

WEDNESDAY, MAY 31st 2023

19:00-20:30 / WELCOME DRINK @ Café Roof Garden

THURSDAY, JUNE 1st 2023

08:30 / BUS DEPARTURE FROM NOA HOTEL (08.45 White tower Bus stop)

09:30-10:00 / CONFERENCE BEGINS

10:00-11:15 / PLENARY SESSION

Tsoumis Room (Building A, School of Forestry, Finikas Campus)

- Stefan Schaltegger – Sustainability Management Accounting - A review and multilevel perspective
- Rajat Panwar – Beyond the hype: How to make bioeconomy work for the greater good

11:15-11:45 / COFFEE BREAK

11:45-13:15 / PARALLEL SESSIONS

Tsoumis Room

Sustainability Management Accounting tools and Bioeconomy

Chair: Stefan Schaltegger

- Roger L. Burritt, Stefan Schaltegger & Katherine L. Christ – Environmental management accounting – developments over the last 20 years from a framework perspective
- Christine Jasch – MFCA Application in the UNIDO SwitchMed Programme and TEST toolkit
- Eleonora Foschi, Selena Aureli & Angelo Paletta – Accounting for circular bioeconomy: reflections from a value network in the bio-based plastic sector
- Marina Andreadou & Konstantinos Paspaspyropoulos – Material Flow Cost Accounting as a method for finding Bioeconomy opportunities in the Forest Industry

Amphitheatre

Sustainability Performance and Assessment

Chair: Karen Maas

- Elena Domingo-Morcillo, Elena Escrig-Olmedo & María Jesús Muñoz-Torres – Overcoming the Current Limitations of Existing Accounting Methodologies for Assessing Sustainability in Food Waste Prevention and Reduction actions
- Nikolaos S. Tsvolopoulos, Thomas A. Tsalis & Ioannis E. Nikolaou – A Diagnostic Matrix as a tool for measuring the impact of environmental strategy on corporate performance
- María del Mar Miras-Rodríguez, José Rafael González-López & Bernabé Escobar-Pérez – Is there coherence between Sustainability performance and reporting? The analysis of sustainability gap in healthcare industry
- Souâd Taïbi – What is the value of sustainability? Making carbon visible

13:15-14:30 / LUNCH BREAK / Arboretum visit (optional)

14:30-15:10 / PLENARY SESSION

Tsoumis Room

- Mirja Mikilla – Bioeconomy: challenges and opportunities to corporations

15:10-16:20 / PARALLEL SESSIONS

Tsoumis Room

Sustainability Management Accounting and Supply Chains

Chair: Maria Csutora

- Karen Maas – Thirty years Sustainability Management Accounting, from niche to mainstream
- Naemi Schäfer, Samantha Dijkstra-Silva & Katherine Christ – Sourcing and managing sustainable supply chain information and requirements along supply chain tiers. A multiple case study in the textile industry
- Libe Galdos Urbizu & Igor Álvarez Etxeberria – Green Supply Chain Management and Environmental Performance: a meta-analysis

Amphitheatre

Biodiversity and climate change accounting and reporting

Chair: Mirja Mikilla

- Gunnar Rimmel & Maizatulkama Abdullah – Natural Capital and Biodiversity Reporting in the Malaysian Palm Oil Production
- Goizeder Blanco Zaitegi, Igor Álvarez Etxeberria & Jose Moneva – Biodiversity accounting and reporting: a feasible Ecological Balance Sheet
- Diogenis Baboukardos, Abdullahi Ishola & Musa Mangena – Fighting climate change: The role of an integrated approach to reporting on firms' carbon performance

16:20-16:50 / COFFEE BREAK

16:50-18:00 / PARALLEL SESSIONS

Tsoumis Room

Circular economy reporting and assessment

Chair: Igor Etxeberria Alvarez

- Minna Suutari, Mari Tuomaala & Tuija Virtanen – Challenges in implementation: Presentations of circular economy in agriculture and food sector's sustainability reports and financial statements
- Camélia Radu & Gulliver Lux – Circular Economy disclosure of Municipalities: Influence of Municipal Councillors' Education and Experience
- Dolores Gallardo-Vázquez, Sabina Scarpellini, Alfonso Aranda-Usón & Carlos Fernández-Bandera – Social change towards the achievement of the sustainable development goals from the circular economy. Assessment of the forecast in terms of sustainability

Amphitheatre

Materiality and Assurance in Sustainability reporting

Chair: Christine Jasch

- Jilde Garst, Jeroen Suijs & Karen Maas – Empirical evidence on the implementation of the materiality assessments
- Benjamin Karatzoglou – The double materiality principle in the Greek hospitality SMEs: Researching current situation and challenges
- Álvarez-Albert Luis, Ferrero-Ferrero Idoya & Rivera-Lirio Juana – Assurance of Sustainability Reports adopting a risk-based approach. A review of the state of the art

18:00 / BUS DEPARTURE TO CITY CENTRE (stops close to White Tower and arrives at Noa Hotel)

20:00 / CONFERENCE DINNER @ Garçon Brasserie

FRIDAY, JUNE 2nd 2023

08:30 / BUS DEPARTURE FROM NOA HOTEL (08.45 White tower Bus stop)

09:20-10:00 / PLENARY SESSION

Tsoumis Room

- Ioannis Nikolaou – Greek and International Experience of Corporate Sustainability Reporting: The Past, the Present and Some Future Thoughts

10:00-11:10 / PRESENTATIONS

Tsoumis Room

Accounting and Bioeconomy

Chair: Konstantinos G. Papaspyropoulos

- Maria Csutora & Gábor Harangozó – Misconceptions in accounting for bioenergy use
- Ratna Chrismiari Purwestri, Miroslava Hochmalov & Miroslav Hájek, Petra Palátová – From recreational to potential livelihood activities under the bioeconomy paradigm: preliminary assessment of non-wood forest product preferences in the Czech Republic
- Diana Carolina Huertas-Bernal, Ratna Chrismiari Purwestri & Miroslav Hájek – Bioeconomy: an opportunity for biodiversity?

11:10-11:40 / COFFEE BREAK

11:40-12:50 / PRESENTATIONS

Tsoumis Room

CSR Reporting

Chair: Souâd Taïbi

- Dolores Gallardo-Vázquez & Teresa C. Herrador-Alcaide – Corporate social responsibility. Entrepreneurship link and performance's partial mediation analysis
- Bernabé Escobar-Pérez & Maria del Mar Miras-Rodríguez – Are the companies with better sustainable performance those which publish more credible CSR reports?
- Maria Gkirtzimanaki & Konstantinos Papaspyropoulos – Determinants of CSR contributions for the rehabilitation of forest fires affected areas

12:50-13:30 / NEWS FROM THE EMAN BOARD

13:30 / LIGHT LUNCH

14:00 / BUS DEPARTURE



May 31st
to June 2nd
2023

Laboratory of Forest Economics

Department of Forestry and Natural Environment
Aristotle University of Thessaloniki

27th EMAN Europe Conference

Sustainability Management Accounting
and Reporting for enhancing Bioeconomy
practices within organizations

CONFERENCE
PROGRAM



RESEARCH COMMITTEE
ARISTOTLE UNIVERSITY OF THESSALONIKI