



Centre for Social and Environmental
Accounting Research
Accountability Transparency Sustainability



Fifth Conference on Social and Environmental Accounting Research Barcelona, 14th - 16th September 2005

Plenary Speakers

Rob Gray: Taking a Long View on What We Now Know about Social and Environmental Accountability and Reporting: Of Don Quixote, Placebos and Capitalism

Jesse Dillard: The Facts Are Not Enough

Jan Bebbington: Mapping the Field: What is Being Researched in Social and Environmental Accounting?

PhD Projects

Irene Criado Jiménez (Referee: Jan Bebbington): Economic Valuation of the Companies Impacts and the Systems of Full Ecological Cost. Case Study of a Spanish Company

José Antonio Moseñe Fierro (Referee: John Slof): Renewable Energy and the Environmental Conflicts. Full Cost Accounting

Juan García Álvarez de Perea (Referee: Rob Gray): Corporate Social Responsibility Reporting in Spain: Current Practices, Nature and Causes

José A. Jurado Martín (Referee: Carmen Fernández): Right Emissions Market: Adaptation of the Accounting Information facing the New Environmental Strategies

Manuel Fernández Chulián (Referee: Ma.Rosa Rovira): Social Construction of the Business Sustainability: The Role of the Accounting Information Reporting

Papers & Presentations

Christine Jasch: The IFAC Guidance Document on Environmental Management Accounting (EMA) and its Development into Sustainability Management Accounting

Isto Nuorkivi and Tuula Pohjola: Developing a Proposal for Operational Performance Indicators in a Finnish Construction Company

Josep M^a Argilés Bosch: Empirical Study on Costs and Incomes of Organic Farming

José M^a Paez: A Proposal of DEA Application to the Eco-efficiency Measurement in the Electric Sector

Carmen Fernández Cuesta and Luisa Fronti de García : The Right Emissions Market and the Clean Development Projects

Juana M^a Rivera Lirio, José Mariano Moneva Abadía and Jesús Muñoz Torres: Corporate Social Responsibility: Strategic Orientation and Social and Financial Performance. Spanish Case Analysis

Amos Akintola Owolabi: A Conceptual Framework for Assessing the Cost of Environmental Externalities for Incorporation Into Oil and Gas Industry Accounting

Geoffrey George: Theory and Practice of Environmental Accounting: An Environmental Balance Sheet: Case Study of the Water Industry in Victoria

Maria-Gabriella Baldarelli: Catholic Social Teaching (CST) and Corporate Social Responsibility (CSR): The Environmental, Social, Ethical Accountability Role

Pablo Archel Domench, Manuel Fernández Chulián and Carlos Larrinaga González: Organisational and Operational Limits of the Sustainability Reports

Fernando Azcarate Llanes: The Integrated Indicators in the Reports in Accordance to GRI

José M. Moneva, Fernando Llana and Ingrid Lameda: Quality of Sustainability Reports in the Spanish Companies

José Juan Déniz Mayor: Environmental Economic Transaction from a Thermodynamic Perspective. An Introduction

Antonio Somoza López and Josep Vallverdú Calafell: The Accounting and Social Principles. The Accounting Contribution to Business Social Information

Maria J. Masanet Llodrà, Ma. Rosa Rovira Val and Antoni Llull Gilet: The Environmental Information in the NIIF Conceptual Framework and in the Spanish Regulation. The Case of Liabilities

Antoni Socias Salvà and Patricia Horrach Rosselló: Proposal for the Improvement of Accounting Information in the Fair Trade Organisations.

Jennifer Chen and Robin W. Roberts: Legitimacy Theory, Institutional Theory, Resource Dependence Theory and Stakeholder Theory: Are They Commensurable?

Charles H. Cho: The Politics of Environmental Disclosure Regulation in the Chemical and Petroleum Industries: Evidence from the Emergency Planning and Community Right-to-Know Act of 1986

Anna Kumpulainen and Tuula Pohjola: Requirements and Practices for Environmental Business Accounting –Developments between 1996 and 2005

Ana García González: The Environmental Indicators, a Methodological Tool for the Environmental Management of Companies

Esther Albelda Pérez: The Management Accounting Practices as a Strategic Resource to Improve the Environmental Management

Igor Álvarez Etxeberria: Models of Social and Environmental Management. The Balance Scorecard, Publicity or Tool for Efficient Decision Making?

Practitioner presentation

José Antonio Camacho, GRIFOLS: Environmental Accounting. Waste Valuation Advantages in the Cement Industry