



# **18<sup>th</sup> EIASM INTERDISCIPLINARY ON INTANGIBLES, INTELLECTUAL CAPITAL, AND SUSTAINABILITY: REPORTING, GOVERNANCE, AND VALUE CREATION**

**KRAKOW, POLAND - SEPTEMBER 21-22, 2023**

HOSTED BY

Jagiellonian University in Krakow, Poland

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This Conference comes at a historic time for sustainability reporting. The publication of the Corporate Sustainability Reporting Directive (CSRD) in the Official Journal of EU on 16th of December 2022 marks a revolutionary step for this form of reporting in the EU member states. The equal footing on which sustainability and financial reporting have been put by the new legislation, makes it necessary a profound change in corporate culture, governance and risk management, as well business reconceptualisation and conduct. Information lies at the heart of this revolution and is seen as a catalyser of this epochal transformation. The very concept of “value creation” becomes richer and more articulated, encompassing also the medium-long term perspective and the related ability to support an entity’s value creation over time especially through intangibles and intellectual capita (IC). The passage from a purely shareholder oriented perception of value to a stakeholder and sustainability-infused vision of this notion represents another element of a not easy transition in the company ecosystems.

## CALL FOR PAPERS

The **18th EIASM Interdisciplinary Conference on "Intangibles, Intellectual Capital, and Sustainability: Reporting, Governance, and Value Creation"** aims to stimulate the discussion and showcase advances in knowledge, understanding and practicalities concerning the above issues with particular reference to reporting, corporate governance and value creation. Despite the enormous progress and advancements in many of these fields we have been observing over the last 20 years or so, a variety of questions remain unsolved, and many issues are still disputable and require constructive debate. We would also need a contribution to building a more robust and continuous bridge between academics and practitioners. In this perspective, topics of particular interest include (but they not limited to) the following:

- From NFRD to CSRD – challenges, expectations, practicalities;
- The role of new regulations and European (ESRS) and international (ISSB; GRI) standards for sustainability reporting;
- Advancements in integrated and sustainability reporting, measurements, and disclosures;
- Benefits and limitations of ESG reporting and disclosure cases in various situations and industrial, financial/banking and national contexts;
- Non-financial information and the needs of stakeholders’ expectations for ESG reporting
- The power and the future of sustainability and integrated reporting for corporate and non-profit sectors;
- Sustainability and integrated reporting vis-à-vis intangibles and value creation;
- Sustainability reporting and corporate governance;
- Sustainability disclosure and managerial and organisational transformations;
- Leaders’ role in implementing sustainability principles, standards, and measurements;
- Sustainability reporting and ratings in financial institutions;
- Intangibles, sustainability, and corporate risk and risk management;
- Company knowledge management and risk;
- Management and development of intangibles and IC in public sector entities (universities, health organizations, public local and regional authorities, central governmental entities, etc.);
- Sustainability processes, reporting and value creation in public sector entities;
- Knowledge creation, IC communication in the reporting of universities;
- Smart cities and dialogue with citizens.

**SPECIAL TRACK**  
ON  
"INTANGIBLES, INTELLECTUAL CAPITAL, AND SUSTAINABILITY IN HIGH-  
TECHNOLOGY AND KNOWLEDGE INTENSIVE ORGANISATIONS"

**Track leaders:**

Professor Daniela Mancini, University of Teramo - Italy  
Professor Alessandra Lardo, Parthenope University of Naples - Italy  
Professor Miriam Monserrat Cano Rubio, University de Jaén - Spain

Research and innovation are two relevant activities for the economic development of countries and today, more than in the past, they must meet a sustainable view because they are considered as key levers to achieve the sustainable goals of the 2030 Agenda. In this new economy, knowledge is the main asset and its management and protection have become an integral part of a company's competitive strategies. An essential condition that determine the value of innovations is the ability to satisfy new and fundamental needs of society or enhance its resilience, such as the defeat of some serious diseases, the improvement of the quality of life, the enhancement of people's intellectual and working capacities, the creation of goods that improve health or protect environment and biodiversity, as well as long distance communication. Significant innovations concern the sectors of aerospace, biotechnology, agri-food, materials science, information technology, microelectronics, robotics and telecommunications. Furthermore, the innovation process is increasingly seen as an "open" and "democratic" process which involves not only companies and research institutions or their employees, but also customers, end-users and citizenship: in this sense, the ability to manage information and relationships becomes increasingly relevant to generate products and services that are ever closer to the needs of users.

Therefore, intangible resources and, in particular, knowledge are increasingly becoming the strategic factor for business management and value creation towards sustainability. Intellectual capital is also recognized as the most crucial asset for the survival, the success and sustainability of knowledge intensive organizations.

The purpose of this special track is to investigate and discuss innovative approaches for reporting, governance and value creation in high-technology and knowledge-intensive firms and research institutions. A particular focus would be appreciated on how information relating to Intangible and Intellectual Capital (I&IC) can be collected, managed and reported in an integrated way based on financial and non-financial data. There is a need to explore the components of intellectual capital in order to comprehend the concept and applications of intellectual capital in depth.

Papers concerning the following topics related to high-technology and knowledge-intensive organisations are mostly welcome in this Mini-Track:

- Intellectual-capital map and evaluation;
- Metrics and indicators for I&IC;
- Digitalisation and information systems to support non-financial reporting;
- Value creation measurement and reporting;
- Innovation governance for value creation;
- New approaches to research and innovation measurement;
- New approaches to controlling and accounting of knowledge transfer;
- Management control, accounting and reporting for open innovation;
- New way of visualising and disclosing information on I&IC.

Research papers which adopt a variety of methodological approaches are of interest to this mini-track. This includes studies based on in depth case studies of particular high technology/knowledge-intensive organizations; surveys of public sector organizations or research institutions; observational studies; empirical research and discussion papers on matters of contemporary debate.



To present a paper at the Conference, authors should submit a max. 2-page abstract or, even better, the full paper

by

**June 30, 2023**

See [www.eiasm.net](http://www.eiasm.net) (*workshop & conference calendar*)

To be accepted, proposals MUST be submitted only through that web site!!

All submissions must be in English.

## REGISTRATION AND FEES

Details on the fees will be posted soon

## ADMINISTRATION

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