



Corporate Social Responsibility, Sustainability, Ethics & Governance

Lisbon, Portugal

23-25 June 2021

7th International Conference



Supporters



Organising Committee

Nicholas Capaldi. Loyola University New Orleans, USA
Samuel O. Idowu. London Metropolitan University, UK
René Schmidpeter. M3TRIX – Institute for Sustainable Business Transformation
IU – International University, Germany
António Belo. Lisbon Polytechnique Institute, Portugal
Irene Arraiano. Lisbon Accounting and Business School, Portugal
Pedro Pinheiro. Lisbon Accounting and Business School, Portugal
Fernando Carvalho. Lisbon Accounting and Business School, Portugal
Paulo Peters. Lisbon Accounting and Business School, Portugal
Ana Alice Pedro. Lisbon Accounting and Business School, Portugal
Carla Martinho. Lisbon Accounting and Business School, Portugal
Elsa Negas. Lisbon Accounting and Business School, Portugal
Maria Carlos Annes. Lisbon Accounting and Business School, Portugal

Scientific Committee

Nicholas Capaldi. Loyola University New Orleans, USA
Samuel O. Idowu. London Metropolitan University, UK
René Schmidpeter. M3TRIX – Institute for Sustainable Business Transformation
IU – International University, Germany
Irene Arraiano. Lisbon Accounting and Business School, Portugal
Orlando Gomes. Lisbon Accounting and Business School, Portugal
Nadia Nedzel. Southern University Law Center, USA
Elisabeth Fröhlich. Cologne Business School, Germany
Belen Diaz Diaz. University of Cantabria, Spain
Liangrong Zu. International Centre of the ILO, Italy
Mara Del Baldo. University of Urbino, Italy
Min Yan. Queen Mary University of London, UK
Bert Scholtens. University of Groningen, The Netherlands
María Jesús Muñoz Torres. Universitat Jaume I, Spain
Lúcia Lima Rodrigues. University of Minho, Portugal
Noha El-Bassiouny. The German University in Cairo, Egypt
Elísio Brandão. University of Porto, Portugal
Camélia Hategan. West University of Timisoara, Romania
João Pedro Oliveira. University of Porto, Portugal
Rute Abreu. Polytechnique Institute of Guarda, Portugal
Mikohve Maphiri. University of Cape Town, South Africa
Maria Aluchna. Warsaw School of economics, Poland
Armando García Chiang. Universidad Autónoma Metropolitana- Iztapalapa, Mexico
Duygu Turker. Yasar University Izmir, Turkey
Sam Sarpong. Xiamen University, Malaysia
Marian Eabrasu. Groupe ESC-Troyes-en-Champagne, France
Anna Cierniak-Emerych. Wroclaw University of Economics and Business, Poland
Biswanath Swain. Indian Institute of Management, India

Keynote Speakers



Bert Scholtens

Professor in Sustainable Banking and Finance at the Department of Economics, Econometrics and Finance at the University of Groningen in the Netherlands. Furthermore, he is a Finance Professor at the School of Management of the University of Saint Andrews, Scotland, UK. He also is visiting professor at University Paris I (Panthéon-Sorbonne). He studies and teaches international financial intermediation and environmental finance and economics.

He specializes in studying the interaction between social and environmental performance and financial performance at the level of firms and industries, as well as from a macro-perspective. He publishes in international academic journals, such as, a.o., Ecological Economics, Journal of Banking and Finance, Global Environmental Change, Journal of International Money and Finance. He teaches in courses about portfolio management, commodity finance, banking, responsible investing, corporate governance, and credit risk analysis and supervises Bachelor, Masters and PhD students



Elisabeth Fröhlich

Professor Dr Elisabeth Fröhlich is the President of CBS International Business School. She studied business administration at the Ludwig Maximilian University in Munich as well as at the University of Cologne. After her dissertation concerning the topic “Supplier Assessment”, she continued to pursue her career at the seminar of Prof. Dr. U. Koppelman at the University of Cologne and finished off her state doctorate concerning the topic “Modelling of Job Profiles in Procurement.

Since end of 2007, Elisabeth Fröhlich has been a professor at Cologne Business School responsible for the department of Strategic Supply Management. Since 1st May 2013, she leads the Cologne Business School in her role as President. She is a board member of several scientific organisations. She is also a speaker of the “Kölner Wissenschaftsrunde” (Cologne Scientific Circle) and Business Ambassador of the City of Cologne. Since 2019 she is also the Speaker of the PRME DACH Chapter. Her current key research lies in the topics of Sustainable Supply Chain Management and Green Procurement, SDGs in the Supply Chain, Qualification in Purchasing as well as in Strategic Supplier Management. Procurement 4.0 as well as organizational and personal challenges of an “Agile Purchase” build further main research areas.



Lúcia Lima Rodrigues

Full Professor of Accounting and a member of the research unit NIPE (Economic and Business Policies Research Unit) at the University of Minho, Braga, Portugal. Her main research areas include corporate social responsibility disclosure, international accounting, and accounting history. She has published articles in international journals, including Accounting, Organizations and Society, Accounting, Auditing and Accountability Journal, European Accounting Review, Business History, Journal of Business Ethics, Accounting Forum and Critical Perspectives on Accounting.

Lúcia Lima Rodrigues is Vice-President of the Portuguese accounting standards setting body and Coordinator of the Public Sector Accounting Standards Committee. She is the Representative of Portugal at the Accounting Regulatory Committee, the European Financial Reporting Advisory Group, Consultative Forum of Standards Setters (EFRAG - CFSS) and the European Public Sector Accounting Standards Working Group. Due to her publications on financial and non-financial reporting she was selected respectively as a member of the Academic Panel of the European Financial Reporting Advisory Group (EFRAG) and the Corporate Reporting Committee of the European Accounting Association. Her research aims to develop theory but also to support practitioners.

Conference Information

The 7th CSR2021 conference will be held virtually from Lisbon, 23 – 25 June 2021, Portugal.

The **plenary sessions** of the 7th CSR2021 will take place in the Zoom Webinars, allowing up to 1,000 participants, while the 34 **parallel sessions** will be organized on the Zoom Meeting platform (up to 300 participants).

The virtual meeting rooms and webinars for the parallel and plenary sessions will be created by the conference organizers and the respective links and passwords to join all of them will be sent by email to the registered participants and the conference guests.

Parallel sessions

Guidelines for the presentation of oral communication in parallel sessions

Parallel sessions will be held on the **Colibri zoom platform**. The program is scheduled by **UK (GMT +1)**. The **link to access** the rooms will be sent to your email the day before.

1. Oral presentations will be made in English.
2. The sessions will be recorded; we would like to inform you that by participating at the virtual 7th CSR2021 conference, you automatically give us consent to do so.
3. All presentations must obey the dates and times published in the conference program schedule shared on the event website or sent by email by the conference chair.
4. The work must be presented by one of the authors registered for the event.
5. It is recommended that the author who will present works are in the session from the beginning, since, in the eventual absence of a presenter, works in sequence will be anticipated.
6. The papers selected for oral presentation will have a maximum of fifteen (15) minutes for the presentation and the moderator should manage the session time for questions and answers (Q&A) at the end of each one.
7. The presenter must share the screen showing PowerPoint at the time of his/her presentation. But if you have a technical problem, we can help if you send the presentation material to the organization by email csr.iarraiano@iscal.ipl.pt
8. The presenters will receive the certificate by email according to the notes made by the moderator of the room confirming who presented.

Acknowledgement

We would like to ask all participants to make this scientific event a memorable one.

Program

Parallel Sessions

Panel Session	A	B	C	D	E
Wednesday 23 June 2021					
1 10:30 a.m. 12:00 p.m.	Corporate Governance	CSR & SDG	Responsible Finance	CSR & Evaluation Reporting	CSR & Performance
2 2:00 p.m. 3:30 p.m.	Corporate Governance	CSR in Developing Markets	Responsible Finance	CSR & Health	CSR & SDG
3 3:45 p.m. 5:15 p.m.	Corporate Governance I	Regulation & SDG	Responsible Finance	CSR in Education	Corporate Governance II
Thursday 24 June 2021					
4 9:30 a.m. 11:00 a.m.	Corporate Governance	Sustainable Business Models	CSR & Human Rights	CSR & Positive Impact	CSR & Performance
5 2:00 p.m. 3:30 p.m.	CSR & Human Resources Management	Ethics	CSR & Evaluation Reporting	CSR & Performance	Corporate Governance
6 3:45 p.m. 5:15 p.m.	CSR & Digital Revolution	CSR in Human Resources Management	CSR & Human Rights	Sustainable Business Models	
Friday 25 June 2021					
7 9:30 a.m. 11:00 a.m.	CSR in the Crisis	CSR & SDG	CSR & Performance	CSR & Evaluation Reporting	CSR in Human Resources Management

The program is scheduled by **UK (GMT +1)**.

Abbreviations

CSR – Corporate Social Responsibility

SDG – Sustainable Development Goals

Wednesday 23 June

9:00 a.m. – 9:30 a.m. Conference Opening

Maria João Escudeiro. Vice President of Lisbon Polytechnic Institute - IPL, Portugal
Orlando Gomes. President of Lisbon Accounting and Business School – ISCAL, Portugal
Nick Capaldi. President of the Global Corporate Governance Institute, USA
Irene Arraiano. Chair of the Organising Committee, Portugal

9:30 a.m. – 10:15 a.m. Plenary session - keynote Speaker

Bert Scholtens. University of Groningen, the Netherlands and University of Saint Andrews, UK
Corporate Social Responsibility in Finance
Moderated by
Irene Arraiano. Lisbon Accounting and Business School, Portugal
René Schmidpeter. M3TRIX – Institute for Sustainable Business Transformation,
IU – International University, Germany

10:30 a.m. – 12:00 p.m. Panel Session 1

Session 1A. Corporate Governance
<p>Chair: René Schmidpeter (M3TRIX – Institute for Sustainable Business Transformation, IU – International University, Germany)</p> <p>008 - The Four Ps of Benefit Company Status: Why do Australian companies want Benefit Companies? Ashnil Murray, Gregory Harper & Justin Pierce</p> <p>280 – Beyond Shareholders’ Selfishness and Toward CSR Engagement Loma Mashne & Zoltan Baracscai</p> <p>190 - The Effect of Difference in Earnings Quality Analysis on Corporate Governance and Performance Kwannaree Klaprabchone</p> <p>351 - Social (Ir)responsibility of Tunisian State-owned companies Rym Mouelhi</p>
Session 1B. CSR & SDG
<p>Chair: Samuel O. Idowu (London Metropolitan University, UK)</p> <p>188 - The Influence of Ownership Structure and Corporate Social Responsibility Reporting on Firm Sustainability through Environmental Management Accounting Dararat Phoprachak, Theenida Buntornwon & Upawadee Neungvanna</p> <p>279 - Doing philanthropy at the time of Sustainable Development Goals: the case of Compagnia di San Paolo Foundation Fulvio Bersanetti, Filippo Candela & Paolo Mulassano</p> <p>348 - The Concept and Understanding of Corporate Social Responsibility towards SDGs through Critical Discourse Analysis Phumjai Krisintu, Promboon Panitchpakdi, Ketmanee Thinthanom & Nirutchha Heintchasri</p> <p>354 - An Exploratory Study of how National Health Service Institutions around the Globe have coped and continue to cope with the Covid-19 Pandemic Samuel O. Idowu & Mary T Idowu</p>
Session 1C. Responsible Finance

Chair: Bert Scholtens (University of Groningen, the Netherlands and University of Saint Andrews, UK)

325- ESG in Indonesian Banking Companies
Herenia Gutierrez-Ponce, Julián Chamizo González & Sigit Arie Wibowo

035 - Through transparency to accountability: sustainability-related disclosures in the financial services
Magdalena Dabkowska

220 - Impact investing: a discourse emphasizing ethical issues rather than financial returns?
Cornelia Caseau

196 - An Investigation of the Effect of Ownership Structure on the Cost of Debt through an Analysis of Corporate Social Responsibility Disclosure
Upawadee Neungvanna & Theenida Buntornwon

Session 1D. CSR & Evaluation Reporting

Chair: Candido Peres (Lisbon Accounting and Business School, Portugal)

193 - Disclosure of CSR Information that Influences the Cost of Capital
Songwit Charoenkitthanalap & Dararat Phoprachak

311 - Determining the environmental information disclosure level
Albertina Monteiro, Catarina Cêpeda & Francisco Barbosa

244 - Social and environmental disclosure and firm characteristics: Evidence from the Fashion industry
Fatima Baalbaki Shibly

317 - The Influence of Awards on the Disclosure of Non-Financial Information by the Portuguese Entities
Catarina Carvalho & Cândido Peres

Session 1E. CSR & Performance

Chair: Majid Khan (Massey University, New Zealand)

186 - The Impact of Board of Directors on Environmental Reporting and Costs of Debt
Chidchaya Chantapet & Siriporn Malaipia

200 - The Influence of CSR Disclosure Based on Firm Characteristics on Firm Value
Kwannaree Klaprabchone & Sirirat Chengseng

282 - Staying Legitimate in a Changing Climate: A framework for studying Corporate Climate Change Communication by Oil and Gas Companies
Muhammad Allam

230 - Pictures don't lie: Deciphering visual and textual rhetoric of CSR via originality checks
Majid Khan & James Lockhart

12:00 p.m.– 2:00 p.m. Lunch Break

2:00 p.m. – 3:30 p.m. Panel Session 2

Session 2A. Corporate Governance

Chair: Eric Lamarque (IAE Paris - Sorbonne Business School, France)

011 - Ethical Assessment of Board of Directors' Role in Organizational Wrongdoing: Insights from Astangamarga Biswanath Swain

059 - Creditor rights, monetary policy, financial crisis and trade credit
Maria Cantero Saiz, Begõna Torre Olmo & Sergio Azofra

223 - Transparency and Accountability in State-Owned Enterprises in Portugal
Ana Lúcia Romão & Ana Paula Ferreira

271 - The Powerful CEOs' Preferences for Board's Monitoring and Advising tasks
Anum Qureshi & Eric Lamarque

Session 2B. CSR in Developing Markets

Chair: Anna Napiórkowska (Warsaw School of Economics, Poland)

345 - Consumer Perceptions of Corporate Social Responsibility: Socio-Economic Benefits in an Undeveloped Country
Zamira Ataniyazova & Barry Friedman

182 - What Do We Know about Corporate Social Responsibility in Central and Eastern European Countries? A Literature Review
Camelia Hategan & Irene Arraiano

335- Corporate Social Responsibility approach by Romanian public interest entities
Nicoleta – Daniela Milu

285 - CSR activities of retail chains operating in Poland
Anna Napiórkowska

Session 2C. Responsible Finance

Chair: Andrew Mullineux (University of Birmingham, UK)

002 - A Contribution to the Theory of Socially Responsible Investment
Orlando Gomes

053 - Does my trust worth it? How emotional and cognitive factors affect financial exclusion.
Marta de la Cuesta-González, Beatriz Fernández-Olit, Isabel Orenés, Juan Diego Paredes & Cristina Ruza

020 - Changing trend of CSR activities in the European Automotive Industry
Melinda Majlath & Pascal Ricordel

004 - Time for a new Social Contract to underpin British Banking
Andrew Mullineux

Session 2D. CSR & Health

Chair: Liangrong Zu (International Training Centre of the ILO, Italy)

032 – Portuguese Volunteer in the Democratic Republic of São Tomé and Príncipe (DRSTP) – Can we change lives?
Henrique Nabais, Luís Vieira, Ana Tavares & Lucília Pinheiro

327- Sustainability practices in the Pharmaceutical Industry - a step towards Global Health Security
Kanika Saxena, Pallavi Srivastava & Sunita Balani

353 - Institutionalization of CSR practices in Nutrition
Isabel Cristina Carmona-Garcés

289 - Corporate Culture and Corporate Communication of a public research institution at the time of the Coronavirus Crisis
Ivo Svejkský

Session 2E. CSR & SDG

Chair: Mara Del Baldo. University of Urbino, Italy

355- The role of fire intelligence in climate change mitigation and adaptation
Maria João Sousa, Alexandra Moutinho & Miguel Almeida

296- Corporate India's Role in achieving Sustainable Development Goals. Case study on the CSR initiatives of the ONGC group
Neha Banerjee

225 - Technology in Corporate Social Responsibility - A Blockchain Approach
Ricardo Oliveira & Cândido Peres

208 - The multidimensional construct of food safety within CSR and sustainability
Mara del Baldo

3:30 p.m. – 3:45 p.m. Coffee Break

3:45 p.m. – 5:15 p.m. Panel Session 3

Session 3A. Corporate Governance I

Chair: Paul R. Sachs (Executive director of Merakey, USA)

331- Portuguese Local Governments Late Payments as a Measure of Financial Sustainability
Paula Santos, Carla Martinho, Gonçalo Almeida & Ana Amaro

042 - Changing the Audit Committee Chair: An Analysis of Potential Effects on Audit Quality and Audit Fees
Svenja Hillebrandt & Nicole V. S. Ratzinger-Sakel

346 – The relationship between Demographic Board Diversity and Dividend Policy: empirical evidence from Turkey
Ajab Khan & Mustafa Yilmaz

015 - Lessons in financial governance from Bowen's family systems model
Paul R. Sachs, Merakey USA & Shame Mugova

Session 3B. Regulation & SDG

Chair: Nadia Nedzel (Southern University Law Center, USA)

040 - CSR applied to not-for-profit organisations - a legal reflection
João Assis

350 - Legal requirements for the deployment of Artificial Intelligence in the European Union: a compliance framework
Claudio R. Flores

300 - Implications of Fluidity in Compliance Regime for India's Compulsory CSR law: Perspectives of Telangana's CSR Stakeholders
Debanjali Saha, Raj Janagam & Rinkesh Dharod

352 - Sustainable Legal Change and CSR.
Nadia Nedzel

Session 3C. Responsible Finance

Chair: João Rosário (Lisbon Accounting and Business School, Portugal)

205 - Banks and Climate-related information: the case of Portugal
Aldina Santos & Lúcia Rodrigues

012 – Corporate Social responsibility in South Africa's Banking Sector, a Theory of Non-Effect?
Mikovhe Maphiri

309 - The Future of CSR: Towards Equitable and Ethical Automation
Ryan Gordy

257 - How does Environmental, Social, and Governance information influence economic performance on the Portuguese Stock Exchange?
João Rosário, Maria Carlos Annes & Irene Arraiano

Session 3D. CSR in Education

Chair: Juergen-Matthias Seeler (IUBH International University of Applied Sciences, Germany)

261 - The relationship between Vocational and Technical Higher Education Courses and Employment in Portugal
Joana Rodrigues, Rute Abreu & Cecília Fonseca

179 - Interdisciplinary Approaches to Corporate Social Responsibility: Environment, Business and Sustainable Development
Naz Onel

075 - Ethics and Social Responsibility in Portuguese Public Higher Education Curricula - A three institutions case study
Fernando Costa, Teresa Ferreira, Betina Lopes, João Calado & Clara Magalhães

046 - Ethical Decision Making– An Experimental Study on Student Behaviour in Dilemma Situations
Juergen-Matthias Seeler, Karin Sixl-Daniell, Maria Rabl & Anja Fuchs

Session 3E. Corporate Governance II

Chair: Ana Patrícia Duarte (ISCTE – University Institute of Lisbon, Portugal)

277 - Corporate Social Responsibility: A Structuration Theory Perspective
Calvin Machaya

319 - Do Board Interlock and Gender Diversity affect CEO compensation? Evidence from Brazilian listed companies
Claudine Salgado, Cristiano Costa & Guilherme Schneider

298 - CSR and work placement choice from the perspective of Generation Z
Inês Mariin-Bosch, Nina Magomedova & Maria-Dolors Gil-Doménech

297- Municipalities and Social Responsibility: the case study of Oeiras Solidarity programme
Beatriz Carvalho, Ana Patrícia Duarte & Ana Simaens

Thursday 24 June

9:30 a.m.– 11:00 a.m. Panel session 4

Session 4A. Corporate Governance

Chair: Zhuang Ma (Chongqing Technology and Business University, China)

043 – Do Maternal Instinct matters in Child-Friendly CSR Practices? A closer look at Malaysian Public Companies
Zubaidah Abidin, Misyer Tajudin, Nor Zarina & Sarita Abu

064 - The Evolution of Chinese Corporate Governance
Shy Lih Wong

195 - Influence of Firm Characteristics on Firm Value through Corporate Governance and Earnings Management of Listed Companies on the Stock Exchange of Thailand.
Thitiporn Prapho

343 - Interactively Developed Capabilities for Environmental Management Systems - an Exploratory Investigation of SMEs
Zhuang Ma, Zihan Zhang & Yu Li

Session 4B. Sustainable Business Models

Chair: Samuel O. Idowu (London Metropolitan University, UK)

306 - Internal and external determinants of circularity in the bioeconomy industry and its effects on the performance
Alberto Alcalde, Francisco Sáez & Pablo Ruiz

050 - The Core Capital Approach to Board: A Case Study of People's Credit Banks in Indonesia
Yafet Rissy

189 - The Influence of Family Shareholding Affecting the Return Per Share through a Company's Sustainability Reporting
Krisdi Sukchayee & Neungruthai Petcharat

274 - The possibility of promoting environmental management linked to food safety in small and medium-sized enterprises
Keiko Zaima

Session 4C. CSR & Human Rights

Chair: Adriana Tiron-Tudor (University Babes-Bolyai, Romania)

262 - Sustainable and Smart Living versus Unworthy Conditions in Portugal
Sónia Bidarra, Rute Abreu & Maria Cecília Rosa

211 - A study on Management supporting employment of disabled in Japan
Yuichi Goto & Keiko Yokoyama

234 - When Corporate Ethical Responses after Transgressions Fail to Alleviate Consumers' Anger
Claudia Rossetti, Jenni Sipilä, & Laura Marie Endinger-Schons

268 - Glass ceiling perceptions in the Romanian accounting organizations
Widad Fragalla & Adriana Tiron-Tudor

Session 4D. CSR & Positive Impact

Chair: Bjoern Frank (Waseda University, Japan)

276 - University Social Responsibility: From the perspectives of Top 10 Universities in Japan
Long Pham

236 - The Impact of Higher Education on Responsible Management: How can Teaching Influence Responsible and Sustainable Behaviour?
Silke Bustamante & Martina Martinovic

245 - Safe and hygienic working conditions - CSR perspective
Anna Cierniak-Emerych & Ewa Mazur-Wierzbicka

239 - The customer impact of environmental sustainability in different phases of the product life cycle
Bjoern Frank, Xin Shen, Yingfei Hu & Boris Herbas-Torrico

Session 4E. CSR & Performance

Chair: Liangrong Zu (International Training Centre of the ILO, Italy)

038 – Do the ESG Factors affect a Bank Insolvency? A study applied to Spanish Credit Cooperatives (Cajas rurales) between 2010 and 2015.
Antonio Madera del Pozo & Natalia Cassinello

191 - Influence of Disclosure of the Community and Social Development on Firm Performance
Pakaphon Soonthonrot & Senee Puangyane

192 - The Influence of Corporate Governance Reporting on the Earnings Management and Firm performance
Senee Puangyane & Upawadee Neungvanna

247 - Developments of Environmental Accounting Research. A study for the period 2006-2019
Radu Marian

11:15 a.m. – 12:00 p.m. Plenary session - keynote Speaker

Elisabeth Fröhlich. Cologne Business School, Germany
SDG Teaching Map and how CSR perception is changing

Moderated by

Nadia Nedzel. Southern University Law Center, USA

Samuel O. Idowu. London Metropolitan University, UK

12:00 p.m. – 12:30 p.m. Book Release presented by Nadia Nedzel

*“Current Global Practices of Corporate Social Responsibility
In the Era of Sustainable Development Goals”*

Samuel O. Idowu Editor, Springer

12:30 p.m.– 2:00 p.m. Lunch Break

2:00 p.m.– 3:30 p.m. Panel Session 5

Session 5A. CSR & Human Resources Management

Chair: Kelsy Hejjas (Liverpool John Moores University, UK)

304 - Environmental corporate social responsibility practices and workers' pro-environmental behaviour at work: Are they interconnected and how?

Ana Patrícia Duarte & Carla Mouro

264 - The Impact of CSR initiatives on consumer's perceptions and attitudes towards retailers

Rita Vale, Pedro Matos & Vera Colaço

310 - Effects of the ethical context on subjective well-being in organizations

Rita Paralta, Eduardo Simões & Ana Patrícia Duarte

330- The most important thing that no one's ever heard of: CSR Communication, Awareness and Engagement

Kelsy Hejjas & Tom Fletcher

Session 5B. Ethics

Chair: Patricia MacNeil (Dalhousie University, Canada)

286 - Ethically Protecting Stakeholders: Corporate Responses to Social Media Disinformation

Joshua Becker

267 - Practical Eco-Philosophy – new approach for environmental philosophy development in communities and business area

Vasile Hategan

010 - Divine capital as a determinant of Corporate Social Responsibility for sustainable Well-being

Syeda Asma Andrabi & Syed Nisar Hussain Hamdani

251 - Exploring Competitiveness and Responsible Competitiveness: The Import of a Leader's Motivational Values

Patricia MacNeil, Rocky Dwyer & Maggie Magee

Session 5C. CSR & Evaluation Reporting

Chair: Biswanath Swain (Indian Institute of Management, India)

321 - Environmental information disclosure and profitability: the environmental certification influence

Albertina Monteiro, Catarina Cepêda & Francisco Barbosa

202 - Mandatory non-financial disclosures: the state of art

Eva Cerioni, Alessia D'Andrea, Marco Giuliani & Stefano Marasca

308 - NFI reporting: bibliometric analysis and network visualization

Melanie Grueso-Gala & César Camisón Zornoza

269 - The European Directive 2014/95/EU concerning non-financial information mandatory disclosure impact assessment

Monica Manolachi, Adriana Tiron-Tudor & Gianluca Zanellato

Session 5D. CSR & Performance

Chair: Narjes Zivdar (University College London (UCL), UK)

299 - Corporate Social Responsibility in the African context: review of African Union led CSR initiatives and reflection on the road ahead

Jean Bertrand Azapmo

201 - How ready for Sustainability are Spanish Listed companies? The case of Non-financial information disclosure.

Herenia Gutierrez-Ponce, Julian Gonzalez, Nuria Serrat & Elisa Montero

252 – Financial Sustainability of Portuguese Local Governments: An Empirical Study

João Caldeira, Carla Martinho & Paula Santos

250 - Towards a Multi-stakeholder Approach for Sustainable Climate Finance in Least Developed Countries: The Case of Global Climate Funds Coordination Programme in Iran

Narjes Zivdar, Azam Sadat Mostafavi & Milad Nejati

Session 5E. Corporate Governance

Chair: Pedro Pinheiro (Lisbon Accounting and Business School, Portugal)

333- Are gender diverse companies socially more responsible? An evaluation post Companies Act, 2013.

Prema Tamhankar

344- Need to revise certain aspects of corporate social responsibility and sustainable business practices of postal services

Maria Libera

281 - CSR in India: Present, Future, and Role of Social Workers

Srijan Kishore

339- Sustainability Indicators: Mitigators of information asymmetry between cooperative organizations and their primary stakeholders

Rosane Maria Seibert & Clea Beatriz Macagnan

3:30 p.m. – 3:45 p.m. Coffee Break

3:45 p.m. – 5:15 p.m. Panel Session 6

Session 6A. CSR & Digital Revolution

Chair: Dan Ioan Topor (University "1 Decembrie 1918" of Alba Iulia, Romania)

253 - The role of IT Governance on Corporate Sustainability

Anacleto Correia & Pedro Borda de Água

224 - Smart cities development and firm's CSR and financial performance: An international analysis

Abdelaziz Fourati & Donia Ben Amor

337- Sustainability data management: reconfiguring reporting to better account for the digital acceleration

Olena Liakh

283 -The link between digitalization of the accounting profession and CSR - effects of the COVID-19 pandemic

Dan Ioan Topor, Melinda Timea Fülöp, Sorinel Căpușneanu, Gabriel Raita & Cristina Didea

Session 6B. CSR in Human Resources Management

Chair: Dr. Tareq Rasheed (International Training Center of the United Nations, Jordan)

258 - How Corporate Social Responsibility promotes job satisfaction: the case of the Portuguese hotel industry
Ana Patrícia Duarte, José Neves, Carla Mouro & Neuza Ribeiro

313 – Ethical Leadership and Sense of Purpose: The Moderating Role of Leader Effectiveness
Jorge Langreo, Pablo Palomino, María Teresa Fernandez & Hussam Halbusi

246 - Employee participation as an area of CSR
Ewa Mazur-Wierzbicka & Anna Cierniak-Emerych

052 - Happiness Criteria for Continuous Development of Customer Satisfaction
Tareq Rasheed

Session 6C. CSR & Human Rights

Chair: Siena Harlin (Abdul Latif Jameel Poverty Action Lab (J-PAL), USA)

334- Towards a Sustainable Corporate Governance in EU - How companies will face Mandatory Human Rights and Environmental Due Diligence - A Romain case study
Raluca Ivan, Marius Cetina, Aurel Lupu & Attila Tamas Szora

275 -Exploring the relationship between the institutional environment and motivation to act responsibly
Robert Kudlak

292- How to enhance the social impacts of Portuguese and Brazilian Third Sector organizations amid the COVID-19 pandemic crisis
Maria Madalena Raptopoulos & Ana Simaens

213 - Better Workplaces, Cleaner Environments: Insights from Experimental Evidence
Siena Harlin, David Atkin & Nicholas Bloom

Session 6D. Sustainable Business Models

Chair: Ana Simaens (ISCTE – University Institute of Lisbon, Portugal)

340- Sustainable governance of fishing: how coastal communities respond to institutional challenges and demands
Carla Mouro

347 - A new One Health Business Model Canvas
Romero-Hernandez Omar, Margarita Martins, Federico Castillo, Matthew Blake & Irene Naigaga

288 - Stakeholder theory over scorched earth - How did companies cope with stakeholders in aftermath of the 2017 fires?
Narciso Antunes, Ana Simaens & Patrícia Costa

338- Uprooting the Intellectual Weeds of Unsustainable Business Logic
Sun-Young Park & Nicholas SP Tay

Friday 25 June

9:30 a.m. – 11:00 a.m. Panel Session 7

Session 7A. CSR in the Crisis

Chair: Mariya Gubareva (Lisbon Accounting and Business School, Portugal)

295- Corporate Social Responsibility for resilience: A survival approach for COVID-19 crisis in tourism
Bartolomé Marco-Lajara, Mercedes Úbeda-García, Esther Poveda-Pareja, Lorena Ruiz-Fernández & Eduardo Sánchez-García

312 – How 'Serving' employees can make them go the extra mile: The perspective – Taking and Servant- Attitude Path.
Jorge Linuesa-Langreo, Pablo Ruiz-Palomino & María Teresa González-Fernandez

307 - Communication professionals as social change agents in times of crisis
Renata Matkevičienė & Lina Jakučionienė

235 - Do they care? The Relevance of Sustainability/ CSR in the World of Yachting: market situation, problem analysis and implications."
Stephanie May

Session 7B. CSR & SDG

Chair: João Rosário (Lisbon Accounting and Business School, Portugal)

341- Corporations, sustainability and SDGs: new challenges raised by the global pandemic
Pedro Matos & Clarisse Stephan

054 - Promoting decent work in global production – lessons learnt from the Jordanian garment industry
Britta Holzberg

314 - Corporate social responsibility as a marketing Sustainability variable in the last decade
Rui Cruz & Albérico Rosário

240 - Current Relation between Ecological Footprint and Country Risk Premium
João Rosário, Landry Boutin & Paulo Carvalho

Session 7C. CSR & Performance

Chair: Megumi Suto (Waseda University, Japan)

301 - Corporate social responsibility and firm financial performance: The moderating effects of size and industry sensitivity
Salma Zaiane & Dorra Ellouze

221 - Towards a novel approach to companies-stakeholder relationship: Modelling IBEX35 long run value creation
Manuel Moreno, Elena Mañas, Óscar Montes & Beatriz Fernández

187 - Corporate Structure Influencing CSR Disclosure and Tax Avoidance Planning
Siriporn Malaipia, Neungruthai Petcharat & Dararat Phoprachak

302 - Employee-Oriented CSR, Innovation, and Firm Value
Megumi Suto & Hitoshi Takehara

Session 7D. CSR & Evaluation Reporting

Chair: Maria Aluchna (Warsaw School of Economics, Poland)

336- Why Reporting Sustainability: Pressures for Non-Financial Reporting
Catarina Cepêda, Ana Caria & Lídia Oliveira

229 - CSR practices in municipalities in Romania
Oana Raluca Ivan, Luciana Pascu & Dorin Ioana

294- Selective disclosure of ESG controversies. Investigating decoupling in sustainability reporting.
Maria Roszkowska-Menkes & Maria Aluchna

Session 7E. CSR in Human Resources Management

Chair: Bjoern Frank (Waseda University, Japan)

332- Relation between internal social responsibility and job satisfaction in Serbian service companies
Milena Damjanović

194 - Application Development and Method of Leaf Area Measurement for Sustainable Agriculture Development
Sutat Gammanee

293- Institutional Roles in promoting Corporate Social Responsibility in Tanzania
Ibrahim Kikwiye

342- The role of consumer attitudes in explaining the profit impact of female empowerment at work
Bjoern Frank, Manae Konishi & Yingfei Hu

11:15 a.m. – 12:00 p.m. Plenary session - keynote Speaker

Lúcia Rodrigues. University of Minho, Portugal

Historical evolution of the CSR reporting

Moderated by

Nick Capaldi. President of the Global Corporate Governance Institute, USA

Orlando Gomes. President of Lisbon Accounting and Business School – ISCAL, Portugal

12:00 p.m. – 12:30 p.m. Best Paper Award

Closing Session by

António Belo. Vice President of Lisbon Polytechnique Institute - IPL, Portugal

Irene Arraiano. Conference Chair, Portugal

Samuel O. Idowu. London Metropolitan University, UK

René Schmidpeter. M3TRIX – Institute for Sustainable Business Transformation

IU – International University, Germany



Irene Arraiano

Conference Chair of the CSR 2021