

Zoom-ID for the meeting DAY 1: 616 0785 4279  
Zoom-ID for the meeting DAY 2: 623 5518 9347



## 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,  
Linnæus University,  
Sweden  
[jan.alpenberg@lnu.se](mailto:jan.alpenberg@lnu.se)



Webinar co-chair – prof.  
Tomasz Wnuk-Pel,  
Deputy Head of APMAA  
European Charter,  
University of Lodz,  
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Organizing committee chair  
– assist. prof. Zaneta  
Pietrzak,  
University of Lodz, Poland  
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# 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*
- 09.20 – 11.50
1. **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 – 11.50
- Sustainability & management accounting – requirements from 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, Linnæus 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.



**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.



**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.



**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 Trebuca**

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.



**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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## A SUSTAINABILITY PERSPECTIVE AND ITS INFLUENCE ON MANAGEMENT ACCOUNTING

### Scientific Committee:

*prof. Jan Alpenberg*, Linnæus 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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