





2021 APMAA Spring Webinar

This is an **open webinar** for practitioners, academics and students interested in sustainability issues and how these issues are managed with the use of management accounting tools

A SUSTAINABILITY PERSPECTIVE AND ITS INFLUENCE ON MANAGEMENT ACCOUNTING

22-23.03.2021 9.00 - 12.00*via Zoom

*Swedish time zone

The objective is to address challenges in corporate practice and in theory regarding sustainability perspective and its consequences on management accounting and control

Organizing team members:





Webinar co-chair prof. Jan Alpenberg, Head of APMAA European Charter, Linnaeus University, Sweden

ian.alpenberg@lnu.se

Webinar co-chair – prof. Tomasz Wnuk-Pel, Deputy Head of APMAA European Charter, University of Lodz, Poland tomasz.wnuk@uni.lodz.g



Organizing committee chair - assist. prof. Zaneta Pietrzak. University of Lodz, Poland zaneta.pietrzak@uni.lodz.pl





A Sustainability Perspective and its Influence on Management Accounting – a focus on practice

Zoom-ID for the meeting DAY 1: 616 0785 4279

- **09.00 –** Greetings and introduction *prof. Jan Alpenberg, prof. Tomasz Wnuk-Pel* **09.20** Greeting participants *prof. Susumu Ueno, APMAA Chair*
- Sustainability and management control the case of Air France, Thomas
 Lesobre, Air France, France and Gregory Wegmann, University of Burgundy, France (25 min + 15 min Q&A)
 - 2. Impact of ESG on real estate investing, Walid Esmatyar, Engel & Völkers, Germany (25 min + 15 min Q&A)
 - 3. Forecasting and controlling power consumption in distributed networks A problem of management accounting? prof. Jan-Hendrik Meier, Kiel University of Applied Sciences, Germany (25 min + 15 min Q&A)
 - **4. Reflections and concluding remarks** prof. Fredrik Karlsson, Linneaus University, Sweden (20 min + 10 min Q&A)
- 11.50 Closing of Webinar day 1 prof. Jan Alpenberg, prof. Tomasz Wnuk-Pel
 12.00 Closing of Webinar day 1 prof. Mohammed Elgammal, APMAA President

















A Sustainability Perspective and its Influence on Management Accounting - a focus on theory

Zoom-ID for the meeting DAY 2: 623 5518 9347

- 09.00 -Greeting and introduction – prof. Jan Alpenberg, prof. Tomasz Wnuk-Pel 09.20 Greeting participants – prof. Mohammed Elgammal, APMAA President
- 09.20 -Sustainability & management accounting – requirements from 11.50 corporate practice and implementations in management accounting **textbooks**, prof. Ute Vanini and prof. Saskia Bochert, Kiel University of Applied Sciences, Germany (15 min + 10 min Q&A)
 - Performance measurement and sustainability prof. Elin Funck Linnaeus University, Sweden (15 min + 10 min Q&A)
 - Financial security of SMEs in the context of sustainable development - prof. Bartłomiej Nita, Wroclaw University of Economics and Business, Poland (15 min + 10 min Q&A)
 - Financial robustness, resilience and sustainability 3 concepts one common core, prof. Stefan Behringer, Lucerne University of Applied Sciences, Switzerland (15 min + 10 min Q&A)
 - Are theories still useful in the field of management accounting? prof. Stephane Trebucq, University of Bordeaux, France (15 min + 10 min Q&A)
 - **Reflections and concluding remarks** prof. Lina Dagiliene, Kaunas *University of Technology, Lithuania* (15 min + 10 min Q&A)

















11.50 -Closing of Webinar day 2 – prof. Jan Alpenberg, prof. Tomasz Wnuk-Pel 12.00 Closing of Webinar day 2 – prof. Susumu Ueno, APMAA Chairman



A Sustainability Perspective and its Influence on Management Accounting – a focus on practice



Thomas Lesobre

Air France, France. Former deputy to the SVP Controlling of the Air France Group; currently in charge of the SAP program management and data driven transformation for the finance domain for the Air France Group. In parallel, Associated Professor at Paris-Nanterre University. Interests in Controlling, CSR & data domains.



Walid Esmatyar

Commercial Director at Engel & Völkers Venture Management, a hub for ventures and provider of cross-functional activities, dedicated to accounting, finance and business development. In his function, he also engages in the implementation of an ESG framework, both on product and company level.



Gregory Wegmann

Vice President of the University of Burgundy in charge of international relations. He specializes in management accounting, with a focus on performance management and comparative management accounting.



Jan-Hendrik Meier

Professor of accounting at the Kiel University of Applied Sciences, Germany. His research interests are in the field of management accounting, financial accounting, capital markets, empirical methods, and data science. He teaches empirical methods in accounting and finance at universities worldwide.





Fredrik Karlsson

Linneaus University, Sweden. Researcher and senior lecturer at the School of Management and Economics. Former head of Department for Management Accounting. Master Program Director. Extensive Professional experience as Senior Management Consultant, Entrepreneur and Business Manager.



A Sustainability Perspective and its Influence on Management Accounting – a focus on theory



Ute Vanini

Prof. Dr. Ute Vanini is a professor in management accounting and control at the University of Applied Sciences Kiel. Her special research fields are the roles of risk managers and their cooperation with management accountants.



Saskia Bochert

Prof. Dr. Saskia Bochert is a professor in management accounting and control at the University of Applied Sciences Kiel. Her special interest fields are the influence of digitalization processes on management accounting, digital business models and innovation management.



Elin Funck

Elin Funck is Associate Professor in management accounting and control at Linnaeus University, Sweden. Her special interest fields are behavioral aspects of management accounting and how new instruments for control influence and are influenced by the context they are implemented in.



Bartłomiej Nita

Prof. Bartłomiej Nita serves as the Vice-Rector at the Wrocław University of Economics and Business. He specializes in accounting, financial reporting, corporate finance, performance measurement and management. He cooperated with many companies dealing with consulting in accounting and finance.



Stefan Behringer

Stefan Behringer has 10 years of management experience at Deutsche Post and Olympus Europa in the areas of controlling, mergers & acquisitions, compliance and internal auditing. Since 2009 he has been a professor of business administration.



Stephane Trebucq

Professor in accounting and management control at the University of Bordeaux, France; his main research is on environmental accounting and overall performance scorecards; he recently published an article about how integrating ABC with Life Cycle Analysis.



FACULTY OF MANAGEMENT University of Lodz

Lina Dagiliene

Professor and principal investigator at School of Economics and Business, Kaunas University of Technology. She has an extensive experience in the participation in and leadership of research projects. Her current research interests focus on corporate social responsibility, circular business models, sustainability reporting and non-financial information disclosures.







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Scientific Committee:

prof. Jan Alpenberg, Linnaeus University, Sweden,

prof. Ceslovas Christauskas, Kaunas University of Applied Sciences, Lithuania,

prof. Jan-Hendrik Meier, University of Applied Sciences, Germany

prof. Gregory Wegman, University of Burgundy in Dijon, France

prof. Tomasz Wnuk-Pel, University of Lodz, Poland

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