

WORKSHOP

ICN Chair on Biodiversity & ESG Reporting

2nd International Workshop

Transparency and beyond:

an international analysis of sustainability reporting



08/06/2026



Room 109

ICN Station A

2 Place de Padoue - Nancy

The consortium of professors from 4 countries —France, Canada, Germany, and the UK—has been established to bring together diverse experience and knowledge on the topic of CSR and provide richer insights into Transparency and CSR disclosure.

The consortium, composed of Professors **Vanessa Serret** (CEREFIGE, University of Lorraine), **Hakim Ben Othman** (ICN Business School & CEREFIGE, University of Lorraine), **Elmar Lukas** (Otto von Guericke University Magdeburg, ICN Business School), **Khaled Hussainey** (Bangor University, UK), **Sascha Moells** (University of Marburg), **Sylvie Berthelot**, and **Michel Coulmont** (University of Sherbrooke), was created in 2024 to collaborate on the theme of transparency and and sustainability reporting and serves as a nucleus for responding to international research funding calls.

Welcome by Host School

09:00-09:15 • **by Dr. François Therin**, *Director General of ICN Business School*,
Prof. Dr. Klaus-Peter Schulz, *Academic and Research Director of ICN Business School*
Prof. Dr. Hakim Ben Othman, *ICN & CEREFIGE, UL* and **Prof. Dr. Vanessa Serret**,
CEREFIGE, UL

09:15-11:45 • **Khaled Hussainey** “A Review of the ESG Greenwashing and Decoupling Literature”

Mohamed Khenissi, Karim Bouaiss and Vanessa Serret, “Does the Pay Equity Ratio Enhance Firm Value? A Contingent Institutional Analysis of European Firms?”

Hakim Ben Othman, Hamza Nizar and Faten Lakhel “Does Managerial ability curb carbon emission: the moderating role of female CEOs in France”

11:45-12:00 •  **Break room 101**

12:00-13:00 • **Roland KONIGSGRUBER** “Corporate disclosure regulation: due process in the shadow of political interference”

Matthias Hansel : “Biodiversity Disclosure under ESRS E4 and Its Impact on Portfolio Allocation: Evidence from European Capital Markets”

Doha Chennaoui and Régis Martineau “From Disclosure to Discourse: An Inductive Gioia-Based Analysis of Recurring Rhetorical Patterns in ESG Reporting”.

13:00-15:00 •  **Lunch Break**

15:00-16:00 • **Folayemi Akintunde and Hakim Ben Othman** “Drivers of Manipulating Firms’ Choice of Climate Change Disclosure; Evidence from Listed Firms in Nigeria”.

Noha Khairy and Souad Laajili “Double Materiality in Sustainability Reporting: Between CSRD Regulatory Ambition and Professional Realities”.



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