

**CONFERENCE**

**Integrated reporting and SMEs in the Digital Single Market**

**CALL FOR PAPERS**

**The Conference will take place online by Microsoft Teams,**

**23rd March 2021**

This interdisciplinary (law – economics – accounting - policy) Conference investigates how European legislation on integrated reporting (disclosure on economic-financial, social and environmental matters) can be a tool for SMEs to provide consumers with a set of information that allows them to expand their market share in the Digital Single Market. The Digital Single Market seems indeed to contemplate multiple opportunities for growth, and the European legislator may support this with many actions, but it can also lead to the exclusion of those companies that fail to enter this market.

Non-financial information provided by organisations that report on their social and environmental impacts has recently gained considerable relevance due to pressures on organisations to demonstrate accountability and communicate how they create value to their stakeholders. Since 2011 Integrated Reporting has been promoted by the International Integrated Reporting Council and now according to the IIRC’s website, more than 1,000 businesses globally are publishing an Integrated Report. There is also evidence of increasing interest by regulatory authorities who define, starting from the European directive of 22 October 2014, n. 95, a reference regulatory framework; the transposition at national level of the mentioned directive consequently defines specific obligations for defined subjects, not forgetting, however, the possibility of voluntary disclosure.

Given this background, research on non-financial reporting and integrated reporting has grown significantly over recent years. Scholarly work that seeks to underline the role of legislation on integrated reporting can provide important conceptual tools for SMES’s that are now facing critical problems in the Digital Single Market. While recent years have seen a rapid growth in the number of sophisticated researchers interested in these matters, they tend to be dispersed across academic departments and schools, government, NGOs, and the private sector. Some mechanism to foster communication among them is greatly needed.

This Conference is aimed at providing critical insights on recent developments in non-financial reporting and integrated reporting. We now encourage submissions of papers dealing with any interesting topic relating to the integration of non-financial information into reporting, with reference to Integrated Reporting, especially papers from different institutional contexts and disciplines, and are welcoming of various theoretical, methodological and empirical approaches.

This call for paper aims to engage different types of papers, approaching Integrated Reporting in practice from several related fields such as financial and management accounting, non-financial disclosure regulation, different national or sectoral regulations, etc.

**The Conference**

The format of the Conference includes during the morning a plenary session and during the afternoon there will be the presentation of the accepted papers that investigate why and how European legislation on Integrated Reporting matters in the Digital Single Market.

All submissions will be peer-reviewed. All accepted abstracts will be published in the Conference Proceedings on the Digi-ConSME website.

**Deadlines and guidelines**

Abstracts of 500 words should be submitted to:

carlotta.delsordo@unibo.it

beatrice.bertarini2@unibo.it

by March 1st, 2021.

The e‐mail object should read: “Digi-ConSMEConference2021”.

Authors will be notified by the Conference Board concerning the selection of the articles by March 8th, 2021.

The deadline for the submission of the full version of the paper (maximum 7000 words) is March 19st, 2021.

If you have any question regarding the Conference, please feel free to contact us at:

carlotta.delsordo@unibo.it

beatrice.bertarini2@unibo.it

Visit our website:

[**https://site.unibo.it/digi-consme/en**](https://site.unibo.it/digi-consme/en)

Kind regards,

Digi-ConSME

Prof. Carlotta Del Sordo, Prof. Beatrice Bertarini

 