

The potential of the Business Model concept in non-financial reporting

Workshop on current evidence and future research perspectives

Monday, December 10th 2018, 14:00, room D6/1.12 (Melis)

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Agenda

- Round Robin: brief introduction of participants
- Introducing Stefan Schaper
 - ❖ Background
 - ❖ Network and research groups
 - ❖ Current projects
- Business models in non-financial reporting: evidence and future perspectives
- Business models research agenda
 - ❖ Research areas and questions
 - ❖ Potential topics of common interest
- Open points and discussion

Background

Extra-financial information and narrative reporting have long been portrayed as a way of enhancing the informativeness, and usefulness of traditional financial reporting and recently the concept of business models (BMs) has entered this debate. However, early empirical evidence shows notably low levels of BM disclosure further enforced by the non-value relevance. These results can in part be attributed to the proprietary costs associated with information disclosure. Another interpretation could be that the companies and their stakeholders may be unaware of the BM concept itself, perhaps due to its intrinsic ambiguity or the vague regulation. Our findings suggest several potential avenues of future research, which will be briefly outlined for discussion during the workshop.