



A I D E A

XXXVIII ITALIAN CONFERENCE

**“NEW TRENDS” IN BUSINESS ECONOMICS
AND MANAGEMENT STUDIES
REWRITING THE RELATIONSHIP BETWEEN
BUSINESS AND SOCIETY**

ROME – SEPTEMBER, 14TH and 15TH 2017

CALL FOR PAPERS

www.accademiaaidea.it

www.aidea2017.it



In 1927 Gino Zappa published the famous inaugural speech entitled *“Tendenze nuove negli studi di Ragioneria”* ("New Trends in Accounting Studies") which lays the foundations of Italian Science in *“Economia Aziendale”* (Business Economics and Management Studies).

Today, ninety years later, the National Conference 2017 of Italian Academy of *“Economia Aziendale”* (AIDEA) celebrate that relevant event, inviting Italians and foreign scholars to join the Conference entitled "New Trends in Business Economics and Management Studies. Rewriting the relationship between business and society", which will take place in Rome on 14 and 15 September 2017.

The AIDEA 2017 National Conference wants to be a fruitful forum to discuss and exchange ideas about the future trends of Business Economics and Management Studies, especially in light of the profound and disruptive transformations in technological, political and socio-economic contexts in recent decades.

In such a scenario of intense and revolutionary global changes, our disciplines are strategic in recovering a symbiotic and ethical relationship among growth, innovation, and transformations of business and society.

The Scientific Community increasingly feels the need for a dialogue and for an interdependent, transverse vision among the various Business Economics and Management disciplines that, despite their specificity, can receive inspiration from the unitary and still relevant common matrix.

For these reasons, AIDEA believes that the 2017 National Conference, even more than in previous editions, could be a fertile opportunity to encourage the debate and the co-creation of knowledge between the various Business Economics and Management Scientific Associations (ADEIMF - *Italian Association of Scholars of Administration and Management of Financial Institutions and Markets*, AISME - *Italian Academy of Commodity Administration*, ASSIOA - *Italian Association of Organization Studies*, SIDREA - *Italian Society of Accounting and Business Administrations Scholars*, SIM - *Italian Marketing Society*, SIMA - *Italian Management Society* , SISR - *Italian Society of Accounting History*).

While respecting the different scientific domains developed over time in *“Economia Aziendale”*, the format of the sessions considers also various tracks aimed to attract contributions from different areas, in order to feed the dialogue and the co-creation of knowledge within our Scientific Community.

Session 1 - Ict, sustainability, regulation and uncertainty: evolution and perspectives in information and control systems;

Session 2 - Strategy, innovation, business model evolution and the growth of the start-up firm;

Session 3 - Change and innovation: analyzing organizational structures and behaviour;

Session 4 - Research perspectives in financial intermediation and corporate finance;

Session 5 - Competition and partnership in managing public organizations;

Session 6 - Marketing challenges in the 21st century;

Session 7 - The role of strategy in creating and distributing corporate value;

Session 8 - An historical analysis of research and education practices: *“Economia Aziendale”* in Italian universities;



Session 9 - Generating and promoting a “culture of sustainability” via a multidisciplinary approach;

Session 10 - *Journal of Management and Governance* – Emerging issues in management and governance in the age of globalization, “low-rate world” and sustainability;

AIDEA invites all Italian and International academics (either AIDEA’s members or not) to submit their papers focusing on these aspects of Business Administration and Management (in their multiple aspects and analysis dimensions).

For any further information on the Conference contents, we kindly invite you to check the documents attached, in which a specific call for papers is outlined for each session as well as for the Symposium organized by the *Journal of Management and Governance*.

Information and deadlines

Opening of paper submission.....	February 15 th , 2017
Deadline for paper submission.....	June 15th, 2017
Notification of Conference Acceptance.....	July 15 th , 2017
Deadline for authors’ registration (for the inclusion in the program).....	July 31 th , 2017
Early bird deadline.....	July 31 th , 2017
Deadline for submission of final text.....	July 31 th , 2017
Communication of final program.....	august 20 th , 2017
Conference dates.....	September 14 th - 15 th , 2017

Procedure for the submission of papers

Anyone interested in presenting their new and unpublished paper (even in a preliminary version to be fine-tuned for later publication) to the Conference is invited to submit it by midnight (Italian time) **June 15th, 2017**, by following the online procedure available on the website www.aidea2017.it (under construction). The authors of accepted papers for the presentation are asked to submit the final text of their contributions to be presented at the Conference – also taking into account the reviewers’ comments – by **midnight (Italian time) July 31th, 2017**.

The papers, of a length between 5,000 and 8,000 words, must be submitted as Word documents, using the following options: margins 2,5, font *Times New Roman* 12, single line-spacing.

For all sessions, papers can be submitted either in Italian or in English language. Authors must specify whether they intend to carry out the presentation in Italian or in English.

The Conference Scientific Committee expects that Italian and international researchers whose papers have been accepted for presentation to be willing to act as session presidents and/or discussants during the Conference activities.



It is the Scientific Committee of the Conference which, together with other academics, will evaluate the papers submitted and decide on their acceptance. The evaluation will be based on the following elements: relevance for the advancement of knowledge on the issue addressed, novelty of research, clarity on the questions and objectives of the research study, the quality of the bibliography being referenced, methodological rigor, conclusions relevance for the improvement of the management practices.

Conference Location

The AIDEA 2017 Conference will be held in Rome and will be hosted by Department of Business Studies (Dipartimento di Studi Aziendali) of the Roma Tre University.

In 2017, Roma Tre University, that is the second university in Rome and the fifteenth in Italy for number of students, is celebrating the 25th anniversary since its foundation.

The structures of Roma Tre are located in a quite ample urban area, corresponding mainly to the Marconi-Ostiense district (between the historic centre of Rome, on the northern side, and the EUR district, on the southern side). The Roma Tre logo draws inspiration from the strong bond with its territory, with the symbols of the “Pyramid of Cestius” and of “Porta San Paolo”, one of the southern gates in the 3rd-century Aurelian Walls of Rome. Among the innumerable monuments and places of historical, cultural and artistic interest in the proximity of Roma Tre, a special mention is deserved by the Papal Basilica of St. Paul outside the Walls, that is recognized by Unesco as a World Heritage Site.

Local transportation

The main venue for the of the AIDEA 2017 Conference will be the Department of Business Studies (address: Via Silvio D’Amico 77, Rome). Please note that:

- the conference venue is a 10-minute walk (600 meters) from the "Basilica San Paolo" station of the B Metro line (blue colour - direction Laurentina, coming from Roma Termini central station);
- for those arriving by train, all major stations (Termini, Tiburtina and Ostiense) are connected to the B Metro line;
- for the booking of taxis, in addition to traditional telephone booking services (for example, +3906 followed by 5551 or 6645 or 3570 or 4994), you may also use smartphone apps (e.g. MyTaxi); Uber is also a possible option for local transport in Rome;
- “Enjoy” and “car2go” are the main car sharing operators serving the area of Roma Tre (you need to use their smartphone apps);
- for those arriving at the Rome’s Fiumicino Airport, the Department may be reached by train, either with the Leonardo Express - non-stop service every 30 minutes, after a 32 minutes journey you will arrive at Roma “Termini” (Central Station) where you may take the B Metro line - or with the regional railway line FL1 - with departures every 15 minutes on weekdays and every 30 days at the weekend, you



may get off alternatively at the “Trastevere” stop (link to the Department by the bus line # 170) or at the “Ostiense” station (5 minutes’ walk from the nearby station "Piramide" of the B Metro Line);

- for those arriving with their private vehicle, the Department of Business Studies has a parking in its basement (entrance in Via Silvio D’Amico 113/b). The availability of places is limited and a small daily fee is provided. In the surrounding area, parking is free of charge but it may be quite difficult to find a parking spot during the day. In general, please note that, in Rome, parking spaces delimited by blue lines on the road require the payment of a fee (you may use either the traditional “pay and display” machines or smartphone apps with credit card payment, e.g. Mycicero).

Accommodation

The four-star hotels within walking distance from the Department of Business Studies are the Hotel Pulitzer, the Hotel Area Roma, the Oly Hotel and the Saint Paul Hotel.

For the accommodation, you may also choose any solution in a walking distance from a stop of the B Metro line (considering an additional 3-4 minutes travel time for each stop from Basilica San Paolo).

More information will be provided on the conference website.

Registration Fee

For AIDEA members the registration fee is € 220 for the “Early Bird” registering by July 31, 2017; €320 thereafter. The fee covers the 2015 AIDEA membership cost and includes participation to the gala dinner.

For non-members the registration fee is € 170 for the “Early Birds” registering by July 31, 2017; €270 thereafter. Gala dinner is not included.

The registration fee for young researchers (aged under 40 as of July 31, 2017): registration fee is €120 for “Early Birds” registering by July 31, 2017; € 200 thereafter. The gala dinner is included.

Registration fees cover all administrative and organizational costs, including coffee and lunch breaks. AIDEA non-members are welcome to join the Conference gala dinner at the additional cost of € 50.

Partners of participants are welcome to join in lunch and coffee breaks. However, should they want to join the gala dinner, they will have to buy tickets in advance (€50).



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Session 1

ICT, SUSTAINABILITY, REGULATION AND UNCERTAINTY: EVOLUTION AND PERSPECTIVES IN INFORMATION AND CONTROL SYSTEMS

Session Chairs: Alberto Incollingo and Daniela Mancini

The session focuses on the processes, tools, and patterns of elaboration and use of information concerning current and foreseeable existence conditions and life manifestations of companies and supporting decision-making and planning and control processes.

From original nucleus of the Accounting, identified by Zappa as fundamental discipline of Economia Aziendale, much progress has been made in scientific studies, but the intuitions of the “Maestro” remain current. The term "information and control systems" (ICS) identifies a system of tools, methodologies, models, technical resources, human resources, and information used by companies "to conveniently evaluate and order data collected and to reassert them in signage values".

The signageability of information depends on the use of accounting methods and other methods, both in the accounting recognition and analysis of business facts, especially in the later stages of the accounting process, such as data analysis, interpretation, synthesis, and meanings formation.

This session intend to provide a forum, between scholars, professionals and experts of management, accounting and organization, to discuss research topics in the field of ICS, such as financial statements and financial communication, non-financial communication, auditing, management accounting, business information systems, strategic support systems. Such topics can be related to the different contexts of private and public companies; of small, medium and large companies; of companies and inter-organizational relations in the various industrial sectors.

The objectives of this session are to analyse and highlight the evolution, the current and forward trends of ICS, both in the research and in the empirical fields, due to the challenges coming from institutional, economic, social and technological environments. Nowadays a lot of attention is focused on key topics as risk and uncertainty, sustainability, inclusion, accessibility, transparency, integration, re-use, sharing, internet of things in order to understand and communicate the value creation process to several stakeholders.

This session aims to stimulate the debate on the ICS state of the art, in national and international studies, in order to identify new and useful stream of research for the future. Insightful, coherent and methodically sound theoretical or empirical studies are equally encouraged. Are also accepted research works that integrate the different perspectives of “Economia Aziendale” and/or that bring together the contribution of researchers, professionals and managers.

The session will cover a wide range of topics included in the following themes that cross-cut ICS issues:

1) Emerging ICT and methodologies.

This topic welcomes research works concerning the interaction between ICS and ICT, with particular attention to digitization, XBRL, Open Access, Web, Social media, App, Cloud, Internet of Things, 3D printing, etc. Papers that aim to discover if those technologies can be an opportunity to develop and improve ICS or to revise in a modern way traditional procedures, models, and methodologies of ICS are also encouraged. A specific attention is paid on methodologies that represent the frontier in recording, processing, interpreting, financial and non-financial information, for corporate reporting and top management decision making.

2) Sustainability, inclusion and collaboration.

This topic welcomes research papers concerning how, what and why issues like social and environmental sustainability, inclusion, inter and intra organization collaborations can be integrated in ICS. Are strong encouraged papers that investigate the integrations of sustainability and inclusion in ICS and/or the features of ICS in partnership, networks and co-creation relationships.



3) Regulation and corporate financial communication.

This topic welcomes research works that investigate the relationship between regulation (norms, laws, directives, guidelines, etc.) and ICS, with particular attention to financial communication. Are equally encouraged papers that suggest new measurement methods or new measures of voluntary or mandatory disclosure/compliance; that propose measures of companies readiness for ICS compliance with regulations and, finally, that design models to manage effective compliance processes.

4) Accountants' competencies for the future.

This topic welcomes papers addressing competencies and skills required to manage the ICS of the future with the aim to define the boundaries of professional profile and learning contents of "accountants". Are equally encouraged papers that investigate new trends in accountants competencies related to: ICT, sustainability, inclusivity and gender diversity, regulation.

5) Uncertainty, risk and corporate crises.

In today's business context environmental uncertainty conditions amplify the corporate risk in all its forms and in all life stages of companies; consequently, early diagnosis of the crisis, as well as their management, become fundamental moments to reach and / or maintain the equilibrium conditions of business systems. This topic welcomes contributions that concern: the processes and tools (including regulatory) about external reporting in pre-crisis and crisis situations; internal control processes and tools that support strategic process to reach effectiveness and efficiency; the role of "outside" supervisory bodies in crisis situations; the tools and processes for the elaboration and for the control of reliability of forward-looking information in particular situations, for example start-up or turnaround processes; the critical issues in the application of recognition and measurements criteria for financial reporting, in business valuation and risk measurement in a crisis situation; the predictive ability of financial and non-financial information in conditions of high uncertainty.

Publishing opportunities

All accepted papers will be considered for nomination as a fast track publication to the following Journals: *Economia Aziendale online*; *Financial Reporting*; *Management Control*; *Rivista Italiana di Ragioneria e di Economia Aziendale (Italian Accounting Review)*; *Rivista dei Dottori Commercialisti*; *Accounting, Auditing & Accountability Journal*; *Journal of Accounting and Management Information Systems*.

Session co-chairs will make the initial recommendation for the best papers of the session, than the papers have to follow the ordinary review process of the Journal.



Session 2

STRATEGY, INNOVATION, BUSINESS MODEL EVOLUTION AND THE GROWTH OF THE START-UP FIRM

Session Chairs: Elita Schillaci e Guido Bortoluzzi

The growth paths of start-up firms are seldom linear and more often tangled and unpredictable. Further, it is still not fully clear what determines the chances of survival and growth of new companies, despite this research theme having a long history in the managerial literature.

In recent years, both theoretical and empirical contributions in this area of research have proliferated. Over time, studies have focused more and more on single elements driving the growth of such firms, such as specific resources and capabilities, strategies, attitudes and behaviours, location advantages and sector and market dynamics. At the same time, the academic debate began dispersing into a plurality of rivulets which are less and less interconnected.

Although growth is a must for every new firm, we must consider that a significant number of firms do survive the first stages. However, not many start-ups that survive are subsequently able to grow, adopt a sustainable business model and generate satisfying financial performance.

Why this happens is not fully clear. Notwithstanding an abundance of contributions—both theoretical and empirical—on that theme, the literature still lacks consistent theories and sound empirical studies that could help to shed some light on the why some firms grow while others starve.

In particular, we feel the urgency to produce new knowledge on the growth triggers and drivers in an economic context characterized by frantic technological evolution, continuous changes in supply and consumption markets and deep changes in consumer behaviour. On the one hand, these changes may offer quite unique growth opportunities to start-ups. On the other hand, the changes could undermine their competitiveness and their ability to survive in the mid and in the long term.

The aim of our session is to promote a better comprehension of the impact that the evolution of the competitive environment is causing on the strategies and behaviours of start-up firms. This will improve understanding of how such behaviours impact their ability to survive and grow. To reach that aim, we invite scholars and practitioners to explore the following themes:

1) Innovative growth paths for start-up firms

This track aims to explore the theme of new strategies and innovative growth paths. Under this theme, we include both the innovative deployment of classic growth strategies and the use of the most advanced strategic and organizational solutions. The track welcomes contributions related to start-ups and the following themes, amongst others: vertical integration, correlated diversification, uncorrelated diversification, market penetration, organic growth, M&A, strategic agility, organizational ambidexterity and corporate entrepreneurship.

2) Performance measurement and sustainability

This track aims to deepen the theme of firm performance and its measurement. New metrics and new models may be needed in a competitive context, like the present one, that is characterized by very rapid market and technological changes.

Besides the theme of performance measurement, the track is also open to the theme of sustainability. By sustainability, we refer to something broader than simply economic and financial sustainability of the firm and, in particular, to environmental sustainability, social responsibility and ethical behaviour. This track welcomes contributions related to the following themes: firm performance and its measurement, *balanced scorecard*, ethical behaviour, *corporate social responsibility* and environmental sustainability.

3) Business model evolution

The track aims to deepen the theme of the appropriateness of a firm's business model in a competitive context in rapid evolution. The track aims to go beyond a simple configurational (and merely descriptive) approach to the business model and to embrace a more dynamic perspective related to business model



adaptation, innovation and evolution. The track welcomes contributions to the following themes: business model evolution, innovation of the business model, business model adaptation, disruptive business models and emerging business models.

4) Digital Darwinism and the evolution of low-tech sectors

Today's competitive environment is characterized by an exponential increase in the speed of technological innovation and by increasing pervasiveness of enabling technologies in sectors once defined as "low tech", such as agriculture and (part of) manufacturing. Digital technologies are deeply changing not only firms but also entire sectors. This change is creating a new competitive environment in which the traditional distinction between high and low tech will make less and less sense due to the increasing co-existence between the two dimensions. The aim of this track is to collect both new theoretical and empirical contributions that can help us in characterizing the magnitude of such changes both at the firm and sectorial levels. In particular, this track welcomes contributions related to the following themes: disruptive innovation, sectorial evolution, emerging strategies in traditional sectors (low-tech) and digitalization.

Publishing opportunities

The best contributions may be submitted for publication in the following journals, following the usual submission procedures: R&D Management, Technovation, Management Decision, Journal of Business Research, Journal of Management and Governance, Economia & Management, Sinergie.



Session 3

CHANGE AND INNOVATION: ANALYZING ORGANIZATIONAL STRUCTURES AND BEHAVIOR

Session Chairs: Maria Chiara Di Guardo, Michela Marchiori, Luigi Moschera

Organizational innovation is generally considered one of the determinants in the success of firms and public organizations. Since the recent acceleration of technological change and its rapid penetration in all economic sectors (known as the Fourth Industrial Revolution), firms must have the capability to generate innovation continually and, consequently, adequately maintain the organizational structures and behaviours of those who operate within them.

This session hosts research contributions on organizational innovation at different levels with a special interest in the relationship between digitization and organizations.

We are looking for empirical and theoretical research papers that investigate the following aspects in more detail.

1. Organizational Structures Design, Organizational Processes, Organizational Boundaries, and Division of Labour in Hi-Tech and Innovative Ecosystems.

In particular, we are looking for:

- Innovation in organizational structures; new design of open structures; network organizations, platforms, business model innovation, crowdsourcing and open innovation.
- Innovation in the organizational processes design, information system management, project management, public project management, Management Standard Systems design.
- Managing hi-tech innovation, digitalization and robotics: organizational change and division of labour, team management, design and organization structures.
- Innovation and new forms of work organization: teleworking, smart-working, agile solutions, co-working, communities of practices, virtual communities.

2. Human resource management, human behaviour and knowledge management in hi-tech and innovative ecosystems

- High performance work systems; digital HRM (e-recruitment, e-learning; HR big data & analytics, etc.); motivation and leadership, team and group management.
- Talent management and employer branding; empowerment, knowledge digital management, diversity management, change management.
- Business education and entrepreneurial education.
- Innovation and organization for corporate social responsibility.

Publishing opportunities

The best papers presented at the Conference could be submitted for publication in the following journals, according to the usual submission procedures: *Economia & Management*, *Prospettive in Organizzazione*, *Impresa Progetto* Electronic Journal of Management, *Piccola Impresa/Small Business*, *Studi organizzativi*, *Sviluppo & Organizzazione*.



Session 4

RESEARCH PERSPECTIVES IN FINANCIAL INTERMEDIATION AND CORPORATE FINANCE

Session Chairs: Massimo Belcredi e Daniele Previati

This session aims to promote and enhance interaction and debate among researchers (from different generations and/or following diverse methodological approaches) interested in financial markets, financial institutions and corporate finance. In particular, the session is focused on both mainstream and emerging perspectives in studies on financial intermediation and corporate finance. The main goal is to disseminate the results of research which may be useful for managers, directors and policy-makers, and may help improving management and governance of both financial and non-financial companies, thereby increasing their competitiveness and sustainability.

This session will welcome both theoretical and empirical papers and will be divided into the following tracks:

1. Financial intermediation

A long-lasting financial crisis and financial innovation (Fintech) pose continually new challenges to financial systems. Research in business Administrations and management traditionally aims to analyse the consequences of monetary policy measures, regulation and supervision for the management of financial intermediaries and markets and, therefore, also for financial decisions of non-financial companies, families and institutions and for the morphology and working of financial systems. This track will include, in particular, papers dealing with: Regulation and Supervision Reforms, Financial innovation, Fintech, Alternative Finance (i.e. Crowdfunding), Shadow Banking, Restructuring and sustainability of the banking system, Credit Markets, Short-term Financing, Financing Investments, NPL and securitization, The role of institutional investors, Ethics and Financial Intermediation, Financial Education, Social Media and Financial Intermediation.

2. Management of financial institutions

Following the traditional approach of business Administrations and management research, management of corporations (and also of financial institutions) is made up of management, organization and accounting. Studies in this field should help improving management of financial intermediaries, and to help them respond to the expectations of their various stakeholders. This track welcomes, in particular, papers dealing with: Corporate strategies and Business models, Governance and organization design in banking, Performance management systems, Compensation systems, Risk management systems, Internal control systems, Business processes (Lending, Payments, Asset Management), Corporate Social Responsibility, Sustainability Strategy, Social Media Management.

3. Financial markets

Organization and working of both primary and secondary financial markets, as well as financial instruments traded on such markets are typical research topics for scholars interested in Administrations of financial intermediaries. The evolution of financial systems has made financial intermediaries and markets more interconnected, thereby increasing both opportunities and risks for investors. This track includes papers dealing with the behaviour of investors, issuers, stock exchange companies and financial authorities, with particular attention for: Financial Market Microstructure, Trading Systems (traditional and alternative), Information and Efficiency, Liquidity, Pricing, Equity, Corporate Bonds, Derivatives, Wealth Management Industry, Pension Systems and Financial Markets.

4. Corporate finance

This track invites papers focusing on new research perspectives in Corporate Finance. It welcomes papers on corporate finance and risk governance as necessary tools to pursue value creation for all shareholders. Therefore, this track will also include papers dealing with: Corporate Governance, Risk management and hedging, Corporate and asset valuation, Financial management, Capital structure and securities issuance, Corporate restructurings, M&A and takeovers, Finance for small business.



Publishing opportunities

The best papers presented at the Conference could be submitted in fast track to the following journals:

- Bancaria, Journal of Financial Management Markets and Institutions, Rivista Bancaria - Minerva Bancaria



Session 5

COMPETITION AND PARTNERSHIP IN MANAGING PUBLIC ORGANIZATIONS

Session Chairs: Aldo Pavan and Riccardo Mussari

As part of the globalization process that characterizes the world economy, more and more we face competition amongst countries rather than businesses. Thus, no country can tolerate that particular sectors are inefficient. Often public Administrations (PAs) have been charged to be an obstacle to innovation and sustainable development processes. Despite the many reform processes regarding the institutional order, the administrative apparatus, the accounting and control systems, this belief continues to be widespread and, in part, supported by empirical evidence.

The reform process in Italy does not seem to have reached a satisfactory status. The overall consistency of the institutional public order is weak: we can observe a parliamentary form at the state level and a presidential one at the regional and municipal ones, a constitutional reform was approved and submitted to a referendum, the shift to a federal form of the state seems to have been abandoned, the electoral methods are frequently questioned and changed. The accounting information is not always consistent and reliable; the accounting models continue to be cash and obligation based, out of line with those prevailing in the other countries with developed economies. There is a need for the rationalization and standardization of the information systems, as tools for better transparency and accountability. Corruption is an issue often dealt with in debates and faced with laws and regulations.

The weakness of the reference theories (New Public Management) that inspired the implemented change is probably one of the causes of the unsatisfactory results. Starting from this premise, frequently mentioned in the literature, this call aims at a renewed theoretical effort on the public Administrations to be made by the scholars of the business disciplines.

The public sector scenario is complex. The mechanisms that govern the causal relationships between public intervention supply and demand are increasingly inextricable. The forecasting activity is very difficult, so that very often actions are not timely and adequate, compared to expectations. Public plans are rapidly contradicted by the rapid change of domestic and international community needs. There is a strong correlation between the setting dynamic and the need for a sound theory, logically constructed and empirically tested. The public Administrations are strongly affected by the political, social and economic environment in which they operate; at the same time they have to concur in shaping this environment for at least two reasons:

1. Public outputs, especially when referring to pure public goods, help to define the structural characteristics and values of the social and economic context (e.g. education, public order, justice, infrastructure, transportation, social welfare, health care, etc.);
2. PAs operate in a physical space (their jurisdictional area) in respect to the citizenry, whose interests they represent and protect.

Very often, public programs and policies involve making activities in different territories, or in the same one, but by PAs from various governmental levels; the actual satisfaction of needs comes consequently through the active participation of different organizations. It is necessary to oversee the comprehensive public governance and to exercise the institutional and political leadership in order to encourage the participation of citizens in the decision-making processes.

The business tools (organizational variables, control and accounting systems, etc.) have both to ensure public finance equilibrium and to pursue the cost-effectiveness of every public organization. To this end, it is necessary to investigate the relationships within PAs and among PAs and private organizations (business enterprises or not for profit) which as a whole make up the networks for the implementation of public policies and the production of public goods.

Session 5 of the AIDEA 2017 Conference aims to attract papers that try to help the explanation activity about public Administrations and private organizations connected to the public policy implementation.



Both the internal and environmental perspectives are welcomed. The admitted methodologies are mostly empirical, qualitative or quantitative. Theoretical studies will be accepted if characterized by general innovativeness, relevance and solidity of the premises, strong logical drawing, originality of conclusions. Descriptive papers have to be functional to empirical or speculative research and be related to phenomena totally new and relevant to the scientific community.

The following tracks are planned.

1. Public Governance.
2. Management and organizational innovation in public Administrations
3. International and domestic accounting harmonization
4. Corruption and internal control systems
5. Creating public value and performance measurement
6. Public-Private Partnerships and Co-production
7. Health care and personal services
8. Non-profit organizations and social enterprises

Publishing opportunities

The conference best papers will be reviewed in the following journals with which arrangements are underway to define a fast-track path: Azienda Pubblica, Mecosan, Journal of management and governance, Rivista Italiana di Ragioneria e di Economia Aziendale (Italian Accounting Review), Management Control.



Session 6

MARKETING CHALLENGES IN THE 21ST CENTURY

Session Chairs: Maria Rosaria Napolitano and Tonino Pencarelli

At the beginning of the 21st century the world is facing a series of economic, financial, cultural, social, demographic and political transformations that are having profound impact on lifestyles, on consumption behaviour and on the managerial processes of the organizations. The deepest changes come from the acceleration of the economic globalization, as well as from the rapid technological innovations, from the climate and environment changes, from the emerging of the collaborative or sharing economy and from the amplified importance of services and intangible assets to firms and consumers.

In this ever-changing scenario of uncertainty and high competition, marketing is facing new challenges and opportunities, which go from the need to rethink old theories to the urgency of innovation in management principles and processes. The purpose of the session is to highlight the evolution of marketing processes and paradigms as a consequence of these mega trends. We welcome both theoretical and empirical contributions addressing the following tracks:

1) Marketing and new technologies

The information and communication technology revolution, with the global diffusion of the internet and the proliferation of advanced interaction technologies (e.g. mobile devices such as laptops, smartphones, tablets, etc.), has deeply changed every sphere of life. The advancement of new technology, particularly the Web 2.0, is redefining interactions among individuals as well as relationships between producers and consumers. The digital revolution has deeply changed marketing processes: e.g. by integrating traditional market research with big data analytics and innovating the process of value-creation through co-creation, i.e. consumers are directly involved in the production and distribution of value using social media websites. The research track is looking for submissions on, but is not limited to, the following topics:

- digital and social media marketing;
- internet and mobile marketing;
- consumer behaviour and new technology;
- marketing and innovation;
- marketing and smart-life
- e-commerce.

2) Marketing and international competition

The globalization of markets has changed the rules of competition. The loosening of barriers to trade may present threats to the firm, since domestic markets are opening up to foreign competition, but may also offer huge growth opportunities on global, traditional or emerging markets. In the new competitive environment even the smallest firm is global. Internationalization has become a condition of survival and growth. Firms are asked to develop marketing processes that are globally integrated and locally responsive. The research track is looking for submissions on, but is not limited to, the following topics:

- International market analysis and selection
- Demand analysis, segmenting and positioning in international markets
- International marketing
- Cultural differences in International Marketing
- International Marketing and the country-of-origin effect
- Marketing strategies of Born Globals.



3) Marketing and societal

The environmental, political, social and cultural changes that affected the world in the last decades, together with the crisis of production and consumption patterns and the evolution of lifestyles caused a rethinking of the traditional marketing paradigm. Marketing is evolving towards a new view of service delivery that has been inspired by the need to create economic and social value for the customer. The new paradigm has gained a place in the management of all kind of organization, including cultural and public services. The typical today's consumer is better informed, critically-minded and cares about the environment. He looks for authentic offers, he is health-conscious and looks for products that offer material and intellectual well-being and a better quality of life. He is a responsible consumer, caring for sustainability and waste reduction. Therefore companies are more and more developing public engagement strategies and embracing corporate social responsibility to achieve economic success and social progress. According to the recent sharing economy logic, marketing may contribute to increase social and economic value in different ways: i.e. conceiving new products and new markets, new business models focused on social needs, on the small scale of the activity and on the value of handmade production, thus increasing productivity and innovation inside the environment in which the company acts. The research track is looking for submissions on, but is not limited to, the following topics:

- Green marketing and responsible consumption
- Ethic and philanthropic marketing
- Social marketing and sharing economy
- Marketing and value co-creation
- Public goods marketing
- *heritage* marketing
- *storytelling* to communicate corporate values.

Publishing opportunities

The best papers presented at the Conference may be submitted through a fast track process to the following journals: *Mercati & Competitività*, *Micro Macro Marketing*, *Sinergie* (track 2 e 3), *Il Capitale Culturale*. *Studies on the Value of Culturale Heritage* (track 3).

Also, we agreed that special issues may be proposed by the above journals.



Session 7

THE ROLE OF STRATEGY IN CREATING AND DISTRIBUTING CORPORATE VALUE

Session Chairs: Gianpaolo Abatecola e Giorgio Invernizzi

The most recent national and international statistics about differentiated corporate performance seem to confirm the following classical – and still lively – dichotomy: some firms are born, grow and create value over time, with some of them even becoming examples of competitive success in the scientific and managerial literature; some other firms, instead, plan and implement strategic paths which destroy value. Thus, as far as the process of value creation and distribution to all the corporate stakeholders is concerned, the empirical evidence above constitutes an additional demonstration of the key role constantly played by strategy, at both a public and private level.

On this basis – and consistent with the general theme of the 2017 AIDEA Conference – this session aims to continue the scientific dialogue between traditional and emerging approaches to the study of firms' strategy. The session encourages conceptual and empirical contributions; as for the latter, qualitative and quantitative methods are welcomed.

The session plans to organize the following tracks:

1. Strategy and firms' life cycle

This track welcomes contributions aimed at studying what corporate and/or competitive strategies can appropriately support the adaptation process of firms in the different stages of their life cycle. Addressing this question is also part of the more general debate between environmental determinism, strategic voluntarism, and co-evolutionary processes in shaping adaptation. Particular attention will be devoted to exploring the successful strategies of start-ups.

2. Strategy and structure

Since Alfred Chandler's seminal findings, studying the relationship between strategy and structure has always represented a central research avenue, particularly in the strategic management field. Thus, this track welcomes contributions aimed at continuing to feed this research stream, which presents important implications for the associated relationship between strategic and organizational change, and for its supposed impact on corporate performance. In this track, themes regarding the so-called "strategy execution" (somehow counter-posed to strategy formulation) will be given attention.

3. Strategy and entrepreneurship

This track welcomes contributions aimed at explaining what strategies can usefully support entrepreneurship and entrepreneurialism. In particular, as far as the high mortality rates of many start-ups are, still currently, concerned, this track encourages contributions aimed at studying what business models, and ecosystems, can sustain new-born firms in planning and executing efficient and effective strategies, thus increasing their survival chances over the long term.

4. Strategy and governance

This track welcomes contributions aimed at studying the connection between strategy and models of corporate governance. In this regard, for example, the literature has witnessed the birth and subsequent development of analyses about the possible causal relationship between the socio-demographic features of corporate top decision makers and strategic planning. Furthermore, to date these analyses also try to demonstrate the possible existence of the inverse relationship, which can find antecedents in the specific expectations of economic sectors, country-systems and cultural contexts.

5. Behavioural strategy

This track welcomes (also cross-disciplinary) contributions aimed at studying what psychological and cognitive determinants drive the strategic decision making processes, thus addressing this supposed relationship also with regard to strategic planning and control. This emerging research stream is based on Herbert Simon's seminal bounded rationality in decision making, which can foster behavioural heuristics also influenced by the decision makers' personality, emotions and mental attitudes.



6. New trends in conceptualizing strategy and, especially, value

What strategic models and languages are the most used in Italy? Do they present differences from other countries? What is the model that generates the most relevant value? Moreover, which value? What is CSV, i.e. Creating Shareholder Value or Creating Shared Value? Value for the firm and/or value for the shareholder? In addition, which kind of shareholder, i.e. that expressing the qualified majority or that belonging to the population of small stockholders (i.e. “parco buoi”)? To some of these questions this track would find an answer.

7. Strategy and value in family business and SMEs

The contributions welcomed in this track include (but are not limited to):

- the longevity of family businesses and SMEs;
- the restructuring and regeneration strategies regarding the “Made in Italy” firms;
- the internationalization process as the survival strategy for Italian family businesses and SMEs coping with the current economic crisis;
- the cooperation strategy among Italian firms to countervail the crisis;
- the relationship between the strategy and models of corporate governance to allow the enduring success of Italian firms;
- the double strategy of territorial localization and internationalization regarding Italian SMEs.

Publishing opportunities

The session chairs will contact the editors of international and national journals to plan special issues and/or fast tracks associated with the contributions presented.



Session 8

A HISTORICAL ANALYSIS OF RESEARCH AND EDUCATION PRACTICES: “ECONOMIA AZIENDALE” IN ITALIAN UNIVERSITIES

Session Chairs: Valerio Antonelli and Antonella Paolini

Since the Italian “Economia Aziendale” began to be considered as a science just 90 years ago, an interest topic in historical research could be: “How Academics have applied the basic principles of “Economia Aziendale” in their research and how they developed new teaching programs and new teaching methodologies in Italian Universities?”

In order to answer this question it is possible to apply – for example - Foucault’s concept of history, set out in “The Order of Things” and “The Archaeology of Knowledge” and widely used in several Accounting History studies (for example: “The Genealogies of calculation” by Miller and Napier or “The Archaeology of Accounting Systems” by Hopwood).

Accordingly, we encourage submissions from scholars which include, but are not limited to the following issues: the formation of a peculiar language of Italian scholars (“Aziendalisti”), the influence in the research of international models and theories, the ability/inability to communicate the results of national research (with their models and theories), in international academies; practices and guidelines in the research about “Economia Aziendale”. Research assessment and their impact on academic recruitment could be investigated too.

In this perspective, the History of Accounting education in Italy can be very useful to understand how “Economia Aziendale” changed over time.

Submissions for the themed issue are invited which include both:

1. The Italian “Economia Aziendale”: origin and evolution of research praxis and their evaluation

- Foundations of the discipline: the precursors
- Language and specificities of the Italian “Economia Aziendale”
- Importing international frameworks and theories
- Local or global nature of the classical and contemporary “Economia Aziendale”
- Evolution of research evaluation practices in the academic community
- Italian “Economia Aziendale” and research communication to the international academic community
- Academic recruitment and research trends

2. Accounting education in Italian Universities

- Universities, schools of “Economia Aziendale” and teaching practices
- Teaching programs and research evolution
- Evolution of the accounting education techniques
- Teaching and relations with the professional world
- Teaching and relations with the business world
- Isolation vs. collaboration among disciplines of “Economia Aziendale”
- University reforms and their impacts on teaching practices
- Developments of content in doctoral programs
- Evolution of post-graduate training
- Student learning assessment: continuity and renewal



Publishing opportunities

Best papers could be submitted, after a double blind peer review, to the following journals: Accounting History, Accounting History Review, The Accounting Historians Journal, De Computis. Revista Española de Historia de la Contabilidad, Contabilità e Cultura Aziendale, Economia Aziendale online, Rivista dei Dottori Commercialisti, Rivista Italiana di Ragioneria e di Economia Aziendale (Italian Accounting Review).



Session 9
GENERATING AND PROMOTING A “CULTURE OF SUSTAINABILITY”
VIA A MULTIDISCIPLINARY APPROACH.

Session Chairs: Maria Claudia Lucchetti, Antonio Matacena e Simona Romani

The session aims to promote the debate on a key topic via the interaction between different research know-how and methodologies. The main objective is to create functional proposals for the sustainable development of businesses and production systems.

As is known, the concept of sustainability has evolved from a merely environmental field to a more articulated one which also includes economic, social and cultural diversity aspects. Overall, it is a complex multidimensional system, with businesses at its centre, in which such aspects interact in a synergic manner.

This implies the need for a different way of considering structures, systems, processes, materials and products that are created via a more efficient use of resources according to a circular economy paradigm. This entails a strategic involvement of institutions and society as a whole. Specifically, universities are called to play a role not only as centres of applied research, but also as centres for the dissemination of a “culture of sustainability” via the formation of professional figures with ever-widening and integrated competences which are necessary for promotion within businesses and institutions of sustainable systems. Educational programs and actions, support and technical assistance are needed to foster the adoption of clean, innovative and sustainable technologies on behalf of industry and of all the major stakeholders of the productive sector.

There is also need for businesses that are willing to sustain levels of accountability that reward communicative activities concerning such themes.

The session will be structured in terms of 4 main tracks all of which are related to the above mentioned aspects which are also listed below:

1. Methodologies and tools for sustainability evaluation
2. Ethical and social aspects of sustainability
3. Managerial aspects and strategies for sustainability development
4. Technological aspects of sustainability

Within the area of each of the above mentioned tracks the following issues will be addressed in detail:

- The dimensions of sustainability
- Innovation for sustainable production
- Sustainable mobility
- Life cycle thinking: perspectives for a sustainable economy
- Life cycle assessment and life cycle management
- Industrial symbiosis
- Technology, quality and innovation for a sustainable future
- Sustainable production and consumption
- CSR, ethics and tools for social sustainability
- Green economy and green technology management
- Industrial ecology and environmental management systems
- Eco-innovation
- Reduction and substitution of potentially dangerous processes and products
- Tools for the development of a culture of sustainability and social accountability
- Promotion of more environmentally friendly materials and technologies



- Tools for the estimation and reduction of environmental risks
- Quality management for sustainable production
- Tools for the certification of sustainability
- Sustainability strategies
- The role of institutions in promoting sustainability

Publishing opportunities

Best papers could be submitted, after a double blind peer review, to the following journals: Journal Of Cleaner Production, Sustainability.



Session 10

Journal of Management and Governance

Celebrating 20 years of JMG



Symposium and Parallel Session

Emerging issues in management and governance in the paradoxical age of globalization: a low growth-rate world economy, hyper-change and sustainability

Twenty years from the publication of the first issue of JMG and ten years after the first JMG Symposium entitled “Emerging issues in management and governance”, this AIDEA conference - celebrating the “New Trends” by Gino Zappa, the Italian founder of “Economia Aziendale” - is the occasion to make the point in a forward-looking perspective.

Undeniably, the present social, political and economic environment is undergoing profound change which is accelerating more rapidly in pace and scale than ever before. Advances in technology and innovation are seeing entire business models disrupted; multiple stakeholders are demanding greater accountability by businesses; traditional notions of value and wealth creation are being challenged. Such issues have major implications for business and its role in society. Old-world thinking will not chart the way forward, so the old doctrine of maximizing shareholder value for listed firms, may not stand unquestioned in the future.

The symposium and the JMG parallel session on “Emerging issues in management and governance in the paradoxical age of globalization” start from the consideration of these times with low economic growth as well as negative interest rates, which triggers the question of how firms should design their management and governance systems, especially in a future that is expected to be ever more uncertain and complex. Thus, it aims to explore, debate and reflect on, topics that substantially challenge the status quo in organizational governance, leadership and management thinking and practice. Research papers to be presented in the JMG parallel **Session 10** of AIDEA2017 conference are also welcome on such topics:

- Organizational governance (corporations, not-for-profit, public sector, NGOs, social enterprises) and grand challenges of multi-stakeholder initiatives (climate change, sustainability, poverty, inequality, diversity, neoliberalism and globalization)
- Governance of networked communities in the sharing economy (social entrepreneurship, cross-sector partnering, crowd-funding)



- Behavioral perspectives on corporate governance and management (humane organizational cultures, wise leadership, organizational health and well-being)
- Evolution of the role, motivations and behaviors of large institutional investors (activism, common ownership, fiduciary duty, responsible investment)
- The governance of listed firms and international stock markets – the dilemma between better and more regulation, in times where the issue of compliance and risk management become more important for top management

Chair

Lino Cinquini (JMG Editor in Chief)

Speakers

Fabrizio Ferraro (IESE)

Coral Ingle (Auckland University of Technology)

Caspar Rose (Copenhagen Business School)]

Papers are welcome on these topics in the JMG Parallel Session 10

The Journal of Management and Governance will launch a Special Issue on these topics of the Symposium



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