

ECOLOGICAL
ACCOUNTING

■ CHAIR ■

1st Cycle Activity Report

2019-2023

March 2024 version

The Ecological Accounting Chair is a multi-partner research and development program supported by the AgroParisTech Foundation, launched in September 2019 at Unesco for an initial period of 5 years. Its founding partners are: AgroParisTech, Université Paris Dauphine and Université de Reims Champagne-Ardenne at academic level, and LVMH, CROEC Paris Île-de-France, Compta Durable and CDC Biodiversité at patronage level.

Its raison d'être is to contribute to the development, deployment and implementation of "ecological accounting", known as "strong sustainability", at the level of organizations, ecosystems/territories and national accounting, with a coherent articulation between each level. In other words, to enable scientifically-based assessment, monitoring, consideration and assumption of the debts our economy owes to the living world and nature, at different levels of society. To this end, its work has been structured around 3 axes - detailed later in the report (cf. 3.4): experimentation (1), study and development (2), dissemination and valorization (3).

The aim of this report is to present the Chair as at 31/12/23 (its governance, partners, management and research team) and the main results (and contributions) of the last 5 years, in relation to the 3 areas of work (cf. 3.4).

Acronymes

C.A.R.E. : Comprehensive Accounting
In Respect of Ecology

EAC : Ecological Accounting Chair

ECA(F) : Ecosystem-Centric accounting (framework)

CEN : Conservatoire d'Espaces Naturels
(Nature Conservatory)

UEC : Unpaid Ecological Costs

CDC : Caisse des dépôts et consignations

CIRED : International Center for Research
on Environment and Development

COE : Orientation and Evaluation Council

COFIL : Steering Committee

CROEC : Regional Council of Chartered Accountants

CS : Scientific Council

CSOEC/CNOEC : Higher/National Council
of the Order of Chartered Accountants

FAPT : AgroParisTech Foundation

FPT : ParisTech Foundation

ILB : Louis Bachelier Institute

LADALL : La Dame à la Licorne

MAIA : Mapping and Assessment for Integrated
ecosystem Accounting

MTE(S)(CT) : French Ministry for Ecology and
Sustainable Development and Territorial Cohesion

OFB : French Biodiversity Office

ONB : National Biodiversity Observatory

PP : Public Policy

RIODD : International Research Network on
Organizations and Sustainable Development

SEEA : System of Environmental Economic Accounting

URCA : System of Environmental Economic
Accounting

ZAN : Zero Net Artificialization

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Background and objectives

1. Context and issues

The creation of this Chair was prompted by several observations.

- 1 Accounting must evolve to enable a truly ecological and sustainable transition of society.** Accounting is an invention that is both “brilliant” and “formidable” for human societies. It’s great because it’s particularly relevant for tracking the achievement of objectives over time, managing stocks that need to be preserved, structuring systems of responsibility and accountability, getting people around the table and talking, making strategic decisions... but it’s also formidable because it’s blind to ecological issues, despite its omnipresence at different levels of society and its “crucial” role in steering the global economy. As a result, there can be no real ecological transition of our economy without an accounting revolution.
- 2 There are, however, a few proposals for so-called “socio-environmental” accounting, but most of these are of a weakly sustainable nature [1] and do not allow for truly sustainable management of ecosystems and biodiversity over time.** They thus encompass new issues, but without changing the prism or extending the original aims (= value creation/financial profitability). This will lead, for example, to safeguarding an environment in proportion to the services and benefits it provides to a company in the course of its activities, without questioning its overall contribution to human societies and ecosystem functioning, and without considering its intrinsic value. We therefore need to move on from proposals for weak sustainability accounting to [strong sustainability accounting](#) [2]. This would mean, for example, taking into account benchmarks of “good ecological status” [3] and an action plan to respect them over time, at different organizational levels and on a scientific basis; and obligations to preserve each of these “capital entities” (=capital) - whether natural, human or financial.
- 3 Furthermore, it is necessary to have a coherent and operational articulation between the different scales of society (micro/meso/macro).** Every accounting system needs something bigger or smaller than itself to function! Organizations need to communicate with “ecosystem-centric” accounts that take into account both (1) the state of the ecosystem itself (biophysical accounts) according to a set of criteria and indicators, and (2) the ecological impacts and contributions of other economic actors on these accounts over time. In the same way, national accounts should draw on organizational and “ecosystem-centric” accounts to enable global management of the issues at stake and facilitate the earmarking of subsidies (or the allocation of taxes) on the basis of the results obtained.
- 4 To make all this possible, further academic work needs to be carried out to make progress** in defining (and developing monitoring and management frameworks for) extra-financial capital, indicators, thresholds, benchmarks, etc., which will enable monitoring and comparability over time and space, in both biophysical and monetary terms.
- 5 Regulatory changes are already providing a favourable framework for the development of new accounting proposals at these different levels, and for the definition of non-financial benchmarks [4].**
- 6 However, as of January 1, 2019, there is no Chair or research program** on ecological/multi-capital accounting that combines a strong sustainability and multi-scale approach.

[1] cf. CEC website “what ecological accounting in strong sustainability is not according to the Chair” (and therefore what ecological accounting in weak sustainability is)

[2] cf. CEC website “what is strong sustainability ecological accounting according to the Chair”.

[3] Good condition, which must be maintained in the light of the degradation caused by its use in the course of an organization’s activity.

[4] Notat/Senard Report (l’entreprise objet d’intérêt collectif, 2018); Stiglitz-Sen-Fitoussi Report (2008); Water Framework Directive (WFD, adopted in 2000); Paris Agreements (UNFCCC, 2015); Eva Sas Law presenting new national wealth indicators (2015) etc.

2. Objectives

For all these reasons, the Ecological Accounting Chair has set itself the goal of **developing, experimenting with and promoting highly sustainable ecological accounting, from the scale of organizations to the scale of national accounting, via that of (socio)ecosystems.** (cf. figure 1). 4 main models/approaches have been mobilized: C.A.R.E. for organizations, CEC for ecosystems/territories, ESGAP at the interface between ecosystems and a macro-economic level, and CENP at the national level. Work on developing ecological accounting for marine environments in France has also been carried out within the framework of the European MAIA project, and according to the SEEA framework developed by the UN.

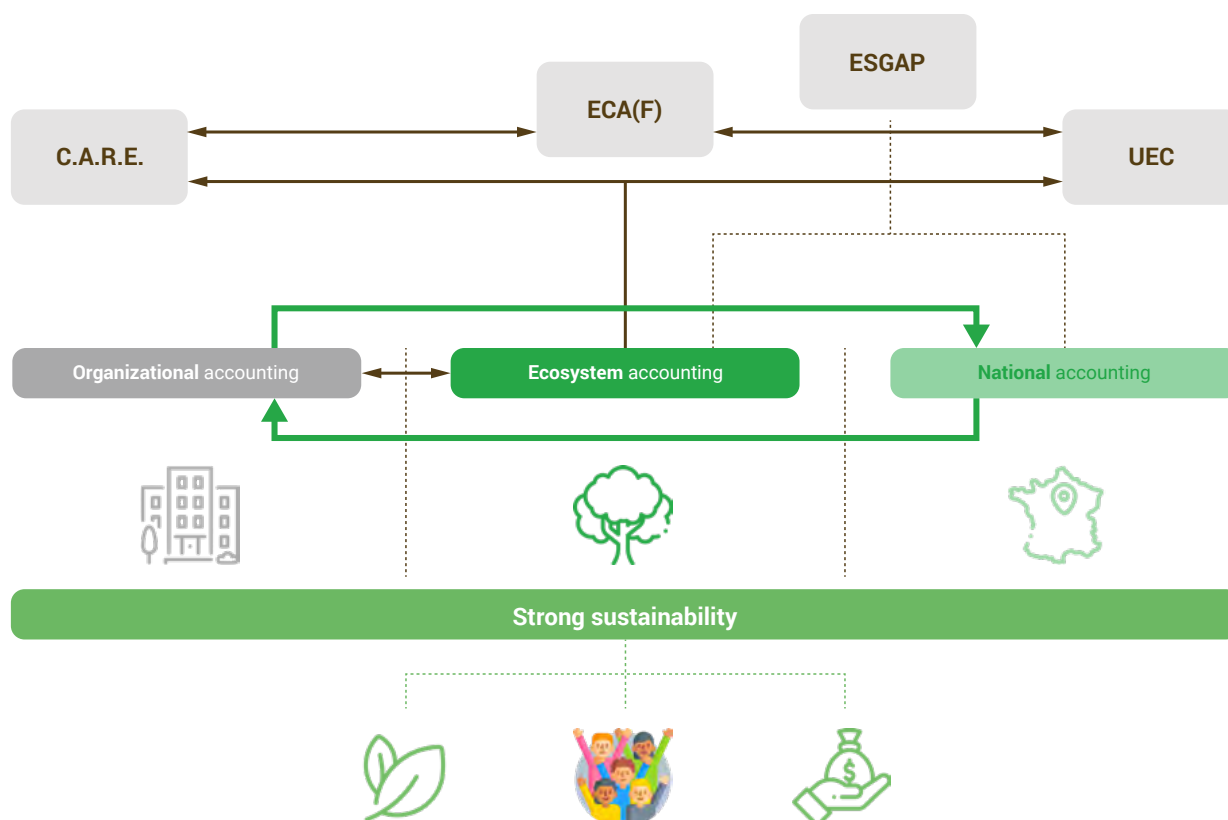


Figure 1 : Illustration of the general ambition of the Ecological Accounting Chair as defined in 2019 with the main methodologies/models studied for each level. C.A.R.E.: Comprehensive Accounting in Respect of Ecology; ECA(F): Ecosystem-Centric Accounting (framework); ESGAP: Environmental Sustainability Gap; UEC: Unpaid Ecological Costs.

Model/ method	Designer(s)	EAC Management	Biophysical accounts	Monetary accounts	Sustainability	Level	Main users	Maturity
C.A.R.E.	J. Richard, H. Gbego, A. Rambaud	A. Rambaud	YES	YES	Very strong	MICRO	Public and private organizations (+ stakeholders)	+++
ECA	C. Feger	C. Feger	YES	YES	Strong	MESO	Nature park managers, ecologists, public authorities, stakeholder groups, etc.	+
SEEA	UN	H. Levrel (MAIA project)	YES	YES	Moderate	MESO/ MACRO	UN, Public authorities	+++
ESGAP	P. Ekins	H. Levrel	YES	NO	Strong	MESO/ MACRO	Public authorities	++
UEC	A. Vanoli	H. Levrel	YES	YES	Strong	MACRO	Public authorities	++

Table 1: Main models and methodologies developed or tested by the EAC as part of its work between 2019 and 2023

Structure and operation

1. Partners

Partnerships with the Ecological Accounting Chair, as part of the FAPT, are of two types:

- 1 **academic**: participate in the scientific steering of the CCE, in the supervision of theses or internships, and in the Scientific Council.
- 2 **sponsorship**: contribute to the funding of the Chair over a period of time generally ranging from 3 to 5 years, renewable.

All CCE partners participate in the governance of the CCE through its Steering Committee (COFIL) and its Orientation and Evaluation Council (COE), and may also attend the Chair's internal research seminars, the annual partnership symposium and the Natural Capital Lab. Partnerships are also an opportunity for more specific collaboration within the framework of working groups, internships or thesis or post-doctoral work, depending on the Chair's specifications and the specific challenges of each organization.

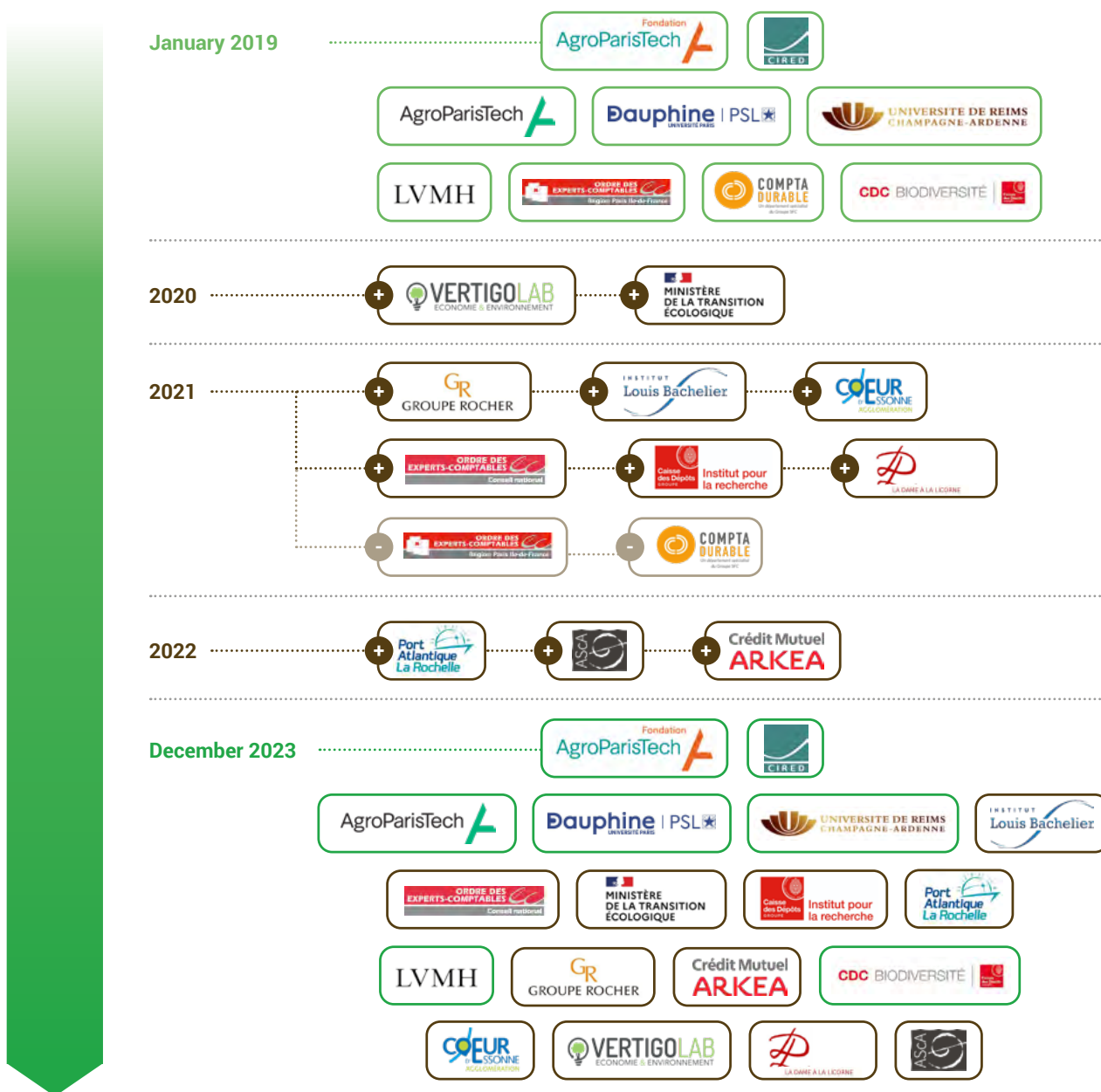


Figure 2 : Founding partners (2019) of the CCE and new partnerships (academic or sponsorship) between 2019 and 2023. The FAPT, hosted by the Fondation Paris-Tech between 2019 and 2023, and autonomous and recognized as a public utility since 2023, is the CCE's umbrella organization. CIREC is the CCE's host laboratory.

Between 2019 and 2023, the CCE will also be collaborating with more than twenty institutions and organizations that are not partners of the Chair, through its Scientific Advisory Board (see 2.2), specific projects, co-organization of events or co-leadership of working groups.

The CCE is also a member of a number of networks, including the [PocFin network](#), le [RIODD](#), the European [MAIA](#) program, and the [Collège des Bernardins](#) through the Ecologie et Philosophies Comptables research program [[Captures of public sessions \(2020-2022\)](#) and the [concluding colloquium \(Dec. 2022\)](#)].

2. Governance

EAC governance is organized around a Steering Committee (COFIL) and an Orientation and Evaluation Council (COE).

The COFIL meets 3 or 4 times a year to discuss and adopt a certain number of organizational and operational decisions; the COE meets once a year, at the end of the year, to validate the activity report for the previous year and the main strategic and budgetary orientations for the following year.

The COFIL is made up of one representative from each partner organization and the FAPT, one representative of EAC (post)doctoral students and trainees, and the EAC coordinator and directors. It is chaired by the EAC coordinator.

The COE is made up of two representatives (at management level) from each partner organization. It is chaired by the EAC directors and coordinator.

COFIL	COE
<ul style="list-style-type: none"> ● General operational/organizational support ● Budget monitoring ● Main news relay point 	<ul style="list-style-type: none"> ● Review and approval of activity report for year N ● Review and approval of budgets and program forecasts for year N+1 ● Validation and coordination of key strategic orientations

The Chair is also organized around a Scientific Council (SC).

The role of the Scientific Council is to help assess the relevance and scientific rigor of current and future projects, to keep a watch on subjects related to those of the Chair, and to participate on an ad hoc basis in certain projects and in the production of academic documents.



Figure 3 : Composition of the SC at the 12/31/2023

3. Team

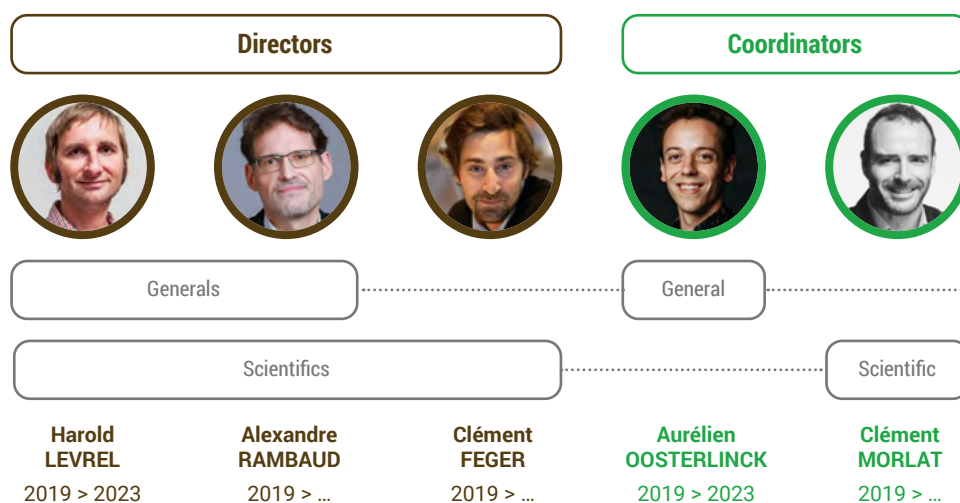
The Chair is headed by co-founders Alexandre Rambaud and Harold Levrel, who also share the scientific direction of the program with Clément Feger. Each is responsible for one of the three levels of accounting studied by the Chair: micro (Rambaud), meso (Feger) and macro (Levrel).

Overall coordination is provided by Aurélien Oosterlinck (between 2019 and 2023) - who also contributes to R&D projects for the Chair and steering working groups - and supported by Clément Morlat on the scientific side since November 2022.

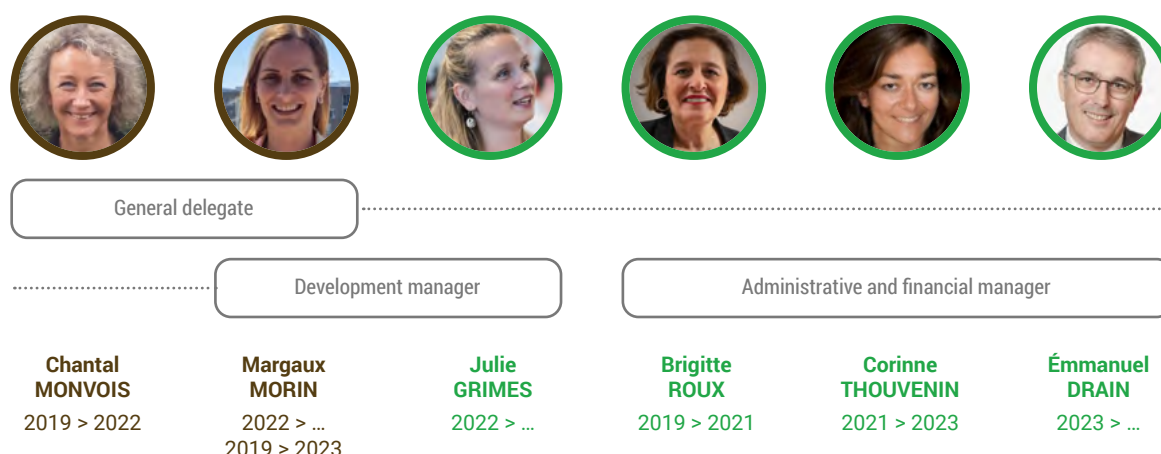
As the Chair is supported by the AgroParisTech Foundation, an in-house team helps set up partnerships, communicate the Chair's work and liaise with the Foundation's other programs to foster collective intelligence and operational efficiency.

Last but not least, the Chair is above all about twenty people - PhD students, post-docs, project managers and interns - who have contributed between 2019 and 2023 to advancing research in ecological/integrated/multi-capital accounting and ecological economics, through the prism of strong sustainability. The Chair's driving forces are presented below. (see figure 4)

Directors and coordinators



AgroParisTech Foundation Team (Management and supports)



(Post)doctoral students, project managers and support functions



**Sarah
SAUVEUR**
2021 > 2022

Communications
and events manager



**Adrien
COMTE**
2019 > 2021

Post-doc



Phd students

**Clément
SURUN**
2019 > 2023

**Valentine
PRÉVOT**
2019 > 2021

**Clément
BOYER**
2020 > 2023

**Soline
RALITE**
2021 > ...

**Cécile
MARIETTE**
2021 > 2022

**Caroline
VIGO COGUETO**
2022 > ...

**Morgane
GONON**
2022 > ...

Trainees



**Clément
BOYER**
2020



**Morgane
GONON**
2020



**Félix
EVAÏN**
2021



**Vincent
VALETTE**
2022



**Raphaëlle
WATREMET**
2022



**Salomé
GASTINEL**
2022



**Bérénice
GUINEL**
2022



**Charles
ALLAMAN**
2022



**Victor
BLONDIN**
2023



**Nicolas
ZOUBRITSKI**
2023



**Étienne
GUILLAUME**
2023



**Nicolas
MONDOLFO**
2023



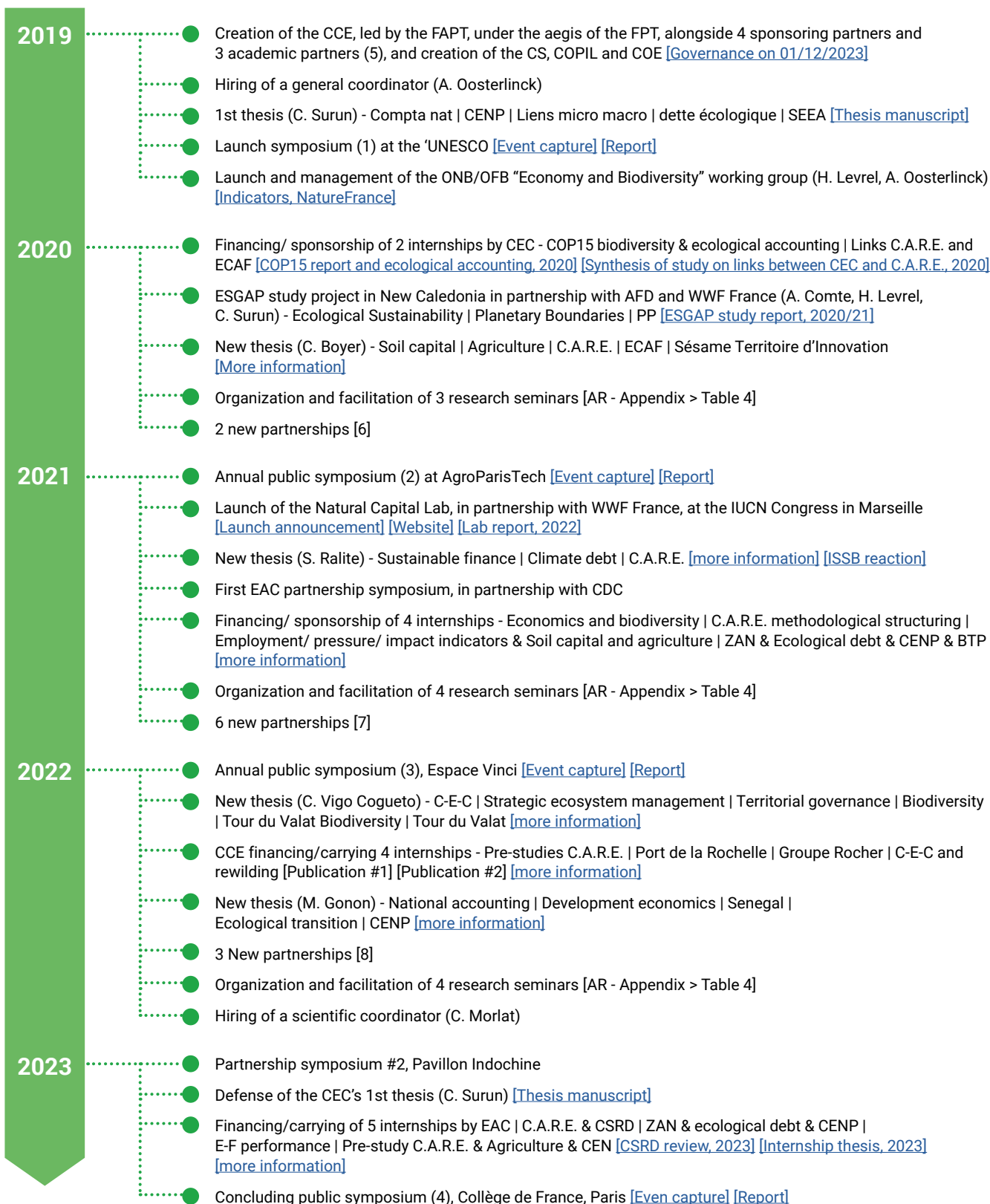
**Élodie
NGUYEN-RABOT**
2023

Figure 4 : Composition of the EAC team between 2019 and 2023

The Chair is also supported by associate doctoral students who are deeply involved in the EAC project: Victor Cou-nillon, Éléonore Disse, Louis Dumeaux, Félix Evain, Tiphaine Gautier, Noubon René Yeo, and some fifteen associate researchers and interns.

Results

1. Looking back over 5 years of activity



The financial report is presented at the end of the report (see figure 5) and the main results are detailed in section 3.4.

[5] Sponsorship partners: CROEC Paris Île de France, CDC Biodiversité, LVMH, Compta Durable. Academic partners: AgroParisTech, Université Paris Dauphine, URCA. Host laboratory: CIRED [6] Sponsorship partners: Vertigo Lab and MTES (to become MTE then MTECT between 2020 and 2023) [7] Sponsorship partners: Groupe Rocher, LADALL, Institut CDC pour la Recherche, CNOEC (replacing Compta Durable and CROEC), Coeur d'Essonne Agglomération [8] Sponsorship partners: Arkea Crédit Mutuel, Grand Port Atlantique de la Rochelle, ASca / Academic partner: ILB

2. Project mapping

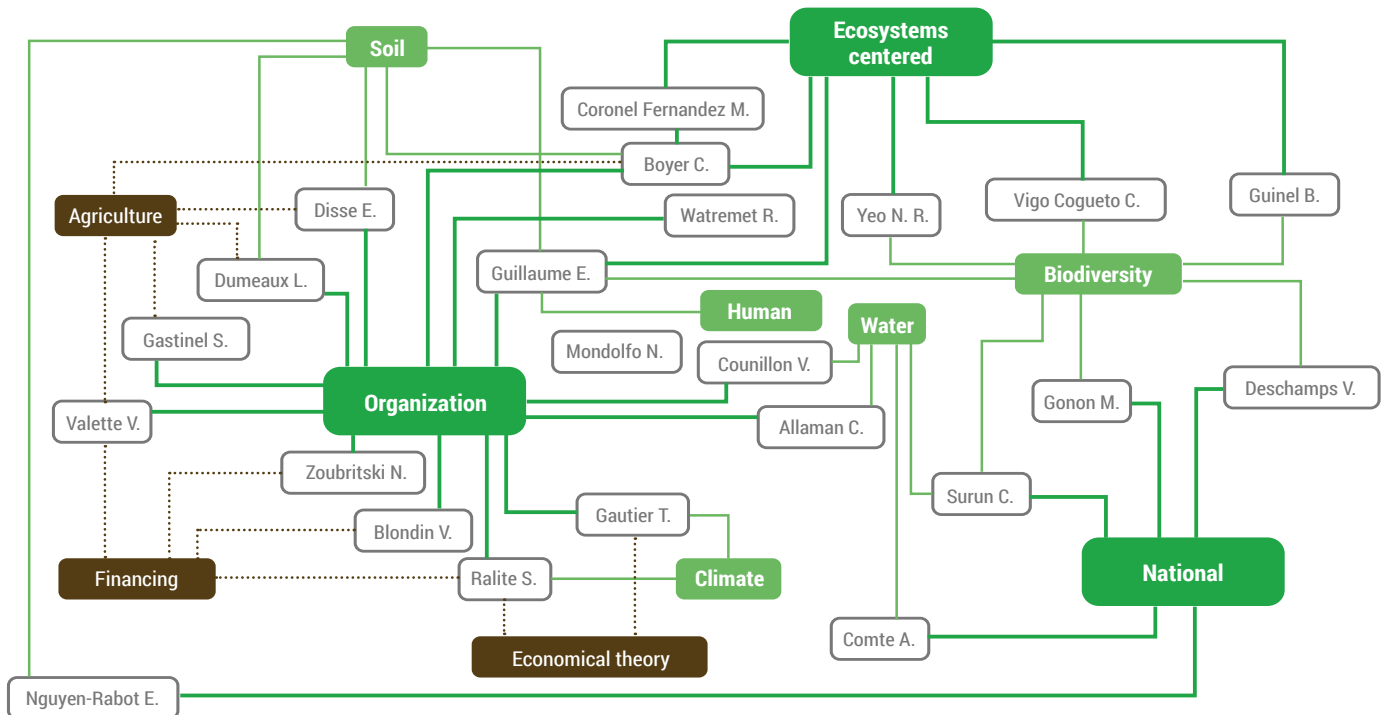




Figure 5: Mapping of CEC projects by project leader/senior project manager/doctoral student/intern and by major socio-environmental themes, accounting levels and business sectors.


3. Key figures

17  **partnerships**

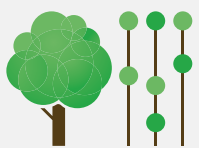
- 6 funded theses
- 1 thesis obtained

30 projects 


multi-partner or associated

5 models 


developed/
tested




CHAIRE
COMPTABILITÉ
ÉCOLOGIQUE
in 2023

10 

academic
publications

More than **30 contributions** 

in the medias

 **4 annual public**

symposia

4. Major contributions by Axis of work and main themes

Work axes

Axis 1

Experimentation with highly sustainable ecological accounting models, including the C.A.R.E. model, particularly within the framework of partner organizations.

- Enable experimentation with ecological accounting models at the level of certain organizations.

Axis 2

Study and development of ecological accounting in the context of strong sustainability.

- Support longer-term and/or more conceptual projects concerning the development of ecological accounting with a high degree of sustainability.

Axis 3

Dissemination and valorization of acquired knowledge.

- Organization of seminars, symposia, workshops, training courses and meetings between researchers, institutions and professionals.

Main topics covered

- Ⓐ National accounting/ "macro-economic" level work
- Ⓑ Ecosystem-centric accounting/ "meso-economic" level work
- Ⓒ Organizational accounting/ "micro-economic" level work
- Ⓓ Other subjects/ other scopes

Major results based on the three work axes and the main topics

- 1 Setting up biophysical and monetary accounts for French marine ecosystems as part of the European MAIA project [\[Publication, 2023\]](#) [Axis 1] [Axis 2] **A**
- 2 Accounting of the biophysical and monetary ecological debt for the objective of zero net artificialisation in France and the policy of no net loss of biodiversity of the 2016 law [\[Report M. Gonon\]](#) [Axis 2] **A**
- 3 Accounting of the biophysical and monetary ecological debt for the policy of regaining good ecological water status (WFD) based on the actions of the Seine Normandy Water Agency [\[Dissertation manuscript C. Surun\]](#) [Axis 2] **A**
- 4 Assessment of the sustainability of the Caledonian territory through the “Environmental Sustainability GAP” (ESGAP) dashboard, in collaboration with AFD and WWF France [\[ESGAP study report, 2020/21\]](#) [Axis 1] ++ **A** **D**
- 5 Evaluation of government expenditure harmful to biodiversity in France, with a view to contributing to the green budget in finance bills, in collaboration with OFB and FRB [\[In progress\]](#) [Axis 2] ++ **A**
- 6 Production of a set of indicators (employment, training, funding, etc.) for the general public & decision-makers, as part of the “Economy” working group of the Observatoire National de la Biodiversité (ONB - OFB), led by the Chair [\[NatureFrance website\]](#) [Axis 2] ++ **A** **D**
- 7 Publication and defense of the Chair’s 1st thesis: “Comptabilité des dettes écologiques nationales et d’entreprises, un outil de pilotage vers une économie durable” (C. Surun), diploma obtained with congratulations from the jury [\[C. Surun PhD manuscrit\]](#) [Axis 1][Axis 2][Axis 3] **A** **B** **C**
- 8 V1 then V2 of the C.A.R.E. methodology, including structuring into 8 methodological steps, and clear progressions in the analysis of capital and good ecological status, value chain integration, and capital employment chains in relation to organizational activities [\[Updated presentation \(2023\) of the C.A.R.E. model/project/ methodology\]](#) [Axis 2] **C**
- 9 Production of critical notes by the Chair with a view to contributing to societal debates, on a scientific basis, at various levels: (1) response to an ISSB consultation on IFRS - promotion of a dual materiality approach [\[Publication, 2022\]](#) (2) analysis of the Donuts theory [\[Publication, 2023\]](#); (3) reaction and proposals following the publication of the CSRD and links with C.A.R.E. accounting (2023) [\[Publication, 2023\]](#) [Axis 3] ++ **C**
- 10 Major progress in the development of C.A.R.E.-related training content, modules and activities, and in the training of students and professionals (academic training, C.A.R.E. seminars, introductory training for the general public, launch of certification training (120h) for practitioners in 2023 - in collaboration with CERCES and the CGS Institute) [\[cf. AR - 3.5\]](#) [Axis 2] [Axis 3] **C**
- 11 Launch of the Natural Capital Lab, in collaboration with WWF France, an initiative aimed at federating companies involved in experimentation with tools for preserving “natural capital(s)”, towards strong sustainability, and aimed at strengthening links between C.A.R.E., SBTN and CEC tools and approaches [\[Website\]](#) [\[Lab Report, 2022\]](#) [Axis 3] ++ **B** **C** **D**
- 12 Outline of a theoretical meta-model between C.A.R.E. and CEC [\[Summary Fernandez M. et al.\]](#) [\[Method 3, full extended report, Natural Capital Coalition report, 2020\]](#) [Axis 2] **B** **C**
- 13 Publication on the Chair’s general proposals for the three levels of accounting and their necessary articulation: Ecological Accounting: How to organize information for biodiversity conservation decision and action at the national, business and ecosystem levels? (NGFS, 2022) [\[Input paper, NGFS, 2021\]](#) [Axis 2][Axis 3] **A** **B** **C**
- 14 Participation in the multi-partner project “Milieux aquatiques, biodiversité, comptabilité Occitanie” (MABCO) through the development of 3 ecosystem-centric systems of accounts [\[MABCO project brochure\]](#) [\[Presentation of work at the concluding colloquium 2023\]](#) [Axis 1][Axis 2] **B**
- 15 Experimentation of the CEC framework on a rewilding strategy in Abruzzo, Italy [\[Article in preparation\]](#) [\[Presentation of the project at the 2022 annual conference\]](#) [Axis 1] **B**

5. Training, scientific promotion and communication

Nearly 500 people trained in the challenges of ecological accounting and the theoretical, conceptual and methodological foundations of the C.A.R.E. model.

The EAC has contributed to the dissemination of knowledge about the conceptual, methodological and regulatory foundations of ecological or socio-environmental accounting and the fundamentals of the C.A.R.E. model/methodology of multi-capital accounting for organizations, notably - and in particular - through a 3-day module for the general public, taught by Alexandre Rambaud 4 times a year since November 2019. By 12/31/2023, a total of 14 sessions had been delivered, with nearly 500 unique participants (Table 2/ Figures 6 and 7), and an overall satisfaction rate of 97%, including 72% of participants (out of 151 responses) who were very satisfied.

In addition, since 2023 and in collaboration with the [CGS Institute](#) and [CERCES](#), 17-day certification training courses to become a C.A.R.E. "practitioner" have been offered. Most of the designers and trainers are former or current doctoral students or researchers from the Chair or other direct stakeholders.

Total number of participants	529
Total unique participants	472
Number of sessions	14
Average number of participants per session	38

Table 2 : Total number of sessions and total and per-session participants between 2019 and 2023 in introductory training in ecological accounting and C.A.R.E. (FI C.A.R.E.) Participant profiles are made up of around 20-30% students, 20-30% researchers and academics and 50-60% professionals (NGOs, companies, associations, local authorities, ministries etc.).

Total number of participants per year between 2019 and 2023

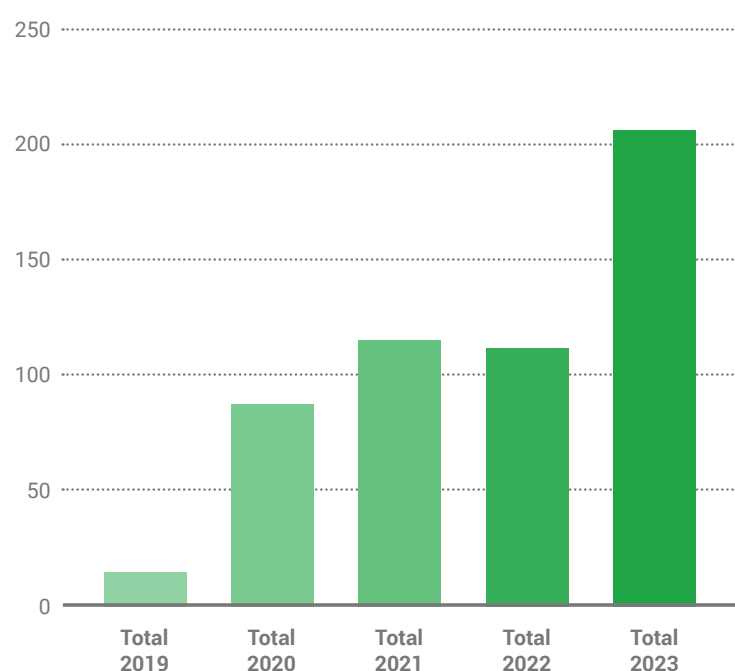


Figure 6 : Number of C.A.R.E. I.F participants per year between 2019 and 2023

Avis général de formation

N=151 ● 6 sessions
From July 2022 to November 2023

- Very satisfied
- Satisfied
- Moderately satisfied

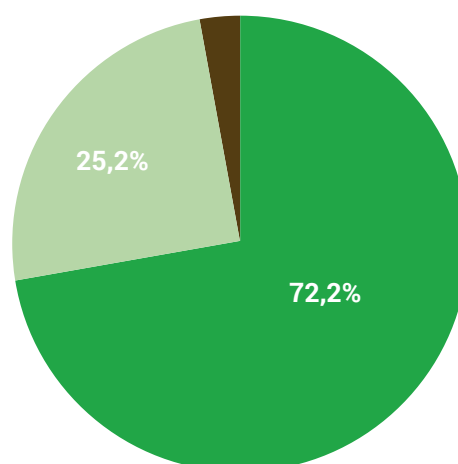


Figure 7 : Average satisfaction level of C.A.R.E. FI participants based on 6 sessions between 2021 and 2023 and 151 responses

Restitution of 5 years' work at the Collège de France in front of nearly 200 participants

On November 28, 2023, most of the Chair's doctoral students, researchers and stakeholders were present to sum up 5 years of (1) development and (2) experimentation with methodologies and models for measuring and monitoring the state of ecosystem health over time and space, and for steering the impacts and actions undertaken or to be undertaken at the level of organizations, territories or States; and (3) raising awareness of the challenges of “counting differently”.

The afternoon was devoted to three round-table discussions aimed at extending the Chair's topics to related themes such as law (of nature, of the living, etc.), the training of professionals and the links between micro- and macro-economic framework for steering the ecological transition.

The full program for this concluding symposium is presented below, and the recordings can be accessed [here](#).



Access the full program.



An educational, animated 3.30-minute video summarizing the stakes involved in changing accounting, and the objectives of the Chair.

Social networks to disseminate the Chair's main news, publications, reports and videos



Website

<https://www.chaire-comptabilite-ecologique.fr/>



LinkedIn

Chaire Comptabilité Écologique



X

@EcoAccChair



Youtube

Chaire Comptabilité écologique

Financial report

	Affectation	Montants en €
Total income	Partner sponsorship (2019-2023)	1 473 872
	Earmarked/project funding	89 716
	Training revenues	5 434
	Individual donations	50
	Total income	1 569 072
Total cost	Adjusted CCE expenditure (2019-2023)	1 081 668
	AgroParisTech management fees (APT)	42 360
	Management fees Fondation APT	221 903
	Total cost	1 345 931
Balance at 12/31/2023		223 141
Provisions (2024-2025) on 1st cycle funds		197 505
Actual balance on 1st cycle funds at 12/31/2023		25 636

Table 3 : Adjusted EAC financial statement at 12/31/2023 with and without provisions for 1st cycle funds over the period 2024-2025

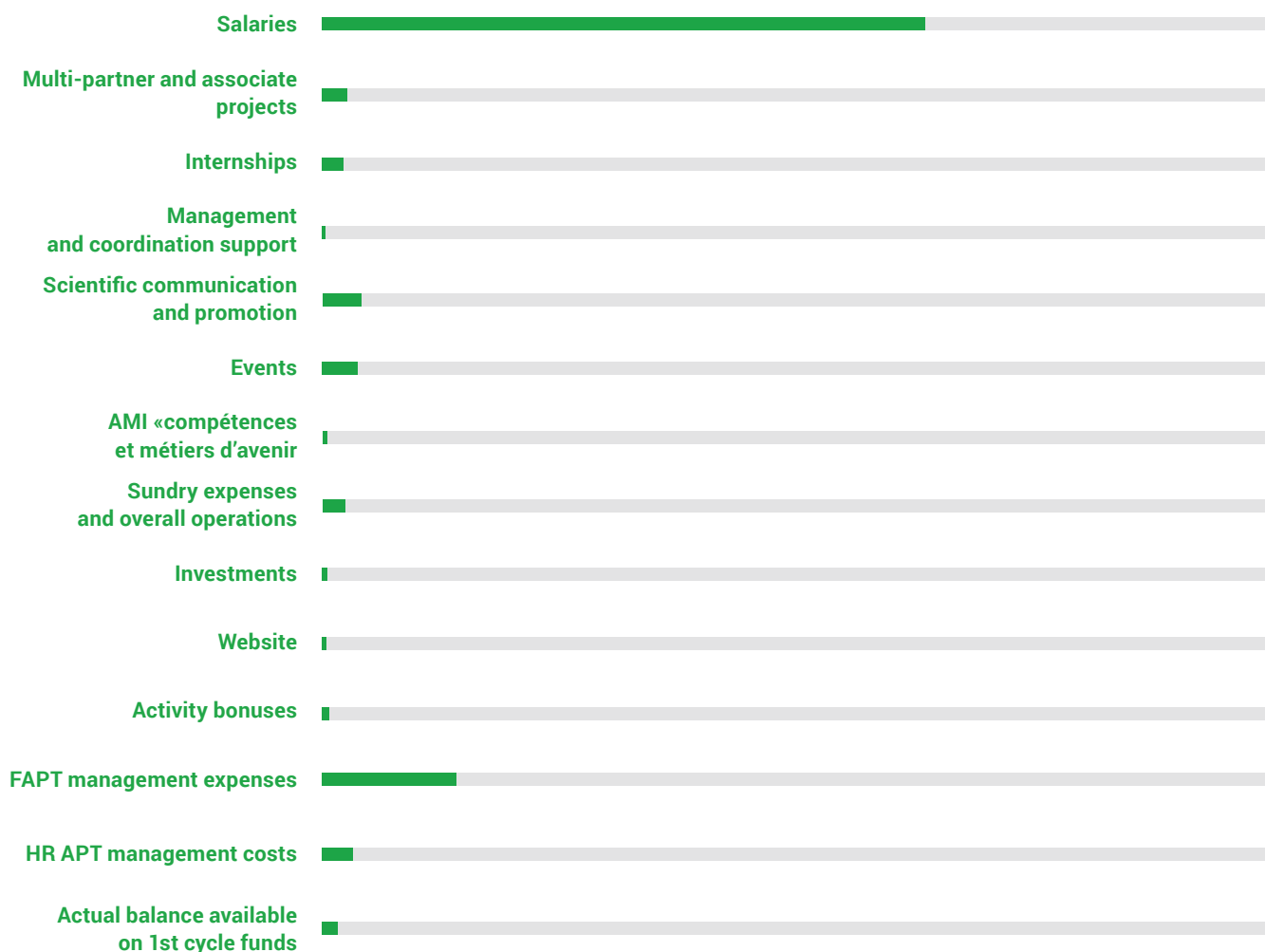


Figure 9: Total expenditure made or provisioned, by budget line, on CEC 1st cycle funds between 2019 and 2025, at 31/12/2023

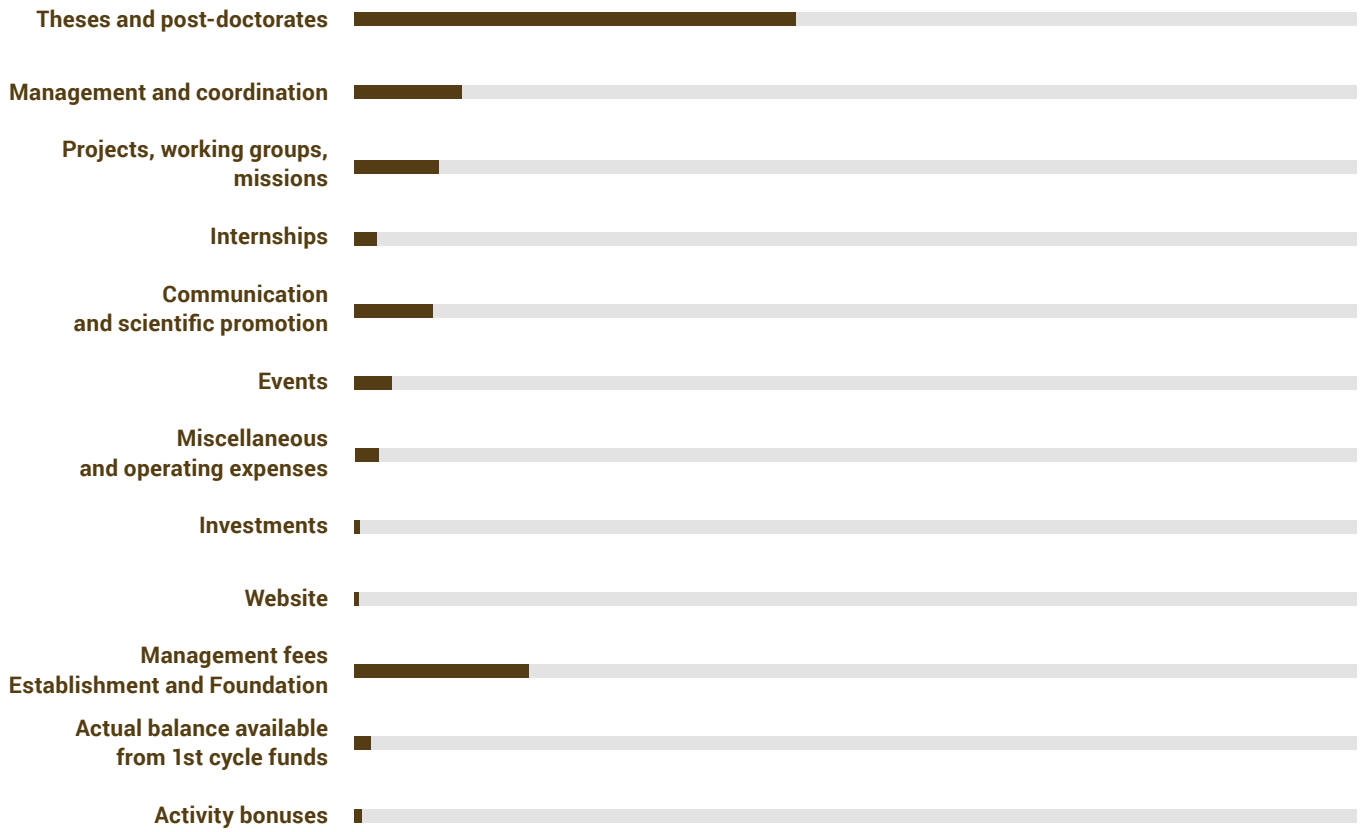


Figure 10: Total expenses (in € or human investment) actual or provisioned by category, on EAC 1st cycle funds between 2019 and 2025 and balance at 31/12/2023

Conclusion and outlook

Extraits des interventions du colloque conclusif du 28 novembre 2023



Harold LEVREL,
Co-General & Scientific Director of the “national” axis

The Chair is built around the principle of strong sustainability, for which there is now a solid theoretical basis in the field of ecological economics. This is combined with a new institutional foundation due to the adoption of demanding normative criteria for environmental policies, enshrined in particular in the Reconquest for Biodiversity Act of 2016 and the Climate and Resilience Act of 2021. The aim of the national accounting component of the Chair was therefore to develop tools for assessing the ecological debt corresponding to these objectives, broken down by sector of activity, to support the State in the commitments it has made on these subjects and, more prosaically, to help stakeholders who want to remind it of its environmental commitments.

Five years later, the Unpaid Ecological Costs (UEC) approach (...) has made it possible to translate into accounting terms the ecological debts associated with the objective of zero net artificialisation (ZAN) or the good ecological status of water bodies as mentioned in the Water Act. (...) We have also worked at European level on the UN's ecosystem accounts (...), adopted as new accounting standards in 2022, by developing the first French marine ecosystem accounts. The Chair also led a working group on economic indicators for the OFB's national biodiversity observatory, taking charge of the development of a new indicator for biodiversity-damaging subsidies, which can now be attached to the French Finance Bill (PLF). A final key result worth mentioning is the introduction of an initial nomenclature of the costs of restoring and maintaining biodiversity in 2023. The approach adopted to create this nomenclature was to draw on the knowledge of the operators responsible for implementing ecological restoration actions, by asking them to provide information on the costs associated with desilting, soil depollution, planting and other actions. This nomenclature will enable us to differentiate ecological restoration scenarios according to the strong sustainability objectives mentioned in the texts and with regard to concrete cases in the field. It can be used to calculate ecological debt at both organizational and national levels, with variations by sector of activity.

All the work carried out in the field of national ecological accounting during this first phase of the Chair's activity cannot be detailed, but it is clear that they have significantly advanced the subject in France and Europe.

In conclusion, I would like to express my sincere thanks to all those who have contributed to advancing the debate on national ecological accounting in this Chair.



Alexandre RAMBAUD,
Co-General & Scientific Director of the “organization” division

At the end of this first cycle, we came up with version 2 of the C.A.R.E. methodology, with a formalism that now enables us to move on to a much more operational vision, and to really take on board a complete program with several sub-axes. We are at a level that would have been quite unimaginable five years ago, in terms of all the outlets and all that it can offer in terms of research problems, but (...) also in terms of very operational connections in the field (...) with methodologies that work and that are starting to be taken up by the players from a totally professional point of view. But this in no way exhausts the need for an extremely strong link with research. (...) We need a permanent interweaving of research, institutionalization and social debate, and operationalization. (...) One of the great successes of this Chair is to have been able to initiate this loop, and in the second cycle we're going to do everything we can to maintain it and even take it further.



Clément FEGER,
Scientific director of the “ecosystem” axis

Prior to the Chair, we started from an idea that had been put forward - and the theory of which had been published in the field of accounting and ecological sciences - that of extending accounting to perimeters of collective management of environmental problems. One of the first things the Chair enabled us to do was to work on the question of how this new level of inter-actor organization could be linked to public and national accounts on the one hand, and to organizational accounts on the other. This work on articulations has been made possible through theses and internships that have given rise to initial publications. The 2nd central contribution is that the Chair has provided a framework for in-depth progress on the development of a new ecosystem-centric accounting model, based on these new collective perimeters. We were able to multiply the number of experiments, arrive at an initial formalization of the model and its fundamental nomenclature, and begin to put it to the test on a variety of field cases by working with stakeholders as part of research-interventions and workshops. Lastly, it has opened up the issue of accounting to players who are not traditionally keen on the notion (environmental NGOs, etc.), by taking a different approach to the subject and demonstrating its potential for putting their action at the service of biodiversity impact.



Sylvie BENARD,
President of the AgroParisTech Foundation

This transformation of accounting in the face of ecological challenges is essential. The SNB (...) published yesterday - November 27, 2023 - explicitly mentions that (...) “ecological extra-financial accounting (...) constitutes a response to the observation that financial information alone is insufficient to reflect the value and performance of organizations (...) and that it is appropriate to support their deployment in order to have reliable metrics and to encourage an evolution of accounting standards with a view to an accounting system for taking ecological issues into account in the strategies of organizations.” It’s a future based on safeguarding financial capital, ecological capital and social capital. It’s a vision of the world! (...) We have to fight to defend it, and those of you who are following the double/single materiality battles etc. know what I’m talking about (...).) So, for the next five years, for the new cycle of the Chair, we can look forward to continuing the work we’ve obviously begun, to training, to producing more popular publications - in the noble sense of the term - to bring together and engage new players (...) and to strengthening international collaborations: the vision conveyed by the Chair, like the debate on double materiality, are geostrategic issues! The Chair must be able to take them as far as possible.

Acknowledgements

We would like to thank the entire AgroParisTech Foundation team for their help in managing and leading the program, and for their unfailing enthusiasm in all circumstances.

We thank the management of AgroParisTech (current and since 2018) for their academic support of the project and the hiring of most of the PhD students and team members of this Chair.

We would like to thank our academic partners: Université Paris Dauphine, Université de Reims Champagne Ardenne and Institut Louis Bachelier, and all our sponsoring partners for their major contribution to the success of this project.

We would like to thank Franck Lecocq and the entire CIRED team for hosting the Chair on their premises and enabling discussions and cross-fertilization with other researchers in the laboratory.

We would also like to thank INRAE and IFREMER, represented from the inception of the Chair until the end of this 1st cycle by several people, who are very involved in the project, notably through the Scientific Advisory Board.

We would also like to thank the Institut Louis Bachelier, the CDC and the Collège de France for hosting our conferences and seminars. We would also like to thank all those who helped us to promote the Chair beyond the academic sphere, in particular Sonia Dieng, Olivier Otmesguine and Catherine Krokos, as well as BigBang communication, Web&Cie and RoCamRoll.

We would like to thank Sylvie Bénard for bringing LVMH on board this adventure in 2018, and then continuing to support the Chair - its ideas, its philosophy and its work - first and foremost as a person, but also as “La Dame à La Licorne”, patron partner from 2021 to 2023, and then President of the AgroParisTech Foundation.

Our special thanks go to all those who have made it possible for this Chair to exist and live: all the doctoral students, interns, project and mission managers and the entire Chair management team.

Our thanks and thoughts also go to Laurent Mermet, who had the initial intuition for the work currently being carried out on ecosystem-centric accounting, and who invested a great deal of time and energy in setting up the Chair, unfortunately leaving us too soon to participate fully in the adventure.

Finally, we would like to pay special tribute to Hervé Gbego, who passed away at the end of 2023. He was successively co-founder of the Chair through the Conseil Régional de l'Ordre des Expert-Comptable Paris Ile de France and the firm Compta Durable (which has since joined the ENDRIX group), then patron through the Conseil National de l'Ordre between 2021 and 2023, and first-rate ambassador for the Chair and the whole ecosystem around C.A.R.E. through CERCES and CNOEC, in particular.

Appendices

Tableau 4 : Liste non exhaustive de contributions dans le cadre de la Chaire Comptabilité écologique ou associés à la Chaire

Contribution	Année	Contributeur principal	Nature	Public	LIEU (ou format)	
Moderator of the “Changing accounting la comptabilité pour réussir la transition écologique” at the Assises Nationales de la Biodiversité	2020	Aurélien Oosterlinck	Intervention (conference, round table, symposium)	Decision-makers / public authorities	Digital	+
Publication «La comptabilité écologique sort de l'ombre» (Climatico, 2020)	2020	Aurélien Oosterlinck	Interview	All audiences	Digital	+
Contribution to the “Changer la comptabilité pour réussir la transition écologique” module at the Assises Nationales de la Biodiversité (National Biodiversity Conferences)	2020	Clément Surun	Intervention (conference, round table, symposium)	Decision-makers / public authorities	Digital	+
Co-animation of Socio-Environmental Accounting Training - Fermes d'Avenir	2021	Clément Boyer	Intervention (conference, round table, symposium)	All audiences	Cagnolle, Dordogne, France	
Ecological accounting course Master 2E2D Toulouse 2 Jean Jaurès University	2021	Tiphaine Gautier	Other	All audiences	Université Toulouse II Jean Jaurès	
CARE presentation as part of Toulouse en transition's 5 à 7 program	2021	Tiphaine Gautier	Workshop facilitation	All audiences	Toulouse, les herbes folles	
Presentation at the « Eaux et connaissance » seminar in Lyon, «Development of an accounting system for the management of aquatic environments and their biodiversity in Occitania: initial feedback from the field»	2021	Noubon René Yeo	Intervention (conference, round table, symposium)	All audiences	Lyon, l'Embarcadère	
Limit soil artificialisation to avoid an ecological debt running into tens of billions of euros	2021	Morgane Gonon	Media publication	All audiences		+
Proposal for a sequence of national accounts with strong sustainability	2021	Clément Surun	Other	Decision-makers / public authorities	Digital	
Présentation : Environmental accounting: a hesitant walk between strong and weak sustainability. An illustration with the history of monetary valuation in the SEEA between 1993 and 2020	2021	Clément Surun	Intervention (conference, round table, symposium)	Academics	Digital	+

Contribution	Année	Contributeur principal	Nature	Public	LIEU (ou format)	
Towards a national accounting system for the ecological transition: initial proposals	2021	Clément Surun	Intervention (conference, round table, symposium)	Decision-makers / public authorities	INSEE	
Presentation at the "Alterre" days, in Dijon, on the theme: "Unsustainable! Solutions for a better, more desirable world"	2022	Aurélien Oosterlinck	Intervention (conference, round table, symposium)	All audiences	Dijon	 
Speech at the "Comptabilité triple et RSE" event organized by ESSEC's "Sustainable Business" and "Finance Banque et Assurance" clubs	2022	Aurélien Oosterlinck	Intervention (conference, round table, symposium)	Companies (CSR, finance, etc.)	Paris	
Publication "Corporate solutions for biodiversity" (Revue PCM, 2022)	2022	Aurélien Oosterlinck	Media publication	Companies (CSR, finance, etc.)		
Speech at the "Impulser les transitions..." event in Clermont Ferrand, organized by Plateforme 21 pour le développement durable (Platform 21 for sustainable development)	2022	Aurélien Oosterlinck	Intervention (conference, round table, symposium)	Decision-makers / public authorities	Clermont Ferrand	
Présentation du projet de thèse et de la version préliminaire du premier papier de la thèse à l'AFEP	2022	Soline Ralite	Intervention (conference, round table, symposium)	Academics		
Response to the ISSB consultation on its climate transparency standards	2022	Soline Ralite	Other	Companies (CSR, finance, etc.)		
Co-design and animation of a course at Ecole des Ponts to introduce students to CARE Climat	2022	Soline Ralite	Intervention (conference, round table, symposium)	Academics		
Co-design of CARE presentation material for the Fête de la Science	2022	Soline Ralite	Workshop facilitation	All audiences		
Paper presented at the CSEAR Best paper award	2022	Clément Boyer	Intervention (conference, round table, symposium)	Academics	St Andrews, Ecosse	
Presentation at « Rencontres Sésame 3 ans après » - Coeur d'Essonne Agglomération	2022	Clément Boyer	Intervention (conference, round table, symposium)	Decision-makers / public authorities	Guibeville, Essonne	


Contribution	Année	Contributeur principal	Nature	Public	LIEU (ou format)	
Climate accounting workshop, fête de la science	2022	Clément Boyer	Workshop facilitation	All audiences	Académie du Climat, Paris	+
Workshop "Preserving the water cycle through ecological accounting: a comparative CARE and ecosystem-centric accounting approach" - Time for ecological accounting: measuring what really counts (Grenoble, France)	2022	Clément Boyer	Workshop facilitation	All audiences	Muséum d'histoire Naturelle, Grenoble	+
C.A.R.E. - IDEA training at the Bergerie de Rambouillet CEZ	2022	Louis Dumeaux	Workshop facilitation	Accountants	Rambouillet, Yvelines, France	+
Intervention lors de la table ronde : Entreprises agricoles et agro-alimentaires d'Agridées	2022	Louis Dumeaux	Intervention (conference, round table, symposium)	All audiences	Forum Agridées, rue d'Athènes, Paris, France	+
Presentation to the CGAAER on socio-environmental accounting: "A tool for a massive transition in agriculture?"	2022	Louis Dumeaux	Intervention (conference, round table, symposium)	Decision-makers / public authorities	Ministère de l'Agriculture et des souverainetés	
Co-design and animation of a course at Ecole des Ponts to introduce students to CARE and soil capital	2022	Louis Dumeaux	Workshop facilitation	All audiences	Ecole Nationale des Ponts et Chaussées	
WWF Natural Capital Laboratory: presentation of thesis work and initial results.	2022	Louis Dumeaux	Intervention (conference, round table, symposium)	Companies (CSR, finance, etc.)	WWF france (en ligne type webinaire)	
Organization and presentations at the 17th RIOOD Congress	2022	Caroline Vigo Cogueto	Intervention (conference, round table, symposium)	Academics	Aubervilliers - Campus Condorcet	
Intervention M1 MODR University of Montpellier	2022	Caroline Vigo Cogueto	Other	Academics	Université de Montpellier	
Co-design and animation of a course at Ecole des Ponts to introduce students to CARE and climate capital	2022	Tiphaine Gautier	Workshop facilitation	All audiences	Ecole Nationale des Ponts et Chaussées	
Communication "CARE's corporate experiment" - Time for ecological accounting	2022	Tiphaine Gautier	Intervention (conference, round table, symposium)	All audiences	Ville de Grenoble	

Contribution	Année	Contributeur principal	Nature	Public	LIEU (ou format)
Paper presented at the RIODD session of the CARE research project	2022	Tiphaine Gautier	Intervention (conference, round table, symposium)	Academics	Paris
Management and the Anthropocene conference paper on thesis work	2022	Tiphaine Gautier	Intervention (conference, round table, symposium)	Academics	Université Toulouse III Paul Sabathier
Discussion of the results of the first fieldwork at the MRM Laboratory's Accounting and Societies seminar	2022	Noubon René Yeo	Other	Academics	Montpellier Research in Management Laboratory, Accounting and Companies Group
Communication at the doctoral workshop and a thematic session at the 17th RIODD congress	2022	Noubon René Yeo	Intervention (conference, round table, symposium)	Academics	Aubervilliers - Condorcet Campus
Intervention M1 MODR University of Montpellier	2022	Noubon René Yeo	Other	Academics	Université de Montpellier
Facilitation of workshops to co-construct and discuss ecosystem-centered accounting	2022	Noubon René Yeo	Other	Natural Park managers/ ecologists	Larrazet, Tarn-et-Garonne
Interview Prix du Mémoire Veblen	2022	Morgane Gonon	Interview	All audiences	Paris
Lab Capital Naturel - Challenges and approach to soil capital in ecological accounting	2022	Éléonore Disse	Other	All audiences	Webinar
Exploratory presentation of ecological accounting at Cerfrance	2022	Éléonore Disse	Intervention (conference, round table, symposium)	Accountants	Cerfrance internal event - 300 participants
Paper presented in a session at the RIODD Congress	2022	Éléonore Disse	Intervention (conference, round table, symposium)	Academics	Aubervilliers - Condorcet Campus
Co-design and animation of a course at Ecole des Ponts to introduce students to CARE and soil capital	2022	Éléonore Disse	Workshop facilitation	All audiences	Ecole Nationale des Ponts et Chaussées

Contribution	Année	Contributeur principal	Nature	Public	LIEU (ou format)
Public presentation at SIMA (Salon international du machinisme agricole)	2022	Éléonore Disse	Intervention (conference, round table, symposium)	All audiences	Villepinte
Co-written a paper at the Collège des Bernardins « HUMAN COMPANIES: ECOLOGY AND ACCOUNTING » PHILOSOPHY)	2022	Clément Morlat	Intervention (conference, round table, symposium)	All audiences	Paris
Paper presented at the RIODD Congress as a full panel discussion	2022	Clément Morlat	Intervention (conference, round table, symposium)	Academics	Aubervilliers - Condorcet Campus
Co-writing of a "Donut Economy" note	2022	Clément Morlat	Other	All audiences	Report
Interview "Ecological accounting moves forward at a snail's pace"	2022	Victor Counillon	Interview	Decision-makers / public authorities	Interview- La gazette des communes 
Design and animation of a workshop at ENPC to introduce water capital	2022	Victor Counillon	Workshop facilitation	All audiences	Ecole Nationale des Ponts et Chaussées
Workshop "Preserving the water cycle through ecological accounting: a comparative CARE and ecosystem-centric accounting approach" - Ecological accounting time: measuring what really counts	2022	Victor Counillon	Workshop facilitation	All audiences	Muséum d'histoire Naturelle, Grenoble 
Publication of Public Horizons article on socio-environmental accounting	2022	Victor Counillon	Media publication	All audiences	
Integrating the environment into national accounting: micro-macro articulation of ecological debts	2022	Clément Surun	Intervention (conference, round table, symposium)	Academics	Paris School of Economics
Toward the inclusion of ecological liabilities in the SNA: first proposals	2022	Clément Surun	Intervention (conference, round table, symposium)	Decision-makers / public authorities	Siegburg, Allemagne 
Publication : Environmental accounting: what are its objectives? (Mag et Decideurs, 2023)	2023	Aurélien Oosterlinck	Interview	Decision-makers / public authorities	Digital 

Contribution	Année	Contributeur principal	Nature	Public	LIEU (ou format)	
Speech and publication as part of the "Finance Révolution" event organized by Daf Magazine	2023	Aurélien Oosterlinck	Intervention (conference, round table, symposium)	Companies (CSR, finance, etc.)	Trocadéro Business Center, Paris	+ +
Facilitation of a workshop to present C.A.R.E. and its implementation for SMEs to the WWF EPP Club	2023	Aurélien Oosterlinck	Workshop facilitation	Companies (CSR, finance, etc.)	WWF France, Paris	
Presentation at premiere vision / Paris good fashion event, round table: "The ecological challenge in terms of volume: what business model?"	2023	Aurélien Oosterlinck	Intervention (conference, round table, symposium)	Companies (CSR, finance, etc.)	Grand Palais éphémère, Paris	+ +
Presentation of the second version of the first thesis paper at the STS Nordic Conference in Oslo	2023	Soline Ralite	Intervention (conference, round table, symposium)	Academics		
Presentation of the second version of the first thesis paper at EAEPE in Leeds	2023	Soline Ralite	Intervention (conference, round table, symposium)	Academics		
Participation in a round table discussion on the notion of performance at the El Capp Fest in La Rochelle.	2023	Soline Ralite	Intervention (conference, round table, symposium)	All audiences		+
Co-wrote a report for AFD analyzing voluntary carbon markets and proposing a new accounting framework.	2023	Soline Ralite	Other	Decision-makers / public authorities		+
Co-design and facilitation of professional training at CARE for CERCES	2023	Soline Ralite	Workshop facilitation	All audiences		
Multiple presentations of the thesis project at internal seminars of the research team	2023	Soline Ralite	Intervention (conference, round table, symposium)	Academics		
Co-wrote a report for AFD analyzing voluntary carbon markets and proposing a new accounting framework.	2023	Tiphaine Gautier	Other	Decision-makers / public authorities	Webinar	
Paper presented at AFEP (Association française d'économie politique) Topic: "Economics and accounting: a difficult dialogue, between divergence and complementarity."	2023	Tiphaine Gautier	Intervention (conference, round table, symposium)	Academics	Université Paris Cité	

Contribution	Année	Contributeur principal	Nature	Public	LIEU (ou format)	
Visiting scholar - Research residency at the University of St Andrews	2023	Clément Boyer	Other	Academics	St Andrews, Ecosse	+
Publication in Social and Environmental Accountability Journal: Bridging the Understanding of Sustainability Accounting and Organisational Change	2023	Clément Boyer	Scientific publication	Academics	NA	+
PSL exhibition at the water pavilion: "L'eau ça turbine" (Water turbines)	2023	Clément Boyer	Other	All audiences	Pavillon de l'eau, Paris	+
Presentation of the Ecological Accounting Chair at the Salon de l'Agriculture	2023	Clément Boyer	Intervention (conference, round table, symposium)	All audiences	Palais des Congrès, Paris	+
Production and presentation of a EAC poster - 50 years of CIRED	2023	Clément Boyer	Intervention (conference, round table, symposium)	Academics	Center des colloques, Condorcet Campus, Aubervilliers	
Presentation. "The use of IDEA4 to support the development of ecological farm accounting: the CARE/IDEA4 coupling" with Louis Dumeaux - POLIDEA seminar - INRAE	2023	Clément Boyer	Intervention (conference, round table, symposium)	Academics	FIAP, Paris	+
Presentation "Using IDEA4 to support the development of ecological farm accounting: the CARE/IDEA4 coupling" with Clément Boyer - POLIDEA seminar - INRAE	2023	Louis Dumeaux	Intervention (conference, round table, symposium)	Academics	FIAP, Paris	+
C.A.R.E. and IDEA training in the FNCUMA C.A.R.E. experimental project	2023	Louis Dumeaux	Workshop facilitation	All audiences	Cesson-Sévigné, Bretagne	
Exhibit on the contribution of ecological compatibility to water conservation in the "L'eau, ça turbine" exhibition.	2023	Louis Dumeaux	Other	All audiences	Pavillon de l'eau, Paris	+
Presentation of thesis work at CSEAR France	2023	Louis Dumeaux	Intervention (conference, round table, symposium)	Academics	Université de Montpellier, (MoMa)	+

Contribution	Année	Contributeur principal	Nature	Public	LIEU (ou format)
Presentation of thesis work at AFC 2023	2023	Clément Boyer	Intervention (conference, round table, symposium)	Academics	iaelyon School of Management, Lyon 
Paper presented at the CSEAR France Congress	2023	Caroline Vigo Coguetto	Intervention (conference, round table, symposium)	Academics	Université de Montpellier, (MoMa)
Paper presented at the CSEAR UK Congress	2023	Caroline Vigo Coguetto	Intervention (conference, round table, symposium)	Academics	St Andrews, Ecosse
Intervention AgroParisTech Master Spé PPSE	2023	Caroline Vigo Coguetto	Other	Academics	AgroParistech Palaiseau
WWF Business and Biodiversity Forum	2023	Caroline Vigo Coguetto	Intervention (conference, round table, symposium)	Companies (CSR, finance, etc.)	Online
Presentation of thesis work to GEEFT students	2023	Caroline Vigo Coguetto	Other	Academics	AgroParisTech Montpellier
Presentation of thesis work at CSEAR France	2023	Tiphaine Gautier	Intervention (conference, round table, symposium)	Academics	Université de Montpellier, (MoMa)
Creation and running of a course on ecological accounting SAE GEA	2023	Tiphaine Gautier	Other	All audiences	IUT GEA Paul Sabathier
Paper presented at the CSEAR France Congress	2023	Noubon René Yeo	Intervention (conference, round table, symposium)	Academics	Université de Montpellier, (MoMa)
Communication at the CSEAR UK Conference - Highly commend Paper award	2023	Noubon René Yeo	Intervention (conference, round table, symposium)	Academics	St Andrews - Écosse
OHMI CNRS thesis presentation	2023	Morgane Gonon	Intervention (conference, round table, symposium)	Academics	La Rochelle

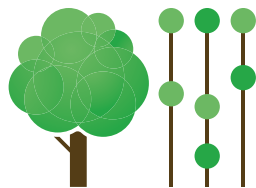
Contribution	Année	Contributeur principal	Nature	Public	LIEU (ou format)
Presentation CIRED doctoral students' seminar	2023	Morgane Gonon	Intervention (conference, round table, symposium)	Academics	Paris
ISRA Seminar presentation	2023	Morgane Gonon	Intervention (conference, round table, symposium)	Academics	Dakar
Intervention at the JECO 2023	2023	Morgane Gonon	Intervention (conference, round table, symposium)	All audiences	Lyon
Restitution of AFD work	2023	Morgane Gonon	Intervention (conference, round table, symposium)	Decision-makers / public authorities	Paris
Participation in a round table at Carbon Connect	2023	Éléonore Disse	Intervention (conference, round table, symposium)	All audiences	Lyon
Intervention at the AFC (Association Francophone de Comptabilité) conference	2023	Éléonore Disse	Intervention (conference, round table, symposium)	Academics	iaelyon School of Management, Lyon
Co-wrote a report for AFD analyzing voluntary carbon markets and proposing a new accounting framework.	2023	Éléonore Disse	Other	Decision-makers / public authorities	Rapport
Co-design and facilitation of C.A.R.E. professional training for iCGS	2023	Éléonore Disse	Workshop facilitation	All audiences	Paris
Public talk at the Sommet de l'Elevage "Ecological accounting and global performance"	2023	Éléonore Disse	Intervention (conference, round table, symposium)	All audiences	Clermont Ferrand
Co-wrote a report for AFD analyzing voluntary carbon markets and proposing a new accounting framework	2023	Clément Morlat	Other	Decision-makers / public authorities	Rapport

Contribution	Année	Contributeur principal	Nature	Public	LIEU (ou format)
Communication "C.A.R.E. and the management of redevability relations" to the Academic Council of the Transition Campus	2023	Clément Morlat	Intervention (conference, round table, symposium)	All audiences	Forges
Paper "C.A.R.E. accounting as a pre-structuring model for a plan to transform jobs and skills in organizations". at the Fecodd symposium "Forming for tomorrow's world Educating for sustainability to transform in common."	2023	Clément Morlat	Intervention (conference, round table, symposium)	Academics	Clermont Ferrand
Publication "Critical analysis of the Doughnut theory from the perspective of greening organizations and as a tool to help steer the transition".	2023	Victor Counillon	Other	All audiences	Note 
« La comptabilité fait des émules » (Eco-accounting is gaining ground)	2023	Victor Counillon	Interview	Decision-makers / public authorities	Interview- La gazette des communes 
«challenges in extra-financial and ecological accounting» class, IUT2 Grenoble	2023	Victor Counillon	Other	All audiences	IUT2 Grenoble
CEDIS ecological accounting intervention	2023	Victor Counillon	Intervention (conference, round table, symposium)	Decision-makers / public authorities	CEDIS, Sciences Po Le Havre
Presentation of ecological accounting in a local authority at the CNFPT	2023	Victor Counillon	Intervention (conference, round table, symposium)	Decision-makers / public authorities	CNFPT, Pantin
CARE presentation/CARE thesis project in IdealCo community	2023	Victor Counillon	Intervention (conference, round table, symposium)	All audiences	IdealCo 
Valuation in the history of environmental national accounting insights into interdisciplinary practice	2023	Clément Surun	Intervention (conference, round table, symposium)	Academics	Lilles

Contribution	Année	Contributeur principal	Nature	Public	LIEU (ou format)
Measuring and managing for environmental sustainability. An application of the Environmental Sustainability Gap (ESGAP) framework in New Caledonia.	2023	Clément Surun	Scientific publication	Academics	
Defining ecological liabilities and structuring ecosystem accounts to support the transition to sustainable societies	2023	Clément Surun	Scientific publication	Academics	
Accounting for national and corporate ecological debt, a steering tool towards a sustainable economy	2023	Clément Surun	Scientific publication	Decision-makers / public authorities	

Table 5: Summary table of events organized by the Ecological Accounting Chair during the 1st cycle

(Co)Orga. CCE	Durée	Objectifs	Public	Format	Nb	Livrables
Colloques publics annuels [Axis 3]	1 day	Present work in progress and completed work; Debate and discuss subjects related to those of the Chair with external guests and participants	All audiences	Face-to-face (2), hybrid (2)	4	Recordings (see youtube channel) & Reports (see website)
Partnership symposiums [Axis 3]	1 day	Rendre compte des avancées et résultats de la Chaire ; Créer des synergies entre et avec les partenaires	Chair team and partners	Face-to-face	2	Reports - Internal documents
Research seminars [Axis 2] [Axis 3]	Between 2 hours and half a day	Discussion and presentation of specific Axes of work, publications and projects	CS, team, Chair partners	Hybrid or remote	12	Report and/or recordings - Internal documents
Other events [Axis 3]	Variable	-	Context-dependent	Variable	>20	-



**ECOLOGICAL
ACCOUNTING**
■ CHAIR ■