



13th CSEAR Emerging Scholars Colloquium
8 June 2026
Tampere University, Finland
Linna Building, Ground Floor

The colloquium aims to provide an opportunity for emerging scholars in social and environmental accounting to present and discuss their research projects alongside a cohort of distinguished international faculty.

This year's Emerging Scholars Colloquium is sponsored by *Accounting Forum* and the Erivan K. Haub Chair in Business & Sustainability in the Schulich School of Business at York University, Canada. Thanks to the generous support from our sponsors, CSEAR will be able to reduce the fees for ESC registration. We also thank AICPA & CIMA for sponsoring the Best Paper Award, and the *Social and Environmental Accountability Journal* for support of our plenary sessions.

8.30 - 9.00	Registration, welcome and introduction (room - Väinö Linna K104) <i>Mercy Denedo, Hannele Mäkelä, Nicole Holden and Hendrik Vollmer</i> - organisers of the 13 th CSEAR Emerging Scholars Colloquium
9.00 - 10.15	Panel Discussion – Finding Your Feet (room -Väinö Linna K104) Panelists: Alessandro Ghio, Ulrike Marx, Michelle van Weeren, and John Ferguson <i>Moderators: Hendrik Vollmer and Stacy Chavez</i>
10.15 - 10.30	COFFEE BREAK



	Stream 1 – Biodiversity and Disclosure Room – K108 Faculty: Stacy Chavez, Leonardo Rinaldi & Michelle van Weeren	Stream 2 - Disclosure Room – K109 Faculty: Oana Apostol, John Ferguson & Sara Moggi	Stream 3 – Sensemaking and Sustainability Practices Room – K110 Faculty: Ulrike Marx, Amanze Ejiogu & Alessandro Ghio
10:30 - 12:30	<p>Adewale Olabamiji - <i>Silent Stakeholders, Hollow Assurances: A Blueprint for Ethical Species Extinction and Biodiversity Governance in Nigerian Oil Palm Sector</i></p> <p>Katharina-Maria Wagner - <i>Managing impressions through voluntary environmental reporting channels? The power of responsible investors</i></p> <p>Laura Giles - <i>Through the balance sheet: An exploration of Biodiversity Net Gain (BNG) as a policy and accounting innovation for environmental regeneration, green finance and assured corporate reporting</i></p>	<p>Milla Helminen - <i>The (lack of) common bad in corporate sustainability reporting</i></p> <p>Sisi Wu - <i>Accounting and Finance - Materiality Determination in Sustainability Reporting</i></p> <p>Alessia Battistella - <i>Letters to stakeholders in the context of CSRD: Evidence from small companies' sustainability reports</i></p>	<p>Divya Dharshini Ambalavanan - <i>"What does this mean for us?" Sensemaking of sustainability by Chief Financial Officers</i></p> <p>Krista Leppänen - <i>Organizing Sustainability: Engagement, Sensemaking and Learning in Double Materiality Assessment</i></p> <p>Sofya Ignatenko - <i>Integrated framing of finance and sustainability in corporate reporting</i></p>
12:30 - 13:30	LUNCH (Restaurant Myllärit)		
	Stream 4 – Biodiversity and Sustainability Reporting Room – K108 Faculty: David Yates, Oana Apostol & Hendrik Vollmer	Stream 5 - Sustainability Accounting Practices Room – K109 Faculty: Stacy Chavez, Leonardo Rinaldi & Sara Moggi	Stream 6 - Sustainability Accounting Practices Room – K110 Faculty: Alessandro Ghio, Michelle van Weeren & Hannele Mäkelä
13:30 - 15:30	<p>Bruck Worku Mekonnen - <i>The Narration of Sustainability Reports: A Case Study of The Ethiopian Green Legacy Project</i></p> <p>Hannan Galeb - <i>Navigating the Evolving Landscape of Biodiversity Reporting Practices</i></p> <p>Sarah Aussenac - <i>Sustainability reporting and biodiversity protection</i></p>	<p>Qingchao Zeng- <i>Using linguistic traits to identify ESG decoupling: evidences from Hong Kong</i></p> <p>Elina Hokkanen - <i>EU SFDR (Sustainable Finance Disclosure Regulation) disclosures and ESG ratings</i></p> <p>Manuel Tartarotti - <i>Beyond the Report: Internal Accountability, Identity work, and Stakeholder Expectations in Hybrid Nonprofit Organizations</i></p>	<p>Katrin von der Lancken - <i>Calculative Capture: How a Net Zero project is caught in revising the numbers</i></p> <p>Sébastien Teysset - <i>Planning and quantification: toward a sustainable horizon for electrical grids?</i></p> <p>Alessandra Bendix - <i>Who cares wins - But who is intended to understand sustainability disclosures?</i></p>



15:30 - 15:45	COFFEE BREAK		
15:45 - 17:05	Stream 7 – Accountability Room – K108 Faculty: Amanze Ejiogu, John Ferguson & Ulrike Marx		Stream 8 – Hydropower Accounting Room – K109 Faculty: Sara Moggi, David Yates & Leonardo Rinaldi
	Francisco Javier Varela - <i>The role of Integrated Reporting, Accountability and Sustainable Finance in the face of the environmental crisis. An approach from Argentina in the Latin American context</i> Raili Lilo - <i>Operationalising Textual Patterns for Fair Presentation in Estonian and German Sustainability Reports</i>		Karen Bello - <i>Accounting and the Sustainable Evaluation of Green Hydrogen Schemes in Scotland: A Critical Investigation</i> Anant Tamang - <i>Accounting for Rivers: How Valuation Devices Shape Legitimacy and Settlement in Nepal's Hydropower Frontier</i>
17:05 - 18:05	Closing Session (chaired by the ESC Organising Committee) - (room - Väinö Linna K104) <ul style="list-style-type: none"> • What Makes a Good Research Proposal? • Sponsorship – Charles Cho 		
19:00 - 21:00	Restaurant Psta, Vellamonkatu 2, 33100 Tampere		



Parallel sessions: The emerging scholars will present their work in parallel sessions, each led by three faculty mentors. Participants are welcome to attend any session of interest, although we hope this will result in a reasonably balanced distribution across sessions. Each participant will be allocated up to 40 minutes, with approximately 20 minutes for the presentation and the remaining time dedicated to discussion with faculty mentors and fellow emerging scholars. Please adhere to the allocated time out of consideration for other presenters and attendees.

Please note that presenters and speakers will need to use their own laptops. Connection to the room projection system can be made using an HDMI connection. MAC users should ensure to bring an adapter to connect to the HDMI.

The Faculty

The colloquium will combine full plenary sessions with small-group sessions guided by fourteen leading scholars in social and environmental accounting research. The faculty members represent different research traditions and bring expertise in a wide range of theoretical and methodological approaches. The Organising Committee would like to thank all faculty members for their valuable contributions and support:

Oana Apostol	<i>University of Vaasa, Finland</i>	Hannele Mäkelä	<i>Tampere University, Finland (ESC OC)</i>
Stacy Chavez	<i>Loyola University Maryland, USA</i>	Ulrike Marx	<i>Queen Mary University of London, UK</i>
Mercy Denedo	<i>Durham University (ESC OC)</i>	Sara Moggi	<i>University of Verona, Italy</i>
Amanze Ejiogu	<i>Sheffield Hallam University, UK</i>	Leonardo Rinaldi	<i>Royal Holloway University of London, UK</i>
John Ferguson	<i>University of St Andrews, Scotland, UK</i>	Michelle van Weeren	<i>NEOMA Business School, Paris</i>
Alessandro Ghio	<i>ESCP Business School, Paris, France</i>	Hendrik Vollmer	<i>University of Warwick, Coventry, UK (ESC OC)</i>
Nicole Holden	<i>Boise State University (ESC OC)</i>	David Yates	<i>University of Sheffield, UK</i>

The Awards Committee

The Organising Committee would also like to thank the Awards Committee members:

<i>Sedzani Musundwa (Chair)</i>	<i>University of South Africa, South Africa</i>
<i>Lies Bouten</i>	<i>IESEG School of Management, France</i>
<i>Colin Dey</i>	<i>University of Dundee, UK</i>
<i>Sendirella George</i>	<i>Victoria University of Wellington, New Zealand</i>

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Centre for Social
and Environmental
Accounting Research



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The Organising Committee

Mercy Denedo (Chair)

Durham University, Durham, UK

Nicole Holden

Boise State University, USA

Hannele Mäkelä

Tampere University, Finland

Hendrik Vollmer

University of Warwick, Coventry, UK

Contact

Should you have any questions, please get in touch with Mercy Denedo at mercy.e.denedo@durham.ac.uk, Hendrik Vollmer at hendrik.vollmer@wbs.ac.uk, or Hannele Mäkelä at Hannele.makela@tuni.fi.

