

## Santa Chiara Workshop

### ***Performance measurement systems for sustainability: the case of the agri-food sector***

**Local organiser: Angelo Riccaboni, President of Santa Chiara Lab, University of Siena  
(see below for more information)**

- 15:30 – 15:45    **Introduction - Why the food sector is important: key insights from Agritech and Metrofood, Angelo Riccaboni**
- 15:45 – 16:15    **Performance measurement systems to drive ESG roadmaps: the case of Nestlé, Eleonora Vannuzzi, Sustainability Specialist in Nestlé S.p.A.**
- 16:15 – 16:45    **Measuring sustainability performance: the case of Barilla, Claudio De Ambrogio, Group Supply Chain Manufacturing Strategy and Capital Planning Director in Barilla**
- 16:45 – 17:45    **Plenary round table: Performance measurement systems for sustainability in the food industry and beyond** – chaired by **Elena Giovannoni**  
COOLS Martine, KU Leuven, Belgium  
ROBERTS Hanno, BI Norwegian Business School, Norway  
JOLLANDS Stephen, University of Exeter, UK  
LARRINAGA Carlos, University of Burgos, Spain  
QUATTRONE Paolo, Alliance Manchester Business School, UK  
STRAUSS Erik, Witten/Herdecke University, Germany.  
VAIVIO Juhani, Aalto University, Finland
- 17:45 – 18:00    *Refreshments*
- 18:00 – 19:00    ECRs presentations
- Development of corporate environmental accounting: From visualizing environmental data to bond reporting, Leonard Breukers (Oulu Business School) (discussant: Paolo Quattrone)**
- The role of accounting in framing the silence: Inquiries into the voice of Nature, Sarah Russo (University of Bolzano) (discussant: Carlos Larrinaga)**
- 19:00 – 19:10    **Final remarks and conclusions**
- 19:10 – 22:00    *Aperitive & Dinner at Santa Chiara Lab*

*Roundtable on*

**“Performance measurement systems for sustainability:  
the case of the agri-food sector”**

*Santa Chiara Lab, University of Siena*

*25 June 2024*

Sustainable development is one of the greatest ambitions and, at the same time, preoccupations for institutions, governments, organizations, and society at large. The Agenda 2030 of the United Nations (UN), with its 17 Sustainable Development Goals (SDGs) and 169 targets, has certainly offered a broad framework for taking action, at the institutional and organizational levels. However, how to measure progress and support the different components of society in their path towards sustainable development is controversial. Organizations cannot operate in isolation, and progress needs to be assessed across supply chains and networks. Here, performance measurement systems (PMS) can play a key role in measuring progress and enable collective action within and across organizational boundaries.

In this regard, the agri-food sector provides a significant context for exploring the role of PMS for sustainable development. The UN Food system summit held in September 2021 has encouraged companies operating in this sector to provide an active contribution towards goals such as ‘no poverty’, ‘zero hunger’, and ‘good health and well-being’. Indeed, the food system relates to all key dimensions of the Agenda 2030 and the SDGs, from health to environmental protection, and communities’ well-being. Food companies, searching for new strategies, more sustainable products and processes, and opening up to innovation, can foster worldwide sustainability and ensure progress in SDGs achievement. Also, while questioning the prevailing institutional orders in all parts of the globe, health and societal emergencies, including wars and political instability, have further emphasised the importance of ensuring resilience in this sector, as well as an ongoing commitment to, and consistency with, global development goals across the food supply chain. Here, performance measurement within and across organizations becomes crucial for aligning firms’ strategies to collective action, while taking into account the complex interdependencies at work within the food system. This requires innovative PMS design frameworks and systems, making sustainability ‘actionable’ from the ground *and* collective.

This roundtable aims to provide a ‘space’ for academics and business representatives to discuss the issues above and reflect on the design and implementation of innovative performance measurement

systems for sustainable development, with a particular focus on the agri-food sector. After two keynote presentations from business representatives, an outstanding Faculty of expert academics and a team of early career researchers will discuss opportunities and challenges brought by innovative performance measurement systems. This will be hosted by Santa Chiara Lab, a leading hub for knowledge integration, internationalization, and cross-disciplinarity, prompting collaborations between Academia and businesses. In particular, Santa Chiara Lab is at the forefront of the development of best practices and innovative skills for the agri-food sector, disseminating information and research outcomes for the development of more innovative and sustainable agri-food systems. More information about Santa Chiara can be found at <https://santachiaralab.unisi.it/it>