

# 10<sup>th</sup> WORKSHOP ON ACCOUNTING AND REGULATION

## SIENA, ITALY, JUNE 25-27, 2026



**UNIVERSITÀ  
DI SIENA**  
1240

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### ORGANISING CONTACT IN SIENA

**Roberto Di Pietra**, University of Siena

### STEERING COMMITTEE

**Roberto Di Pietra** (University of Siena); **Luzi Hail** (University of Pennsylvania); **Jörg-Markus Hitz** (University of Tübingen); **Araceli Mora** (University of Valencia); **Carien van Mourik** (Open University); **Ivana Raonic** (Bayes Business School); **Alfred Wagenhofer** (University of Graz)

### ORGANISING COMMITTEE

**Jonida Carungu**, London Metropolitan University; **Matteo Molinari**, University of Bergamo

### INVITED SPEAKERS

[Thorsten Sellhorn](#) - LMU Munich School of Management, Germany

[Charl de Villiers](#) - The University of Auckland, New Zealand

[Tommaso Fabi](#) - Organismo Italiano di Contabilità (OIC – Italian Standard Setter)

[Richard Barker](#) - International Sustainability Standards Board (ISSB)

[Jannis Bischof](#) - University of Mannheim, Germany

### CALL FOR PAPERS

We encourage the submission of papers addressing Accounting & Regulation. Topics may include:

- Accounting and regulatory compliance;
- IFRS: Challenges and opportunities presented, other standardisation and convergence projects, and Conceptual Framework reforms;
- Impact of financial reporting regulation on management behaviour, including earnings management and financial disclosure;

- Impact of financial accounting regulation on corporate governance mechanisms, and the implications for financial reporting quality;
- Impact of accounting (financial and sustainability) regulation on markets and institutions;
- Impact of sustainability reporting regulation on management and other stakeholders' behaviour
- Sustainability reporting regulation (including materiality assessments, global baseline/comparability, cost-benefits, etc.);
- The European Directive on Sustainability Reporting (CSRD) and the European Sustainability Standards: Challenges and Opportunities, cost and benefits
- Auditing and oversight of the accounting profession;
- Assurance of sustainability reporting
- Structures and processes of standard setting in different social and political settings, the potential for deregulation in a changing world order, and the hiatus effects of pandemics and international conflict;
- Accounting regulation of specific entities, including financial and governmental institutions;
- Integrated reporting,
- Connectivity financial and sustainability reporting
- Innovations in the treatment of regulatory effects and institutional frameworks in accounting research design.

The aim of the Tenth Workshop in this series is to make an informed contribution to the wider debate on the role of accounting and financial reporting as a regulated activity, especially highlighting any interactions with corporate governance, auditing and finance. We ask whether reporting standards should be formulated with the aim to solely help users predict, evaluate and compare future cash flows and their associated uncertainty or to also promote the efficient allocation of resources, as explicitly recognized by Conceptual Frameworks. In a similar vein, should the reporting objectives include the provision of information about external benefits conferred and costs imposed on other entities or individuals? Should distributional considerations enter the standard setting debate, or should the role of accounting standard setters be more narrowly defined as meeting stakeholders' needs, leaving issues of economic efficiency, stability and growth, as well as welfare considerations, to governmental institutions?

This workshop provides a unique opportunity to offer new insights into these aspects of the regulatory processes, especially in the current economic climate. What, for instance, has been the impact of exit valuation and the recording of impairment losses in illiquid markets? Have recent frictions between political institutions and standards setters been due, at least partially, to a difference in objectives between the two? Would the inclusion of economic stability and growth as additional objectives of the standards setters have eliminated or at least reduced the frictions? What are the implications of moves towards deregulation in the changing world order, given the potential for financial deregulation posited by the last US administration, and the UK's ongoing negotiations with the EU?

## SUBMISSION OF PROPOSED PAPERS

Proposals for workshop papers should include the draft paper and a short abstract, the name and address of the author(s) and contact e-mail details.

Both abstracts and full papers may be submitted, however, priority will be given to completed papers. All submissions must be in English. Authors should ensure that both the regulatory context and the accounting research issue are made clear in the abstract.

Please provide us with your work by:

**April 24<sup>th</sup>, 2026**

Please submit your paper via email to [dipietra@unisi.it](mailto:dipietra@unisi.it)

### Acceptance

Authors will be notified of acceptance by May 4<sup>th</sup>, 2026.

Final inclusion in the program is contingent upon completing the workshop registration **by May 18<sup>th</sup>, 2026.**

**Registration is now available through the official platform accessible [here](#).**

**The workshop offers a valuable opportunity to receive feedback on preliminary work for the Special Issue on “[Corporate Sustainability Reporting Regulation: Challenges and Opportunities for Accounting and Governance](#)” on Journal of Management and Governance. Further details are available via the dedicated [link](#). Author (s) who may be interested in submitting their paper to this Special Issue following the workshop presentation are kindly invited to indicate this within their submission.**

## DEADLINES AND REGISTRATION INFORMATION

**April 24<sup>th</sup>, 2026**

Deadline for submission of papers or extended abstracts

**May 4<sup>th</sup>, 2026**

Authors notified of acceptance

**May 18<sup>th</sup>, 2026**

Deadline for workshop registration

Official registration platform accessible [here](#).

### Registration Fees

	Early Registration (until 18.05.2026)	Late Registration (after 18.05.2026)
Regular	€350	€450
PhD students	€300	€400

### LOCATION

The 10<sup>th</sup> Workshop on Accounting & Regulation will take place in the Rectorate building of the University of Siena (Via Banchi di Sotto, no. 55, Siena) and the "Santa Chiara Lab" (Via Valdimontone, no. 5, Siena).

[Siena](#) is a small city and the workshop location is easily reachable. End of June is the high season, it is thus recommended to book your room as soon as possible (especially because of the [Palio](#))