Presentation of IUFRO Unit 4.05.00
“Managerial economics and accounting”

on the occasion of the 2010 conference on
“How to both harvest and preserve forests more or better?“

Paris 26 – 30 May

by Hans Jöbstl
About IUFRO Unit 4.05.00

“Managerial economics and accounting”

Resulting from the merger of the former Working Party “Managerial economics” with the Research Group “Managerial social and environmental accounting”, the Unit concentrates on the economic and accounting aspects of management of different types of forest enterprises, specifically small-scale enterprises. The group deals with the economic analyses of forest enterprises, principles and techniques of accounting relevant to forest enterprises, fundamentals of decision-making, and the economic and accounting tools for planning, supervising, measuring, controlling, and evaluating the status and performance of forest enterprises.

The Unit includes two subunits dealing with various aspects of managerial economics and accounting:

- **4.05.01**: Managerial, social, and environmental accounting
- **4.05.02**: Managerial economics
### History of IUFRO Unit 4.05.00

**“Managerial economics and accounting”**

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<th>Year</th>
<th>Event</th>
<th>Chairman/Coordinator</th>
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<td>1989</td>
<td>Renaming to &quot;Managerial economics&quot;</td>
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<td>1996-2005</td>
<td>4.13.00 Founded 1995 Research group &quot;Managerial, social and environmental accounting&quot;</td>
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Meetings and Proceedings 1985 – 1995

IUFRO Group 4.04.02 “Managerial economics”

1985 Actual Problems of Managerial Economics in Forestry, Brno/Czechoslovakia.
1987 Production Possibilities of Forests, their Optimal Utilization and Management of Forest Enterprises, Zvolen/Czechoslovakia.
1988 Economic Assessment of the Damage Caused to Forests by Air Pollutants / Forest Decline, Gmunden/Austria.
1992 Forest Management Planning and Management Science - Guarantors of Sustainability, Berlin/Germany.
1993 Forest Product Marketing and Non-market Usage of Forests, Moscow/Russia.
1994 Marketing in Forest Enterprises, Cracow/Poland.
1995 Accounting and Finance in Forestry and Timber Industries, Tampere/Finland.
Meetings and Proceedings 1996 – 2002

IUFRO Units 4.04.02 „Managerial Economics“ and 4.13.00 „Managerial, Social and Environmental Accounting“

1997 Accounting and Managerial Economics for an Environmentally-Friendly Forestry, Nancy/France.
1998 Institutional Aspects of Managerial Economics and Accounting in Forestry, Ostia-Rome/Italy.
1999 From Theory to Practice – Gaps and Solutions in Managerial Economics and Accounting in Forestry, Prague/Czechia.
1999 Forest Asset Valuation-Forestry Performance Accounting, Salzburg/Austria.
2000 Information Management in Forest Enterprises, Munich-Freising/Germany.
2001 The Economics of Natural Hazards in Forestry, Solsona/Spain.
Meetings and Proceedings 2004 – 2010

IUFRO Unit 4.05.00
“Managerial economics and accounting”

2004  Economics of Sustainable Forest Management, Toronto/Ontario/Canada.
2005  The Multifunctional Role of Forests: Policies, Methods and Case Studies, Padova/Italy.
2005  Innovations in Forestry Accounting: Integration of Forest Assets and Non-market Environmental Benefits into Management and National Accounting and Reporting, Brisbane/Australia.
2006  Managerial Economics and Accounting in an Evolving Paradigm of Forest Management, Rottenburg/Germany.
2008  Emerging Needs of Society from Forest Ecosystems: Towards the Opportunities and Dilemmas in Forest Managerial Economics and Accounting, Ljubljana/Slovenia.
2009  Sustainable Forest Management and Accounting - Resolutions During the Financial Crisis, Darmstadt/Germany.
2010  How to both harvest and preserve forests more or better? Paris/France.
Sub-plenary session

SP-6: New Frontiers of Forest Economics

Organisers:

- Shashi Kant, University of Toronto, Canada,
- Martin Hostettler, Cycad, Switzerland, and
- Hans Heinimann, ETH, Switzerland

Speakers:

2. Elinor Ostrom: Change in Forest Conditions and Forest Economics
4. Urs Fischbacher: The experimental method and forest economy
5. Karl-Gustaf Löfgren: Reflections on New Frontiers of Forest Economics
IUFRO World Congress 2010
Sessions organised by the 4.05.00

Technical sessions

C-04  The role of institutions and institutional economics in sustainable forest management

Organisers:
- Shashi Kant, University of Toronto, Canada,
- Martin Hostettler, Cycad, Switzerland, and
- Yaoqi Zhang, Auburn University, USA

C-08  Culture, economics, and sustainable forest management

Organisers:
- Shashi Kant, Martin Hostettler, and
- Hans Heinimann, ETH, Switzerland

C-11  New developments in forest management accounting and reporting to ensure sustainability

Organisers:
- Hans Jöbstl, University of Natural Resources and Applied Life Sciences, Austria, and
- Bernhard Möhring, University of Göttingen, Germany
2010 Annual Conference

This year’s conference is focussed on

What could managerial economics and accounting tell us on

How to both harvest and preserve forests more or better?

The programme is most promising, and I wish the meeting and all its participants the best of success.

Thank you for listening.