



Financial Reporting

16th Financial Reporting Workshop

June 18-19, 2026

**Silos di Ponente
Santa Marta**
Via Cantarane, 24
Verona



UNIVERSITÀ
di **VERONA**

Dipartimento
di **MANAGEMENT**

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16th FINANCIAL REPORTING WORKSHOP PROGRAM OUTLINE

Thursday, June 18, 2026

13:30-14:00	Registration	<i>Silos di Ponente Building</i>
14:00-14:30	Welcome and Opening Address Prof. Cristina Florio - Convenor Prof. Claudio Teodori - President, SIDREA Dr. Alberto Castagnetti - President, ODCEC in Verona Proff. F. Avallone, C. Florio, and F. Mazzi - Co-Editors of Financial Reporting	<i>RoomAula Magna (Silos di Ponente Building)</i>
14:30-15:30	Opening Plenary Session Prof. Araceli Mora - Professor at the University of Valencia (Spain) and EAA President <i>Corporate Reporting as a Strategic Political Tool: Challenges for Researchers</i> Prof. Gerard Mertens - Professor at the Open University (The Netherlands) <i>Exploring ESG Disclosure Quality, Credibility, and Greenwashing through Data-Driven Accounting Research</i> Prof. Marco Maffei - Professor at the University of Naples Federico II (Italy) <i>Call for Papers - Financial Statements and Sustainability Information: The Role of the Sustainability Statement</i>	<i>RoomAula Magna (Silos di Ponente Building)</i>
15:30-16:00	Coffee Break	<i>RoomCorte Ovest (Santa Marta Building)</i>
16:00-17:30	Full Paper Parallel Sessions 1-2-3-4	<i>RoomSMT.07-08-09-11 (Santa Marta Building)</i>
17:30-18:30	Abstract Parallel Sessions 1-2-3	<i>RoomSMT.07-08-09 (Santa Marta Building)</i>
20:00-23:30	Workshop Dinner <i>Ristorante Maffei</i>	<i>Piazza delle Erbe, 38, 37121 Verona VR</i>

16th FINANCIAL REPORTING WORKSHOP PROGRAM OUTLINE

Friday, June 19, 2026

09:00-09:30	Registration	<i>Santa Marta Building</i>
09:30-11.00	Full Paper Parallel Sessions 5-6-7-8	<i>RoomSMT.07-08-09-10 (Santa Marta Building)</i>
11.00-11.30	Coffee Break	<i>RoomCorte Ovest (Santa Marta Building)</i>
11.30-12.30	Abstract Parallel Sessions 4-5	<i>RoomSMT.09-10 (Santa Marta Building)</i>
12:30-13:00	Closing Remarks and Farewell Best Paper and Best Reviewer Awards	<i>RoomSMT.10 (Santa Marta Building)</i>
13:00-14:30	Light Lunch	<i>RoomCorte Ovest (Santa Marta Building)</i>

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Workshop Program – Thursday, June 18

16:00-17:30
Parallel Sessions with Assigned Discussants

Full Paper Parallel Session 1 - Sustainability Reporting, ESG Risk, and Intangibles		Full Paper Parallel Session 2 - Auditing, Assurance, and Supervisory Assessment		Full Paper Parallel Session 3 - Governance, Ownership, and Sustainability		Full Paper Parallel Session 4 - Risk and Capital Market	
Room	SMT.07	Room	SMT.08	Room	SMT.09	Room	SMT.11
Chair	Tatiana Mazza	Chair	Marco M. Mattei	Chair	Laura Bini	Chair	Araceli Mora
<i>Title:</i>	Unpacking ESG Risk Disclosure Determinants: The Role of Stakeholder, Shareholder, and Managerial Influence	<i>Title:</i>	Non-Audit Services Prohibition and Fair Value Measurements: Evidence from European Union Banks	<i>Title:</i>	Family Firms and Corporate Litigation: The Role of Reputation	<i>Title:</i>	Family Firms and CO2 Emissions: Unpacking the Role of Market Volatility and Risk Aversion
<i>Authors:</i>	Agostini Arkipova Fasan Panfilo	<i>Authors:</i>	Cenciarelli Gabrielli Greco	<i>Authors:</i>	Bertacchini Gabrielli	<i>Authors:</i>	Basco Bassetti Caccialanza Dal Maso
<i>Discussant:</i>	Mariella Colantoni	<i>Discussant:</i>	Pietro Bianchi	<i>Discussant:</i>	Zeina Samy Mohamed	<i>Discussant:</i>	Sara Longo
<i>Title:</i>	Opening the Black Box: Exploring the Relationships between the KPIs of the EU Green Taxonomy	<i>Title:</i>	Climate Stress Testing and Syndicated Loan Pricing in the Euro Area	<i>Title:</i>	Are Board ESG-Related Knowledge and Expertise Connected to Social Disclosure? Empirical Evidence from International Utilities	<i>Title:</i>	Risk Disclosure, Investor Expectations, and Stock Price Stability
<i>Authors:</i>	Roncagliolo Quagli Avallone	<i>Authors:</i>	Allini Caldarelli Corrado	<i>Authors:</i>	Pisano Lepore D'Amore Nastari	<i>Authors:</i>	Rossignoli Liu Florio
<i>Discussant:</i>	Chiara Crovini	<i>Discussant:</i>	Alice Medioli	<i>Discussant:</i>	Giorgio Ricciardi	<i>Discussant:</i>	Carlo D'Augusta
<i>Title:</i>	Relevance vs. Measurement Uncertainty: A Behavioral Utility Perspective on Intangibles	<i>Title:</i>	Sustainability Assurance Quality and Assurance Provider Dynamics: Evidence from Material Restatements	<i>Title:</i>	The Double Materiality of Professional Accountants: An Institutional Analysis in the European Union	<i>Title:</i>	Unveiled Malfeasance and the Uneven Effects on Bank Funding
<i>Authors:</i>	Zambon Girella Samy Mohamed	<i>Authors:</i>	Leoni Jharni	<i>Authors:</i>	de Nuccio Pozzoli	<i>Authors:</i>	Arena Demere Longo
<i>Discussant:</i>	Silvia Panfilo	<i>Discussant:</i>	Giulio Greco	<i>Discussant:</i>	Annamaria Zampella	<i>Discussant:</i>	Xuanheng Huang

17:30-18:30
Research Fora

Abstract Parallel Session 1 - Governance, Auditing, and Risk		Abstract Parallel Session 2 - Accounting, Theory, and Standards		Abstract Parallel Session 3 - Sustainability Reporting	
Room	SMT.07	Room	SMT.08	Room	SMT.09
Chair	Silvia Panfilo	Chair	Giulia Leoni	Chair	Alessandra Allini
<i>Title:</i>	Abnormal RPT and Audit Fees in European Listed Family Firms	<i>Title:</i>	Constructing the “Green” Self: Corporate Identity and Counter-Accounting in the Energy Sector	<i>Title:</i>	Minority Representativeness and Report-Based Sustainability Reporting Quality: Evidence from Large Italian Listed Firms
<i>Authors:</i>	Medioli Marchini Mazza	<i>Authors:</i>	D'Onofrio Lai Stacchezzini	<i>Authors:</i>	Salzillo Ricciardi Fera Hadro
<i>Title:</i>	Beyond Fragmentation: An Integrative Literature Review of Peer Effects in Discretionary Financial Reporting	<i>Title:</i>	Financial Reporting: A Behavioral Perspective	<i>Title:</i>	Beyond Disclosure: A Literature Review of Management Accounting Change driven by Mandatory ESG Reporting
<i>Authors:</i>	Cestari Toselli Georgiev Georgiev	<i>Authors:</i>	Tarassenka Fontanella Preite	<i>Authors:</i>	Augello Mafrolla
<i>Title:</i>	Sustainable Governance: Exploring the Integration of Corporate Governance Practices	<i>Title:</i>	Internally Generated Intangible Assets and the Prudence-Conservatism Debate: A Systematic Literature Review	<i>Title:</i>	Transition to Sustainable Finance: Exploring the Nexus of Financial Technology (FinTech) on Financial Stability with the Moderating Role of Green Finance in BRI Countries Amid Pre-Post COVID-19 Effects
<i>Authors:</i>	Ahmadzai	<i>Authors:</i>	Morrone Fera	<i>Authors:</i>	Kashif

Workshop Program – Friday, June 19

9:30-11:00
Parallel Sessions with Assigned Discussants

Full Paper Parallel Session 5 - Risk and Capital Markets		Full Paper Parallel Session 6 - Sustainability Reporting		Full Paper Parallel Session 7 - Accounting: New Frontier and Measurement		Full Paper Parallel Session 8 - Intangibles, Sustainability, and Financial Reporting	
Room	SMT.07	Room	SMT.08	Room	SMT.09	Room	SMT.10
Chair	Francesco Mazzi	Chair	Cristina Florio	Chair	Riccardo Stacchezzini	Chair	Francesca Rossignoli
Title:	The impact of Asset Revaluation on Corporate Investment During Crises	Title:	Life Cycle Assessment in Sustainability Reporting: Evidence from Italian Listed Companies	Title:	Space Accounting: Issues and Challenges in Mobilizing Traditional Accounting Logics	Title:	Investor Reactions to Accounting Rules for Crypto Assets: Evidence from the US Stock Market
Authors:	De Vito Mattei Pecoraro	Authors:	Staiano Pisano Lepore	Authors:	Crovini De Martino	Authors:	Ferri Ginesti Spanò Zampella
Discussant:	Francesco Mazzi	Discussant:	Costanza Di Fabio	Discussant:	Giulia Leoni	Discussant:	Lorenzo Simoni
Title:	Environmental Risk Salience and the Pricing of Enforcement History	Title:	Stakeholder Engagement under the CSRD: Evidence from Italian Listed Companies	Title:	Corporate Governance and ESG Performance: A Comparative Review across Institutional Contexts	Title:	Building an Infrastructure for Double Materiality Assessment: Making Sustainability Impacts, Risks and Opportunities Visible, Measurable and Auditable
Authors:	D'Augusta Perdichizzi Roncella	Authors:	Zeni Benfante Gamba Tibiletti	Authors:	Paapa Ghitti Bafundi	Authors:	Colantoni Lai Stacchezzini
Discussant:	Federico Bertacchini	Discussant:	Raffaella Nastari	Discussant:	Gianluca Gabrielli	Discussant:	Clara Benfante
Title:	Unpacking the Role of Family Firm Characteristics in Shaping Cybersecurity Risk Exposure in the Digital Era	Title:	The Impact of CSRD Requirements on Organizational Accountability Practices: Unpacking Internal Accountability Dynamics through a Microfoundations Lens	Title:	Accounting-Based Monitoring: Evidence from Supply Chain Contracts	Title:	Seeing Intangibles through Cash Flows: The Informational Value of the Statement of Cash Flows for Intangible Investments
Authors:	Ginesti Campa Spanò Ossorio	Authors:	Masiero Vesnic	Authors:	Huang	Authors:	Moscariello Pizzo Teodori Ricciardi
Discussant:	Andrea Caccialanza	Discussant:	Vincenzo Riso	Discussant:	Pietro Fera	Discussant:	Elisa Roncagliolo

11:30-12:30
Research Fora

Abstract Parallel Session 4 - Sustainability and Risk Reporting, and Sustainable Finance		Abstract Parallel Session 5 - Accounting Theory, Disclosure, and Standards	
Room	SMT.09	Room	SMT.10
Chair	Gerard Mertens	Chair	Eleonora Masiero
Title:	Gap Analysis of ESG Reporting and Strategic Decision-Making: Governance, Risk Integration and Investment Misalignment in Agri-Food Firms	Title:	From Informative to Authoritative Agenda Decisions: A Longitudinal Perspective on IFRS Interpretation (2013–2025)
Authors:	Freddi	Authors:	Bonollo Di Fabio Ramassa
Title:	Impression Management in Sustainability Reporting Before and After CSRD: Evidence from Italian Companies	Title:	Environmental Disclosure and Green Innovations
Authors:	Riso Paapa Cantele	Authors:	Florio Nastari Rossignoli Mertens Lai
Title:	Micro-Changes in Risk Disclosure: How Firms Revise their Narratives in Response to Global Risks	Title:	Anticipating Dialogue: The Early Adoption of Stakeholder Engagement Policies among Italian-Listed Companies
Authors:	Bulgarelli	Authors:	Benfante Zeni Tibiletti

16th Financial Reporting Workshop

Verona – June 18-19, 2026

General Information

Conference location: University Pole Santa Marta

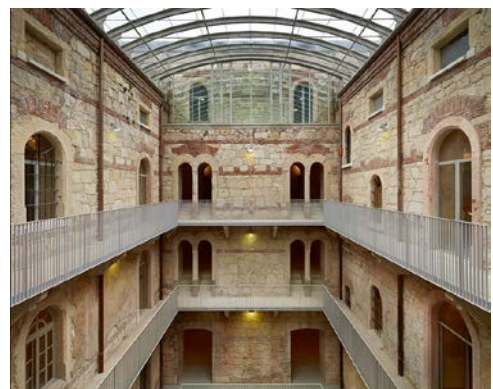
Apart from the social dinner, all other workshop activities will be held in the [University of Verona](#), Via Cantarane, 24, Verona (Italy), in the Santa Marta Building and the Silos Ponente Building.



Built between 1863 and 1865, the Santa Marta and Silos Ponente buildings are located within a complex of military-related infrastructure, originally used for the production and storage of bread, grain and other troop rations. It was one of the most impressive logistics plants in the Austrian stronghold in Verona, Italy's most important military city, and one of the most significant in Europe. After annexation to the Kingdom of Italy, the plant remained in use for over a century, with a variety of new functions, until the 1990s.

After a recent renovation by Verona University, the Santa Marta complex is now the site for its Management, Economics and Law Departments, as well as housing the Economics Library. The work of architectural restoration involved careful qualitative research and the use of innovative technologies. One example is the state-of-the-art geothermal plant for renewable energy. The renovation work was awarded the Gold Medal for Italian Architecture at the Milan Triennale in 2015.

A permanent exhibition in the former bakery covers the history of the Building and its relations with the city, with a further dimension on how soldiers were fed.



How to reach the University "Polo Santa Marta"

Address:

University of Verona - University Pole Santa Marta

[Via Cantarane, 24, 37129 Verona VR](#)



By train:

From the Train Station (Verona Porta Nuova): ~ 3 km

- o **By Bus:** Take line **11, 12, 13 or 52** from platform **B1**. Get off at the "Porta Vescovo B" stop, then walk approximately 5 minutes. **Tickets: €1.50** at newsstands or **€2.00** on board via the "Bip&Vai" contactless system (credit card/smartphone).
- o **By Taxi:** A 10-minute ride (Approx. €10-15). You will find the taxi rank right outside the main railway station exit.

By plane:

From Verona Airport (Villafranca - VRN): ~ 15 km

- o **Shuttle Bus:** Use the "**Airlink 199**" (every 20 mins) to reach the station. Price: **€7.00**. You can find further information at this link: [Airport shuttle](#)
- o **Taxi:** Directly to Santa Marta or the city centre takes about 20 minutes (Approx. €30-40). You will find the taxi rank right outside the main airport exit.

From Bergamo Airport Orio al Serio (BGY) ~ 115 km

- **Bus (Fastest):** Direct bus [FlixBus](#) or [Itabus](#) (~ 1h 30m).
- **Train:** Shuttle to Bergamo station + Train to Verona.

From Venice Airport (VCE) ~ 125 km

- **Shuttle + Train:** Bus to **Venezia Mestre** + Direct train to Verona (total ~1h 30m).
- **Bus:** Direct bus with [FlixBus](#) (~ 2h 20m).

From Milan Linate Airport (LIN) ~ 140 km

- **Metro + Train:** Metro (M4) to Milano Centrale + Direct train to Verona (~1h 45m).

From Milan Malpensa Airport (MXP) ~ 200 km

- **Train:** [Malpensa Express](#) to Milano Centrale + High-speed train to Verona (~2h 30m).

By car:

- o Exit at **Verona Sud** or **Verona Est**. Please note that while the University is **not** in the restricted traffic zone (ZTL), street parking is currently difficult due to roadworks.
 - o **Recommended Parking:** [Parcheggio Polo Zanotto](#) (Viale dell'Università, 5). From there, it is a pleasant 10-minute walk to the campus.
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How to reach Ristorante Maffei (social dinner)

Address: [Piazza delle Erbe, 38, 37121 Verona VR](#)

The social dinner will be held at the prestigious Ristorante Maffei, located in the heart of Verona in the stunning Piazza delle Erbe. Housed in the magnificent 17th-century Baroque “Palazzo Maffei”, the restaurant offers a unique blend of history and Gastronomy.



You can reach the restaurant:

- **On foot:** A 20-minute walk from the University (1,5 km). [Route map here](#).
- **By taxi:** Call +39 045 532666 ([Radio Taxi Verona](#)).
- **By car:** Please note that the restaurant is located in the ZTL (Limited traffic zone). We highly recommend arriving on foot or by taxi. However, if you wish to take the car, the **nearest parking lots** are [Parcheggio Isolo](#) (12 min walk) and [Parcheggio Cittadella](#) (14 min walk).

Recommended accommodations

Note: Early booking is highly recommended as June coincides with the Arena Opera Season.

- **Near the University (Veronetta District):**
 - [Locanda al Vescovo](#) – 4* hotel
 - [Ai Leoni](#) – b&b
- **In the City Centre (near Ristorante Maffei):**
 - [Hotel Accademia](#) – 4* superior hotel
 - [Hotel Colomba d'Oro](#) – 4* hotel
 - [Hotel Bologna](#) – 3*s hotel
 - [Hotel Aurora](#) – 3* hotel
 - [B&B Opera Prima](#) – b&b

We look forward to welcoming you to Verona and spending meaningful time together!

The Co-Editors of Financial Reporting

Francesco Avallone

Cristina Florio

Francesco Mazzi

The Organizing Committee

Cristina Florio (convenor)

Alessandro Lai

Silvano Corbella

Riccardo Stacchezzini

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