



ENCATC Round Table

Accounting for heritage assets. Ethical, cultural policy, and management implications.

Brussels, 12-13 December 2019

Venue: Palais des Beaux-Arts, Rue Ravenstein 23, B-1000 Bruxelles
ROOM: The Mezzanine Horta

| 12 December 2019 | | |
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| Venue: Europa Nostra (Brussels Office), Rue de Trèves / Trierstraat 45, B – 1040 Brussels (Google Maps) (PDF Map) | | |
| Start | End | Programme Details |
| 18:30 | 21:00 | Welcome and Networking Drink |
| 13 December 2019 | | |
| Room: The Mezzanine Horta Venue: BOZAR, Rue Ravenstein 23, 1000 Brussels (Google Maps) (PDF Map) | | |
| #HeritageAssets #ENCATCRoundTable | |  @ENCATC  @ENCATC  @ENCATC_Official |
| Start | End | Programme Details |
| 09:00 | 09:55 | Registration and welcome coffee |
| 09:55 | 10:00 | Welcome words Francesca Imperiale , ENCATC President, University of Salento, Italy |
| 10:00 | 10:15 | Implementation of the European Framework for policy and actions on Cultural Heritage: overview of developments |

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| | | Catherine Magnant , Deputy Head of Unit, European Commission |
| 10:15 | 10:25 | Introduction to the topic and to the round table Francesca Imperiale , ENCATC President, University of Salento, Italy |
| 10:25 | 11:15 | Part I. Accounting for heritage assets: the state of art <u>Moderation:</u> Francesca Imperiale , ENCATC President, Professor at the University of Salento, Italy <u>Interventions:</u> Hassan Ouda , Professor of Accounting at German University in Cairo (GUC), Egypt Lucia Biondi , Professor at Roma Tre University, Italy Adriano Picinati di Torcello , Global Art & Finance Coordinator at Deloitte, Luxembourg |
| 11:15 | 12:15 | Part II. ROUND TABLE - The viewpoint of the sector <u>Moderation:</u> Francesca Imperiale , ENCATC President, Professor at the University of Salento, Italy <u>Interventions:</u> Anne Krebs , Head of Socio-Economic Studies and Research Division, Research and Collection Department, Louvre Museum, France Jamie Alberto Ruiz Gutiérrez , Professor at Universidad de los Andes in Bogotá, Colombia Paul Dujardin , CEO of BOZAR (tbc) / Elie Jesuran , Management Analyst at BOZAR, Belgium Piet Jaspaert , Vice-President of Europa Nostra |
| 12:15 | 12:45 | Discussion with the public and conclusions Moderator: GiannaLia Cogliandro Beyens , ENCATC Secretary General |

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SPEAKER BIOGRAPHIES



Adriano is the Global Art & Finance Coordinator for the Deloitte group of member firms and has over 20 years of professional experience. He is in charge of the Art & Finance activities within Deloitte Luxembourg, an initiative he has been coordinating since its inception in 2008. Adriano also coordinates the development of the Art & Finance activities at the Deloitte group level. Over the past decade, Adriano has been working towards the creation of an Art & Finance/Business cluster in Luxembourg. To create public awareness of the Art & Finance subject, Adriano initiated the international Deloitte Art & Finance Conference cycle that has become the annual benchmark event in the field. He has also developed Art & Finance seminars for professionals seeking guidance about the global art market and he is the co-author of the Deloitte and ArtTactic Art & Finance Report. As the spokesperson of the Art & Finance initiative within Deloitte, he regularly speaks at national and international conferences. Adriano started his professional career as an auditor at KPMG. He also spent several years with Banque Degroof Luxembourg to develop the group's activities in France through wealth structuring and funds services. Before joining Deloitte in 2008, he held management positions in the Asia Business Development team and in the Strategic Planning team of Deutsche Börse Group. Adriano has a degree in business sciences and finance, as well as an MBA and a M.Sc. in banking and finance. He is fluent in French, English and has a very good command of Italian.



Lucia Biondi is Assistant Professor in Business Administration at the Department of Business Studies, University of "Roma Tre" (Italy), where she teaches in Bachelor Degree, Master Degree and Post Graduate Degree Programmes. Her current courses are Accounting and Planning & Control. She holds a PhD in Business Administration and the National Academic Qualification as Associate Professor. She spent a period as a visiting scholar at the University of Edinburgh - Business School (supervisor: Professor Irvine Lapsley). She is author of books and research papers in national and international journals, and participates as speaker in panels, conferences and seminars worldwide. Cultural heritage has been one of her main research topics since her PhD studies. Her research interests also include Public Sector Accounting, Performance Management, Management Control, Participatory Cultural Initiatives, and Corporate Social Responsibility.



GiannaLia Cogliandro Beyens, has been since 2004 the Secretary General of ENCATC, the European network in the field of cultural management and policy. She is also the administrator of the Thomassen mobility programme and serves on several boards. With more than 20 years experience in international relations, GiannaLia is an expert in advocacy, cultural policy and strategic management, in particular in the context of international cultural organisations. Former Policy Officer of the Cultural Forum of EUROCITIES, the network of major European cities, she successfully designed and coordinated several transnational and cross-sectorial projects in the field of culture and education. GiannaLia was Secretary General of the Association of the European Cities of

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Culture of the year 2000 set up in 1996 by the European Commission. Journalist since 1993, she started her career as Press & PR Officer for the N.A.T.O organisation in Rome. For the European Commission she wrote 10 Reports on social European policy and a major study on the European Cities of Culture for the year 2000. Educated at the University "La Sapienza" in Rome, GiannaLia holds a Degree in Political Sciences - International Relations, a M.A. in European & International Career Studies and a M.A. in European Constitution. GiannaLia was trained for six months at the European Commission and at the Italian Institute for Foreign Trade, ICE, in Brussels.



Paul Dujardin is CEO and artistic director of the Centre for Fine Arts (BOZAR) in Brussels since 2002. Under his direction the Centre has turned into an internationally recognised, multidisciplinary and interdisciplinary arts center, offering a wide range of events, from concerts, to exhibitions, cinema, literature, theatre, dance performances or debates and workshops for its audiences. BOZAR welcomes over 1 million visitors every year and has supported over 30.000 artists and creative workers since 2002. Paul Dujardin represents the Centre for Fine Arts Brussels in various platforms, such as the European Concert Hall Organisation (ECHO), the International Society of Performing Arts (ISPA), the Réseau Européen de Musique Ancienne (R.E.M.A.) and ASEMUS – Asia-Europe Museum Network (since September 2010). Since 2013 he is President of the International Music Council (IMC). He is member of the board of the European Festivals Association (EFA) since February 2014. Paul is also a passionate advocate of the European project. He dedicates his special interest to creating dialogue between the arts and the political spheres. He has succeeded in developing BOZAR as an Agora, a platform to initiate debate between citizens, the arts, decision-makers and other sectors. He has been chair of the steering committee of the 'New Narrative for Europe' project, an EU initiative attempting to give Europe a new and more cultural vision for the future of the continent. From 1992 to 2002 Paul was the CEO of the Société Philharmonique de Bruxelles, prior to which he was, among others, in charge of the annual festival "Ars Musica" dedicated to contemporary music. He studied arts history and archeology at the Vrije Universiteit Brussels (VUB) and obtains a Master's Degree in Management Sciences from the Vlaamse Economische Hogeschool (VLEKHO).



Francesca Imperiale has her PhD in business administration and management from the University of Salento, Italy where she is Assistant Professor. Since 2008, she teaches management of cultural organizations, with a focus on heritage assets management, in the master degrees of the Department of Management and Economics and the High School of Archaeology, University of Salento. She specialized in research activities in the field of cultural heritage management and cultural network performance. The main topics of investigation in these fields are: public-private governance, community engagement, co-creation processes, heritage asset accounting and network performance evaluation systems. Francesca is also interested in catastrophic risk management related to heritage assets and has written about 40 publications on these topics. Furthermore, she participates as principal

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investigator in several research and local development projects on cultural heritage management which she designed, developed or proposed for funding in partnerships with public institutions in Italy and in the Mediterranean area (particularly Greece, Croatia, Albania).



Piet Jaspert is Europa Nostra Vice-President. Piet Jaspert has a PHD in Political and Social Sciences (Ghent 1972) and got an Eisenhower Exchange Fellowship in 1990. He has been teaching languages, opening and running the Cultural Center in Hasselt, managing the Communication and Marketing of KBC Bank and Insurance. For ten years he has been President of the Jury for ethical practices in Advertising. He held many volunteer positions. He was leader of the National Organisation of Catholic Students. The Flemish Government has called upon him to take on national tasks, such as the Presidency of the Youth Council, the Advisory board for Theater and the Government’s Agency Tourism Vlaanderen. Thirty years ago, he was one of the three founders of Open Monuments Day in Flanders. He is still involved in social and cultural organisations as Klarafestival, Concertgebouw Brugge, Kom op tegen Kanker, 30 CC Leuven. He has been Board Member of Europa Nostra for 9 years and is since 2015 Vice-President. He is particularly involved in EU affairs, European Union Prize for Cultural Heritage/Europa Nostra Awards and the 7ME (the seven most endangered sites) program and the coordination of the European Heritage Alliance 3.3, an informal platform of currently 48 European and international networks active in the wider field of cultural heritage. Twitter: @PJaspert



Elie Jesuran is Management Analyst at BOZAR in Belgium.



Anne Krebs is Deputy Head of the Dominique-Vivant Denon Research Centre and Head of Socio-Economic Studies and Research Division at the Louvre Museum’s Research and Collection Department. The studies programme (sociology – statistics – cultural economics) is covering visitors’ practices and forecast studies, cultural trends and cultural consumption as regards the Louvre museum cultural policy and development area. Academic research programmes are conducted in partnership with French and international universities. They address the social and economic role of museums; Human Health and the impact of Art practices on Well-being; Cultural Digital Policies; Sociology of individual giving to support Art and Culture.

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Catherine Magnant, a French citizen, graduated in international relations and Slavic languages. She started her career in Moscow, where she headed the Press and information section of the local European Commission Delegation. Back in Brussels, she worked on EU enlargement issues, and on the promotion of human rights in EU's external relations. She then moved to the Directorate General of Employment and Social Affairs where she coordinated the 2007 European Year of Equal Opportunities for all. Catherine was Deputy Head of the Unit in charge of Culture Policy and Intercultural Dialogue in the Directorate General for Education and Culture and was Advisor, Head of the 2018 European Year of Cultural Heritage Task Force at the European Commission.



Hassan Ouda is a professor of Accounting and public sector accounting at German University in Cairo (GUC). Prof. Ouda is an International Expert in public/Government sector accounting and budgeting reform and has many years of advising the governmental organizations through the managerial and technical changes required to achieve greater value, accountability, transparency and performance. In March 14, 2013 he is appointed as one of the seven highly qualified members of International Public Sector Accounting Standards Committee- ICGFM-USA. This committee is responsible for reviewing and response to the International Public Sector Accounting Standards (IPSAS). In January 2015, he has appointed as the Editor of International Journal on Government Financial Management-USA. In June, 2015 he is appointed as a board member of CIGAR (International Comparative Government Accounting Research). He is the Co-founder of the ICPSG (International Center of Public Sector Governance), which is located in Malaysia and Indonesia and includes accounting and finance academicians from various countries, including Egypt, England, Indonesia, Japan, Malaysia, New Zealand, Norway, Russia and Korea. Prof. Ouda developed (2001 and 2004) the **Basic Requirements Model (BRM) for successful implementation of accrual accounting in the public sector**. The BRM has been used by the United Nations in 2005 in order to determine the Key Success Factors of the adoption of full accrual accounting in United Nations Organizations.



Jaime Alberto Ruiz Gutiérrez is an Industrial Engineer and Master in Industrial Engineering from the Universidad de los Andes at Bogotá Colombia. He subsequently made a D.E.A. in mathematics and applications and obtained a PhD in mathematics applied to the social sciences from the École E.H.E.S.S. des Hautes Études en Sciences Sociales at Paris in 1982. From 1994 he is Associate Professor and researcher at the School of Management at Universidad de los Andes, Bogotá Colombia. He has developed research in the following topics: Organizational Demography, Cultural studies and Arts and Cultural Management. He has published three books and several articles in International Journals. He was the organizer at Bogotá, in June 2013 of the XII International Congress on Cultural Management AIMAC (The International Association of Arts and Cultural Management). He is a member of l'Academy of Management since 2003 and international jury of ENCATC (European Network on Cultural Management and Policy) and a permanent member of AIMAC

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LIST OF PARTICIPANTS

Updated 10/12/2019

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| Tarsitano | Savina | Artist, artistic Director, co-founder | Institute of Art & Culture Espronceda | ES |
| Tilkin | Guy | President / European Project Manager | Federation European Storytelling | BE |
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ABOUT THE ORGANISER



ENCATC is the European network on cultural management and policy. It is an independent membership organisation gathering over 100 higher education institutions and cultural organisations in over 40 countries. ENCATC was founded in 1992 to represent, advocate and promote cultural management and cultural policy education, professionalise the cultural sector and make it sustainable, and to create a platform of discussion and exchange at the European and international level. ENCATC's mission is to stimulate the development of cultural management and cultural policy education in Europe and beyond, engaging and responding to new developments in politics, economics, societies, and technology. ENCATC members are higher education institutions, training centres, cultural organisations, consultancies, public authorities and artists who make an impact on cultural management and policy as well as the education of students and lifelong learning of cultural managers worldwide. www.encatc.org

ABOUT THE PARTNERS



ENCATC member, the University of Salento is a young dynamic university, keen to expand and to prove itself at a national and international level. Since 1955 the Università del Salento has had the aim of promoting knowledge, skill and merit and has offered a large range of educational opportunities. From law to science, economics to engineering, humanities to media studies, the university provides academic pathways to a range of professions as well as post-graduate and specialist courses tailor made to meet the needs of the workplace. Six Faculties - hubs for the eight Departments - providing services and information for students, as well as thirty-three Research Centres throughout the Salento area. The Università del Salento has grown rapidly in recent years, consolidating and reinforcing its role as the keystone of the local cultural and social system. It also has a Phd. School and Post-graduate schools for Cultural Heritage and for the Legal Professions. The prestigious ISUFI Grandes écoles school offers high-level undergraduate and postgraduate courses for scholarship students to promote excellence. www.unisalento.it



In 2011, the Department of Economics, Management, Mathematics and Statistics of the University of Salento was established. The new Statute of the University gives the department the institutional goal of promoting scientific research, educational activities and training in the field of economics, business administration, economic history, mathematics applied to economics and finance, of statistics. The department has four scientific sections. The Management section brings together scholars of business administration, management, marketing, economy and management of financial intermediaries, business organization and science merchandise. Among its main

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lines of research the governance, corporate social responsibility, corporate crises, sustainable development and environmental accounting, enhancement of cultural heritage, analysis of consumer behavior, territorial marketing - with particular attention to the sectors of tourism, agribusiness and web marketing -, the study of financial instruments and derivatives, asset and location, instruments and indicators of sustainable development, the quality and safety of food. The section for Economics consists of scholars of political economy, economic policy, public economics, econometrics, history of economic thought, economic history. The Mathematics and statistics section includes scholars of mathematical sciences and economic and financial statistics. Finally, the sector for Legal studies section brings together legal scholars of public and private law, commercial and administrative law, business and tax law. www.dse.unisalento.it



ENCATC member, the Universidad de los Andes is an autonomous, independent, and innovative institution that fosters pluralism, tolerance, and respect for ideas. It aims for academic excellence while providing rigorous critical and ethical character development, in order to enhance in all students an awareness of their social and citizenship responsibilities, as well as a firm commitment to the society. The university's student body, in an environment of interdisciplinary and flexible integral character development, becomes the chief agent of the educational process. A highly skilled, knowledgeable, and prestigious faculty facilitates the development of an outstanding academic and professional life project that supports research, contributes to the development of the country, and transcends its geographical boundaries. <https://uniandes.edu.co/en>



Situated right in the middle of the Mont des Arts, where the upper part of Brussels meets the lower part, the Centre for Fine Arts is the most visited cultural destination in Brussels. Whether you want to enjoy concerts, exhibitions, shows, or other cultural and artistic delights, the Centre for Fine Arts stands out among other cultural institutions thanks to its vast multidisciplinary and diverse programme. This high-quality international programme has earned the Centre for Fine Arts a reputation as the leading cultural reference. The Centre for Fine Arts building is the masterpiece of the Belgian architect Victor Horta, whose reputation transcends borders. For a large part classified as a historical monument, this enormous building boasts an available surface of 33,000m². BOZAR is also a member of ENCATC. <https://www.bozar.be/en>

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Europa Nostra is a pan-European Federation for Cultural Heritage, representing citizens' organisations that work on safeguarding Europe's cultural and natural heritage. It is the voice of this movement to relevant international bodies, in particular the European Union, the Council of Europe and UNESCO. Europa Nostra's main goal is to place heritage and its benefits in the mainstream of public consciousness and to make heritage a higher priority for public policy both at European and national levels. Its specific objectives are to promote, at a European level, high standards of quality in the fields of heritage conservation, architecture, urban and rural planning and to advocate a balanced and sustainable development of urban and rural, built and natural environment. <https://www.europanostra.org/>

ABOUT THE SUPPORTER



Co-funded by the
Creative Europe Programme
of the European Union

Creative Europe is the European Commission's framework programme for support to the culture and audiovisual sectors. Following on from the previous Culture Programme and MEDIA programme, Creative Europe, with a budget of €1.46 billion (9% higher than its predecessors), will support Europe's cultural and creative sectors. Creative Europe's stated aims are to: Help the cultural and creative sectors seize the opportunities of the digital age and globalisation; Enable the sectors to reach their economic potential, contributing to sustainable growth, jobs, and social cohesion; and Give Europe's culture and media sectors access to new international opportunities, markets, and audiences. https://ec.europa.eu/programmes/creative-europe/node_en

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