ACCOUNTABILITY AND “CHARISMA”: CONCEPTUAL NETWORK AND ONE CASE IMPLEMENTATION

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Especially in these times of financial crisis, the processes of corporate measurement and accountability have, partially, demonstrated not being totally able to consider all the operations. This is often due to giving excessive importance to technicalities, that are a part of accounting procedures, which distract attention from a satisfactory reflection on what is present at the basis, as well as, on which considerable quantities attention must be placed in order to measure corporate operations both qualitatively and quantitatively. This paper is based on certain considerations, which came to the surface while reading various articles and contributions of authors from differing schools of thought, who have pushed us to pay attention to the role which, as scholars, we must carry out in society, especially to contribute to the construction of a better world (Cooper, 2005, p. 605). The research question of this paper is: “what are relationships between accountability and charisma?” Research design involves as a first step deductive approach, especially social, environmental accounting and reporting (SEAR) literature and charisma and about different critical and opposite approaches about how accountability has a great impact on entity behaviour and on social and economic world. Then we will analyse the case of the Bank of Rimini to show, as preliminary step, that charisma may be “new” perspective that is able to read and to study accountability. It is useful to complete “institutional theory of enterprise” composing different perspectives in literature and try to create a new accounting/accountability paradigm more suitable to face the crisis.

THE IMPACT OF CRS AND FUNDAMENTAL FACTORS ON FINANCIAL DISCLOSURE THROUGH EARNING MANAGEMENT: PUBLIC MANUFACTURING ENTITIES IN INDONESIA

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This study explores and explains the determinants of financial disclosure at public manufacturing entities in Indonesia. The determinants of financial disclosure in this study cover the fundamental variables are measured by size of total asset, current ratio, debt to equity ratio, current industry relative performance, future industry relative performance, net profit margin, stock returns, and the tax expenses; and variable corporate social responsibility is measured by CRS index; and variable earnings management is measured by the ratio of working capital to sales. A survey was conducted on 90 firms listed at Indonesia Stock Exchange from 2009 to 2011 by using purposive sample technique. The data sources were collected from the annual report firms. Secondary data sourced from annual reports are analysed with descriptive statistical techniques and verify statistics for testing hypotheses by using path analysis. The research findings show that (1) increasing current ratio and decreasing net profit margin have lead earnings management. This demonstrates that the motives of earnings management among public entity of manufacturing sector in Indonesia are a positive debt covenant and political costs. (2) More corporate social responsibility activities, increasing stock returns and increasing total assets have impacted on financial disclosure. Having said that a sign of full financial disclosures issued by companies listed at Indonesia Stock Exchange. Finally some implications for further research are suggested.

Keywords: corporate social responsibility, fundamental factors, earnings management, and financial disclosure.
THE INTEGRATION OF STAKEHOLDERS' INTERACTIONS IN CORPORATE SOCIAL RESPONSIBILITY REPORTS: EVIDENCE FROM THE PRIVATE SECURITY INDUSTRY

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The objective of this study is to assist in developing a reporting system that considers stakeholders as key part of corporate social responsibility (CSR) disclosure practice in private security industry. Private Security Companies are selected on the basis of their activities in multiple contexts around the world and their exposure to a range of different markets, stakeholders, governance and regulations. Consequently, the main question that needs to be raised here is “how corporate social responsibility disclosure practices should be developed in an attempt to enhance the stakeholders’ trust in Private security industry”. To achieve this, a combination of quantitative and qualitative analysis will be employed and the study will adopt two-stage methodology. In the first stage, a disclosure index will be developed for this study and CSR reports for private security companies will be investigated to examine how companies engage and interact with their stakeholders and to what extent they disclose such engagement in their reports to boost stakeholders’ trust and credibility. In the second stage, face to face interviews will be carried out with a sample (12-15) with those who report on their levels of engagement with their stakeholders and those who do not. For those who choose to report on who are their stakeholders and how they engage with them, the study will (i) investigate why they prefer to adopt particular means of engagement and (ii) establish a better understanding of how companies are responding to their stakeholders’ concerns and (iii) whether adopting this approach has a positive effect on their firms. On the other hand, for those who choose not to report on their levels of engagement, the study will (i) investigate whether they have a stakeholder engagement policy in place and (ii) why they choose not to report on it to encourage them to start the reporting process.

DECISION-MAKING IN INFOMOBILITY SYSTEMS: A CASE STUDY FOR MILAN

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This paper addresses the issue of decision-making processes in info mobility systems. Info mobility systems, that are defined as the sets of elements supporting the collection, analysis and use of information related to different aspects of mobility, have attracted increasing attention in recent years thanks to their potential role in connection to sustainable mobility. These systems are extremely complex because they are characterized by the coexistence of different actors (public as well as private actors) with divergent priorities, using different technologies and dealing with different type of information. So far, little attention has been given to the analysis of the decision-making processes related to the development of info mobility systems, highlighting the existence of a literature gap. Moving from this consideration, this paper aims to contribute to fill this gap by analysing how different actors involved in info mobility systems participate to the decision making process, which type of information they exploit to support decision-making, how do they interact. To this aim a case study of the city of Milan is carried out. From a theoretical perspective, Simon’s (1960) framework is used as a starting point, guiding the investigation of three macro-phases of the decision making process: Intelligence, Design and Choice. Relating to the info mobility these phase respectively correspond to the birth of the willingness of implementing an info mobility system; the investigation of the problem domain and the development of alternatives; the selection of the most appropriate solution. Every phase is analysed focusing on some components, often investigated in the decision-making literature, which are the elements that trigger and enable it (INPUT), the steps and the interactions among actors (PROCESS), and result that the latter engender (OUTPUT).

THE CATALAN ECONOMY TOWARDS THE "20-20-20 EUROPEAN DIRECTIVE": EXOGENOUS INCOME DETERMINATION IN A SAM MODEL

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At the end of 2008, the European Union (EU) signed the "20-20-20 European Directive‖, which is a climate change agreement that pledges to reduce the Union's greenhouse gas emissions by 20% before 2020. Additionally, this agreement also stipulates that 20% of the energy used in Europe has to come from renewable sources, and that energy efficiency has to be improved by 20%. The objective of this paper is to quantify the economic impact of an adaptation of the Catalan emissions to the European regulation through the use of a multisectorial model based on a social accounting matrix (SAM) database. Specifically, we extend the exogenous determination of input-output production to a SAM framework to show the reduction in the level of endogenous income of the model needed to reduce emissions by 20%. With this analysis we quantify the degree of adjustments in the economic agents if the emissions levels are reduced to the level established by the EU policy. Our results suggest that the reduction in the income of those more polluting agents would succeed in reducing total CO2 equivalent emissions. This would enable us to comply with the agreement signed by the European Union. However, despite these positive effects to the atmosphere, the economic impacts would be very disturbing and very asymmetric individually on the different agents involved.

Keywords: SAM model, greenhouse emissions, regional income, "20-20-20 European Directive".
The principal objective of my PhD research is to explore the main accounting for sustainable development practices in some of the small and medium size UK banks. So, the research will gain actual understanding of directors’ perception regarding these practices to address their effects on the corporate actions. This research will address the theoretical themes of sustainability proposed by both the current literature and the new initiative that was introduced by the UK Green Investment Bank in 2012. This in turn will deepen the insight into the extent to which sustainability and accountability has permeated into all conventional banking practices and activities. This insight has not been explored or addressed within the current accounting literature. The intended purposes of my presentation are to disseminate my early research findings and gain more constructive feedback and comments to develop my research forward (e.g. methodology and theoretical reflection). This presentation will help me to develop my vision of sustainability practices in the banking sector from academic point of view. The overarching objective of my presentation is to obtain more reflective guidance on my research development form broad audience. Finally, I wish to connect my research work with sustainability-minded experts and academics from different sciences and background.

LOCAL GOVERNMENT DECISION MAKING IN THE CONTEXT OF AN EXTREME WEATHER EVENT. A COMPARATIVE ANALYSIS OF FLOODS IN AUSTRALIA AND ITALY.

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Purpose – Climate change is being promulgated as the cause for extreme weather events occurring worldwide. The aim of this paper is to investigate decision making and influence of local government managers before, during and after an extreme weather event. Design/methodology/approach – A case study approach is undertaken for this research comparing three local councils in Australia and three in Italy, each of which were identified as having been severely affected by a flood event. Semi-structured interviews form the empirical data collected from a range of local council managers and thematic analysis is the qualitative tool used. Findings – TBA Research limitations/implications – The effects of more frequent extreme weather events, suggests that local council managers can no longer ‘under-prioritise’ its management on the basis of uncertainty. In addition, whilst most media attention is drawn during the flood event, local councils are now acknowledging a greater emphasis on preparedness for an extreme weather event, and the political nuances to be encountered during the recovery and re-construction periods following the weather event. Originality/value – This research focusses specifically on the role of senior managers in local councils across six councils in two different geographical locations. It is important to understand the thinking behind and the decisions made by managers in the context of an extreme weather event; in this case a major flood event.

Keywords Extreme weather event, Local government, Decision making

CSR RESEARCH IN DEVELOPING COUNTRIES: MISSING THE BIGGER PICTURE?

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On April 24, 2013, an eight-storey building collapsed completely in Savar, a sub-district of Dhaka, the capital of Bangladesh. The building, named Rana Plaza, hosted a number of garment factories where around 5,000 worked on a daily basis. At least 1,080 workers died in the tragic incident. In addition, around 2,500 workers received minor to very serious injuries, severely restricting their capacity to work in the future. The four garment factories situated within the Rana plaza were suppliers for international brands. Global apparel companies generally depict their international supply chains as tightly scrutinized systems to ensure that clothing sold to buyers is produced in safe, monitored factories. However, although their inspectors usually check safety factors and working conditions, they actually rely on local suppliers to check the soundness of the buildings. Interestingly, all the garment factories operating within the Rana plaza were found to have ‘acceptable’ health and safety standards by their foreign buyers. This provides the context for this study. In recent times, there has been a surge of studies exploring the state of corporate social responsibility reporting (CSR) in the context of developing countries. Although some studies of have explored managerial motivations for CSR disclosure in developing countries, a majority of the papers have attempted to quantify the level of CSR disclosures made in company annual reports. Such studies have typically used CSR disclosure indices developed in the context of western countries. However, as the Sava collapse suggests, in the context of developing countries, using such a disclosure index could be misleading. Therefore, in order to capture the bigger picture, perhaps there is a need to develop CSR disclosure indices that would be more suitable in the context of the developing nations. Using the apparel industry of Bangladesh as a case, this study aims at exploring the possibility for developing such an index. It is argued that such an index may be able to
attract more investors and clients, especially from overseas, who do not wish to carry the burden of having explicit links with companies that are culpable of being unethical.

THE QUALITY OF COMMUNITY INVESTMENTS REPORTING. A CASE OF POLISH COMPANIES
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Much has been written about non-financial reporting. However, relatively little attention has been focused on community investments, though this issue is one of the main topic covered in non-financial reports. Community investments disclosures, inter alia, are used to build reputation and manifest the firm's character as a 'good citizen' (e.g. Hess 2002). That's why this type of information is generally self-laudatory (Campbell et al, 2006). However, the use of rhetoric to communicate about pro-social activities seems not to be the best way to build corporate image. The literature suggests that tangible data and transparency are key factors in building a good reputation (Fombrun 1996, Godfrey 1995). Given, the mentioned above importance of community disclosures, the paper seeks to evaluate the quality of community investments reporting in the context of reports issued by Polish companies. The methodology of quality assessment is based on papers by Gray et al. (1995), Yekini and Jallow (2012), Deegan and Gordon (1996).