



# 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"



		Chairman/Coordinator	Co-Chairmen/Deputies
1981 - 1995	4.04.02	Founded 1981	Working party "Stands, site types and management targets", first meeting 1985 in Brno
		1981-1989	<b>Ruprich J./CSSR</b>   Joyce P.M./Ireland (1981-1986), Jöbstl H./ Austria (1986-1989)
		1989	Renaming to "Managerial economics"
		1989-1995	<b>Jöbstl H./Austria</b>   Villa W./Germany (1991-1995)
1996 - 2005	4.13.00	Founded 1995	Research group "Managerial, social and environmental accounting"
		1996-2005	<b>Jöbstl H./Austria</b>   Penttinen M./Finland (1996), Merlo M./Italy (1998-2003), Peyron J.-L./France (2001-2005)
	4.04.02	1996-2003	<b>Merlo M./Italy (+2003)</b>   Klocek A./Poland (1996-2000), Sisak L./CSSR (2001-2005), Jöbstl H./Austria (2001-2003)
		2003-2005	<b>Jöbstl H./Austria</b>   Kant S./Canada (2003-2005), Moog M./Germany 2003-2005
	4.05.00	Reorganisation 2004	Combination of 4.13.00 and 4.04.02 in <b>4.05.00</b> , with 2 subunits "Managerial, social and environmental accounting" ( <b>4.05.01</b> ) and "Managerial economics" ( <b>4.05.02</b> )
2004-2005		<b>Jöbstl H./Austria</b>	
2006 - 2010	4.05.00	2006-2010	<b>Kant S./Canada</b>   Jöbstl H./Austria (2006-2010), Peyron J.-L./ France (2006-2010)
		4.05.01	2006-2010
	4.05.02	2006-2010	<b>Peyron J.-L./France</b>   Moog M./Germany (2006-2010), Sisak L./Czech Republic (2006-2010)

# Meetings and Proceedings 1985 – 1995



## IUFRO Group 4.04.02 “Managerial economics”

- 1985** Actual Problems of Managerial Economics in Forestry, Brno/Czechoslovakia.
- 1986** Monitoring of Environmental Impacts by Forest Management Planning, Ljubljana/Yugoslavia.
- 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.
- 1989** Computer-Based Automated Management Systems in Forestry, Sopron/Hungary.
- 1990** The Interlacement of Enterprise Management and Forest Management Planning in Forest Enterprises, Dresden/Germany.
- 1991** Evaluation of the Unpriced Social Benefits Provided by Forest Enterprises, Göttingen/Germany.
- 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”

- 1996 Non-Market Benefits of Forestry, Edinburgh/Scotland.
- 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.
- 1999 Integrated Rural and Mountain Development Projects: Multicriteria Investment Decisions, Chania,/Greece.
- 2000 Information Management in Forest Enterprises, Munich-Freising/Germany.
- 2000 Sustainable Forest Management under Conditions of Growing Global Pressures, Kuala Lumpur/Malaysia.
- 2001 The Economics of Natural Hazards in Forestry, Solsona/Spain.
- 2002 Management and Modelling Multifunctional Forest Enterprises and Properties, Sopron/Hungary.

# 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.
- 2007** Building Insights of Managerial Economics and Accounting towards Sustainable Forest Management. Lviv/Ukraine.
- 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.

# IUFRO World Congress 2010

Sessions organised by the 4.05.00



## 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:

1. Shashi Kant: Forest Economics in the 21st Century (introductory remarks)
2. Elinor Ostrom: Change in Forest Conditions and Forest Economics
3. David Laband: Public Choice, Forest Economics, and Sustainable Forest Management
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 Heinemann, 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.