



3rd CSEAR France
(Congress on Social and Environmental Accounting Research)
June 11-12, 2015
ESSEC Business School, France

Bienvenue au troisième congrès CSEAR France 2015!

We are very pleased to welcome you to the main campus of **ESSEC Business School** in Cergy-Pontoise for the **3rd French CSEAR Conference!**

The main purpose of this conference is to foster social and environmental (SEA) research, specifically here in France, and we are hoping that this congress is a continuation of the great and positive dynamic that has started here four years ago. The spread of SEA research conferences, workshops and symposia helps not only attract new people in the area, but also expand the boundaries of SEA research across disciplines. It is indeed rather encouraging to see such participation, especially from emerging scholars, for this 3rd CSEAR France—this is exactly what we want to see! In total, we have 57 conference delegates who are based in 13 different countries (Austria, Australia, Belgium, Canada, Finland, France, UK, Hong Kong, Italy, Netherlands, South Korea, Switzerland, and United States).

The program includes 43 parallel session paper presentations, a keynote presentation and a practitioner forum. There will also be a special issue of *Advances in Environmental Accounting and Management* (see separate document for the call for papers) dedicated to this theme and associated to the conference.

Last but certainly not least, we would like to **thank** our plenary speaker Professor Brendan O'Dwyer from the University of Amsterdam; Adam Koniuszewski from Green Cross International; members of the scientific and organizing committees; authors; congress participants; partners and financial sponsors—AFC (French Accounting Association), the ESSEC Research Center (CERESSEC) and IODS, for helping put together another successful French CSEAR conference!

We look forward to welcoming everyone at ESSEC in Cergy-Pontoise!

En vous souhaitant à toutes et à tous un excellent congrès,

Charles H. Cho (ESSEC Business School)
Chair of the CSEAR France 2015 conference

COMMITTEES

Organizing Committee	Scientific Committee	
- Charles H. Cho (ESSEC Business School) - Jonathan Maurice (Toulouse 1 Capitole University) - Hyemi Shin (ESSEC Business School) - Joanne Sopt (ESSEC Business School) - Sophie Spring (Montpellier 1 University)	- Jane Andrew (University of Sydney) - Nicolas Antheaume (University of Nantes) - Cornelia Beck (University of Sydney) - Nicolas Berland (Paris Dauphine University) - Lies Bouten (IESEG) - Judy Brown (Victoria University of Wellington) - Jean-Noël Chauvey (Montpellier 1 University) - Charles H. Cho (ESSEC Business School) - Frédérique Déjean (University of Lorraine) - Benjamin Drevetton (IAE of Poitiers) - Delphine Gibassier (Toulouse Business School) - Claire Gillet-Monjarret (Montpellier 2 University)	- Géraldine Giordano-Rivière (Montpellier 1 University) - Michel Magnan (Concordia University) - Jonathan Maurice (Toulouse 1 Capitole University) - Gérald Naro (Montpellier 1 University) - Brendan O'Dwyer (University of Amsterdam) - Den Patten (Illinois State University) - Jacques Richard (Paris Dauphine University) - Michelle Rodrigue (Laval University) - Joanne Sopt (ESSEC Business School) - Sophie Spring (Montpellier 1 University) - Fabienne Villesque-Dubus (Perpignan Via Domitia University)

MANY THANKS TO ALL COMMITTEE MEMBERS FOR CONTRIBUTING TO THE SUCCESS OF THE CONGRESS!



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PROGRAM OVERVIEW

Thursday June 11

8h30 – 9h00	Conference Registration (K-Lab 1)	
9h00 – 9h15	Welcome Remarks by Charles Cho and Vincenzo Esposito Vinzi, Dean of Faculty (K-Lab 2)	
9h30 – 11h00	Parallel Sessions 1 (K-Lab 2, F136, F137)	
11h00 – 11h30	Coffee Break (K-Lab 1)	
11h30 – 13h00	Parallel Sessions 2 (K-Lab 2, F136, F137)	
13h00 – 14h30	Buffet Lunch (K-Lab 1)	
14h30 – 15h45	Plenary Session: Brendan O'Dwyer (K-Lab 2)	
15h45 – 16h15	Coffee Break (K-Lab 1)	
16h15 – 17h45	Parallel Sessions 3 (K-Lab 2, F136, F137)	
19h30 –	Conference Dinner @ L'Atelier - http://www.latelier-cergy.com	

Friday June 12

9h30 – 11h00	Parallel Sessions 4 (K-Lab 2, F136, F137)
11h00 – 11h30	Coffee Break (K-Lab 1)
11h30 – 12h45	Practitioner Forum: Adam Koniuszewski (K-Lab 2)
12h45 – 14h30	Sit-Down Lunch (Faculty Restaurant) Remarks by Jean-Michel Blanquer, Dean/President
14h30 – 16h00	Parallel Sessions 5 (K-Lab 2, F136, F137)
16h00 – 16h15	End of Conference - Closing Remarks (K-Lab 2)

THURSDAY JUNE 11th

Parallel Sessions 1

	<u>Présidente:</u> Michelle Rodrigue (F137)	<u>Chair:</u> Matias Laine (F136)	<u>Chair:</u> Sophie Spring (K-Lab 2)
9h30 – 11h00	Isabelle Martinez, Claire Gillet Monjarret and Géraldine Rivière Giordano La perception des commissaires aux comptes français sur la vérification sociétale Florence Depoers and Tiphaine Jérôme Stratégies de publication d'informations dans un cadre réglementaire : le cas des dépenses environnementales Delphine Gibassier and Roger Berquier La standardisation de la comptabilité environnementale: état des lieux	Massimo Contrafatto, Ericka Costa and Caterina Pesci SER, ceremoniality and accountability: An institutional analysis Ericka Costa, M. Laura Frigotto and Michele Andreus SEAR, organizational change and the process of building identity Cornelia Beck Social and environmental reporting – a function of habitus?	Lies Bouten and Sophie Hoozee On the role of accountants in the sustainability assurance process Giovanna Michelin and Andrea Romi The relation between sustainability assurance and sustainability restatements: Is assurance improving the credibility of reporting? Katrin Hummel and Christian Schlick The nature of managerial capture in sustainability assurance engagements

Parallel Sessions 2			
	<u>Présidente:</u> Isabelle Martinez (F137)	<u>Chair:</u> Giovanna Michelin (F136)	<u>Chair:</u> Brendan O'Dwyer (K-Lab 2)
11h30 – 13h00	Juliette Senn Les liens entre la gestion des données comptables et la gestion des données environnementales	Emilio Boulianne and Leanne Keddie Where is sustainability within the Canadian CPA education program?	Marion Ligonie Performativity in the making: Building a new CSR evaluation tool
	Jonathan Maurice Pratiques de divulgation des provisions environnementales en environnement réglementaire contraint	Sara Moggi, Chiara Leardini and Bettina Campedelli Disclosure evolution in social and environmental reports: the case of Italian universities	Hyemi Shin CSR professional? Yes, I am!: Sensemaking and sensegiving mechanism of professionalization in the CSR field
	Pascal Dumontier and Béatrice Alliol Cadre réglementaire du reporting environnemental et mesure des divulgations environnementales	Stéphanie Hörmanseder and Ewald Aschauer Sustainability reporting in academic research: A content and citational analysis	Kévin André, Charles H. Cho and Matias Laine Toward a narrative of success: A case study of a social business

Plenary Session			
14h30 – 15h45	Brendan O’Dwyer, University of Amsterdam “Accounting for 'social sustainability': Seeking the soul of stewardship” Moderator: Charles H. Cho (K-Lab 2)		
Parallel Sessions 3			
	Président: Michel Capron (F137)	Chair: John Byrd (F136)	Chair: Ericka Costa (K-Lab 2)
16h15 – 17h45	Chekkar Rahma and Onnee Stephane Enjeux et pratiques de la communication des entreprises françaises sur leur présence dans les indices boursiers socialement responsable Axella Moussanza Mboga and Olivier Colot L’impact du positionnement stratégique environnemental des sociétés pétrolières sur la performance financière Anis Maaloul, Walid Ben Amar and Daniel Zeghal La divulgation d’informations sur les enjeux environnementaux, sociaux et de gouvernance (ESG) et le coût d’endettement : l’effet médiateur de la réputation d’entreprise	Alexandre Rambaud The concept of “Existence Value”: Another way to tackle and question corporate socio-environmental accounting Morgane Le Breton and Franck Aggeri Making a genealogy of carbon accounting	Oana Apostol Subject to failure. Rationality and affect during a stakeholder dialogue process Charles H. Cho, Christine Cooper and Floriane Janin Management control systems and human rights: The case of Paris Saint-Germain football fans

FRIDAY JUNE 12 th			
Parallel Sessions 4			
	<u>Présidente:</u> Florence Depoers (F137)	<u>Chair:</u> Lies Bouten (F136)	<u>Chair:</u> Tiphaine Jérôme (K-Lab 2)
9h30 – 11h00	Stephane Onnee, Stephane Bourliataux and Jean Philippe Lafontaine De Tchernobyl à Fukushima: quelles évolutions des enjeux et pratiques en terme de communication de crise ?	Sophie Giordano-Spring and Géraldine Rivière-Giordano Does the level of environmental audit affect financial analysts' assessment? An experimental study	Hyemi Shin and Adrian Zicari Don't judge by its cover!: Comparative study on the evolution of CSR reporting in Brazil and South Korea
	Elisabeth Albertini Une étude des systèmes de contrôle de gestion d'une stratégie environnementale proactive	Michelle Rodrigue and Giovanna Michelin Demand for CSR: A shareholder perspective	Emmanuelle Nègre and Marie-Anne Verdier Disclosure strategies in downsizing announcements: A legitimacy perspective
	Charles Zinsou Communication d'informations non financières dans les rapports de gestion des entreprises françaises : un pas vers l'intégration ?	Delphine Gibassier, Diane-Laure Arjaliès and Michelle Rodrigue From share value to shared value: Exploring the role of integrated reporting in accounting practices	Renata Blanc, Manuel Branco, M. Azizul Islam and Den Patten Corporate anti-corruption disclosure: An examination of the impact of media exposure and country-level press freedom

Practitioner Forum			
11h30 – 12h45	Adam Koniuszewski, Green Cross International “Capitalism for the 21st Century” <u>Moderator:</u> Charles H. Cho (K-Lab 2)		
Parallel Sessions 5			
	<u>Président:</u> Emilio Boulianne (F137)	<u>Chair:</u> Cornelia Beck (F136)	<u>Chair:</u> Jonathan Maurice (K-Lab 2)
14h30 – 16h00	Nancie Rakotondrajao and Jean-Paul Mereaux Valorisation comptable du bénévolat : étude exploratoire auprès de dirigeants d’associations Michel Capron Des sens de l’accountability : de la responsabilité à la redevabilité Alexandre Rambaud and Jacques Richard Le modèle TDL (Triple Depreciation Line) : implications pour la gestion du capital humain	Bertrand Quéré Quéré, Geneviève Nouyrigat and Charles Richard Baker Corporate social responsibility ratings and business performance: A differential analysis by sector for European firms Walid Ben-Amar and Ines Belgacem Do socially responsible firms provide more readable disclosures? John Byrd and Elizabeth Cooperman Fessing up: How companies reveal negatives in sustainability reports	Tae H. Kim, Lynne Oats and Petros Vourvachis Accounting standard setting for an Emissions Trading Scheme: Evidence from Korea Eunhye Jung, Jaywon Lee, Byungjin Kwak and Choong-Yuel Yoo The impact of education fever on CO ₂ emissions in Korea Gippeum Woo, Jaywon Lee, Byungjin Kwak and Choong-Yuel Yoo Yield spread difference between green versus non-green bonds