

NANTES | PARIS | BEIJING | SHENZHEN | CHENGDU

EXPERTISE IN
ACCOUNTING
FOR SUSTAINABLE
DEVELOPMENT

#corporate

**A NEW AUDENCIA
RESEARCH CENTRE**

WE PUT OUR
KNOWLEDGE TO WORK
TO SUPPORT YOU

120 YEARS
1900-2020

audencia.com

 **Audencia**



Audencia is well aware of the major challenges that accounting for sustainable development* poses for organisations, which is why we are developing a research centre dedicated to this field and its innovations.

Under the leadership of Delphine Gibassier, a faculty member at Audencia and an internationally renowned expert in accounting for sustainable development, this new research centre aims to explore, support and participate in the development of accounting for sustainable development and its integration into organisations.

In an effort to create a space for co-creation, research and the exchange of knowledge and practices, the research centre's team maintains close relations with a large number of the decision-makers involved in accounting for sustainable development in France and internationally in order to monitor the subject's standards and standardisation in real time.

**With the term "sustainability accounting", we refer to all tools and methods that include "non-financial" and "extra-financial" assets (e.g. the GRI, integrated reporting, carbon accounting, multiple capital accounting, etc.).*

A team of experts in a co-creation ecosystem

Delphine Gibassier

Centre Director and Associate
Professor at Audencia

A PhD student

specialising in accounting for
sustainable development

A post-doc

specialising in accounting for
sustainable development

Occasionally, an expert in financial capital and financial accounting integration and an expert in natural capital will contribute to the research.



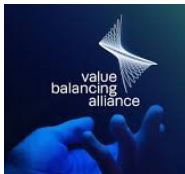
Delphine GIBASSIER

Delphine Gibassier holds a PhD in accounting from HEC Paris and is a professor of accounting for sustainable development at Audencia. Before going into academia, she worked for 11 years in the corporate world as a management controller for major companies in France, the United States and Asia. She also works as an associate editor for the Sustainability Accounting, Management and Policy Journal, which brings together the best academic research and real-world applications in the field of accounting for sustainable development.

She leads research projects based in France (with ADEME - the French Environment and Energy Management Agency, and ANC - the French Accounting Standard Setter) and Europe (EKLIPSE, which focuses on biodiversity and ecosystems) focusing on carbon accounting, integrated reporting and biodiversity.

For the past four years, she has been working as an expert for leading international standardisation bodies to collaborate on and co-create methods and tools for accounting for sustainable development for both large international companies and SMEs. In addition, she is regularly asked to present at and run international conferences with, for example, Ethical Corporation, Sustainable Brands and Reporting 3.0.

HIGHLY INVOLVED IN NATIONAL AND INTERNATIONAL NETWORKS



RESEARCH EXPERTISE USED TO CO-CREATE CORPORATE TOOLS

- Development of carbon accounting
- Development of accounting for Sustainable Development Goals
- Design multiple capital accounting systems
- Deploy integrated reporting

LATEST ACADEMIC PUBLICATIONS

- **“Sustainability accounting standards in the USA – procedural legitimacy: governance, participation, and decision-making processes”**, 2018, in “Measuring and Controlling Sustainability”, edited by A. Lindgreen, C. Vallaster, Dr. S. Yousofzai, B. Hirsch, Routledge
- **“Corporate Water Accounting, Where Do We Stand? The International Water Accounting Field and French Organizations”**, 2018, in “Sustainability Accounting, Advances in Environmental Accounting & Management”, Volume 7, edited by A. Belal, S. Cooper, Emerald Publishing Limited, pp. 31 – 65
- **“Carbon management accounting and reporting in practice: A case study on converging emergent approaches”**, Sustainability Accounting, Management and Policy Journal, Vol. 6, No. 3, pp.340 – 365, 2015, with Stefan Schaltegger



PUBLISHED REPORTS

- **GIBASSIER, D., ADAMS, C., JÉRÔME, T. (2019).** *Integrated Reporting and the Capitals' Diffusion.* (Autorité des Normes Comptables - the French Accounting Standards Setter)
- **GIBASSIER, D., GARNIER, C., ARJALES, D-L., (2018).** *Sustainability CFO: The CFO of the future?* (Institute of Management Accountants, IMA)
- **GIBASSIER, D., RODRIGUE, M., ARJALES, D-L.,** *From Share Value to Shared Value: Exploring the Role of Accountants in Developing Integrated Reporting in Practice* (Institute of Management Accountants, IMA)



The research centre's missions

As a part of the co-creation approach it shares with its partners, this research centre aims to strengthen organisations' accounting for sustainable development's systems through value-adding innovations.

The research centre has a comprehensive understanding of accounting for sustainable development and its ecosystem, and its missions include:

- Aligning, standardising and distributing tools to account for sustainable development in all organisations
- Training and raising awareness among organisations' teams about sustainability accountants
- Upgrading accounting systems to include multiple capitals, impact integration and Sustainable Development Goals, as well as integrating the concept of planetary boundaries
- Creating synergy between systems to account for sustainable development by working in collaboration with local authorities and SMEs

PUTTING ITS EXPERTISE TO WORK FOR YOU

The research centre has expertise in:

- The use of multiple capital projects
- Current standards relating to natural capital and integrated reporting
- Innovations such as impact assessments, Sustainable Development Goals and the integration of planetary boundaries
- All tools to account for sustainable development, its practices and professions
- Knowledge of and influence among international standardisation bodies

The research centre's activities

SUPPORT

- Co-create tools to account for sustainable development
- Help deploy solutions
- Provide reports specific to each organisation
- Monitor regulatory methods and tools

TRAINING

- Train management teams
- Provide certificates in accounting for sustainable development
- Train Audencia students to join your teams

DISSEMINATION

- Workshops where professionals and experts can exchange information
- Popularise research so it can be distributed to the general public: newsletters, conferences on a specific subject, breakfast shows
- Social media: blogs, Twitter, online articles

ANALYSIS

- Research and publications
- Case studies
- Keeping the community informed (e.g. reports, methods, articles)

Audencia

Audencia educates and accompanies innovators who create value through responsible actions. In collaborations with stakeholders, the school produces and diffuses knowledge designed to transform teaching and inspire new business practices.

3 VALUES

INNOVATION

COOPERATION

RESPONSIBILITY

ACCREDITATIONS



LABELS



TEACHING AND RESEARCH

Audencia teaching and research activities are organized into **5 departments**:

- Business & Society
- Communication & Culture
- Finance
- Management
- Marketing

Audencia research laboratory is called Research and Business department to underline the strategy of developing academic research that is useful for companies and society. This laboratory also welcomes faculty from Centrale Nantes.

Audencia has **9 research chairs** co-financed by companies:


- Corporate Social Responsibility
- Family Entrepreneurship and Society
- Managerial Innovations
- Corporate Communications and Digital Transformation
- HR and Social Innovations in the Cultural Sector
- Antifraud and Cybersecurity
- Finance for Innovation
- REALITES: « Supporting smart territories » (new)
- Purchasing and Digital Innovation and a research-action program Behavior and Financial Vulnerability

BUDGET 2019

€55 M 

5,300+  STUDENTS

of which more than 1 800 are international
and of 102 nationalities

135+  FULL-TIME FACULTY
(including SABS)
of which 120 PHD and
58 international

26 040+  ALUMNI

+190  PARTENAIRES
INTERNATIONAUX  dans
58 pays

Audencia Business School
(127 accrédités EQUIS, AACSB ou AMBA
dont 28 triplement accrédités)

36 000 m² 
ON 6 SITES

175  PARTNER COMPANIES

RANKINGS

Audencia is among the best European management schools:

In France

- The school preferred by the largest number of French business school candidates
- Since 2002, ranked sixth by SIGEM
- Constant rise in rankings organised by French media

Internationally

- Ranked 39th Masters in Management in the world by the Financial Times

By 2020, Audencia aims to become one of the top 20 schools in Europe, with teaching adapted both to the expectations of students and to the challenges facing firms and society in an ever-changing world. The school will increase the international outreach of its quality teaching and research.



never
stop
daring

CONTACTS

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