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**1st Italian CSEAR Conference**

**“Social and Environmental Accounting Research”**

**Rimini, Italy**

**September 17-19, 2008**

**“Introduction”**

**Maria-Gabriella Baldarelli**

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**Second Italian Conference on Social and Environmental Accounting Research  
Rimini, 17th-19th September 2008**

## **Introduction**

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The Second Italian Conference on Social and Environmental accounting research was held from 17th to 19th September 2008 at the University of Bologna Rimini Campus, site: [www.rimini.unibo.it/CSEAR2008](http://www.rimini.unibo.it/CSEAR2008).

This conference was promoted by the Centre on Social and Environmental Accounting research(CSEAR)-University of St. Andrews(UK) that was involving the most important scholars in the world about this subject.

It was organized by the University of Bologna at Rimini and it is the second Italian one after Bergamo that organized the first Italian conference on 2006. This initiative is developing alternatively of Spain that has more experience in this field.

The Conference has been a deliberately informal gathering of researchers, teachers, students, and practitioners concerned with research, teaching and practice in social and environmental accounting in the very widest sense. The conference involved 50 delegates and the emphasis was on a high level of interaction, discussion and debate in a friendly, supportive atmosphere.

*Among delegates there were some guests, such as : Rob Gray(St. Andrews –Scotland-UK-video conference), Carol Adams(University La Trobe-Australia) , Carmen Correa Ruiz ( University Pablo de Olavide de Sevilla-Spain) Jeffrey Unerman(Royal Holloway –London- UK), Jesse Dillard( Portland University-USA) and Antonio Matacena( University of Bologna).*

Presenters papers came from different countries, such as: Australia, New Zeland, India, Brasil, Canada, USA, Spain, Germany, UK, Bulgary, Croatia, Serbia and Italy.

Conference developed by 4 plenary sessions and 13 parallels ones.

Plenary session one had been opened by Prof. Carol Adams (Australia) that presented a deep analysis about relationships among theory framework and praxis in enterprises about organizational elements and social accounting.

Then Prof. Rob Gray (CSEAR's Director ) proposed theory systematisation of social and environmental accounting following different step, such as: theory, meso-theory, micro and macro theory.

Prof. Maticena analyzed corporate social responsibility in Italy in different ideal type of enterprises, for profit and not for profit ones.

Prof. Carmen Correa held the fourth plenary session clarifying organizational evolutions and disclosure.

Among parallel sessions there were some papers coming from eastern European Universities such as: Croatia, Serbia and Bulgaria.

I like to express my personal enjoyment in coordinating this project, from both points of view: scientific and organizational. This idea of CSEAR conferences had origins 20 years ago in United Kingdom, in particular in Scotland, thanks to the strong participation of Professor Robert Gray and his research group, site: <http://www.st-andrews.ac.uk/~csearweb/index.html> .

In this Special Issue we are publishing some papers presented at the conference and we thank you very much authors that accepted to publish in.