

PROGRAMME

Welcome to the 36th **International Congress on Social and Environmental Accounting Research**, and 13th Emerging Scholars Colloquium!

Below is a brief snapshot of the key events of the conference, followed by detailed information about parallel sessions.

(i) The 13th Emerging Scholars Colloquium will be held on Monday, 8th June.

This day has been organized by Mercy Denedo, Nicole Holden, Hannele Mäkelä and Hendrik Vollmer. The aim of the colloquium is 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* with additional support from *CSEAR*.

(ii) The **CSEAR Education Community of Practice (ECoP)** will host an in-person workshop on Monday, 8th June on the theme of “Deepening learning through games and place in sustainability accounting education”.

ECoP Coordinators, Caroline Linhares, Michelle Rodrigue and Shona Russell, are delighted to welcome Nina V. Nygren (Häme University of Applied Sciences), Ville Kankainen (Tampere University), Daniel Fernández Galeote (Tampere University), Leland Masek (Tampere University), David Derichs (Aalto University) and Nick McGuigan (Monash Business School) to join us for an experiential workshop, in which we will explore the role of play, games and place in sustainability education.

(iii) The **International Congress** will open on Tuesday, 9th June at 9 am in the Väinö Linna -Sali (K104), located on the lower floor of the Linna building.

The conference organisers at Tampere University will together with CSEAR Chairs and Co-Directors welcome delegates to the conference before the first of the parallel sessions. Presentations of full papers and work in progress will vary from those which are well developed to fledgling pieces of work in a friendly and

constructive setting. Given this, the sessions are intended to provide interactions between the paper presenter and the group participants. Due to space constraints, only presenting authors are shown in the programme. We encourage delegates to stay in the same session to avoid disruption during the parallel sessions.

There are seven parallel paper sessions over the conference. These sessions will be held at the ground floor of the Linna building (rooms 103, 108, 109, 110 and 113).

- (iv) We are delighted to welcome our Keynote Speaker Giovanna Michelon, Professor of Accounting at the University of Padova, Italy, to the International Congress. Her presentation 'Sustainability reporting: where do we stand and what did we lose along the way?' will be on Tuesday, 9th June at 13:45.

This Plenary is sponsored by the *Social and Environmental Accountability Journal* and will be chaired by Oana Apostol and Leonardo Rinaldi.

The Plenary is preceded by the Awards Ceremony in recognition of the best full papers submitted to the Conference and to the Emerging Scholars Colloquium. Thanks to *AICPA & CIMA* for sponsoring the 2026 Best Paper Awards. Colin Dey, a member of this year's Awards Committee, will present the awards.

- (v) On Wednesday, 10th June at 13:45, there will be a **Practitioners' Forum** on the topic of 'Counter accounts and public policy: connecting research, advocacy, and decision-making'. The panel will be chaired by Niina Ylönen; Tampere University, with Speakers: Sirpa Pietikäinen, MEP; Heidi Kivekäs, Executive Director, Animalia; Professor Eija Vinnari

This discussion focuses on how information produced by researchers and NGOs can contribute to public policy-making. It will address also broader questions about how sustainability-related information is produced, communicated, and used.

- (vi) We will have a Conference Closing Session on Thursday, 11th June at 11:30, which will be followed by a farewell lunch.

- (vii) Lunches will be served at Restaurant Myllärit, which is located some 100 meters from the Linna building. Coffee breaks will be held at the ground floor of the Linna building, right next to the lecture rooms.



- (viii) On Tuesday evening our social program includes a **Reception hosted by the City of Tampere**. This will take place at Museum Centre Vapriikki (Alaverstaanraitti 5), next to Tammerkoski Rapids, at 18:30-20:00. Please wear your name tag when entering the reception. Sparkling wine and cocktail bites are served, and it is possible to visit the exhibition “A World Bygone - Tampere in the early 20th century”.
- (ix) On Wednesday night, at 18:30-21:30, there will be a Conference Dinner at Restaurant Koski, which is located in the city centre.

GENERAL INFORMATION

CSEAR Contact Information

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Organizers at Tampere University

Should delegates need to get in touch with the organizers, please email csear2026@tuni.fi, or alternatively reach out to any of the conference assistants at the venue. For urgent matters, please call: +358 (0)50 318 6010.

Information for PRESENTERS AND CHAIRS

- **Paper sessions:** each paper has a 30-minute allocation. Presenters should aim to present for up to 20 minutes maximum – and thus leave a reasonable amount of time for discussion. Please respect this time allocation out of respect to other presenters and the audience.
- Session Stream Chairs will be advised to keep presenters to this time.
- While abstracts will be made available on the conference website, we encourage people to make direct contact with the authors to get a copy of their work.
- Please note that presenters and speakers will need to use their own laptop. Connection to the room projection system can be made using an HDMI connection. MAC users, please ensure to bring an adapter to connect to the HDMI.
- Once again, please be disciplined but enjoy yourself – and help the audience enjoy it also!

GENERAL NOTICE

CSEAR is dedicated to fostering a safe space for all participants. Whether you are a delegate, speaker, guest, volunteer, or event support staff, you play a vital role in maintaining an inclusive, safe, and harassment-free environment. If, at any point during the conference, you experience or witness inappropriate behaviour, please reach out to a member of the organizing team.

PROGRAMME

Monday 8 th June ESC / ECOP	8:30 – 18:30	Emerging Scholars Colloquium (Linna, lower floor)
	09:00 – 17:00	Education Community of Practice (ECoP) Fringe event (outside of Pääatalo (Main Building), room Lyhty)
Tuesday 9 th June (Main conference day 1)	08:30 – 09:00	Registration for the Conference (Linna, lower floor)
	09:00 – 09:30	Welcome and Introduction to the Conference (CSEAR Chairs & Co-Directors) (Linna, Väinö Linna -Sali K104)
	09:30 – 11:00	Parallel Papers Session 1 (Linna, lecture rooms)
	11:00 – 11:30	Coffee Break (Linna, lower floor)
	11:30 – 12:30	Parallel Paper Session 2 (Linna, lecture rooms)
	12:30 – 13.30	Lunch (Restaurant Myllärit)
	13:45 – 15:15	Plenary Session – Guest Speaker: Professor Giovanna Michelon (Linna, Väinö Linna -Sali K104) The keynote is preceded by the Awards Ceremony
	15:15 – 15:45	Coffee Break (Linna, lower floor)
	15:45 – 17:15	Parallel Papers Session 3 (Linna, lecture rooms)
	18:30 – 20:00	Reception by the City of Tampere, Museum Centre Vapriikki
Wednesday, 10 th June (Main conference day 2)	09:00 – 10:30	Parallel Papers Session 4 (Linna, lecture rooms)
	10:30 – 11:00	Coffee Break (Linna, lower floor)
	11:00 – 12:30	Parallel Papers Session 5 (Linna, lecture rooms)
	12:30 – 13:30	Lunch (Restaurant Myllärit)
	13:45 – 15:15	Practitioners' Forum (Linna, Väinö Linna -Sali K104): 'Counter accounts and public policy: connecting research, advocacy, and decision-making' Speakers: Sirpa Pietikäinen, MEP; Heidi Kivekäs, Executive Director, Animalia; Professor Eija Vinnari
	15:15 – 15:45	Coffee Break (Linna, lower floor)
	15:45 – 17:15	Parallel Papers Session 6 (Linna, lecture rooms)
	18:30 – 21:30	Dinner (Restaurant Koski, city centre)



Thursday 11 th June (Main conference day 3)	9:30 – 11:00	Parallel Papers Session 7 (Linna, lecture rooms)
	11:00 – 11:30	Coffee Break (Linna, lower floor)
	11:30 – 12:30	Plenary Session – Conference Closing Session (Linna, Väinö Linna -Sali K104)
	12:30 – 13:30	Lunch (Restaurant Myllärit) and END OF CONFERENCE



A SPECIAL THANK YOU TO EVERYONE INVOLVED IN ORGANISING THE CONFERENCE

Conference Organizing Committee

at Tampere University

Hannele Mäkelä (Chair)

Timo Heikkilä

Milla Helminen

Jenni Laaksonen

Matias Laine

Eija Vinnari

Niina Ylönen

ESC Organizing Committee

Mercy Denedo (Durham University, UK)

Nicole Holden (Boise State University, USA)

Hannele Mäkelä (Tampere University, Finland)

Hendrik Vollmer (University of Warwick, UK)

Awards Committee

Sedzani Musundwa (Chair) (University of South Africa, South Africa)

Lies Bouten (IESEG School of Management, France)

Colin Dey (University of Dundee, UK)

Sendirella George (Victoria University of Wellington, NZ)

Education Community of Practice Coordinators

Caroline Linhares (Sheffield Hallam University, UK)

Michelle Rodrigue (Université Laval, Canada)

Shona Russell (University of St Andrews, UK)

Administrative support

Thank you to Tampere University Congress Office for their work in organizing the Congress.



PARALLEL PAPERS SESSION 1 – TUESDAY 9TH JUNE, 09:30 – 11:00

Venue	Chair	Papers		
Linna 103	Michelle van Weeren	Niina Hakala Framing market-climate governance: A longitudinal case study of climate transition as an investor concern	Keelan McMahon ESG Podcasts: Controlling the Narrative with Alternative Media	Hanna Silvola Sustainable investing in the changing environment: Strategies of private investors
Linna 108	Lies Bouten	Virpi Ala-Heikkilä Symbolic Metrics or Strategic Control? A Critical Analysis of Social Responsibility in Executive Performance Measurement	Chris Akroyd Pre-existing Controls, Organizational Identities and the Emergence of Formal Management Controls in a Family Firm: A Field Study	Anniina Kinnunen Representation and image of management accountants – Biases and ethical challenges in generative AI
Linna 109	Juliette Senn	David Yates Accelerated Existence: what chance for fragile micro-accountability and relatedness?	Ruth Dimes Synthetic Representation of Future Generations in Organisational Decision-Making	Lisa Powell Accountability in companion animal rescue organisations
Linna 110	Sara Moggi	Heli Kortesalmi Financial Accounting: Challenges in Circular Economy Businesses	Elena Dybtsyna-Olsen Sustainability in practice: waste or not waste?	Sofya Ignatenko Beyond traditional accounting: the evolving role of business controllers amid the integration of financial and sustainability data
Linna 113	Emma-Riikka Myllymäki	Ly Pham Attitudes towards climate change and bank climate-related disclosures: Evidence from Europe	Carine El Helou ESG self-assessment in MSMEs and motivation to access finance	Maximilian Tiemeyer Comparable sustainability performance information and firms' voluntary sustainability disclosures – Evidence from expanded sustainability rating coverage



PARALLEL PAPERS SESSION 2 – TUESDAY 9TH JUNE, 11:30 – 12:30

Venue	Chair	Papers	
Linna 103	Giacomo Pigatto	<p>Joanna Dyczkowska</p> <p>Quality of Greenhouse Gas Emissions Disclosure: Evidence from Poland Before and After ESRS Implementation</p>	<p>Neytullah Ciftci</p> <p>Introducing and unpacking the Taskforce on Nature-related Financial Disclosures</p>
Linna 108	Leonardo Rinaldi	<p>Sofia Ricci</p> <p>Accounting for Extended Corporate Citizenship: A Performative and Stakeholder-Based Perspective</p>	<p>Mireia Amat Lefort</p> <p>Auditing an “evolving object”, an auditor’s nightmare</p>
Linna 109	Charles Cho	<p>Clément Carn</p> <p>Engagement Research: a methodological and epistemological deepening</p>	<p>Hind Hsissou</p> <p>Mediating engagement and critique in sustainability accounting</p>
Linna 110	Helen Tregidga	<p>Johanna Lähteenmäki</p> <p>Voices from the Margins: Dialogue in Impact Investments</p>	<p>Shona Russell</p> <p>Making market infrastructures: tracing accounting in the creation of ‘investment ready’ nature restoration</p>
Linna 113	Suzana Grubnic	<p>Lene Mortensen</p> <p>Theorising Power in Human Rights Accounting: A Critical Review</p>	<p>Juliette Senn</p> <p>Activism in accounting academia: identity work in liminality</p>



PARALLEL PAPERS SESSION 3 – TUESDAY 9TH JUNE, 15:45 – 17:15

Venue	Chair	Papers		
Linna 103	Matt Sorola	Jack Campbell The Sound of Accounting	Alessandro Ghio Selling one’s soul? The commodification of space through name labelling in business schools	Sarah Maire Challenging copyright: Strategies for lawfully incorporating visuals into accounting publications
Linna 108	David Yates	Tassiani dos Santos “Who Are You?”: Silence and Melancholia as a Psychic Operation of Power in Diverse Accounting Spaces	Massima Contrafatto Accounting and Sustainable Change: Exploring the “mind”	Ruth Lynch Where is the Karuna? Compassion & Accountability
Linna 109	Nuria Descalzo	Giacomo Pigatto Preventing extinction through accounting? A case study of biodiversity disclosure in a conservation organization	Sara Moggi Giving Voice to Plants: Integrating IoT and AI into Managerial Decision-Making for Sustainable Agriculture	Elena Alvarez Blanes From Common Language to Ontological Closure: Critical Insights from the Making of a Global Biodiversity Infrastructure
Linna 110	Divya Ambalavanan	Annah Friob Group-subsidiary interactions in sustainability strategy: A management control perspective	Krista Leppänen Adapting Sustainability Reporting Practices for Management and Decision-Making in the Nordic Context	Mahalaxmi Adhikari Parajuli Application of Sustainable Development Goals (SDGs) themes in Accounting Curriculum of UK higher education institutions (HEIs)
Väinö Linna - sali (104) & online	Matias Laine	Valérie Pallas Reporting on Biodiversity Management in Standardized Non-Financial Reports: Legitimacy and Impression Management. The case of two French agri-food groups	Cristina Landis From ambiguity to double materiality: institutional dynamics in European sustainability reporting	Gabriela Marques Alves Aguiar Mandatory Sustainability Regulation and the Reconfiguration of Sustainability Accounting Systems



PARALLEL PAPERS SESSION 4 – WEDNESDAY 10TH JUNE, 09:00 – 10:30

Venue	Chair	Papers		
Linna 103	Lies Bouten	<p>Carlos Larrinaga</p> <p>Materialism and sustainability accounting: social accounting for the use of scarce resources</p>	<p>Stella Rauscher</p> <p>Clarifying Error Typologies and Mechanisms in Carbon Accounting: Lessons from Cost System Design Literature</p>	<p>Essi Nousiainen</p> <p>Satellite Remote Sensing in European Sustainability Reporting Standards: A Review</p>
Linna 108	Jane Andrew	<p>Orla McCullagh</p> <p>Shifting sands for insurance rationalities and moral logic</p>	<p>Neeta Shah</p> <p>Pension tax relief: unsung hero of private pensions or fiscal welfare villain? A critical perspective</p>	<p>Tra Tham</p> <p>From Market Property to Translation Effect: Re-Theorizing the Greenium through Actor-Network Theory</p>
Linna 109	Ulrike Marx	<p>Nick McGuigan</p> <p>Wayfinding as accountability through multispecies encounters and sympathetic imagination</p>	<p>Leonardo Rinaldi</p> <p>Resilience for whom? Accounting as immunological work and the selective construction of organisational futures</p>	<p>Gareth Chapman</p> <p>The creation and regulation of space within stakeholder engagement: An exploration of the Cook Islands proposed seabed mining industry</p>
Linna 113	Thomas Thijssens	<p>Emma-Riikka Myllymäki</p> <p>Cross-Border Spillover Effects of Sustainability Reporting Mandate through Subsidiaries</p>	<p>Anne-Kathrin Seeh</p> <p>Signaling Sustainability: EU Taxonomy Disclosures and Cost of Debt</p>	<p>Suzana Grubnic</p> <p>Anti-greenwashing regulation, investor outcomes, and environmental investment: A theoretical approach</p>



PARALLEL PAPERS SESSION 5 – WEDNESDAY 10TH JUNE, 11:00 – 12:30

Venue	Chair	Papers		
Linna 103	Oana Apostol	<p>Jan Bebbington</p> <p>The construction and evolution of non-financial benchmarks: an empirical investigation</p>	<p>Jukka Pellinen</p> <p>Accountability Mechanisms in Fragile Contexts: How European Impact Investors Engage with Local Realities in Africa</p>	<p>Michelle van Weeren</p> <p>Positional Reframing in Shareholder Activism for Sustainability: Evidence from Follow This</p>
Linna 108	Sarah Maire	<p>Helen Tregidga</p> <p>Corporate discourses of climate delay</p>	<p>Indalecio Manuel Rodríguez Sánchez</p> <p>The Legal Environment as a "Means of Definition": A Comparative Analysis of Environmental Risk Construction in the U.S. and the EU (2016–2025)</p>	<p>Cathrin Hausmann</p> <p>Politics of sustainability reporting: Evidence from NGO involvement</p>
Linna 109	Alessandro Ghio	<p>Matt Sorola</p> <p>Accounting, Aid, and the Normalisation of War: The Role of Calculative Practices in Militarised Humanitarianism</p>	<p>Jane Andrew</p> <p>Will This Really 'Help to Buy' a Home? Accounting's Role in Housing Inequality</p>	<p>Yosra AleAhmad</p> <p>Exploring Power in Human Rights Accounting: A Field Study of the Norwegian Shipping Industry</p>
Linna 113	Nicolás García-Torea	<p>Yuhan Hu</p> <p>Mandatory ESG Disclosure and the Compression of the Valuation Premium: Evidence from the EU Taxonomy</p>	<p>Antti Miihkinen</p> <p>Environmental Risk Disclosures in Big-4 vs. Non-Big-4 Audited Firms: Evidence from Mandatory US Filings</p>	<p>Natalie Dietrich</p> <p>Rethink societal culture as a determinant of sustainability reporting patterns: A Conceptual Framework based on a world-cultural approach</p>



PARALLEL PAPERS SESSION 6 – WEDNESDAY 10TH JUNE, 15:45 – 17:15

Venue	Chair	Papers		
Linna 103	Jan Bebbington	Anita Meidell The Institutionalisation of Sustainability Accounting in Norway: An Issue-Based Field Analysis	Jan Pfister Accounting beyond self-interest: Prosociality as the foundation of a new economic paradigm	Colin Dey Transforming Sustainable Governance: From Compliance to Value Creation
Linna 108	Eugenie Faure	Anna-Maija Lantto Sustainability reporting and negative aspects	Raili Lilo From Ambition to Compliance: A Shift in Sustainability Reports After ESRS Adoption	Nicolás García-Torea Double Materiality and Disclosure on the Own Workforce and the Value Chain: A Study of IBEX 35 Companies
Linna 109	Lisa Powell	Nicole Bena Integrating community based participatory research and critical dialogical accounting	Manuel Tartarotti Beyond the Report: Lateral Accountability as Identity-Oriented Practice in Hybrid Nonprofit Organizations	Stacy Chavez A Trojan Horse to Publishing? A Review of the Motivations Driving Gender Research in Accounting
Väinö Linna - sali (104) & online	Eija Vinnari	María Segovia-Villarreal From Uncertainty to Sustainability: Collaborative Governance and Differentiation in Andalusian Agriculture	Ngo Thi Thuy Linh Responsible organization in practice: Social enterprises in Vietnam and their dual value contribution	Elena Carrión Translating net-zero to corporate transition plans: a commensuration analysis



PARALLEL PAPERS SESSION 7 – THURSDAY 11TH JUNE, 09:30 – 11:00

Venue	Chair	Papers		
Linna 103	Massimo Contrafatto	<p>Nuria Descalzo</p> <p>Accounting for urban soils: climate adaptation, parks, and the politics of what counts</p>	<p>Chaudhry Ghafran</p> <p>How NGOs translate ambiguous global conservation goals into concrete practice on the ground</p>	<p>Emilia Cederberg</p> <p>"The score is not the point": Technology-enabled impact measurement beyond indicators in an international NGO</p>
Linna 108	Laura Mazzola	<p>Souad Taibi</p> <p>From system resilience to organisational resilience: environmental performance evaluation against Planetary Boundaries</p>	<p>Mercy Denedo</p> <p>Service Charging and Accountability: A Case Study of English Social Housing</p>	<p>Oana Apostol</p> <p>Trapped in a bind: immigration and accountability in the "Dreamland"</p>
Linna 109	Anniina Kinnunen	<p>Caroline Linhares</p> <p>From strategy to practice: the role of management accounting as a sustainability enabler</p>	<p>Eugénie Faure</p> <p>Analysis of the transformative potential of accounting-sustainability hybrids</p>	<p>Lies Bouten</p> <p>Bringing the clients in: MCS and sustainability objectives of hybrid organizations</p>