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18th EIASM INTERDISCIPLINARY CONFERENCE
on
INTANGIBLES, INTELLECTUAL CAPITAL, AND SUSTAINABILITY –
REPORTING, GOVERNANCE, AND VALUE CREATION

Chairpersons

Prof. **Stefano Zambon**
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Prof. Dr. hab. **Łukasz Sułkowski**
Department of Management of Higher Education Institutions,
Jagiellonian University in Krakow, Poland

Jagiellonian University, Krakow, Poland
21-22 September 2023

CONFERENCE BACKGROUND

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.

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

Track leaders

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

Under the auspices of



PROGRAMME

Thursday, 21 September 2023

Collegium Novum, Jagiellonian University, Gołębia 24 Street (Old Town), Krakow

- 08.00 Registration (Collegium Novum – ground floor)
- 09.00 **Welcome Addresses and Inauguration of the Conference** (Aula Collegium Novum)
Prof. dr hab. **Piotr Jedynak** Vice-Rector for Human Resources and Financial Management,
Jagiellonian University in Krakow
Prof. **Stefano Zambon** University of Ferrara, and Conference Co-Chair
Prof. dr hab. **Lukasz Sułkowski** Jagiellonian University, and Conference Co-Chair
Vice-Rector for Research and Human Resources Development of WSB University,
President of PCG Polska
Prof. dr **Justyna Fijałkowska** University of Social Sciences, Lodz, and Conference Co-Chair
Vice-Rector for International Cooperation of the University of Social Sciences
Prof. dr **Dominika Hadro** Wroclaw University of Economics and Business
- 09.20 **Opening Plenary Session – “The evolving world of sustainability disclosures between regulations, standards, impacts, and risks and opportunities: a ‘material’ dialogue”** (Aula Collegium Novum)
Sven Gentner
Head of Unit "Corporate reporting, audit and credit rating agencies", Directorate General FISMA, European Commission
Patrick de Cambourg
Chair, Sustainability Reporting Board, EFRAG (*in video connection*)
Eelco van der Enden
CEO, GRI
Laura Girella
Technical Director/Specialist, Connectivity and Integrated Reporting Team, IFRS Foundation, and Associate Professor of
Business Economics, University of Modena and Reggio Emilia
Chair: Stefano Zambon, University of Ferrara, and Conference Co-Chair
- 11.00 *Coffee break*

- 11.20 Plenary Session – “The value of knowledge and intellectual property: a multidisciplinary view”** (Aula Collegium Novum)
- Dr **André Gorius**, President, Institut Français de l’Immatériel-WICI France, and International IP Valuation Expert for WIPO
Sustainability management and value creation: towards a contamination between the worlds of physics and economy?
- Prof. dr Hab. **Łukasz Sułkowski**, Jagiellonian University, and Conference Co-Chair; Vice-Rector for Research and Human Resources Development of WSB University; and President of PCG Polska
Universities intangibles and their accountability
- Chair:** Prof. Dr **Justyna Fijałkowska**, University of Social Sciences, Lodz, and Conference Co-Chair, Vice-Rector for International Cooperation of the University of Social Sciences
- 12.20 Lunch
- 13.15 ***Bus transfer to the Faculty of Management and Social Communication, Jagiellonian University, Łojasiewicza 4 Street, Krakow***
- 14.15 **Parallel Sessions A** (presentation of academic research papers) (Rooms 3.113, 3.201, 3.202)
- 15.45 *Coffee break*
- 16.00 **Parallel Sessions B** (presentation of academic research papers) (Rooms 3.113, 3.201, 3.202)
- 17.30 End of the Conference first day
- 19.00 Guided tour in Krakow Centre – Meeting point at the Mickiewicz monument on the Main Square (Rynek Główny)
- 20.15 Conference Dinner at Wesele Restaurant, Main Square (Rynek Główny), No. 10

Friday, 22 September 2023

Faculty of Management and Social Communication, Jagiellonian University, Łojasiewicza 4 Street, Krakow

09.00 **Parallel Sessions C** (presentation of academic research papers) (Rooms 3.113, 3.201, 3.202)

10.30 *Coffee break*

11.00 **Parallel Sessions D** (presentation of academic research papers) (Rooms 3.113, 3.201, 3.202)

12.30 *Lunch*

13.30 **Parallel Sessions E** (presentation of academic research papers) (Rooms 3.113, 3.201, 3.202)

14.30 *Coffee break*

15.00 **Conclusive Plenary Session on “Non-Financial Information and Its Transformative Power”** (Room 0.102 – ground floor)

Prof. Dr **Thorsten Sellhorn**, LMU Munich, and IFRS Advisory Council

Carbon (In)transparency: a multi-perspective view

Roundtable on “Responsible Investment and Non-Financial Information in the EU: The Case of Poland”

Tomasz Wiśniewski, Director, Warsaw Stock Exchange (WSE)’s Information Products & Indices Development Department

Piotr Biernacki, EFRAG Sustainability Technical Expert Group (TEG), and Vice-President of the Polish Association of Listed Companies

Joanna Krasodomska, Associate Professor, Department of Financial Accounting, Krakow University of Economics

Robert Adamczyk, Senior Environmental Adviser, EBRD; Supervisory Board, Responsible Business Forum Poland; and former member of the EFRAG Technical Working Group on ESRS (environment)

Chair: Prof. Dr **Dominika Hadro**, Wroclaw University of Economics and Business, and Conference Co-Chair

16.45 **Conferment of the “Best Junior Contribution to the Theory and Practice of Intangibles, IC and Sustainability Award”**

(Room 0.102 – ground floor)

Presentation of IXX EIASM Interdisciplinary Conference on “Intangibles, Intellectual Capital, and Sustainability” 2024, Grenoble University (France), 20-21 September 2024, by Prof. **Véronique Blum** (Grenoble University) (*in video connection*)

Co-Chairs: Prof. dr **Justyna Fijałkowska**, University of Social Sciences, Lodz, and Conference Co-Chair

Prof. **Stefano Zambon**, University of Ferrara and Conference Co-Chair

17.00 *End of conference*

Parallel Session A, Thursday, September 21, 2023, 14.15 – 15.45

| Sustainability & Performance | | | | |
|---|---------------|---------------------|---|--|
| ROOM | STREAM | CHAIR | AUTHORS & AFFILIATIONS | PAPER TITLE |
| 3.201 | GENERAL TRACK | Justyna Fijałkowska | OYINLOLA, BLESSING UNIVERSITY OF OULU | DO CEO AND BOARD CHARACTERISTICS MATTER IN THE ESG PERFORMANCE OF THEIR FIRM? |
| 3.201 | GENERAL TRACK | | SUPINO, ENRICO UNIVERSITY OF BOLOGNA LORENZO MORDENTI | ARE EXECUTIVE COMPENSATION AND ESG PERFORMANCE REALLY TIED? SOME EVIDENCE FROM WORLDWIDE LISTED COMPANIES |
| 3.201 | GENERAL TRACK | | KRASODOMSKA, JOANNA CRACOW UNIVERSITY OF ECONOMICS CHARLES H. CHO, CHAOYUAN SHE, EWELINA ZARZYCKA, DOROTA DOBIJA | SUSTAINABLE DEVELOPMENT GOALS AND DOUBLE MATERIALITY ASSESSMENT: DO STAKEHOLDERS' AND CORPORATE SOCIAL IMAGINARIES CONVERGE? |

| ESG Disclosure and New Technologies | | | | |
|--|---------------|----------------|--|---|
| ROOM | STREAM | CHAIR | AUTHORS & AFFILIATIONS | PAPER TITLE |
| 3.202 | GENERAL TRACK | Dominika Hadro | ABHAYAWANSA, SUBHASH SWINBURNE UNIVERSITY OF TECHNOLOGY KESARA PRABHASHWARY, HEWAGE MARDY CHIAH | UNRAVELING THE NEXUS OF ESG NEWS BASED PUBLIC PERCEPTION, MEDIA ATTENTION, AND STOCK PRICE CRASH RISK |
| 3.202 | GENERAL TRACK | | BRYL, LUKASZ POZNAN UNIVERSITY OF ECONOMICS AND BUSINESS | SENTIMENT ANALYSIS OF ESG DISCLOSURE IN SOCIAL MEDIA – WHAT PROVOKES MOST STAKEHOLDERS' REACTIONS? |
| 3.202 | GENERAL TRACK | | RAIMO, NICOLA LUM JEAN MONNET UNIVERSITY VITIANA L'ABATE; ANGELA RELLA; FILIPPO VITOLLA | THE USE OF SOCIAL MEDIA IN ITALIAN LOCAL GOVERNMENTS: THE EFFECT OF THE MAYOR'S CHARACTERISTICS |

| Challenges in Intellectual Capital | | | | |
|---|---------------|---------------|---|--|
| ROOM | STREAM | CHAIR | AUTHORS & AFFILIATIONS | PAPER TITLE |
| 3.113 | GENERAL TRACK | Paweł Zieniuk | ALONSO, CARLOS JAVIER UNIVERSIDAD CATOLICA ARGENTINA SANTA MARIA DE LOS BUENOS AIRES | INTANGIBLE CAPITAL. THE IMPORTANCE OF SOCIAL (OR RELATIONSHIP) CAPITAL FOR THE ORGANIZATION. |
| 3.113 | GENERAL TRACK | | KUCERA, MARTIN UNIVERSITY OF ECONOMICS IN PRAGUE | ANALYSIS OF FACTORS INFLUENCING THE LEVEL OF REPORTED INTELLECTUAL CAPITAL: CROSS-NATIONAL AND CROSS-SECTORAL COMPARISON |
| 3.113 | GENERAL TRACK | | MARZO, GIUSEPPE UNIVERSITY OF FERRARA | DOES THE VALUE ADDED INTELLECTUAL COEFFICIENT (VAIC) ADD VALUE TO THE IC RESEARCH AND PRACTICE? |

Parallel Session B, Thursday, September 21, 2023, 16.00 – 17.30

| <i>Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations 1</i> | | | | |
|--|--|-----------------|---|---|
| ROOM | STREAM | CHAIR | AUTHORS & AFFILIATIONS | PAPER TITLE |
| 3.201 | "Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations" | Daniela Mancini | EVANGELISTA, LUDOVICA PARTENOPE UNIVERSITY OF NAPLES GIANLUCA RISALITI, TERESA IZZO | PRACTICAL IMPLEMENTATION OF THE EXTENDED VAIC MODEL IN AN ITALIAN RESEARCH TECHNOLOGY CENTRE (RTC) |
| 3.201 | "Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations" | | RASHID, TAHANI UNIVERSITY OF CALABRIA MARIA TERESA NARDO | INSIGHT OF INTELLECTUAL CAPITAL IN THE HEALTHCARE SECTOR: A SYSTEMATIC REVIEW PAPER |
| 3.201 | "Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations" | | LARDO, ALESSANDRA PARTENOPE UNIVERSITY OF NAPLES DOMENICA LAVORATO | MAPPING IC PROCESSES FOR MEASURING AND CONTROLLING: AN EXPLORATORY STUDY ON KNOWLEDGE-INTENSIVE ORGANIZATIONS |

| <i>Detecting information from Sustainability Reporting</i> | | | | |
|---|--|--------------|--|---|
| ROOM | STREAM | CHAIR | AUTHORS & AFFILIATIONS | PAPER TITLE |
| 3.202 | "Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations" | Łukasz Bryl | CELENZA, DOMENICO UNIVERSITY OF CASSINO AND SOUTHERN LAZIO MARIA CHIARA MURINO, MARTINA BOCCONI, GIOVANNI MAIURI | THE IMPACT OF MEGATRENDS ON STANDARD ESG REPORTING |
| 3.202 | GENERAL TRACK | | CISI, MAURIZIO UNIVERSITY OF TURIN NAPOLI, ROBERTA | THE ROLE OF METHODOLOGICAL NOTE IN DETECTING GREENWASHING IN SUSTAINABILITY REPORTING |

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| 3.202 | GENERAL TRACK | | CAHAYA, FITRA ROMAN UNIVERSITY OF ESSEX TERRYARDA LAKSA, PERMATA SUPRIYANTO, CORINA JOSEPH, ADITYA PANDU WICAKSONO, SILVIA GAIA | ANTI-CORRUPTION REPORTING PRACTICES BY LISTED STATE-OWNED ENTERPRISES IN INDONESIA: INSIGHTS FROM COERCIVE ISOMORPHISM AND FUNCTIONALIST PERSPECTIVE |
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| <i>Intangibles and Sustainable Development</i> | | | | |
|---|--|---------------|--|--|
| ROOM | STREAM | CHAIR | AUTHORS & AFFILIATIONS | PAPER TITLE |
| 3.113 | Intangibles, Intellectual Capital, and Sustainability in High- Technology and Knowledge Intensive Organisations | Enrico Supino | MILLER, ISABELLA UNIVERSITY OF PASSAU ROBERT OBERMAIER | THE HIDDEN VALUE OF INTANGIBLES – A CONSTRUCTIVE DE- AND RE-CONSTRUCTION |
| 3.113 | GENERAL TRACK | | MRÓZ-GORGON, BARBARA WROCLAW UNIVERSITY OF ECONOMICS JUSTYNA FIJALKOWSKA, DOMINIKA HADRO | REBRANDING COMMUNICATION: THE CASE OF POLISH LISTED COMPANIES |
| 3.113 | GENERAL TRACK | | SANTIAGO, JOANNA LISBON UNIVERSITY SOFIA CANDIA | SOCIAL ENTREPRENEURSHIP TOWARDS SUSTAINABLE DEVELOPMENT: THE CASE OF AMAZON RAINFOREST AND ACE SERVICES SUPPLY |

Parallel Session C, Friday, September 22, 2023, 9.00 – 10.30

| Sustainability Reporting & Development | | | | |
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| ROOM | STREAM | CHAIR | AUTHORS & AFFILIATIONS | PAPER TITLE |
| 3.201 | GENERAL TRACK | Subhash Abhayawansa | ZIENIUK, PAWEŁ CRACOW UNIVERSITY OF ECONOMICS EWELINA ZARZYCKA, JOANNA KRASODOMSKA | CORPORATE SUSTAINABILITY REPORTING DIRECTIVE THROUGH THE EYES OF ACCOUNTANTS: WHAT MULTI-LEVEL PRESSURES EXPLAIN THEIR ATTITUDES? |
| 3.201 | GENERAL TRACK | | ROZANSKA, EWA POZNAN UNIVERSITY OF ECONOMICS AND BUSINESS MATUSZAK, LUKASZ | ACCOUNTING POLICY FOR SUSTAINABILITY DISCLOSURES |
| 3.201 | GENERAL TRACK | | BAUER, THOMAS BADEN-WUERTTEMBERG COOPERATIVE STATE UNIVERSITY RAVENSBURG VALERIE I. GRIMM | FORECASTING LOCATION BASED CARBON FOOTPRINT FOR CONGRESSES / EVENTS |

| Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations 2 | | | | |
|---|--|---------------------|--|---|
| ROOM | STREAM | CHAIR | AUTHORS & AFFILIATIONS | PAPER TITLE |
| 3.202 | "Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations" | Alessandra Lardo | CELENZA, DOMENICO UNIVERSITY OF CASSINO AND SOUTHERN LAZIO ANTONIO ROSSI, STEFANO SCERRATO | THE CASE OF RIGHTS TO SPORTING PERFORMANCES OF PROFESSIONAL PLAYERS |
| 3.202 | "Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations" | | CELENZA, DOMENICO UNIVERSITY OF CASSINO AND SOUTHERN LAZIO ANNA TURCHETTA, GIOVANNI MAIURI | THE VALUATION OF HUMAN CAPITAL IN A RESEARCH DEPARTMENT |
| 3.202 | "Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations" | | MARTOS MARTÍNEZ, CLARA UNIVERSITY OF JAÉN MARTA MUÑOZ GUARASA | INTELLECTUAL CAPITAL: KEY HUMAN CAPITAL FACTORS FOR INTERNATIONALISATION |

| <i>Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations 3</i> | | | | |
|--|--|-----------------|--|---|
| ROOM | STREAM | CHAIR | AUTHORS & AFFILIATIONS | PAPER TITLE |
| 3.113 | "Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations" | Daniela Mancini | DE NICOLA, MANUEL UNIVERSITY OF TERAMO UMAIR ANEES | MEASURING CORPORATE REPUTATION IN AEROSPACE INDUSTRY |
| 3.113 | "Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations" | | HOLOPAINEN, RIIKKA UNIVERSITY OF EASTERN FINLAND RIIKKA HOLOPAINEN, KANG LI, ESA HILTUNEN, SARI RISSANEN | SUSTAINABILITY REPORTING RELATED TO THE PROFITABILITY OF HEALTHCARE COMPANIES IN ASIA, EUROPE, AND THE UNITED STATES |
| 3.113 | "Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations" | | GARCIA, CLEMENCE GAKUSHUIN UNIVERSITY JANICE DENONCOURT, ALBERTO QUAGLI | DISCLOSURE PATTERNS OF INTANGIBLES IN THE PHARMACEUTICAL INDUSTRY: IMPLICATIONS FOR CORPORATE DIGITAL REPORTING IN XBRL |

Parallel Session D – Friday, September 22, 2023, 11.00 – 12.30

| Sustainability Management & Evaluation | | | | |
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| ROOM | STREAM | CHAIR | AUTHORS & AFFILIATIONS | PAPER TITLE |
| 3.201 | "Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations" | Enrico Supino | LOPEZ, JEAN CLAUDE UNIVERSITY OF VERSAILLES ST QUENTIN ANNE GOUJON-BRIGHT, HÉLÈNE SARFATI-LEDUC, MYRIAM MUET | THE TERRITORIAL SOCIAL RESPONSIBILITY (TSR) AS A KEY TO CREATE RESPONSIBLE VALUE: THE CASE OF FASHION IN WESTERN FRANCE. |
| 3.201 | GENERAL TRACK | | TITOVA, NELLIJA RISEBA – UNIVERSITY OF APPLIED SCIENCE, VALERIJA KOZLOVA | STRATIFICATION AND ADVANCEMENT OF THE SUSTAINABILITY ASSESSMENT AND EVALUATION IN EU COUNTRIES |
| 3.201 | GENERAL TRACK | | BAUMÜLLER, JOSEF VIENNA UNIVERSITY OF TECHNOLOGY OTTO ALTENBURGER | THE E-LIABILITY METHOD: A USEFUL TOOL FOR SUSTAINABILITY MANAGEMENT CONTROL? |

| Sustainability Reporting & Performance | | | | |
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| ROOM | STREAM | CHAIR | AUTHORS & AFFILIATIONS | PAPER TITLE |
| 3.202 | GENERAL TRACK | Ewa Róžańska | DENONCOURT, JANICE NOTTINGHAM TRENT UNIVERSITY, NOTTINGHAM BUSINESS SCHOOL | COMPLEX TECHNOLOGY: ADVANCING CORPORATE DISCLOSURE NORMS FOR NON-FINANCIAL INFORMATION |
| 3.202 | GENERAL TRACK | | LI, KANG UNIVERSITY OF EASTERN FINLAND RIIKKA HOLOPAINEN, ESA HILTUNEN | THE STUDY OF SUSTAINABILITY REPORT DISCLOSURE AND ITS INFLUENCE ON FIRM PERFORMANCE: EVIDENCE FROM FINNISH LISTED COMPANIES |
| 3.202 | GENERAL TRACK | | NICOLÒ, GIUSEPPE UNIVERSITY OF SALERNO GIOVANNI ZAMPONE, GIUSEPPE SANNINO, PAOLO TARTAGLIA POLCINI | DOES SDG DISCLOSURE ENHANCE ANALYST FORECAST QUALITY? EVIDENCE FROM ITALY |

Parallel Session E, Friday, September 22, 2023, 13.30 – 14.30

| <i>Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations 4</i> | | | | |
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| ROOM | STREAM | CHAIR | AUTHORS & AFFILIATIONS | PAPER TITLE |
| 3.201 | "Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations" | Nicola Raimo | MANCINI, DANIELA UNIVERSITY OF TERAMO PALMIRA PIEDEPALUMBO | TECHNOLOGY TRANSFER AS THE CREATION OF PUBLIC VALUE. AN ANALYSIS OF THE ITALIAN UNIVERSITIES' "PIAO" |
| 3.201 | "Intangibles, Intellectual Capital, and Sustainability in High-Technology and Knowledge Intensive Organisations" | | DE NICOLA, MANUEL UNIVERSITY OF TERAMO SARA FRATINI | INTELLECTUAL CAPITAL DISCLOSURE OF ITALIAN UNIVERSITIES: AN EXPLORATORY ANALYSIS OF THE HUMAN CAPITAL DIMENSION IN THE PIAOS |

| <i>Social Impact & Communication</i> | | | | |
|---|---------------|---------------|---|---|
| ROOM | STREAM | CHAIR | AUTHORS & AFFILIATIONS | PAPER TITLE |
| 3.202 | GENERAL TRACK | Paweł Zieniuk | DAMAVANDI, SARA "G. D'ANNUNZIO" CHIETI- PESCARA UNIVERSITY LAURA BERARDI, LAURIE MOOK | BLOCKCHAIN TECHNOLOGY ON FOOD RECOVERY AND SOCIAL IMPACT IN AND VOLUNTEER DISTRIBUTION MANAGEMENT SECTOR: THEORETICALLY EXPLORING ADOPTION BARRIERS. (DEMATEL METHOD) |
| 3.202 | GENERAL TRACK | | GRZYBEK, OLGA UNIVERSITY OF ECONOMICS IN KATOWICE | BUSINESS COMMUNICATION STRATEGIES DURING RUSSIA'S 2022 INVASION OF UKRAINE AS A TOOL FOR REPUTATIONAL THREAT MITIGATION. |

| <i>Challenges in non-financial reporting</i> | | | | |
|---|---------------|--------------|---|---|
| ROOM | STREAM | CHAIR | AUTHORS & AFFILIATIONS | PAPER TITLE |
| 3.113 | GENERAL TRACK | Łukasz Bryl | FRYCZAK, JAN TECHNICAL UNIVERSITY OF LODZ | TYPES OF CHANGES IN COMPANIES ON THE BASIS OF THE ANALYSIS OF LETTERS TO SHAREHOLDERS – LEXICONS OF STRATEGIC CHANGES |
| 3.113 | GENERAL TRACK | | BYRSKA, MILENA ANETA WARSAW SCHOOL OF ECONOMICS | THE PRACTICE OF MANDATORY NON-FINANCIAL REPORTING IN THE FRAMEWORK OF EXECUTIVE GENDER DIVERSITY |