT STUDIES**
Pierluigi Toma

Room 3 - Track 22: THE ROLE OF THE PUBLIC SECTOR IN SUSTAINABLE FUTURES: PEOPLE, ENVIRONMENT AND TECHNOLOGIES TOWARDS THE SDGS

CHAIR: *Angelo Rosa*

- **BEYOND KNOWLEDGE MANAGEMENT: COLLECTIVE KNOWLEDGE CONSTRUCTION IN THE DIGITAL AND AI-ENABLED PUBLIC SECTOR**
Cecilia Maltempo, Francesca Loia, Stefania Mele, Mario Pezzillo Iacono, Marcello Martinez
- **OPEN DATA AND PUBLIC ADMINISTRATION IN EUROPE: AN EMPIRICAL ANALYSIS OF MATURITY FACTORS, POLICIES, AND DIGITAL INFRASTRUCTURE**
Emilia Romeo, Nicola Capolupo
- **PUBLIC GOVERNANCE AND TWIN-TRANSITION DISCLOSURE: EVIDENCE FROM ITALIAN PROVINCIAL PIAO DOCUMENTS**
Vincenzo Pontrelli, Laura Berardi, Lara Oliva, Giuseppe Pio Macario, Arcangelo Marrone
- **THE PIAO AS A SOCIO-TECHNICAL GOVERNANCE TOOL: ORGANIZATIONAL CONFIGURATIONS IN ITALIAN LOCAL HEALTH AUTHORITIES**
Nicola Capolupo, Emilia Romeo, Angelo Rosa, Paola Adinolfi

Room 4 - GENERAL TRACK

CHAIR: *Monica Violeta Achim*

- **EFFECT OF ENERGY PRICES, GEOPOLITICAL TENSIONS, AND RENEWABLE ENERGY ON ENVIRONMENTAL DEGRADATION: THE CASE OF CHINA BY DAILY DATA AND NOVEL FREQUENCY-QUANTILE INTEGRATED METHODS**
Cosimo Magazzino, Mustafa Tevfik Kartal, Dilvin Taşkın, Serpil Kılıç Depren
- **DIGITAL TRANSFORMATION AS A DRIVER OF SUSTAINABLE DEVELOPMENT IN MENA: PRELIMINARY EVIDENCES**
Andrea Sestino, Alfredo Sagona, Taleb S T Taleb
- **MODERN LOVE: EMBRACING THE INTERDEPENDENCE OF BUSINESS AND BIOSPHERE FROM THE PARADIGM OF TRANSACTIONAL SUSTAINABILITY TO THE REGENERATIVE ENTERPRISE**
Anita Raqqiotto, Enrico Chiari
- **EXPLORING THE DIGITALISATION–SUSTAINABILITY NEXUS IN TOURISM: A LITERATURE-BASED ANALYSIS AND MULTIPLE CASE STUDY APPROACH**
Annunziata Tarulli, Domenico Morrone, Chiara Colamartino
- **CORPORATE GOVERNANCE AND ACCOUNTABILITY FOR SUSTAINABILITY PERFORMANCE: THE ROLE OF GOVERNANCE STRUCTURES IN ENHANCING ESG TRANSPARENCY**
Srdan Žikić, Andrija Blanus

Room 5 - Track 10: MANAGING CLIMATE RISKS AND THE GREEN TRANSITION IN BANKING AND FINANCIAL INTERMEDIATION

CHAIR: *Stefano Miani*

- **DO FINANCIAL INTERMEDIARIES PRICE CLIMATE RISK? EVIDENCE FROM THE INSURANCE SECTOR**
Michela Mantovani
- **FINANCING THE LOW-CARBON TRANSITION IN AGRIFOOD SYSTEMS: A SYSTEMATIC LITERATURE REVIEW ON CORPORATE PERSPECTIVES TOWARD GREEN BOND INVESTORS**
Yusra Bellahcene, Annunziata Tarulli, Domenico Morrone
- **PHYSICAL CLIMATE RISK AND BANK CAPITAL: THE TRANSMISSION MECHANISMS OF SDG13**
Egidio Palmieri, Greta Benedetta Ferilli
- **SHARING THE BURDEN: BANCASSURANCE AND COST DISTRIBUTION BETWEEN FINANCIAL INTERMEDIARIES AND SMES IN CATASTROPHIC EVENTS**
Saverio Giorgio, Salvatore Forte, Paola Fersini
- **TALK GREEN, LEND BROWN? NET-ZERO RHETORIC AND FOSSIL FUEL EXPOSURE IN BANKING**
Rosella Carè, Massimiliano Cerciello, Simone Taddeo

Nobel Room - Track 18: SUSTAINABLE GOVERNANCE AND RISK MANAGEMENT IN PUBLIC ADMINISTRATION: BETWEEN CIRCULAR ECONOMY AND PUBLIC VALUE

CHAIR: *Ubaldo Comite*

- **TURN WASTE INTO PUBLIC VALUE: SMART WASTE MANAGEMENT IN THE SMART CITY PARADIGM. EVIDENCE FROM A CASE STUDY**
Graziella Sicoli, Giusy Guzzo, Maria Assunta Baldini, Giovanni Bronzetti, Maurizio Rija
- **PUBLIC BRAND COHERENCE AND MULTIDIMENSIONAL REPUTATION IN DIGITAL HEALTHCARE GOVERNANCE: A COMPARATIVE ANALYSIS OF TWO ITALIAN HEALTH ORGANIZATIONS**
Gioia Maria Carrus, Valeria Auciello, Sergio Scarpino
- **REDEFINING SOCIAL IMPACT COMMUNICATION IN HIGHER EDUCATION: A FUZZY DELPHI APPROACH**
Carmelo Arena, Tahani Rashid, Maria Nardo, José Moyano-Fuentes
- **CIRCULAR INTELLECTUAL CAPITAL AND RISK GOVERNANCE IN REGIONAL AGRICULTURAL POLICY: A MULTILEVEL EXAMINATION OF PUBLIC VALUE IN SOUTHERN ITALY**
Cinzia Genovino, Federico De Andreis, Flora Cortese, Luca Greco, Alessandro Giordano, Maria Carmela Serluca
- **THE ROLES OF INTERNAL AUDITORS IN EUROPEAN CENTRAL GOVERNMENTS: CONVERGING AND DIVERGING TRENDS**
Giorgia Mattei, Francesca Massa, Giuseppe Grossi

4:00 p.m. - 4:30 p.m. – Open coffee

- **Scuderia Room – Open coffee**

4:30 p.m. - 5:30 p.m. – Closing Plenary Session and Awards Ceremony

- **Granaio Room – Closing Plenary Session and Awards Ceremony**

Keynote Speech

- *Prof. Khaled Hussainey – Bangor University*

Conference Closing and Awards Ceremony

- *Prof. Elbano de Nuccio – Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili*
- *Prof. Nicola Raimo, Research Delegate for the Department of Management, Finance and Technology and Lead Convenor – LUM Giuseppe Degennaro University*