CONTENTS

CORPORATE GOVERNANCE: NEXT STOP?
Guido Max Mantovani, Alexander Kostyuk, Dmytro Govorun ................................................................. 6

SESSION 1: BOARD OF DIRECTORS
THE COMPOSITION OF BOARD COMMITTEES IN FAMILY FIRMS: DOES OWNERSHIP MATTER?
Paolo Agnese, Francesca Romana Arduino ................................................................. 11
A RESEARCH AGENDA ON DE-BIASING THE BOARD
Pedro B. Água, Anacleto Correia .................................................................................. 16
BOARD GENDER DIVERSITY AND CORPORATE ENVIRONMENTAL SUSTAINABILITY:
A RESEARCH AGENDA
Federica Ricci, Vincenzo Scafarto, Gaetano della Corte ........................................... 22

SESSION 2: CEO AND DIRECTORS’ REMUNERATION
EARNINGS MANAGEMENT AND ASYMMETRIC SENSITIVITY OF BONUS COMPENSATION TO EARNINGS FOR HIGH-GROWTH FIRMS
Sung S. Kwon, Patrice Gélinas, Nelson Waweru ........................................................... 30
DOES BOARD OF DIRECTORS’ REMUNERATION AFFECT BANKS’ PERFORMANCE?
A BROAD EMPIRICAL ANALYSIS IN THE US BANKING SYSTEM
Paolo Capuano ........................................................................................................... 34

SESSION 3: AUDITING AND ACCOUNTING
THE INTERNATIONAL EFFECT OF CEO SOCIAL CAPITAL ON THE VALUE RELEVANCE OF ACCOUNTING METRICS
William R. McCumber, Huan Qiu, Md Shariful Islam ......................................................... 40
MEASURING CORPORATE GOVERNANCE DECISIONS AND PERFORMANCE WITH FINANCIAL ANALYSIS IN PUBLIC ACCOUNTING DATA OF LGOS IN GREECE
Michail Pazarskis, Stergios Galanis, Konstantinos Mitsopoulos, Panagiota Tsapkini ........ 48
ESG FEATURES IN FINANCIAL INSTRUMENTS: A CHALLENGE FOR THE ACCOUNTING TREATMENT
Sabrina Pucci, Marco Venuti, Umberto Lupatelli ............................................................ 52
COVID-19 PANDEMIC AND ITS IMPACT ON THE ACCOUNTING PROFESSION
Stergios Tasios, Evangelos Chytis, Evangelia Proniou, Alexandra Charisi ..................... 57

SESSION 4: REPORTING AND DISCLOSURE
FIRM IDENTITY AND IMAGE: STRATEGIC INTENT TO ACT SUSTAINABLY AND THE OPPORTUNISTIC ANTECEDENTS TO SUSTAINABILITY REPORTING
Ranjita Singh, Philip R. Walsh ..................................................................................... 59
THE EFFECTS OF REGULATION ON SOCIAL AND ENVIRONMENTAL REPORTING
Gianmarco Salzillo, Emilio Farina, Caterina Cantone ..................................................... 62
CIRCULAR ECONOMY DISCLOSURE BY AGRI-FOOD COMPANIES
Raffaela Nastari, Sabrina Pisano, Matteo Pozzoli .......................................................... 69
NON-FINANCIAL REPORTING AND CITIZEN ENGAGEMENT IN PUBLIC SECTOR:
A STRUCTURED LITERATURE REVIEW
Maria Testa, Luigi Lepore, Sabrina Pisano ...................................................................... 75
SUSTAINABILITY REPORTING: THE WAY TO STANDARDIZED REPORTING ACCORDING TO THE CORPORATE SUSTAINABILITY REPORTING DIRECTIVE IN GERMANY
Patrick Ulrich, Jasmina Metzger .................................................................................. 81

SESSION 5: FAMILY FIRM GOVERNANCE
FAMILY OFFICES AS A NEW FORM OF FAMILY BUSINESS GOVERNANCE
Patrick Ulrich, Felix Stockert ...................................................................................... 88
FAMILY OWNERSHIP AND M&AS: A SYSTEMATIC REVIEW OF THE LAST TWO DECADES
Ilaria Galavotti ................................................................................................................................. 93

ACQUISITION PROPENSITY IN FAMILY FIRMS: THE MULTIFACETED ROLE OF FAMILY INVOLVEMENT
Ilaria Galavotti, Carlotta D’Este ....................................................................................................... 99

SESSION 6: GENERAL ISSUE OF GOVERNANCE AND REGULATION
THE INTRODUCTION OF A CONCEPTUAL FRAMEWORK FOR IMPROVING SMALL AND MEDIUM-SIZED ENTERPRISE START-UPS’ ACCESS TO EXTERNAL FINANCE
Nkome Herman Bamata, Maxwell A. Phiri ....................................................................................... 105

REINFORCING THE “REGIONAL PROMOTIONAL INSTITUTIONS AND BANKS” CORPORATE GOVERNANCE: A CONCEPTUAL PAPER
Marco Tutino, Carlo Regolosi, Giorgia Mattei, Valentina Santolamazza, Simone Carsetti. 109

MERGERS AND ACQUISITIONS IN THE FOOD AND AGRIBUSINESS SECTOR: NEW ASPECTS AND TRENDS
Michail Pazarskis, Maria Gatziou, Zoi Kaitozi .................................................................................. 114

IS THERE (A METHODOLOGY TO MEASURE) A CORPORATE GOVERNANCE RISK PREMIUM IN THE CORPORATE COST OF CAPITAL?
Giorgio Bertinetti, Guido Max Mantovani ......................................................................................... 118

ECOMUSEUMS AND WELL-BEING: A RESEARCH PROPOSAL FOR THE ECOMUSEO CASILINO AD DUAS LAUROS IN ROME
Nadia Cipullo ...................................................................................................................................... 124

A REVIEW ON BLOCKCHAIN GOVERNANCE
Gonca Atici ...................................................................................................................................... 128

CONFERENCE FORUM DISCUSSION .................................................................................................. 134

CONFERENCE INFOGRAPHICS ......................................................................................................... 180

CONFERENCE FORUM DISCUSSANTS INDEX .................................................................................... 187