

Time	Aula Magna Aldo Cossu		Room A - Centro Polifunzionale		Room B - Centro Polifunzionale
14:00 - 14:30	Welcome ad opening address				
14:30 - 15:30	Opening Plenary session				
16.00 - 17.30	Full Parallel Session 1 - ESG		Full Parallel Session 2 - AUDIT		Full Parallel Session 3 - FR & AI
	Chair: Donald PAGACH		Chair: Mukesh GARG		Chair: Cristina FLORIO
Paper 1	Mors tua vita mea? The stock market effect of ESG violations on competitors	Paper 1	Do auditors really care about the statement of cash flows? Empirical evidence from the U.S.	Paper 1	Identifying Profitability Predictors in Financial Statements Using Explainable Artificial Intelligence
Authors:	Caglio, A., Principe, A., D'Augusta, C. (Bocconi University)	Authors:	Arrighi, D. (Catholic University), Cameran, M., Pettinicchio, A.K.	Authors:	Amaduzzi, A., Doni, F. (University of Milano Bicocca), Magli, F., Messina, E., Passacantando, M., Piazza, M.
	Discussant: Meyer N. (Brije Universiteit Amsterdam)		Discussant: Vincenzi R. (Bocconi University)		Discussant: Casciello R. (University of Naples Federico II)
Paper 2	Responsible Investments and Subsidiary-Level Regulation on Sustainable Performance	Paper 2	Pricing the Gap: How Audit Offices Compete for Private Distant Clients	Paper 2	Can you do it for me? Exploring auditors' intention to use AI technology in Italy
Authors:	Longo, S. (University of Bozen), Rossignoli, F., Campagna, A.	Authors:	Cameran, M., Campa, D. (International University of Monaco), Daniele, M.	Authors:	Ferri, L., Zampella A. (University of Naples Federico II)
	Discussant: Bini L. (University of Florence)		Discussant: Lamaj M. (University of Vienna)		Discussant: Simoni L. (University of Florence)
Paper 3	Family Firms and CO2 Emissions: Unpacking the Role of Market Volatility and Risk Aversion.	Paper 3	Tax Consequences of Auditor-Provided Tax Services Prohibition: Evidence from the European Union Audit Reform	Paper 3	Quality of machine learning models: an experiment on climate change risk disclosure
Authors:	Basco, R., Bassetti, T., Caccialanza, A. (University of Bologna), Dal Maso, L.	Authors:	Gabrielli, A. (University of Pisa), Vito, D., Greco, G.	Authors:	Papa, M., Wieczorek-Kosmala, M., Jastrzab, T., Losa, A., Muserra, A.L.
	Discussant: Salzillo G. (Suor Orsola Benincasa University of Naples)		Discussant: Bafundi A. (University of Padua)		Discussant: Prisco M. (University of Naples Federico II)
17.30 - 18:30	Abstract Parallel Sessions 1 - ESG		Abstract Parallel Sessions 2 - FR		Abstract Parallel Session 3 - CRD
	Chair: Mauro ROMANO		Chair: Luca FERRI		Chair: Monika WIECZOREK-KOSMALA
Paper 1	Understanding the Disconnect: How Well Do ESG Ratings Reflect Real Sustainability Efforts?	Paper 1	A Longitudinal Perspective on IFRS Interpretation: Constituents' Requests and Agenda Decisions (2013-2024)	Paper 1	What Are Global Risks and How Do Companies Communicate Them? An Exploratory Study
Authors:	Bini, L. (University of Florence), Mazzi, F., Terzani, S.	Authors:	Ramassa, P. (University of Genoa), Bonollo, E., Di Fabio, C.	Authors:	Bulgarelli, A. (University of Genoa)
Paper 2	Is Monitoring Gendered? Scrutiny for Public Subsidies and Firm Efficiency	Paper 2	Non-Articulation in Cash Flow Reporting	Paper 2	Corporate Risk Disclosure and Corporate Resilience
Authors:	Piccinni, P., University of Padua	Authors:	Bettinsoli, C., Fabi, T., Moscariello, N., Fera, P. (University of Campania Luigi Vanvitelli), Persichetti, S., Teodori, C.	Authors:	Rossignoli, F., Florio, C., Liu, P. (University of Verona)
Paper 3	Money talks in the U.S. and around the world: Disclosure complexity in compensation components and compensation narrative	Paper 3	Accrual vs. Cash Accounting: A Comparative Analysis of Public and Private Sector Research and its Implications for Public Sector Reform	Paper 3	Disclosure of non-GAAP revenues: insights from the EU
Authors:	Meyer, N., Vrije Universiteit Amsterdam	Authors:	Salzillo, G. (University of Campania Luigi Vanvitelli), Ricciardi, G., Fera, P., Moscariello, N.	Authors:	Bini, L., Nesi, E., Simoni, L. (University of Florence)

Time	Aula Magna Aldo Cossu		Room A - Centro Polifunzionale	
9:30-11:00	Full Paper Parallel Session 4 - ESG		Full Paper Parallel Session 5 - FR	
	Chair: Annalisa PRENCIPE		Chair: Francesco AVALLONE	
	Paper 1	When Extinction Hits the Headlines: Biodiversity Risk, Stock Prices, and the Role of Accounting Conservatism	Paper 1	IFRS 17 and the Decision-Usefulness of Insurers' Financial Reporting Information
	Authors:	D'Augusta, C. (Bocconi University), Perdichizzi, S., Roncella, A.	Authors:	Lamaj, M. (University of Vienna), Novotny-Farkas, Z., Obernauer, L.
		Discussant: Rossignoli F. (University of Verona)		Discussant: Arena C. (University of Naples Federico II)
	Paper 2	Backlog orders and weather suspensions: New evidence from procurement contracts	Paper 2	Let me get what I want: Investigating Earnouts' adoption motivations in European private targets' M&A
	Authors:	Bafundi, A. (University of Padua), Camboni, R., Ciappei, C., Imperatore, C.	Authors:	Spagnuolo, F. (University of Naples Federico II), Gill-de-Albornoz, B., Maffei, M., Meucci, F.
		Discussant: Gabrielli A. (University of Pisa)		Discussant: Campa D. (International University of Monaco)
	Paper 3	GHG emission intensity and bank regulatory capital: the role of liquidity risk	Paper 3	Mitigating Risks through CSR Strategies and Best Practices in Corporate Governance: Evidence from Europe
		Allini, A., Casciello, R. (University of Naples Federico II), Corrado, A.,	Authors:	Netti, A. (University of Bari Aldo Moro), Intenza, M., Trecca, A., Fraccalvieri, G., Rossitti, G
		Discussant: Arrighi D. (Catholic University)		Discussant: Fera P. (University of Campania Luigi Vanvitelli)
11.30 - 12:30	Full Parallel Session 6 - ESG		Full Parallel Sessions 7 - FR	
	Chair: Antonio CORVINO		Chair: Marco PAPA	
	Paper 1	Now You See It, Now You Don't: Balancing Reputation with Competitive Concerns in Suppliers' Identities Disclosures	Paper 1	The influence of CEO and CFO media visibility on firms' market value
	Authors:	Caglio, A., Ertan, A., Vincenzi, R. (Bocconi University)	Authors:	Allini, A., Ginesti, G., Zampelli, A., Prisco, M (University of Naples Federico II)
		Discussant: Mazzi F. (University of Florence)		Discussant: Doni F. (University of Milano Bicocca)
	Paper 2	CSR Reporting and Enterprise Value: The Moderating Role of Regulatory Quality in the European Context	Paper 2	Beyond the Numbers: Assessing the Value of Qualitative Materiality Factors. Evidence from CFOs' Perspectives
	Authors:	Romano, M., Corvino, A., Favino, C., Saraò C.P. (University of Foggia), Trecca, A	Authors:	Caldarelli, A., Allini, A., Martino, I. (University of Naples Federico II)
		Discussant: Longo S. (University of Bozen)		Discussant: Caccialanza A. (University of Bologna)