



## 1st Portuguese Conference on Environmental Management and Accountancy Leiria, Portugal, 5th - 6th May, 2005

### Papers and Presentations

**Rogério Fernandes Ferreira (ISEG)** – A Contabilidade Ambiental no Contexto Actual

**Rob Gray (University of St-Andrews)** – Taking a long view on what we now know about social and environmental accountability and reporting

**Carlos Larrinaga (Universidad de Burgos)** – An evaluation of the role of social, environmental and sustainable development reporting in reputation risk management

### Work Sessions 1 - Environmental Accountability

“The environmental variable in balanced scorecard” Javier Gimeno Zuera, José M. Moneva Abadía e Ingrid Lameda Montero

“The framework of management results of the nature environment” Rui Manuel Silva Lamas José

“The environmental accounting: severe criticism of costs appropriation theoretical and conceptual controversies” Marly Cavalcanti e João Pedro de Castro Nunes Pereira

“El protocolo de Kyoto en la contabilidad empresarial” Carmen Fernández Cuesta e Luísa Fronti de Garcia

“The Sustainable Management From Accountancy” Agostinho Inácio Bucha

“Empirical Analysis of the perceptions about Full Cost Accounting: A Study in Spanish Energy Industry” Manuel Fernández Chulián

### Work Sessions 1 - Environmental Economy

“The utility of economics environmental indicators” José Jurado Martins, Maria Pilar Martín Zamora e José Domínguez Casado

“Pay-As-You-Throw Revisited: The Role of Unit Based Pricing in Stimulating Recycling” António F. Tavares e Susana V. Carvalho

“A relevância monetária das externalidades dos transportes” Ana Maria Bello de Figueiredo Marcos

“Economic Valuation of the Environmental Impact of Firms: Signaling the Direction Towards Sustainability” Irene Criado Jiménez

“Emissions trading market: from the theoretical ideal to the cumbersome reality” Maria Eduarda Fernandes

“Reduction of costs should be achieved through of the application of good Agricultural Practices” Elisa Isabel Cano Montero, Inocencio Blanco Martín e Julián Chamizo González

### Work sessions 2 - Contabilidade Ambiental e Sistemas de Gestão Ambiental

“Expansible application of willingness-to-pay method to environmental projects: Case study of flue gas desulphurization project at Amarante power station” Ryunosuke Kikuchi e Sandra Santos

“On the need for the development of a holistic and integrated Environmental Management paradigm. Lessons learned so far with the implementation of the emas@school project.” Ferreira, A.J.D. et al

“ISO 14001 certification: motivations and advantages of the portuguese firms” Elisabete Maria Fonseca Correia  
A GIS-based Decision Support System for Water Resources Management Using Genetic Algorithms” Pedro Castro e Paulo Pires

“Key-factors and opportunities in a environmental management implementation at a complex school” Carreiras, M, Ferreira, A. J. D. e Lopes, M.

“La gestión de espacios naturales protegidos en España” Elena Merino Madrid, Jesús António Sánchez Araque e Susana Villaluenga de Gracia

## **Work sessions 2 - Relato Ambiental e Auditoria Ambiental**

“Environmental issues and financial information: The impacts, the risks and its disclosure in pursue of sustainable development” Luís Lima Santos, Teresa Mouga e Ana Sofia Viana

“Compliance with Mandatory Environmental Reporting in the Financial Statements: The Case of Spain” Irene Criado Jiménez, Manuel Fernández Chulián e Francisco Javier Husillos Carqués

“The auditing role in the environmental management system” M. Georgina Tamborino Morais

“The role of the environmental audit for the reinforcement of the economic and environmental conditions of the organizations” Maria da Conceição da Costa Marques

“Disclosure of information: the Portuguese case” Sónia Maria da Silva Monteiro e Beatriz Aibar Guzmán

“Internal auditing in small and medium-size Portuguese enterprises by quality certification” M. Georgina Tamborino Morais

## **Social Responsibility**

“Educação, Gestão Ambiental e Desenvolvimento Sustentável” Wally Chan Pereira, Vera Vergara Esteves e Ruth da Cunha Pereira.

“Corporate Social Responsibility as a tool for competitiveness: an empirical study” Susana Leal

“Social and environmental responsibility: forests and fires” Fátima David e Rute Abreu

“Corporate Social Responsibility in Portugal – An Empirical Approach” Liliana Marques Pimentel

“Business strategies and environmental: a case study” Maria Isabel Blanco Dopico, Sónia Maria da Silva Monteiro e Beatriz Aibar Guzmán

Painel 2: Sustainable development and social responsibility. Moderator: Dra Isabel Lourenço

Mestre Maria João Marques (Directora da LPN – Liga para a Protecção da Natureza) – A Responsabilidade Social Corporativa em Portugal

Dr.<sup>a</sup> Raquel Matos Silva (Câmara Municipal de Loures, Dep. Ambiente) – O Sistema de Gestão Ambiental da Câmara Municipal de Loures