



# Reimagining Accounting for Inclusive Capitalism Workshop

7 July 2026 | Department of Management - Via dei Caniana 2, Bergamo | University of Bergamo

9.30-10.00 **Arrival and coffee**

10.00-10.30 **Introduction and Welcome** - Sala Bertocchi

## MORNING PARALLEL STREAMS

### STREAM A - Sala Bertocchi

- 10.30-11.00 **What is the Value of Freedom? Valuing Compensation for Wrongful Conviction and Unjust Detention**  
 Elisa Maccagni, Eugenia Parodi (University of Pavia, Italy)  
 Chiara Carolina Donelli (Ca' Foscari University of Venice, Italy)
- 11.00-11.30 **Accounting for the invisible: rethinking accounting boundaries through care work**  
 Nathalie Colasanti (University of Rome, Italy)  
 Gloria Fiorani and Rocco Frondizi (University of Roma "Tor Vergata", Italy)  
 Carmela Gulluscio (University of Rome, Italy)
- 11.30-12.00 **Accounting for Second-Hand Resale Platforms: Vinted and the Paradox of Inclusive Capitalism**  
 Giulia Leoni (University of Genoa, Italy)
- 12.00-12.30 **ESG scoring as a device of legitimation for CEOs who are promoted from within the organisation\***  
 Elie Afolabi Felix and Julie Demaret (Université Paris 1 Panthéon-Sorbonne, France)  
 Mamadou Ndione (University of Orléans, France)

### STREAM B - Room 16

- 10.30-11.00 **Reimagining Management Accounting for Inclusive Capitalism: The Case of Target Costing**  
 Silvana Revellino (University of Naples Federico II, Italy)  
 Shahid Ansari (Babson College, USA)
- 11.00-11.30 **The Boundaries of Inclusive Capitalism: Accounting for a Safe and Just Space**  
 Valentina Beretta, Maria Chiara Demartini, Elisa Maccagni and Eugenia Parodi (University of Pavia, Italy)
- 11.30-12.00 **Accounting-Based Organizations as Sites of Social Justice: The Recognition Machine in a For-Profit Collective Management Organization**  
 Andrea Mariani and Daniele Mario (Università Cattolica del Sacro Cuore, Italy)
- 12.00-12.30 **Reimagining Inclusive Capitalism: Property, Merit and Inscriptional Accounting in Buddhist Monasteries of Medieval Sri Lanka**  
 Supun Chandrasena (Queen's University Belfast, UK)  
 Ranadeva Jayasekera (Trinity College Dublin, Germany)  
 Tapas Mishra (University of Southampton, UK)  
 Mamata Parhi (University of Roehampton, UK)

12.30-14.00 **Light lunch**

## AFTERNOON PARALLEL STREAMS

### STREAM A - Sala Bertocchi

- 14.00-14.30 **ESG Controversies, Geopolitical Risk and the Cost of Capital: Evidence on Integration Failures and the Moderating Role of Gender Diversity**  
 Zeina Samy Mohamed (University of Ferrara, Italy)
- 14.30-15.00 **From Capital to Covenant: Religious and Cultural Norms in Accounting for the Unpayable in Inclusive Capitalism**  
 Delia Deliu and Diana Timis (West University of Timișoara, Romania)
- 15.00-15.30 **Institutional and Policy Dimensions of Sustainability Reporting in Zimbabwe\***  
 Tapiwa Muvirimi, Ruth Dimes and Anwar Halari (The Open University, UK)
- 15.30-16.00 **(Under)Valuing Non-Experts' Subjectivity and Conflictual Views in Risk Management: the Case of a Brazilian Development Bank\***  
 Rodrigo Souza (University of Roehampton, UK)  
 Tassiani Santos (Durham University, UK)
- 16.00-16.30 **Translating Inclusive Accounting into Organisational Practice: A Case Study of Stakeholder Value Modeling in Japan\***  
 Yiting Weng (Kobe University, Japan)  
 Philip Sugai (Doshisha Business School, Japan)  
 Katsuhiko Kokubu (Kobe University, Japan)  
 Yuriko Nakao (Waseda University, Japan)

### STREAM B - Room 16

- 14.00-14.30 **Co-governance as a Driver of Multicapital Value Creation: the case study of an Italian SME**  
 Valentina Beretta and Maria Chiara Demartini (University of Pavia, Italy)
- 14.30-15.00 **Locked Capital and Inclusive Accounting: Rethinking Entity Shielding for Inclusive Capitalism**  
 Susan Watson and Billie Lythberg (University of Auckland, New Zealand)
- 15.00-15.30 **Inclusive by Design. Transformative Impact of the Social and Solidarity Circular Economy**  
 David Monciardini (University of Turin, Italy)  
 Laura Rocca (University of Brescia, Italy)  
 Jessika Richter (The International Institute for Industrial Environmental Economics, Lund, University, Sweden)
- 15.30-16.00 **A buy-one, give-one model for corporate philanthropy in higher education: Insights from a trial**  
 Ruth Dimes (The Open University, UK)  
 Claire Beach (University of Auckland, New Zealand)

(\* ) Online, Video call link: <https://meet.google.com/wih-tivs-ejq>

16.30-17.00 **Share Learning and Reflections: Links to AAAJ Special Issue Call - Reimagining Accounting for Inclusive Capitalism**

17.00-17.30 **Dinner at Circolino Città Alta, Vicolo Sant'Agata, 19 - 24129 Bergamo Bg**

Guest Editors: **Charl de Villiers** (University of Auckland, New Zealand); **Ruth Dimes** (The Open University, UK); **Anwar Halari** (The Open University, UK) and **Matteo Molinari** (University of Bergamo, Italy).  
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BUSINESS SCHOOL  
JUNCTURE: DIALOGUES ON  
INCLUSIVE CAPITALISM