



ALMA MATER STUDIORUM
UNIVERSITÀ DI BOLOGNA

Consumers & SMES
in the Digital Single Market
Jean Monnet Centre of Excellence



Digi-ConsME
Jean Monnet Centre of Excellence 

CONFERENCE

Integrated reporting and SMEs in the Digital Single Market

26 May 2021

Morning session 9:00 – 13.00
Afternoon session 14:00 – 16.00

The Conference

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.

Programme:

Morning session:

9:00-9:15 Greetings opening remarks

Chair: Prof. Carlotta del Sordo, Associate Professor, University of Bologna

9:15-9:45 Prof. Farneti F., Associate Professor, University of Bologna: *Directive 2014/95/EU: insights into the auditor's role*

9:45-10:40 Prof. Bertarini B., Senior Assistant Professor, University of Bologna: *Environmental, Social, and Corporate Governance (ESG) factors in the EU regulatory framework*

10:40-11:00 Break

11:00-11:30 Dr Harrington G., Manager – Corporate & Stakeholder Engagement at Global Reporting Initiative (GRI): *Sustainability Reporting with the GRI Standards*

11:30-12:10 Dr Dallai S., Partner at Deloitte Sustainability Services: *Sustainability reporting and materiality*

12:10-13:00 Dr Scappini B., Accountant and Consultant on Sustainability reporting at Sustainabilia: *The Italian law on benefit corporation & b-corp certification*

Afternoon session:

14:00-14:30 Prof. Wojciech Sadkowski, MA – Assistant, Jagiellonian University: *Quality costs calculation in a selected service enterprise in Poland*

14:30-15:00 Dr Elena Lombardo, *Challenges, critical issues and potential hints emerging from the audit of Non-financial statement: an analysis in the Italian context*

15:00-15.45 Dr Scappini B., Accountant and Consultant on Sustainability reporting at Sustainabilia: *Non-financial reporting different frameworks and improving areas*

Visit our website:

<https://site.unibo.it/digi-consme/en>



Co-funded by the
Erasmus+ Programme
of the European Union

If you have any question regarding the Conference, please feel free to contact the Scientific Committee:

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