

**A I D E A**



**GROWTH, SUSTAINABILITY AND THE COMPETITIVENESS**

**OF FIRMS AND PUBLIC INSTITUTIONS:**

**THE CONTRIBUTION OF ACCOUNTING, BUSINESS AND MANAGEMENT SCHOLARS**

***PIACENZA, 10-12 SEPTEMBER 2015***

***CALL FOR PAPERS***

[www.accademiaaidea.it](http://www.accademiaaidea.it)

[www.aidea2015.it](http://www.aidea2015.it)

AIDEA (*Accademia Italiana di Economia Aziendale*) is pleased to invite Italian and international Accounting, Business and Management scholars to its Conference, which will be held in Piacenza on September 10 – 12, 2015, on the topic: “Growth, Sustainability and the Competitiveness of Firms and Public Institutions: the Contribution of Accounting, Business and Management Scholars”.

The current scientific debate about economic growth and social development requires a careful consideration of the contribution that business administration and public management scholars can provide to the identification balanced evolutionary paths. Such reflection is made in order to enable companies active in national and international contexts to generate processes of sustainable growth and competitiveness.

The Universal Exposition to be held in Milan in 2015 (EXPO) is focused on the topic “Sustainability”, in its multiple meanings, as central element to guarantee a world-wide growth. As a matter of fact, critical or proactive analysis on system principles and rules (on a global, regional or, as in the EU context, national and local level) has been predominant so far. However, rules can produce different effects depending on the way private firms and public institutions, and people working there, interpret them.

AIDEA has called on all the Italian scientific societies dealing with business administration in defining the specific objectives and contents of the various conference sessions: ADEIMF – *Italian Association of Scholars of Economics and Management of Financial Institutions and Markets*, ASSIOA – *Italian Association of Organization Studies*, SIDREA – *Italian Society of Accounting and Management*, SIM – *Italian Marketing Society*, SIMA – *Italian Society of Firms Management*, SISR – *Italian Society of Accounting History*. Thus also for its 2015 Conference, AIDEA considered a strong participation of these Scientific Societies (and similar at international level) of Accounting, Business and Management fields essential to the definition of goals and contents to be assigned to the different sections into which the conference works will be structured. In particular, the following sessions have been defined and, although related to the Conference general theme, welcome research contributions dealing with the various fields and areas according to which business and management studies are structured:

**Session 1** – *Management Control and Information Systems*

**Session 2** – *Managing the firm to overcome the crisis and pursue sustainability*

**Session 3** – *Organization design and workplace relationships*

**Session 4** – *Banks and financial markets. Strengthening firm growth and competitiveness*

**Session 5** – *The Role of Public Institutions between competition and cooperation*

**Session 6** – *Marketing as support to the competitiveness of firms*

**Session 7** – *Firms strategy for value creation and distribution*

**Session 8** – *Accounting and Business Economics theories and cultures throughout history and modernity*

**Journal of Management and Governance Symposium** – *The Strategic Governance of New Businesses: Startups, Entrepreneurial Firms and Quasi-Organizations*

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 public 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.....	16 February 2015
Deadline for paper submission.....	20 March 2015
Notification of Conference Acceptance.....	8 May 2015
Deadline for authors' registration (for the inclusion in the program).....	15 June 2015
Communication of final program.....	10 July 2015
Early bird deadline.....	20 July 2015
Deadline for submission of final text.....	20 July 2015
Conference dates.....	10-12 September 2015

### 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) **March 20<sup>th</sup>, 2015**, by following the online procedure available on the website [www.aidea2015.it](http://www.aidea2015.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 20<sup>th</sup>, 2015**.

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 2015 AIDEA Conference will be held in Piacenza and will be hosted at the Faculty of Economics and Law, based in Piacenza Campus of the *Università Cattolica del Sacro Cuore*.

Piacenza is located in Pianura Padana, 60 km south of Milan and 120 km from Bologna. Its strategic geographical position, at the junction between Lombardy, Liguria and Emilia, has always determined its significant, military and, more recently, commercial function and role, making it an important motorway and railway node. Leonardo Da Vinci, in his *Atlantic Code*, wrote: "Piacenza è terra di passo" (ancient Italian flavored) sentence meaning "Piacenza is a crossing point".

Roman colony first and important medieval center afterward, the city of Piacenza, built on the right bank of the river Po and embraced by the Appennino hills and mountains, has always been an ideal stop for the travels of princes and pilgrims, crusaders and templar knights, traders and artists, who left their mark behind.

Piacenza is a city of art and takes pride in a remarkable artistic Roman, medieval, and Renaissance heritage, the product of its millennial history: museums, churches, Palazzos, can be discovered walking around the city, but looking up the visitor will realize that even the surrounding hills are full of wonders, splendid mansions, elegant castles and peculiar medieval villages, places where art and culture meet the food and wine tradition.

Thanks to its favorable location, the activities of many logistics firms are based here. Also important is the presence of metalworking and fittings-related petrochemical industries. Agriculture can boast high standards of quality in milk products, viticulture, and large-scale tomato processing. For further information on the city of Piacenza, please browse:

- Comune di Piacenza (<http://www.comune.piacenza.it/benvenuti/>)
- Portale Turismo (<http://turismo.provincia.pc.it/>)
- I Musei di Piacenza (<http://piacenzamusei.it/>)
- Piacenza Food Valley (<http://www.piacenzafoodvalley.it/>)

Detailed information on hotels and places where the Conference will soon to be available on the website [www.aidea2015.it](http://www.aidea2015.it).

Shuttle services will also be available from/to:

- Milan Linate airport and partner hotels;
- partner hotels from/to locations where the Conference will be held.

The shuttle service must be booked at the moment of registration.

## Registration Fee

For AIDEA members the registration fee is € 220 for the “Early Bird” registering by July 20, 2015; €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 20, 2015; €270 thereafter. Gala dinner is not included.

The registration fee for young researchers (aged under 40 as of July 20, 2015): registration fee is €120 for “Early Birds” registering by July 20, 2015; € 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).

Participants	Registration by July 20 <sup>†</sup> , 2015 ( <i>Early bird offer</i> )	Registration from July 21 <sup>§</sup> , 2015 until day of Conference
AIDEA non-members	170	270
AIDEA members	220	320
Students and young researchers (under 40)	120	200
<i>* For AIDEA members, registration fee also includes annual 2015 membership fee and gala dinner</i>		

## Scientific Committee

Elio Borgonovi (President), Gaetano Aiello, Paolo Andrei, Luca Anselmi, Cristiano Busco, Francesco Casarin, Corrado Cerruti, Anna Comacchio, Daniele Dalli, Rosario Faraci, Anna Maria Fellegara, Corrado Gatti, Claudio Giannotti, Luigi Golzio, Maurizio Murgia, Antonella Paolini, Alberto Quagli, Massimo Sargiacomo, Alessandro Zattoni.

## Organizing Committee

Anna Maria Fellegara (President), Simona Alfiero (AIDEA Giovani representative), Fabio Antoldi, Mariarosa Borroni, Franca Cantoni, Daniele Cerrato, Donatella Depperu, Marco Elefanti, Daniele Fornari, Sebastiano Grandi, Emanuele Vendramini, Laura Zoni, Elena Zuffada.

# Session 1

## Management Control and Information Systems

*Contact person: Cristiano Busco (cristiano.busco@unisi.it)  
and Alberto Quagli (quaglia@economia.unige.it)*

The session is focused on production processes and the use of information for management purposes by internal decision makers and/or various stakeholders. The scenario currently characterizing studies on this area is witnessing a progressive expansion of information and control objects that, beyond their original applicability to economic and financial management. In fact, it is now being applied to multidimensional sustainability and in-depth analysis on the ultimate factors of competitive success: immaterial resources, business models, relationships with other participants of the competitive context. For these reasons, the prescribed framework tends to extend its range, generating problematic issues of application.

The session will be divided into four tracks: the Conference will welcome papers underlining how developments in different areas can be framed in a general vision of the company.

### 1. Financial Reporting and Auditing

This track will welcome papers analyzing the more and more pervasive role of financial-economic auditing in a context of growing sophistication and internationalization of the normative framework, which tends to further cluster firm types, expanding the range of managing information required.

With reference to private firms, for instance, the following themes can be identified:

- Problems of design and application of national rules and international principles;
- impact of recent EU orientation for what concerns financial reporting and auditing;
- financial reporting and auditing as instrument for governance;
- the influence of firms information systems in the process of financial report formulation and auditing;
- data base potential and limits for economic and business research;
- relations among accounting data quality, enforcement systems and other variables typical of the economic, social and institutional context;
- analysis of national and international scientific products concerning themes like financial reporting, auditing and research evaluation profiles;
- problems of financial reporting formulation, auditing and interpretation in periods of crisis.

### 2. Financial Disclosure

This track will welcome papers analyzing the informational interaction between companies and investors. The continuing financial crisis increased the necessity of boosting dialogue with investors, overcoming the traditional logic that has characterized many firms so far, according to which they communicate only when strictly mandatory. Papers should analyze communication strategies through the various information channels and all the documents released to the market and the financiers.

In particular, the track will be about the following themes:

- financial disclosure effects on the markets (investors and analysts);
- the language of financial communication and its credibility;
- financial disclosure strategy;
- financial disclosure in managing extraordinary operations;
- financial disclosure in unlisted companies and relationship with banks;
- analysis of national and international scientific products on the topics of financial disclosure and research evaluation profiles;
- Public and private financial disclosure regulation;
- Communication of economic recovery and growth strategies.

### 3. Management Control Systems: tradition and innovation

This track welcomes papers analyzing changes operating in national and international business-economic context, such as: the growing market competition and turbulence, the technological change and the opportunities offered by the new communication tools that led numerous firms to a major rethinking of their strategies, business models, managerial systems and, more in general, their management philosophies. This track will welcome papers dealing with the following topics:

- The evolution of management control systems: tradition and innovation;
- creativity and efficiency: which role for programming and control?
- Accounting systems design for business innovation: rethinking logics and practices;
- Strategy, management, product and process innovation: which challenges for managerial accounting?
- Accounting supervisor in a company: new professionalism and competence;
- management accounting and management accountants: relevance lost or relevance re-gained?
- Management accounting and social media: when accounting goes out of the company;
- Management accounting and Big Data: new information technologies and new reporting models;
- Major projects management accounting.

### 4. Integrated Reporting and Sustainability Reporting

This track welcomes papers analyzing integrated reporting and **Sustainability** reporting, topics that draw the attention of a growing number of academics, practitioners, national and international institutions and systems. Integrated managing and reporting are the basis for the representation and communication of business models and business performance with the aim of creating value. Papers should deal with the following topics, both with a theoretical and empirical slant (the list reported is only approximate and does not mention all the interesting topics concerning this session):

- The role of sustainability initiatives in the creation process of business value;
- From Socio-Environmental Reporting to integrated reporting: state of the art and opportunities;
- Internal managing and external reporting: towards an integrated approach?
- Integrated Reporting e Integrated Management: which challenges for traditional accounting tools;
- Sustainability measurement and accounting: relevant dimensions;
- Socio-environmental sustainability and reporting: over numbers and language rhetoric;
- Integrated Reporting in practice: opportunities and limits of first implementation cases;
- Shared value and sustainable growth: the role of firms and reporting systems;
- Relationships among sustainability, managing and accounting functions in the Integrated Thinking;
- Socio-environmental disclosure and performance: which relationships?
- Telling the story of sustainable value creation through various assets used by firms;
- Relationships and differences between GRI (Global Reporting Initiative) and Integrated Reporting;
- Material and virtual instruments for Socio-Environmental and/or Integrated Reporting.

#### Publication of papers

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

- *Accounting, Auditing & Accountability Journal* (special issue on some of the topics of track 3)
- *Economia Aziendale online*
- *Financial Reporting* (track 1,2 e 4)
- *Management Control* (track 3 e 4)
- *Rivista dei Dottori Commercialisti*
- *Rivista Italiana di Ragioneria e di Economia Aziendale*

## Session 2

### Managing the firm to overcome the crisis and pursue sustainability

*Contact person: Rosario Faraci (faraci@unict.it) and Corrado Gatti (corrado.gatti@uniroma1.it)*

The role of management, especially in mature economies like Italy, is undergoing questioning and solicitations of great intensity. The Sustainability approach is defined as both synthesis and consequence of a stronger and more widespread awareness towards economic, social and ecological questions, in the short term as well as in the long term. It is definitely one of the trends that has lately generated growing pressures and stimuli on logics inspiring managerial and entrepreneurial actions.

Another factor that questioned business management and the relationship between the firm and its environment is the financial and economical global crisis.

In this very dynamic framework, business management is affected by tensions, innovative stimuli and opportunities of evolution, hence the necessity of a renewed study and research engagement on a theoretical level, and of new impulse in actual managers and entrepreneurs' attitudes.

Accordingly to the outlined framework, this AIDEA 2015 Conference session welcomes scientific papers, both theoretical and empirical, focused on the firm as driver institution for the modern market capitalism and/or on management principles and techniques. This framework is relevant for capitalist and cooperative firms of any dimension and economy sector. The aim is to qualify competitiveness preconditions allowing us to deal with the current crisis and define attitudes consistent with the object of sustainability.

This track will welcome papers dealing with the topics specified as follows.

#### **1. Corporate Management: continuity and change, while searching for an approach combining competitiveness and sustainability**

The turnover of stability and change qualifies the essence of any business growth and, therefore, of managerial and business attitude. Explanation and exploration, respectively conceived as the best use of the existing and the investigation of the unknown, are the two fundamental directions which, often balanced and calibrated in order to coexist, enliven managers and entrepreneurs' activities.

Nonetheless, the aforementioned contextual evolutionary tendencies impose intensity, frequency and leadership variations as for the changes to be applied on business activities. This track welcomes papers aimed at enhancing the reflection about assumptions and principles, typical of past or contemporaneous models, to be kept or reaffirmed, or on the research on new attitudes aimed at supporting the managerial and entrepreneurial action in today's and future challenges (post-fordism, post-industrialism, exc.). In particular, papers on: the nature of the firm, conceptual approaches of business framework, governance and management, relations between firm and its environment, entrepreneurship, decision-making processes, information gathering and use for management, business performance evaluation and management.

#### **2. Evolution of industrial production and logistics, and the search for competitiveness and sustainability**

In the search for new competitiveness conditions and models, as well as for the definition of sustainable growth guidelines, primary business processes, embodied in industrial transformation (operations management) in all its aspects (material and immaterial), and the related logistical activities play a key role. Traditional industrial products models are subjected to a deep rethinking, both from a theoretical point of view and on the level of entrepreneurial experiences. This track will welcome papers about the characteristics qualifying manufacturing trends and related logistics, as well as on their impacts in terms of competitiveness and sustainability.



**3 Innovation as a driver for firms competitiveness and condition for sustainability**

Knowledge development and business innovation are determined by investments intensity and size, source, managerial and organizational attitudes (internal innovation, externally acquired or result of a cooperation). They pose both opportunities and risks when related to competition and sustainability goals guiding the complex business activity. This track will welcome papers explaining and analyzing the importance of business initiatives aimed at promoting innovation in business competition and sustainability.

**4. Local rooting/origins of domestic, international, multinational and global firms**

This track will welcome papers dealing with researches focused on the importance of geographical and collective, therefore territorial, profiles, for competition and sustainability which are preconditions of the competitive business advantage. Papers will examine and pinpoint the characteristics of strongly local rooted management or with a strong international, multinational or global orientation in the search for competitiveness and sustainability. This track will also welcome papers dealing with managerial consequences of local business clusters (industrial districts, short distribution chains, other local networks ), as well as their correlations with typically multinational and global players.

**Publication of papers**

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

- *Economia e Diritto del Terziario*
- *Sinergie*

## Session 3

### Organization design and workplace relationships

**Contact person: Anna Comacchio (acomac@unive.it) and Luigi Golzio (golzio@unimore.it)**

From an organizational point of view, business growth, sustainability and competitiveness (and also the definition of related measurement criteria) are cornerstones for designing, managing and evaluating organizational forms and boundaries and workplace relationships. This session will welcome both theoretical and empirical papers dealing with the following tracks:

#### **1. Organizational forms and boundaries: designing for firms growth, sustainability and competitiveness**

This track will include papers about the following topics:

- **Growth and new organizational forms:** new emerging organization models (temporary organizations, project-based and process-based organizations, High Reliability organizations, high technology services organization, exc.); network model evolution (meta-organizations, Crowdsourcing, network contracts in the Italian economic system); combination of coordination mechanisms (hierarchy, groups, negotiation, culture) consistent with growth, sustainability and competitiveness;
- **New organizational roles for creativity and production:** new roles and criteria of job planning: internal activities and customer-supplier chain; multitasking, boundary spanner roles; network manager, business partner and multifunctional roles;
- **Organization and digitalization:** organization and business analytics, Smart Work, Teleworking and Mobile Working, Social Networks and organization, internal services set up, group decision support system, virtual communities.

#### **2. Designing and managing workplace relationships for firms growth, sustainability and competitiveness**

This track will include papers about the following topics:

- **Designing organizational processes according to a system approach:** high performance work systems, high reliability organizations, systems of Job Safety Analysis (JSA) and organizational processes and their integration with high quality systems; managing of wage policies and expatriates; management of internal dual labor markets;
- **Leveraging human and social capital:** talent management and employer branding systems; competences and new training and learning systems; diversity management, new leadership models, management by culture, knowledge management and change management;
- **Sustainability and people management:** developing practices of family-work conciliation, business welfare systems, employees and trade-unions relations.

#### Publication of papers

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

- *Economia e Management*
- *Studi organizzativi*
- *Sviluppo e Organizzazione*

## **Session 4**

### **Banks and financial markets.**

### **Strengthening firm growth and competitiveness**

*Contact person: Claudio Giannotti (giannotti@lum.it)  
and Maurizio Murgia (maurizio.murgia@unibz.it)*

11

This session aims to promote and enhance interaction and debate among researchers interested in financial markets, financial institutions and corporate finance. In particular, the session is focused on the role of banks and financial institutions for business growth and competitiveness.

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

#### **1. Financial intermediation**

The recent financial crisis has strongly underlined the importance of a financial system structure, oriented towards an efficient integration between intermediaries and financial markets, also in order to promote a balanced firms financial structure and the control of its exposure to risks caused by recession phases. Accordingly, this track will also include papers dealing with: financial innovation, shadow banking, restructuring the banking system, long-term financing of the economy, the securitization market, the role of insurers and pension funds as institutional investors, financial regulatory reforms.

#### **2. Management of financial institutions**

A good topic to consider, while evaluating the role that financial institutions can play in the support of economic growth and business competitiveness, is the suitability of current organizational structures and the related governance. More specifically, the topic deals with current and evolutionary characteristics of service models, measurement systems for performance, internal and external management and control. Consequently, this track will also include papers dealing with: the optimal size of banks and new perspectives on big banks, governance and organizational structure in banking, relationship banking, business models in commercial banking, performance management and measurement in commercial banking.

#### **3. Financial markets**

The structure and operation of financial markets are characterized by high dynamism, determined both by Regulation (i.e. MiFID I and II) and innovative technology (ex. High-Frequency Trading-HFT, Algorithmic Trading-AT).

This track welcomes papers focusing on traditional market microstructure topics, such as those related to secondary markets: trading systems architecture; competition/integration between stock markets/trading venues, information included in the trading process; effects of architectures on stocks liquidity/instability, financial institutions roles in market process, etc. Moreover, the track will also welcome papers studying the “primary” dimension of financial markets, from the most classic forms (e.g. research related to IPO and cross-listing) to the most innovative and unstructured (e.g. crowdfunding). Thus this track will also combine papers dealing with the following themes: market microstructure and the role of technology and innovation in financial markets: lending, raising capital and trading.

#### 4. Risk management

An efficient risks and assets management represents, in the current competitive context, an essential condition in order to allow financial institutions to follow their managing balance and, together with that, a correct performance of their task of supporting the entrepreneurial system. Nonetheless, the topic of risk management has become of great interest also for many corporations, always searching for new markets and new instruments allowing suitable management of the risks taken in their activity. Accordingly, this track will also include papers dealing with: new markets and instruments to manage risks, new capital requirements, liquidity risk management, credit risk management, counterparty risk, market risk, risk mitigation instruments, systemic risk, ICAAP and ILAAP.

#### 5. Investments

The high frequency characterizing financial crisis, together with normative changes concerning the European asset management industry, strongly suggests a replacement of the different actors involved in the investment process of institutional and individual investors, and a development of new roles and competences. Quantitative modeling must give increasing attention to the behavioral aspects of investments and promote the creation of products combining financial efficiency to the investors' fulfillment of needs. This track will also include papers dealing with: asset management industry; regulation and organization; Assets&Liabilities Management; performance evaluation and attribution; behavioral finance; alternative investments.

#### 6. Corporate finance

This track invites papers focusing on traditional topics of Corporate Finance and Risk Governance as elements for transparency and promotion of relations between financial institutions and non-financial firms. The track will also accept research papers aimed at investigating the themes of value creation through risk management both for firms active in developing countries and for new, fast growing firms. Therefore, this track will also include papers dealing with: asset management, capital structure, corporate governance, risk governance, performance and value, corporate and asset evaluation, raising issues on corporate diversification in emerging markets such as country risk, and financial management issues in new ventures and high-growth firms.

#### Publication of papers

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

- *Bancaria*
- *Banca Impresa e Società*
- *Journal of Financial Management Markets and Institutions*
- *Rivista Bancaria - Minerva Bancaria*

Existing agreements with editors guarantee: fast track for the review of *Bancaria* (Forum section) and of *Rivista Bancaria - Minerva Bancaria*; a fast track for the review and a waive fee for the *Journal of Financial Management Markets and Institutions*.

*Banca Impresa e Società* announced to be interested in joining the Conference, with rules to be defined at a later stage.

In addition, an offer for professional partnership with the Conference has been made to the editor of *Journal of Banking and Finance*.

## Session 5

### The Role of Public Institutions between competition and cooperation

*Contact person: Luca Anselmi (luca.anselmi@unipi.it)  
and Elio Borgonovi (elio.borgonovi@unibocconi.it)*

13

There is unanimous agreement on the need for a new set of relationships between economy and society, able to overcome contradictions characterizing the last century: market versus public regulation, profit targets versus social targets, private interest versus general interest, market competition versus planning. Many say that this goal can be accomplished with the definition of clear and transparent rules, able to reward merit and ability to compete, especially in the public sector. Moreover, more in depth analysis highlights the need for a cultural change guided by a rethinking of the concept of competition and the ability to combine competitiveness with cooperation. Competitiveness understood as a strive for perpetual improvement, and cooperation understood as behavior guided by win-win logics and not win-lose logics, like the one, often applied, of the competition ruled by individual interest objectives and the market “invisible hand”.

Keeping this double perspective in mind, a redefinition can and must be done for what concerns the role of public administrations, institutionally and mostly aimed at accomplishing the goal of sustainable growth, intended as general interest of local, national and international communities. This AIDEA 2015 Conference session calls for papers dealing with the working principles of public interest administrations and not for profit institutions, no longer considered as “black boxes” driven by general policies and respecting constraints dictated by a public regulator. Public agencies are no longer self-contained entities, since they are only able to but pursue their social and economic goals through winning relationships with other public administrations (public system) and with private administrations.

This session welcomes both theoretical and empirical papers aimed at pinpointing how the elements of general interest, of the institutional, political and social context impact on internal performance, on results evaluation and on the nature of the relationships among private and public economic institutions. Papers also aiming at underlining how the knowledge of these specific classes of administrations promotes the development of business and management studies. This session includes the following tracks:

#### **1. Local, national and international public administrations.**

The peculiarity of administrations referring to economic processes occurring in the context of representative bodies of local, national and international communities can be identified in the strong interdependence with political, institutional and social processes. This track will include papers dealing with:

- Decision-making processes and performance evaluation;
- Relationships between elected administrators and bureaucrats-managers-public servants;
- Planning-Programming-Budgeting-Control (Performance Evaluation);
- Impact of New Technologies (e-government, e-administration, e-democracy);
- Public Administrations, Public Utilities e Regulation Bodies;
- Public Sector Accounting, Accountability and Governance.

#### **2. Healthcare and welfare.**

The evolution of the modern government in the last century has been undoubtedly characterized by the introduction of welfare systems, in which particular relevance is given to healthcare, social services, pensions, public employees guarantees. These systems are mostly based on the gradual extension of public intervention, but during the last century they have progressively fallen into a crisis, determined by sustainability on economic sustainability and equity.

This track will include papers dealing with:

- Structure of welfare and healthcare systems;
- performance evaluation using outcome, output, input, appropriateness indicators;
- economic evaluation logics and instruments (cost-benefit, cost-efficiency, etc.);

- relationships between policy maker-manager and professionals (medical doctors, nurses, other...);
- innovative models of services management foreseeing the Welfare Society, the Big Society and net relationships.

### **3. Non-profit organizations and social enterprises**

The peculiarities of not for profit institutions can be identified in the private dimension of motivations and economic resources employed and the general/public interest nature of the targets. The mission of these firms is the altruistic objective (interest for others) and not the egoistic objective (self-interest). This dual nature determines implementation models of management principles and criteria. This track will include papers dealing with:

- different models of non for profit institutions and *NGOs*;
- Social Enterprises and Community Interest Enterprises;
- Impact evaluation systems (social impact investment institution);
- Models of social entrepreneurship financing (microfinance, *social bond*, etc.).

### **4. Public-private partnership**

The complexity of a more and more interdependent society has strongly reduced the possibility of any individual organization to pursue their goals. For public administrations, this means overcoming the self-sufficiency logic – deriving from public powers and from the collection of financial resources through taxes – and an opening to the contribution of private profit and not for profit institutions. This track will include papers dealing with:

- motivations, objectives and implementation contexts of Public-Private Partnership (PPP);
- models of PPP (nonprofit public-private);
- sustainability conditions of PPPs and performance evaluation systems;
- partnership between public and private (for profit and not for profit) and between private institutions, for profit and not for profit.

### **Publication of papers**

The best papers presented at the Conference could be submitted for a review to the following journals which agreed on a fast track:

- *Azienda Pubblica*
- *Economia e Management*
- *Financial Accountability and Management*
- *Health Policy*
- *International Journal of Public Administration*
- *International Public Management Journal*
- *Journal of Management and Governance*
- *Management delle Utilities e delle Infrastrutture*
- *Mecosan*
- *Politiche Sanitarie*
- *Public Management Review*
- *Sviluppo e Organizzazione*
- *Value in Health*

## Session 6

### Marketing as support to the competitiveness of firms

*Contact person: Francesco Casarin (casarin@unive.it) and Daniele Dalli (dalli@ec.unipi.it)*

In a context of widespread economical and cultural crisis, Italian companies are called to a renewed effort for international competitiveness and growth.

Recovering the competitiveness of Italy's and other countries' brands means for corporate leaders to have a more marketing-aware approach to management.. Moreover, in recent years, marketing demand has been strong in profit and not for profit institutions, in national and local public institutions, in an industrial system in search for updated solutions to the new challenges set by a more complex and competitive context.

From the marketing point of view, a firm ability to achieve a position of sustainable and enduring competitive advantage can be translated in the ability to provide its customers with more value than what competitors do. Careful consideration on the multiple processes of understanding, generating and transmitting value still remains central for the company aiming to compete in current emerging and new markets.

The session objective is to gather papers clustered in research macro areas developed in the context of the Italian Marketing Society. In particular, three tracks will be included.

#### **1. Paths of business internationalization: Strategies, processes, enabling factors.**

This track intends to contribute to the development and the diffusion of international marketing knowledge and competences, associating the global perspective with that of the territorial rooting typical of large share of numerous countries economy. For instance, topics for in-depth analysis could be: designing and evaluation of developing internationalization models, analysis of international market phenomena, also related to specific sectors or geographical areas:

- International demand, between globalization and new needs for localism and authenticity;
- Italian firms and relationships with the market in the digital era: communication, channels and new media;
- Services internationalization;
- Supply chain from an International perspective;
- Services supply and demand for internationalization;
- the globalization of Tourism: new customers, new channels, new experiences.

#### **2. Strategic guidelines supporting "Made in Italy" or other country's brand. Methods and tools for value creation.**

The objective is to framework both the "Made in Italy" or any other country brands - in the business processes and in marketing decisions, objectively evaluating its potentials as competitive driver - and marketing management approaches aimed at safeguarding their strategic power, regardless of an international competition causing the unavoidable choice, for many firms, between product originality and productive efficacy:

- Country-of-origin effects. Made in Italy or other countries brands facing international demand;
- Artistic and cultural heritage enhancement;
- Communication supporting Made in Italy or other countries brands ;
- Made in Italy or other countries brands between consumer and business-to business;
- Old and new distribution channels for Made in Italy or other countries brands;
- Product policy and brand policy;
- Products and services for the Made in Italy or other countries brands;
- Exporting products and service or "importing" customers: consequences for local territory and resources enhancement.

**3. Sustainability as a driver for growth. Impacts on strategy, technology and communication.**

The track intends to analyze how marketing interacts with the different dimensions of sustainability (environmental, social and economic), contributing to processes of firm growth. The main topics concern the relationship between sustainability and marketing strategies, consumers' attitudes and branding, product and process innovation, relationships between corporate and marketing communication, supply chain relationships, stakeholder engagement. The topic of social marketing employed by - profit and not for profit - institutions is also an object of high interest for this track:

- Ethical consumptions and consumers in Italy and abroad;
- New forms of acquisitions: sustainability through sharing, peer-to-peer and co-creation;
- Sustainable strategies: products, channels, prices and communication;
- Traceable sustainability along the value chain;
- Sustainability marketing: products, brands, campaigns.

**Publication of papers**

The best papers presented at the Conference could be submitted for review on the following Journals:

- *Mercati & Competitività*
- *Micro Macro Marketing*

Furthermore, agreements with editors exist in order to guarantee fast track for reviews or special issue publications.



## Session 7

### Firms strategy for value creation and distribution

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Business studies have been recently questioning the centrality of the value creation goal for shareholders and more in general for stakeholders. As a matter of fact, numerous academics and the experiences of different successful firms are supporting a reformulation of the firms goals based on the principle of value maximization for shareholders. Academics, policy makers and top managers are more and more in favor of a transition from competitive logics to collaborative logics involving some or all of the firms stakeholders.

Indeed, a collaborative logic between the different stakeholders providing critical contributions for the effective functioning of the firm seems to foster business value creation in the short and long term. The session includes papers based on the different theoretical approaches: e.g. resource-based-view, agency theory, strategic positioning. It also welcomes papers employing different research methods: i.e. quantitative, qualitative, mixed method combining both approaches. In addition, the session is open to papers analyzing firm of any dimension, belonging to any sector and active both in Italy and the international or global arena.

In this session the following tracks have been identified:

#### **1. Competitive strategy**

The object of competitive strategy is the search for a competitive advantage and of a medium-long-term performance higher than those of the competitors. This track welcomes papers dealing with:

- The competitive advantage and the positioning towards the competitive forces that most tarnish the sector attractiveness;
- Investments in research and development as input for innovation and for firm long-term performance;
- Cooperation in the supply chain or competition among competitors and firm performance.

#### **2. Entrepreneurship**

Entrepreneurship studies analyze the creation of new firms, the research for new business opportunities and the revitalization of pre-existing business models. This track welcomes papers dealing with:

- Key players of entrepreneurial innovation, internal or external to the firm;
- the Green Economy;
- the creation of new entrepreneurial models;
- entrepreneurship in emerging economies contexts or in countries not yet active in their developing process.

#### **3. Corporate Governance**

Corporate Governance studies deal directly with the topic of competition and cooperation among the different interests converging into the firm. This track welcomes papers dealing with:

- Boards composition, their organizational patterns and members' personal characteristics;
- Remuneration and incentive systems;
- Internal and external controls;
- Dialogue between stakeholders and social/environmental bodies in the entrepreneurial formula;
- The governance of family firms.

**4. Corporate strategy**

This track welcomes papers dealing with:

- Mergers and acquisition;
- Strategic alliances and critical mass in high tech sector;
- Penetration in new markets in order to acquire low-cost productive factors, to delocalize production or to increase sales in developing countries;
- New management strategies for innovation and for IPR, towards open decisions and cooperation, also on the most critical areas for the development of new products and services (Open Innovation).

**5. Strategic planning and control**

Strategic decision making can be pursued either with the traditional planning top-down logic, or according to an emerging bottom-up logic. Even if the end of strategic planning models has been predicted several decades ago by some well know academics, these models keep on leading a crucial role in the allocation of business resources. This track welcomes papers dealing with:

- nature and processes of strategic control aimed at helping top management and administrative committee to properly control the corporation capabilities to achieve goals set in the strategic plan;
- approaches and models of strategic and operational risk management.

**Publication of papers**

The best papers presented at the Conference could be submitted for review on the following Journals:

- *Impresa Progetto - Electronic Journal of Management*
- *Journal of Management and Governance*
- *Piccola impresa/Small Business*

## Session 8

### Accounting and Business Economics theories and cultures throughout history and modernity

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19

The evolution of world economic regions is displaying features of unprecedented articulation, thus underlining, for what concerns business administration and public management theories, a cognitive limit descending from a Western bias in the interpretation of modernity and the contemporary age.

In this context, numerous research lines have promoted improvement and critic comparison among theoretical systems. But they all share conceptual premises that have developed in operational realities of the European, and then American culture.

Global history has, during the last years, regained the richness of the cultures that are now confronting each other, redefining economic regions and geopolitical areas at breakneck speed. It has also elaborated new and more effective instruments for the understanding of current evolutionary trends, achieving a clearer view on the reality and the social-economic phenomena by which it is itself dynamically modeled. This was made possible by the abandonment of the rigid schemes that the European vision of the Nation-State had allowed to use with effectiveness in historiography analysis. Actually, this common social model and economic system favored the comparison of culturally homogeneous realities analyzed in well-defined periods.

Similarly, accounting and business economics disciplines are affected by the limits deriving from a Western cultural bias, but this is mitigated by the fact that extremely different realities prevent the easy overlapping of models and theories and their applicability to heterogeneous environments.

In this context, the growth of comparative studies has so far developed only inside a cultural frame and in relation to an operative praxis with still too strong uniformity traits, leading to useful international, but not global, debates.

#### **1. Comparison of theoretical systems at the beginning of the 21<sup>st</sup> century**

The reference to conceptual categories like corporations, the business law as intended in West-European systems, market economy, the reason and methods of services and good exchange, etc., led firstly to the elaboration of control models (accounting based) and secondly business, organization and information systems (using either the “business economics” or the “management” perspective), developed thanks to the potential offered by the consistency with the cultural, economic and social context they were generated by.

The Western models are ill-fitted to well interpret new private and public institutions models that, in a very different society from the West-European tradition, are emerging in a context of growing globalization.

Accordingly, this track welcomes papers dealing with:

- Comparison of Western theories, also in reference with the History of Accounting and Business Economics Thought of Italian founding Fathers;
- Comparisons of national and international Western theories in non-Italian cultural contexts;
- Diachronic comparisons: historical changes of the evolution of Capitalism (at the beginning opposed to collectivistic systems, then connected to the topics of its “damages” and therefore of sustainability, and so on);
- Longitudinal comparisons: well-known are the examples of accounting origin (of the Mediterranean Europe and then propagated throughout the South America) to be reassessed in order to evaluate what kind of peculiar models and instruments were by them generated (therefore, comparisons with business-economics cultures in Brazil, Argentina, Venezuela etc...). Above all, the absence of any consideration for other major world cultures - Indian, Chinese, Islamic, Japanese etc... - has been a strong limit to the progress of this field of studies which the academic community needs to overcome, by removing the layer of Western misinterpretation of other capitalist cultures and investigating them from a fresh perspective.

## **2. Production unit: private and public economic institutions history and management and control models**

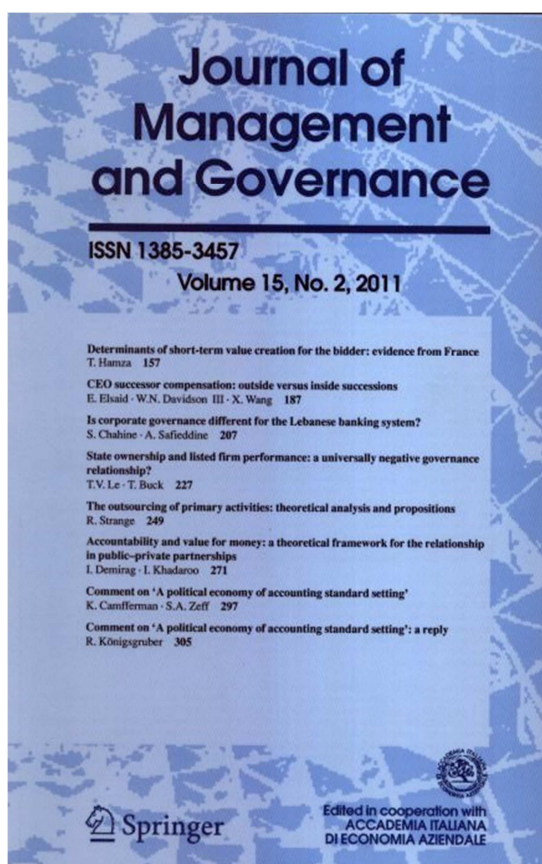
The history of firms and of their organization and management is the lens through which we can look at the development of management control systems, the focus of this sub-track, which consequently welcomes papers dealing with:

- private and public economic institutions history critical analysis and temporal comparisons, where the possible transfer of accounting methods and techniques from other cultural contexts and/or the presence of transnational actors of change can contribute to an indirect theory comparison;
- Management and control models which can be inferred through empirical analysis, from which lessons can be drawn in order to build and read again – also through accounting methods and techniques transfer - the creation, the implantation and the evolution of organization, information and management models.

### **Publication of papers**

The best papers presented at the Conference could be submitted for review on the following Journals:

- *Accounting History*
- *Accounting History Review*
- *Contabilità e Cultura Aziendale*
- *De Computis. Revista Española de Historia de la Contabilidad*
- *Economia Aziendale online*
- *Rivista dei Dottori Commercialisti*
- *Rivista Italiana di Ragioneria e di Economia Aziendale*
- *The Accounting Historians*



### ***The Strategic Governance of New Businesses: Startups, Entrepreneurial Firms and Quasi-Organizations***

The aim of the track is to explore the topic of new businesses from a strategic governance perspective. Indeed, the rise of new businesses, thanks also to the development of the Internet and the mobile technologies, has generated a various spectrum of new ventures: the startups which are temporary organizations in search of a scalable business model; the entrepreneurial firms which may take the form of corporate spin offs from existing organizations; and numerous quasi-organizations, i.e. incubators and accelerators which boost the development of new businesses, making them more visible to investors, business angels and venture capitalists.

**As a consequence of this track  
the *Journal of Management and Governance* will launch a specific Special Issue.**

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22

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