20th EMAN Conference

Two Decades of Corporate Environmental and Sustainability Accounting – What has been achieved?

Programme

Lüneburg, Germany

22 – 23 September 2016

EMAN

Centre for Sustainability Management

LEUPHANA UNIVERSITÄT LÜNEBURG

Programme overview

Wednesday, 21 September

17:30	**City Tour**; walk **starts at town hall (market place)** and ends at the water tower
19:00 - 20:30	**Reception** and **registration** at the "Wasserturm" (water tower)

Thursday, 22 September

08:15 - 08:45	**Registration, coffee and tea**				
08:50	**Introduction to the conference**, Stefan Schaltegger				
09:00- 10:45	**Keynote presentations - Plenary Room HS 3** Andrea Dreifke-Pieper, Teemu Malmi, Mathis Wackernagel, Stefan Schaltegger				
10:45 - 11:00	Break and change to **building C 14**				
Track	Sustainability and integrated reporting	Practitioner-academic interaction	Sustainability accounting in the supply chain	Sustainability management control	Environmental management accounting
11:00 - 12:30	Stakeholder perspective in sustainability accounting and reporting *Chair: Roger Burritt*	Sustainability value management: Stronger metrics to drive differentiation and growth *Chair: Axel Franck; Alexander Holst*	LCA and material flow cost accounting *Chair: Christine Jasch*	Sustainability management control *Chair: Stefan Schaltegger*	Accounting for Resource Efficiency *Chair: Tobias Viere*
Room	**14.001**	**14.006**	**14.027**	**14.203**	**14.204**
12:30 - 13:30	Lunch Break (Mensa)				
Track	Sustainability and integrated reporting	Practitioner-academic interaction	Sustainability accounting in the supply chain	Social accounting and sustainability management control	Environmental management accounting
13:30 - 15:00	Measuring and communicating sustainability reputation *Chair: Tim Breitbarth*	Bridging the practitioner-academic gap in sustainability reporting *Chair: Edel Günther*	Life-cycle analysis and EMA *Chair: Andreas Möller*	Social and ethical issues in management accounting and control *Chair: Jan Endrikat*	Carbon and climate management accounting *Chair: Maria Csutora*
Room	**14.001**	**14.006**	**14.027**	**14.203**	**14.204**
15:00 - 15:30	Break and "**Meet the editors" in room 14.027**				
Track	Sustainability and integrated reporting	Practitioner-academic interaction	Sustainability accounting in the supply chain	Sustainability performance measurement and management	Environmental management accounting
15:30 - 16:30	Sustainability accounting and integrated reporting *Chair: Sumit Lodhia*	Bridging the practitioner-academic gap in sustainability accounting *Chair: Rodney Irwin*	Sustainability supply network accounting *Chair: Ki-Hoon Lee*	Sustainability Accounting in the Banking Sector *Chair: Nihel Chabrak*	Water management accounting *Chair: Cosmas Ambe*
Room	**14.001**	**14.006**	**14.027**	**14.203**	**14.204**
16:30 - 16:45	Change to main building **Plenary Room HS 3** …and get your ice cream				
16:45 - 18:00	Panel discussion: **Sustainability Accounting and Reporting. Achievements, Failures and Challenges to Contribute Effectively to Sustainable Development** Roger Burritt, Nihel Chabrak, Alexander Holst, Rodney Irwin				
18:00	Walk or drive to reception at town hall				
19:00	**Reception** in the **historic** town hall **of Lüneburg** (market place) with **awards ceremony** Walk to **conference dinner at Restaurant Mälzer**				

Friday, 23 September

8:00 - 8:30	**Coffee, tea and networking**				
08:30 - 09:30	**Keynote presentations - Plenary Room HS 3** Susan Dreyer, Paul Druckman, Rodney Irwin				
09:30 - 09:45	Break and change to **building C 14**				
Track	Sustainability and integra-ted reporting	Practitioner-academic interaction	Past and future challenges	Sustainability performance measurement and management	Spatial issues in sustainability accounting
09:45 - 11:15	Integrated reporting *Chair: Charl de Villiers*	Bridging the practitioner-academic gap: Industry Focus Food *Chair: Philip Beske-Janssen*	Past, recent and future challenges in sustainability accounting *Chair: Wei Qian*	Integration of sustainability measurement and management approaches *Chair: Karen Maas*	Measurement and reporting of sustainability effect of urban mobility, cities and regions *Chair: Andrea Stocchetti*
Room	**14.001**	**14.006**	**14.027**	**14.203**	**14.204**
11:15 - 11:30	Break				
Track	Sustainability and integra-ted reporting	Practitioner-academic interaction	Past and future challenges	Sustainability performance measurement and management	
11:30 - 13:00	Sustainability and integra-ted reporting *Chair: Carol Adams*	The handprint - measuring positive sustainability impacts of products *Chair: Janpeter Beckmann*	Increasing awareness of sustainability accounting in academic training and research	Measuring links between corporate sustainability and finance *Chair: Timo Busch*	
Room	**14.001**	**14.006**	**14.027**	**14.203**	
13:00 - 13:15	Change to **Plenary Room HS 3**… and get your ice cream				
13:15 - 13:30	**Closing of the conference - Plenary Room HS 3** EMAN founders Jan Jaap Bouma and Teun Wolters				
from 13:30	**Farewell**				

Content overview

Welcome

Welcome to the 20th European conference of the Environmental and Sustainability Management Accounting Network (EMAN)!

The twentieth birthday provokes the question of what has been achieved for the last two decades of research and corporate practice in environmental and sustainability accounting, management control and reporting. Taking account of research achievements, the dissemination of practices, and their contribution to sustainable development is a heavy task. This emerging area has involved a growing number of researchers and practitioners for the last decades with the result of even more publications, pilot studies, experiments and applications. With growing diversity and numbers the immanent question of what lies ahead and what needs to be done has therefore become even more challenging.

Answering these questions cannot be evaded if this area is not only seen as a subset of theoretical accounting studies but also of sustainability science and practically relevant accounting and performance management studies. Sustainability science asks for material contributions to solving complex real problems of unsustainability such as increasing slums, overfishing of seas, desertification, climate change, refugee streams, loss of biodiversity, etc. Common academic patterns, such as developing a nice model (with a lot of assumptions), testing whether a specific issue has had an influence in the past (controlling for some but ignoring most further factors of influence) or elaborating on possible meanings of expert terms (who nobody outside the discipline understands) lose a lot of relevance in the light of the magnitude of major phenomena of unsustainability.

While EMAN has in the past been an important facilitator in the development and dissemination of various valuable accounting and reporting methods, such as material flow cost accounting, eco-efficiency analyses, the environmental management accounting framework, etc., key challenges for our future work are the more explicit consideration of planetary boundaries and internationally agreed sustainability goals like the UN SDGs. In the light of sustainable development we are asked to take the step from detailed pictures and methods to more comprehensive and integrative accounting, management control and reporting approaches which go beyond quantitative figures and only managing what can be measured accurately, easily and automatically with a software.

The conference keynotes highlight the large picture of global unsustainability and its measurement challenges, key initiatives to guide financial streams to invest more sustainably, an integrated reporting framework beyond stats and figures, and outstanding approaches to develop comprehensive but practically useful management control concepts out of and for corporate practice.

To envisage contributions to solutions for global ecological and societal problems on the macro scale of sustainability is a key challenge for researchers and practitioners alike in the design of tools and system as well as the multitude of individual daily assessments and organizational decisions on the micro scale.

Let us be engaged scholars in the light of this view and to be part of the solution, on the micro scale for the benefit of the global scale!

In the name of the whole EMAN Steering Committee and the organising team of the Centre for Sustainability Management at Leuphana University Lüneburg I am looking forward to excellent discussions and I wish you many inspirations and meetings leading to fruitful collaborations. Thank you for participating and engaging with this EMAN conference in the historical town of Lüneburg.

Stefan Schaltegger
Chairman of the EMAN Steering Committee
Centre for Sustainability Management (CSM), Leuphana University Lüneburg

Dear participants

In the political sphere, the World Commission on Environment and Development, appointed by the United Nations in 1983 (and which came to be known as the Brundtland Commission), devised one of the guiding principles of sustainable development, defining the latter as meeting “the needs of the present without compromising the ability of future generations to meet their own needs and choose their own lifestyle.” At its core, this is still a very good description of the basic ideas of sustainability.

In the meantime, the concept of sustainability has undergone a wide range of interpretations and re-interpretations, with some people even regarding it as outdated. Yet, the opposite is true: As a model and guiding framework for political action, the principle of sustainable development is more valid than ever. Indeed, regardless of which form of sustainability one adheres to, developments such as climate change, ever-growing social inequalities or massive displacement are an empirical reality, and prove that we still have some way to go before we achieve genuine sustainability.

At their summit in New York last year, the United Nations adopted a new agenda, ambitiously laying out the principle of sustainability at a global level, in the form of 17 so-called Sustainable Development Goals. The most remarkable novelty of this agenda lies in the fact that, while sustainability continues to be understood as a global challenge with global goals, achieving it is supposed to start at home. Contrary to their predecessors, the so-called Millennium Development Goals, the new agenda is based on the understanding that the world will only become a fairer place if everyone takes action – including (and especially) wealthier industrialised countries and companies based in these countries. Only then will we be able to create a more equitable world; only then will we be in a position to actively fight the root causes of displacement, and to prevent conflict.

As regards the private sector, setting up departments for Corporate Social Responsibility in a few model companies will not be sufficient a contribution towards sustainable development. The latter has long since become a cross-cutting task for every company, and an economic indicator having a direct impact on one’s market position. This might make it significantly more complex to measure and report on corporate sustainability; but then, improving this very aspect is the very objective of the 20th EMAN conference.

Your research does not only help companies become more sustainable; you also render noticeable service to society at large. Our children will thank you for it.

Kind regards,

Claudia Roth
Vice-President of the German Bundestag

Symposium Schedule

Thursday, 22 September 2016, 11:00 – 12:30

Sustainability and integrated reporting

Room 14.001

Stakeholder perspective in sustainability accounting and reporting
Chair Roger Burritt, Macquarie University, Australia

Stakeholders vs investors accountability in Integrated Reporting: case insights from an early adopter
Riccardo Stacchezzini, University of Verona, Italy

Framing of accountability: for what and to whom are corporations accountable?
Daniela Woschnack, University of Jena, Germany

Is integrated reporting the right stick to illuminate sustainable value? Perspectives from South African stakeholders
Shani Kyle, UCT Graduate School of Business, South Africa (Virtual presentation)

Corporate environmental disclosures: A case of listed companies in two high profile industries in Thailand
Jittima Wichianrak, RMIT University, Australia

Practitioner-academic interaction

Room 14.006

Sustainability value management: Stronger metrics to drive differentiation and growth
Chair: Alexander Holst and Axel Franck, Accenture Strategy, Germany

This special *interactive session* sets a focus on sustainability strategy and value management. It is moderated by Alexander Holst, Managing Director of Accenture Strategy and Sustainability and Axel Franck, senior manager at Accenture Strategy and Sustainability.

Sustainability accounting in the supply chain

Room 14.027

LCA with a focus on material flow cost accounting
Chair: Christine Jasch, IOEW, Austria

The environmental concerns in the accounting processes and the main costs related to the eco-innovation investments
Sabrina Scarpellini, University of Zaragoza, Spain

Investment appraisals based on material flow analyses
Andreas Moeller, Leuphana University, Germany

A Framework to improve MFCA-based sustainability accounting cost analysis
Wichai Chattinnawat, Chiang Mai University, Thailand

Theoretical and practical issues of material flow cost accounting in forestry and wood Production
Miroslav Hájek, Czech University of Life Sciences, Czech Republic

Sustainability management control

Room 14.203

Sustainability management control

Chair: Stefan Schaltegger

How do organizations manage and control sustainable development? A literature review from 1988 to 2013
Rainer Lueg, Aarhus University, Denmark

Strategizing sustainability through management control: Insights into barriers and enablers from two case studies
Christian Herzig, Universität Kassel, Germany

Stakeholder influence on health and safety controls
Nuwan Gunarathne, Dinushi Wijesinghe and Dileepa Samudrage, University of Sri Jayewardenepura, Sri Lanka

Environmental management control Systems: A construct validation study on dimensions and measures
Edeltraud Günther, TU Dresden, Germany

Environmental management accounting

Room 14.204

Accounting for resource efficiency

Chair: Tobias Viere, Pforzheim University, Germany

Energy culture: what drives energy efficiency management?
Jan Niklas Rotzek, Daimler EvoBus GmbH Mannheim, Germany

Enhancing resource efficiency via environmental management control systems
Daniela Schrack, Johannes Kepler University Linz, Austria

Two decades of corporate environmental and sustainability accounting in Japan
Akira Omori, Yokohama National University, Japan
Masanao Kanetoh, Hosei University, Japan

Resource efficiency in action –compilation and evaluation of 100 case studies in German manufacturing industries
Tobias Viere, Pforzheim University, Germany

Thursday, 22 September 2016, 13:30 – 15:00

Sustainability and integrated reporting

Room 14.001

Measuring and communicating sustainability reputation
Chair: Tim Breitbarth, Bournemouth University, UK

Corporate environmental performance and its communication in the health care sector – A case of greenwashing or true greening?
Christin Seifert, TU Dresden, Germany

Accounting and language. An empirical investigation how language influences environmental and social decision-making
Philipp Hummel, Alanus University, Germany

Online CSR communication by listed companies: a factor for enthusiasm or disappointment?
Katharina Hetze, ZHAW School of Management and Law, Switzerland

Environmental Accounting and Climate Change Mitigation and Adaption Strategies in Nigeria´s Corporate Environment
Toyin Emmanuel Olatunji, Ladoke Akintola University of Technology, Nigeria

Practitioner-academic interaction

Room 14.006

Bridging the academic- practitioner gap in sustainability reporting
Chair: Edeltraud Günther, TU Dresden, Germany

Experiences from performing MCFA in the Mediterranean countries
Christine Jasch, IOEW, Austria

Measuring and communicating sustainable business progress: Unilever Bright Future Index
Carolin Hoyer, Unilever, Germany

Exhibition organisation and booth building under aspects of sustainability of the supply chain
Stefan Moritz, Moritz Innovationen Vertriebs KG, Germany

Reviewing discourse in SEA research in AAAJ: critique, contributions and possibilities for the discipline
Sumit Lodhia, University of South Australia, Australia

Sustainability accounting in the supply chain

Room 14.027

Life-cycle analysis (LCA)
Chair: Andreas Moeller, Leuphana University, Germany

Drivers of adoption of material flow cost accounting and control
Matthias Walz, TU Dresden, Germany

Methodology proposal to model the rebound effect through the prospective strategic and consequential LCA
Johan Velez, National University of Colombia, Colombia

From LCA to life cycle sustainability assessment (LCSA)
Walter Kloepffer, LCA Consult & Review, Germany

Social accounting and management control

Room 14.203

Social and ethical issues in management accounting and control

Chair: Jan Endrikat, TU Dresden, Germany

Pushing the boundaries of corporate responsibility: how to measure and manage business impacts?

Norma Schönherr, Institute for Managing Sustainability, WU Vienna, Austria

Control theory for sustainability

Juan Manuel Gomez Lopez, Universidad Nacional de Colombia, Colombia

Development of an ontology of sustainability assessment methods for the ICT sector

Rikka Wittstock, University of Osnabrück, Germany

Social and ethical aspects in sustainability performance measurement and assessment.

Philip Beske-Janssen, Leuphana University Lüneburg, Germany

Environmental management accounting

Room 14.204

Carbon and climate accounting

Chair: Maria Csutora, Corvinus University Budapest, Hungary

Carbon management in logistics and transportation: identifying gaps in the literature

David M. Herold, Griffith University, Australia

Carbon footprint accounting of the aggregated wine production process

Jose M. Moneva, University of Zaragoza, Spain

Successful implementation of a carbon accounting and reporting system for small and medium-sized companies in Germany

Lorène Schibler, KlimAktiv gGmbH, Germany

Environmental performance indicators for carbon management: Evidence from Japanese companies

Akira Higashida, Meijo University, Japan

Thursday, 22 September 2016, 15:30 – 16:30

Sustainability and integrated reporting
Room 14.001

Sustainability accounting and integrated reporting
Chair:Sumit Lodhia, University of South Australia, Australia

Overcoming current challenges in sustainability reporting: Insights from a Swiss study
Katharina Hetze, Zurich University of Applied Sciences, Switzerland

Integrated reporting adoption and organizational change
Pablo Rodríguez, Universidad de Córdoba, Spain

In search of integrated reporting quality - an empirical analysis
Lucrezia Songini, University of Eastern Piedmont, Italy

Practitioner-academic interaction
Room 14.006

Bridging the practitioner-academic gap in sustainability accounting
Chair: Rodney Irwin, WBCSD, Switzerland

The reporting exchange: a collaborative knowledge platform bringing coherence to the reporting landscape
Andy Beanland, WBCSD, Switzerland

Integrated reporting and sustainability: perceptions of the accounting profession
Carol Tilt, University of South Australia, Australia

Value added statements in Latin America, a rising trend
Adrian Zicari, ESSEC Business School Paris, France

Sustainability accounting in the supply chain
Room 14.027

Sustainability supply network accounting
Chair: Ki-Hoon Lee, Griffith University, Australia

Supply chain practices at the base of the pyramid
Stefan Seuring, University of Kassel, Germany

Sustainability assessment of products with global value chains
Christian Thies, Technische Universität Braunschweig, Germany

Environmental value chain management and financial performance
Teresa Krannich, TU Dresden, Germany

Sustainability performance measurement and management

Room 14.203

Sustainability Accounting in the Banking Sector

Chair: Nihel Chabrak, United Arab Emirates University, United Arab Emirates

Assessing the banking system role in sustainable development: evidence from the UAE, Australia, Italy and Turkey

Nihel Chabrak, United Arab Emirates University, United Arab Emirates

Corporate Sustainability Indicators: A Turkish Banking Case Study

Guler Aras, Yildiz Technical University, Turkey

Social Responsibility in the banking sector: Declaration vs. quality of disclosure

Alfreda Sapkauskiene, Kaunas University of Technology, Lithuania

Environmental management accounting

Room 14.204

Water management accounting

Chairs: Cosmas Ambe, University of Limpopo, South Africa

Sustainability indicators for net zero water at deployed military camps

Katarzyna Chelkowska-Risley, Erasmus University of Rotterdam, Netherlands

Interconnecting water distribution and material flow costs accounting systems for efficient municipal water distribution

Michael Fakoya, University of Limpopo, South Africa

Water management accounting: the next step in EMA

Roger Burritt, Macquarie University, Australia

Symposium Schedule

Friday, 23 September 2016, 09:45 – 11:15

Sustainability and integrated reporting

Room 14.001

Integrated Reporting
Chair: Charl de Villiers, University of Auckland, New Zealand

Integrated reporting: current state of empirical research, limitations and future research implications
Patrick Velte, Leuphana University, Germany

Revival of the fittest? – Intellectual capital in Swedish companies
Gunnar Rimmel, Jönköping International Business School & Gothenburg Research Institute, Sweden

Keeping you awake at night: sustainability accounting and reporting at an Australian university
Sumit Lodhia, University of South Australia, Australia

Practitioner-academic interaction

Room 14.006

Bridging the practitioner-academic gap: Industry Focus Food
Chair: Philip Beske-Janssen, Leuphana University, Germany

Assessing the sustainability performance of Bio Partner Schweiz AG using the SMART method
Moritz Teriete, Sustainable Food Systems GmbH, Switzerland

Indicator-based assessment for meals
Katrin Bienge, Wuppertal Institute for Climate, Environment, Energy, Germany

Sustainability performance of organic and conventional farms in Ticino: How well does the SMART-Farm Tool capture the differences?
Johan Blockeel, Research Institute for Organic Agriculture (FiBL), Switzerland

Towards new accounting methods to estimate the level of responsibility and sustainability of the wine-producing properties - The case of Bordeaux wines
Stephane Trebucq, University of Bordeaux, France

Past and future challenges

Room 14.027

Past and future challenges in sustainability accounting
Chair: Wei Qian, University of South Australia, Australia

Overview of sustainability accounting and reporting developments in Africa from 1995 to 2015
Cosmas Ambe and Collins Ngwakwe, University of Limpopo, South Africa

Recent history of Japanese corporate sustainability management
Noriyasu Kunori, Sagami Women's University, Japan

Paradigms of Environmental Damage in reviews on CEMIS, SPMS, Green IT, Green IS and Sustainability Reporting
Lukas Törner, Leuphana Universtität, Germany

Sustainability performance Measurement & Management using 3E – Planet earth Concept for Sustainable Development
Khalid A Al-Thour, Sana'a University

Sustainability performance measurement and management

Room 14.203

Integration of sustainability measurement and management approaches

Chair: Karen Maas, Impact Centre Erasmus, The Netherlands

Sustainability Performance and Corporate Governance: A Meta-Analysis

Eugenio Zubeltzu, University of the Basque Country, Spain

A Sustainability evaluation system based on a new multicriteria sorting method: VikorSort

Ceyhun Araz, Manisa Celal Bayar University, Turkey

Measuring positive sustainability - A systematic literature review.

Samanthi Silva, Leuphana University Lüneburg, Germany

Environmental, social and governance (ESG) risk, strategy, corporate reporting and board oversight: interviews with board directors

Carol Adams, Durham University, United Kingdom

Spatial issues in sustainability accounting

Room 14.204

Measurement and reporting of sustainability effect of urban mobility, cities and regions

Chair: Andrea Stocchetti, Ca' Foscari University of Venice, Italy

Implementation of environmental management accounting in hotel sector: challenges and barriers

Nuwan Gunarathne, University of Sri Jayewardenepura, Sri Lanka

Smart cities: A call for research in accounting, control and strategy

Nathalie Crutzen, University of Liege, Belgium

Investigating the determinants of travel mode choice: measurement matters

Sana Akbar Khan Ca' Foscari University of Venice,Italy

Economic sustainability in urban renewal projects

Serkan Yıldız, Turkish Military Academy, Turkey

Friday, 23 September 2016, 11:30 – 13:00

Sustainability and integrated reporting

Room 14.001

Sustainability and integrated reporting
Chair: Carol Adams, Durham University, UK

Evidence on the economic consequences of mandated integrated reporting
Steven Cahan, University of Auckland, New Zealand

Different materiality for different contexts: exploring sustainability related reporting trade-offs
Minna Suutari, Aalto University, Finland

Materiality in sustainability reporting in higher education institutions
Idoya Ferrero-Ferrero, Universitat Jaume, Spain

How a new vision of value changes the agenda for CFOs
Martin Viehöver, KPMG AG, Germany

Practitioner-academic interaction

Room 14.006

The handprint - measuring positive sustainability impacts of products
Chair: Janpeter Beckmann, Collaborating Centre on Sustainable Consumption and Production

Special interactive session that discusses with participants on how to capture positive aspects of sustainability.

Past and future challenges

Room 14.027

Increasing awareness of sustainability accounting in academic training and research
Chairs:
Sevin Gürarda, Gediz University, Turkey
Lidija Hauptman, University of Maribor, Slovenia
Stefan Schaltegger, Leuphana University, Germany

Special interactive session focusing on educational issues in sustainability accounting and reporting.

Sustainability performance measurement and management

Room 14.203

Measuring links between corporate sustainability and finance
Chair: Timo Busch, University of Hamburg, Germany

Corporate sustainability promoted by the assessment process of socially responsible investment
María Jesús Muñoz-Torres , University Jaume, Spain

Sustainability in finance versus sustainable development and growth
Filip Fidanoski, Ss. Cyril and Methodius University in Skopje, Mazedonia

Corporate social responsibility and earnings management: the moderating role of analysts' following
Nazim Hussain, University Of Groningen, Gee Braam, Radboud University Nijmegen, Netherlands

Corporate carbon and financial performance: A meta-analysis
Stefan Lewandowski, Universität Hamburg, Germany

Keynote speakers

The Living Planet Report. Method, Results and Conclusions

Andrea Dreifke-Pieper, WWF

Andrea Dreifke-Pieper is Director of Sustainable Business and Markets of WWF Germany. She also acts as a member of WWFs international market practices. Prior to this role, she worked as head of sustainability in different industries and as a consultant for marketing, communication and change management. Ms Dreifke-Pieper studied forestry, economics and philosophy.

How to Change the World with Data: CDPs Approach to Reporting and Measurement

Susan Dreyer, Carbon Disclosure Project

Susan Dreyer leads CDPs activities in Germany, Austria and Switzerland and also oversees CDPs pilot work with consumers globally. She holds a master degree in economics and has an extensive background in the banking and asset management sector. She worked eight years with Deutsche Bank running German and European equity funds and won the Lipper Fun Award twice for her performance. Susan has co-lead working groups on non-financial reporting and is also the author of a prize-winning German bestseller on behavioural finance and ethical investing.

Integrated Reporting. Status and Development

Paul Druckman, IIRC

Paul is Chief Executive Officer of the IIRC. Paul is well known and respected in business and in the accounting profession worldwide. Following an entrepreneurial career in the software industry, Paul operated as a non-executive chairman and director for companies in a variety of sectors until taking over this post. Formerly a Director of the UK Financial Reporting Council; member of the City Takeover Panel; and President of the Institute of Chartered Accountants in England and Wales (ICAEW). Other interests have included chairing The Prince’s Accounting for Sustainability Project (A4S) Executive Board.

Measuring and Reporting on Natural and Social Capital

Rodney Irwin, WBCSD

Dr Rodney Irwin is responsible for a portfolio of projects designed to advance corporate reporting taking sustainable development into the mainstream reporting of an organization. He is the link between WBCSD members and standard / regulation setters and he is leading projects in risk management, mandatory reporting and governance. Rodney is also the course director of WBCSD's executive education programs including the WBCSD Leadership Program in partnership with Yale School of Management and Centre for the Environment at Yale. Prior to this role, he was the Group Director of Risk Management, Control and non-Financial Reporting at TNT NV. He has also held senior positions in Motorola, Abbey National and started his career at Ernst & Young. Rodney holds the position of teaching Fellow at Lancaster University School of Management.

Practically Relevant and Theoretically Solid Research in Management Accounting and Control. Conclusions for Sustainability Research

Teemu Malmi, Aalto University Helsinki

Teemu Malmi has served Helsinki School of Economics, today Aalto University School of Business, for most of his career, holding today a position of Professor of Accounting. Malmi's research focuses on cost and profitability accounting, performance measurement, management systems, and the implementation of strategies. His research has been published in the leading publications in his field and he is a member of the editorial boards of many international journals. Teemu Malmi's work as a trainer and educator sees him occupy several teaching positions in open and corporate training programs. He has experience of director roles in both publicly listed and unlisted companies.

The Ecological Footprint and Earth Overshooting Day. Developments from Introduction to Today

Mathis Wackernagel, Global Footprint Network

Mathis Wackernagel, Ph.D. is the co-creator of the Ecological Footprint and CEO of Global Footprint Network. This think-tank focuses on bringing about a sustainable human economy in which all can thrive within the means of one planet. Mathis' awards include the 2015 IAIA Global Environment Award, the 2012 Blue Planet Prize, the 2012 Binding-Prize for Nature Conservation, the 2012 Kenneth E. Boulding Memorial Award, the 2011 Zayed International Prize for the Environment, an honorary doctorate from the University of Berne, and a Skoll Award for Social Entrepreneurship.

Panelists

Sustainability Accounting and Reporting. Achievements, Failures and Challenges to Contribute Effectively to Sustainable Development

Roger Burritt, *Professor of Sustainability Business Metrics*

Professor Dr Roger Burritt is Visiting Professor at the Centre for Sustainability Management, Leuphana Universität Lüneburg where he has research interests in environmental and sustainability management and accounting. He publishes widely in accounting, management and environmental journals, and presents regularly at international conferences. Dr Burritt holds visiting positions at the University of Kassel; is a Research Associate at the United Arab Emirates University Corporate Governance Centre; and Visiting Research Professor of Excellence, University of Zaragoza, Spain. He has acted as an invited member of the United Nations Division for Sustainable Development Environmental Management Accounting international experts group.

Nihel Chabrak, *Professor and Program Director UAEU Science & Innovation Park*

Prof. Nihel Chabrak is the Programs Director at UAEU Science & Innovation Park. She is Professor at the CBE. She was Assistant then Associate Professor at Institut Mines Telecom, France. She was consultant in Business & IT in France. Furthermore, she took up several visiting positions, including the University of Wisconsin, USA; University of Canterbury, New Zealand; Deakin University, and University of South Australia, Australia and was a coordinator of Paris Dauphine University, France, FINEC, Russia and the European Project “Tempus-Meda”. She is teaching a Stanford preeminent course on Entrepreneurship & Innovation, at UAEU. She has been publishing and serving in international journals editorial boards. Prof. Chabrak is the UAE national team leader for 2016 GEM report. She is the cofounder and organizer of the International CSAF Conference

Alexander Holst, *Managing Director Accenture Strategy*

Alexander Holst is a Managing Director for Accenture Strategy and leads the Sustainability Practice in Germany, Austria and Switzerland. He focuses on integrating sustainability aspects into the core business of clients across numerous industries. Alexander Holst has led several strategy projects at corporate clients looking at how to value ecological and societal aspects and to capture financial benefits by integrating them into product portfolios, processes, and business models.

Rodney Irwin, *Managing Director WBCSD*

Dr Rodney Irwin is responsible for a portfolio of projects designed to advance corporate reporting taking sustainable development into the mainstream reporting of an organization. He is the link between WBCSD members and standard / regulation setters and he is leading projects in risk management, mandatory reporting and governance. Rodney is also the course director of WBCSD’s executive education programs. Prior to this role, he was the Group Director of Risk Management, Control and non-Financial Reporting at TNT NV. He has also held senior positions in Motorola, Abbey National and started his career at Ernst & Young. Rodney holds the position of teaching Fellow at Lancaster University School of Management..

Social Programme

Reception and Welcome

Wednesday, 21 September 2016

19:00 – 21:30

Wasserturm (water tower)
Bei der Ratsmühle 19, 21335 Lüneburg

We cordially invite all registered participants to join the EMAN Reception with local organic snacks and beverages. The reception will take place in the historic water tower (“Wasserturm”) near the town centre of Lüneburg. This offers a great opportunity to meet other participants prior to the conference and to network.

The tower was built in 1907 by architect and town planner Franz Krüger from the remnants of the medieval town-walls. For many decades, the water tower accommodated the water utility of the town. The Neo-Gothic veneer of the water tower was adapted from Lüneburg’s Gothic brick-building style.

In 1985 the water tower was closed and the equipment scrapped. Just one of the elevated 500.000 litre water tanks has remained until today. Shortly thereafter, the water tower was declared a “Historical Monument”. In May 1998 the Association for the water tower Lüneburg was founded and acquired the building for restauration. Once you have ascended, you will have a lovely view of Lüneburg and its surroundings.

Reception in the Town Hall, Awards and Conference Dinner

Thursday, 22 September 2016

19:00

Town Hall, Am Markt 1 (market place), 21335 Lüneburg

Preceeding the conference dinner we will enjoy a short reception by **city councillor Markus Moßmann** in the beautiful historic **Town Hall of Lüneburg** right at the marketplace. The town **hall** was built in the 13th-century and has been constantly extended and rebuilt for the last eight centuries. The front of the building is decorated with an elaborate Baroque facade. The town hall’s interior is artfully decorated and has been conserved since the Middle Ages. The reception will take place in the magnificent “Fürstensaal” (earl’s hall).

The authors of the best young researcher abstract, extended abstract and best practice case study abstract will receive their **awards** in the Fürstensaal.

After a short walk, enjoy German food specialties and meet other participants in a relaxed atmosphere at the **Restaurant Mälzer** (after about 19:45h). The restaurant is situated in an historic building which originally served as a brewery since 1540. The restaurant Mälzer is located in this historic building since 1997 and still hosts a micro-brewery. Enjoy the organic beer of Lüneburg`s last brewery or an organic soft drink with your research colleagues at the 20th EMAN conference!

Conference organisation

About EMAN

EMAN, the *Environmental and Sustainability Management Accounting Network*, is a thought-leading network of academics and practitioners interested in the exchange and further development of accounting, management control and reporting approaches to support companies in pursuing sustainable development. Since its foundation in 1997 EMAN has conducted annual conferences and published edited books and special issues of leading journals with new concepts, case studies and analyses on environmental and sustainability accounting, management control and reporting, thus providing researchers, practitioners and conference presenters outlets to disseminate their work. The global EMAN activities are organized in four regional EMAN sections, each conducting its own annual meetings or conference, EMAN Europe, EMAN Africa, EMAN Americas, and EMAN Asia Pacific. If you are interested to receive information about EMAN conferences and publications, like the two thousand current members, please visit the websites and register for free:

www.eman-global.net or www.eman-eu.net

About CSM

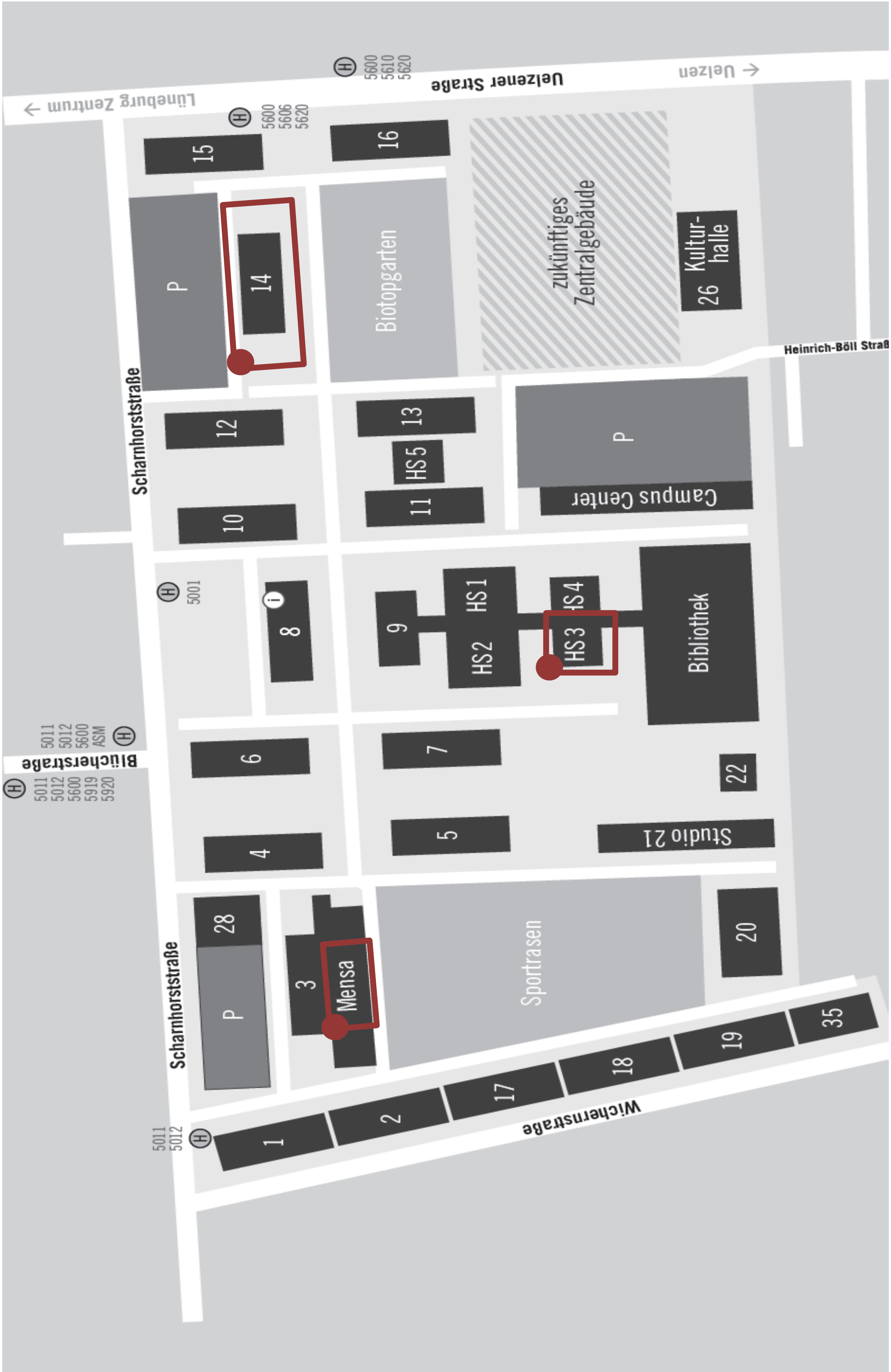
The *Centre for Sustainability Management (CSM) at Leuphana University Lüneburg* is an internationally oriented centre of excellence in research, teaching and academic training as well as in knowledge transfer in the fields of entrepreneurial sustainability management and corporate social responsibility (CSR). The 20th EMAN conference is organised by Professor Dr Stefan Schaltegger, Chair for Sustainability Management, and his team.

Centre for Sustainability Management (CSM)
Leuphana University Lüneburg
Scharnhorststraße 1
D-21335 Lüneburg, Germany

www.leuphana.de/csm

Announcement of the 21st EMAN Conference in Liège in 2017

Campus plan



Lüneburg Zentrum
Uelzener Straße
Uelzen
5600
5610
5620
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5606
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15
16
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14
Biotopgarten
zukünftiges Zentralgebäude
Kultur-halle
26
Heinrich-Böll Straß
Scharnhorststraße
12
13
HS 5
11
P
Campus Center
10
5001
8
9
HS 1
HS 2
HS 4
HS 3
Bibliothek
Blücherstraße
5011
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ASM
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Studio 21
Scharnhorststraße
28
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Mensa
Sportrasen
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Wichernstraße
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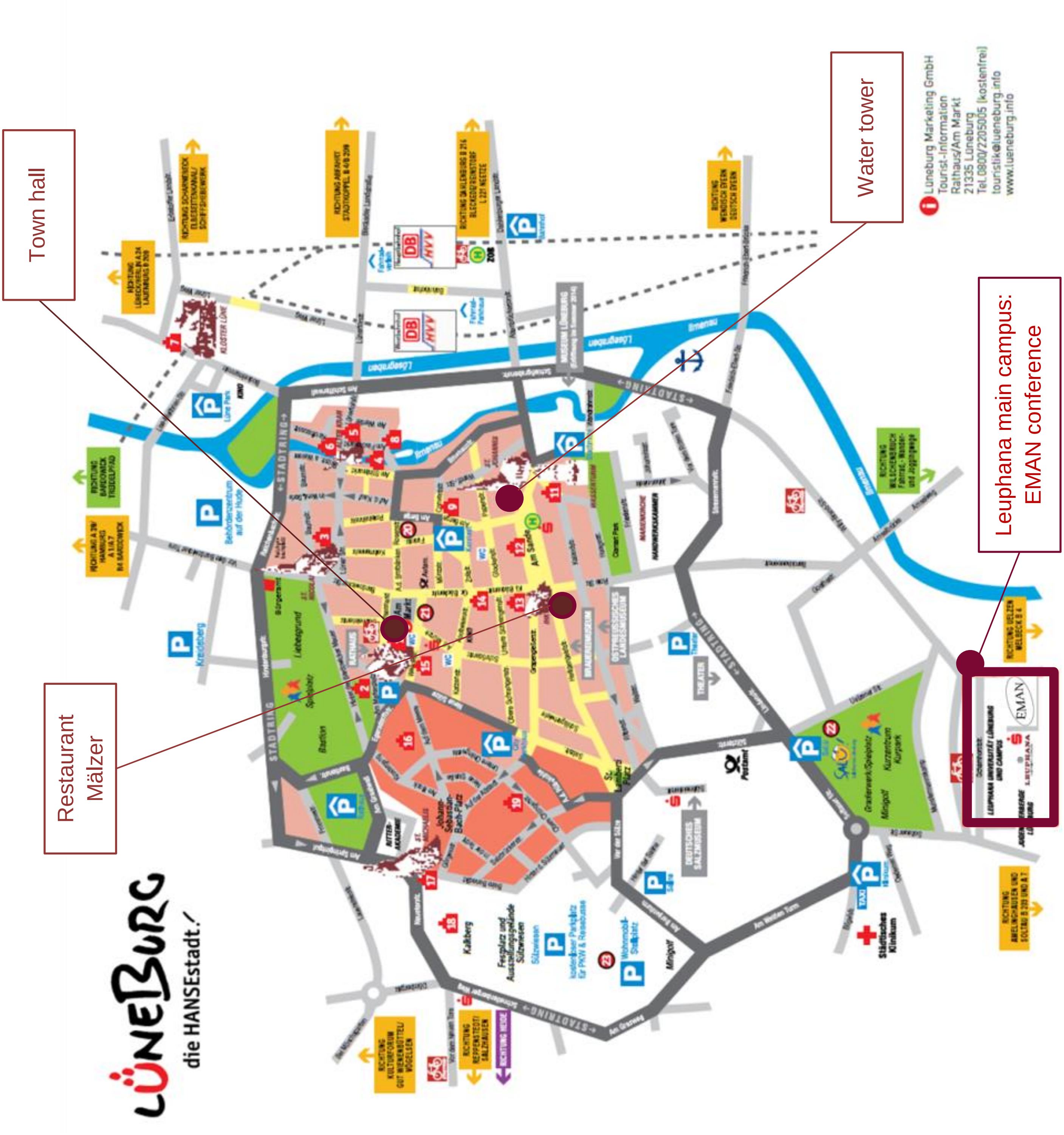
Lüneburg map



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