

# The Actor-Reality Construction

## XIVth Scientific International Conference

### Pisa, 7-8 November 2024

Gipsoteca di Arte Antica

*Piazza San Paolo all'Orto, 20*

# CONFERENCE PROGRAMME



*With the support of*



UNIVERSITÀ  
DI PISA

**DEM** DIPARTIMENTO DI  
ECONOMIA E  
MANAGEMENT

**DAY 1**  
**November 7, 2024**

**09:00 Registration and Welcome**

**09:30 – 11:00 ENVIRONMENTAL, SOCIAL, GOVERNANCE, AND ETHICS**

**09:30** *Exploring social impact through a pragmatic constructivist lens: a case study of a European sustainability-driven project*

**C. Parisi, H. Nørreklit**

**10:00** *Making sense of ecological sustainability and commercial feasibility in the value chain: a pragmatic constructivist study*

**P. Thakuri, V. Tiitola, T. Laine, T. Korhonen**

**10:30** *Dialogue as game and play: on problem-based learning, dialogue, and play*

**L. B. Henriksen**

**11:00 Coffee & Salon Break**

**11:30 – 13:00 ACCOUNTING TECHNIQUES AND PERFORMANCE MANAGEMENT**

**11:30** *"Playing" with words as a driver for cost management effectiveness: exploring a case of Value Engineering*

**F. Magnacca, R. Giannetti, P. Mainardi**

**12:00** *In search of the validity of performance measures in infiltrated companies: a constructivist approach*

**A. Greco, A. Leotta, M. Messina**

**12:30** *Family business founders and management tool usage: is management accounting necessary?*

**W. N. Carneiro, C. C. Poltronieri, M. T. Pompa Antunes, O. R. de Mendonça Neto**

**13:00 Lunch & Salon Break**

**14:00 – 15:30 PUBLIC SECTOR**

**14:00** *Digitalization of public services and stakeholder engagement: a pragmatic constructivist approach*

**A. Tenucci, S. G. Mauro**

**14:30** *Machines of bureaucratization: the invisible hand of corporate university accreditations*

**L. Cinquini, S. G. Mauro, H. Nørreklit**

**15:00** *Performance measurement in universities: seeking integration between administrative staff and academic performance*

**R. Ciccola, M. Montemari, M. S. Chiucchi**

**15:30 Coffee & Salon Break**

**16:00 – 17:30 HEALTHCARE**

**16:00** *Financial and operational reporting in public sector: a study of two projects in integrated health and social care*

**P. Guven Uslu, P. Basar**

**16:30** *How can accountants contribute to better decision-making in hospitals?*

**M. Kjenstad, K. Nyland, T. Bjørnenak, J. M. Liboriussen**

**17:00** *Uniform costing experience in Tuscan local health authorities: a pragmatic constructivist approach*

**A. Tenucci, C. Campanale, F. Magnacca**

**17:30 Conclusion of the Day**

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**19:15** *Meet at the Restaurant for Conference Dinner*

**19:30** *Conference Dinner*



**DAY 2**  
**November 8, 2024**

**09:00 – 09:30 HEALTHCARE**

**09:00** *Bringing the future into the present: What factors influence Australian nurses' use of pharmacogenomics to increase medication safety for patients?*  
**L. Hetland**

**09:30 – 11:00 ACCOUNTING TECHNIQUES AND PERFORMANCE MANAGEMENT**

**09:30** *Digital transformation in a “high-mix low-volume” knowledge-intensive manufacturer: developing shared understandings through accounting language games*

**A. Marelli, E. Di Berardino**

**10:00** *Accounting for possibilities through real-option modelling*

**M. Jakobsen**

**10:30** *Co-development processes as a channel of possibilities*

**A. Leotta, C. Rizza, D. Ruggeri, M. Messina**

**11:00 Coffee & Salon Break**

**11:30 – 13:30 ENVIRONMENTAL, SOCIAL, GOVERNANCE, AND ETHICS**

**11:30** *Can you give me another chance? Empowerment, life change, and social impact*

**W. N. Carneiro, A. L. F. de S. Vasconcelos, J. C. Tiomatsu Oyadomari**

**12:00** *The reality for whom? Storytelling from a CEO to make up the accounting numbers*

**W. N. Carneiro, O. R. de Mendonça Neto, C. C. Poltronieri**

**12:30** *Integrating biodiversity into business: theoretical challenges and practices in a neoliberal world*

**G. Ontano**

**13:00** *Death, mourning, and spectres: an ethics of survivance for organizational life*

**D. Pianezzi, L. M. Sicca**

**13:30 Conclusion of the Conference, Next Plans, Lunch & Salon**

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**ONLINE SEMINARS**

**November 12, 2024 – 10:00 CET**

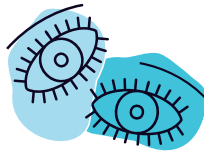
*“Examining the paradox between CSR practices in audit firms and their impact on audit quality and reputation”* by **Di Min**.

**December 5, 2024 – 15:00 CET**

*“Ethics in practice: an analysis of deep semantics in ethics”* by **Lennart Nørreklit**.

Conference attendees are encouraged to join. A link to the seminars will be provided in due course.





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## XIVth Scientific International Conference

### CONFERENCE LOCAL ORGANISERS

**Cristina Campanale** - *University of Pisa, Italy*

**Fabio Magnacca** - *University of Pisa, Italy*

### ORGANISING COMMITTEE

**Hanne Nørreklit** - *Aarhus University, Denmark*

**Cristina Campanale** - *University of Pisa, Italy*

**Fabio Magnacca** - *University of Pisa, Italy*

**Gudrun Baldvinsdottir** - *University of Gothenburg, Sweden*

**Trond Bjørnenak** - *NHH, Norway*

**Lino Cinquini** - *Scuola Superiore Sant'Anna, Italy*

**Lisa Jack** - *University of Portsmouth, UK*

**Morten Jakobsen** - *Aarhus University, Denmark*

**Teemu Laine** - *Tampere University, Finland*

### SPEAKER INFORMATION

Each presentation will be allocated 10-15 minutes, followed by a 10-15 minutes plenary discussion, with a maximum total time of 30 minutes per paper

### GENERAL INFORMATION

Congress Venue

*Gipsoteca di Arte Antica*, Piazza San Paolo all'Orto 20 - Pisa ITALY

Conference Dinner

*Spaghetteria Restaurant*, Piazza Cairoli 9 - Pisa ITALY

### ORGANISING SECRETARIAT



Via A. Bellatalla, 7/9 · Pisa ITALY

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