

RESEARCH SEMINARS 2018

CEFAGE-UAlg

center for advanced studies in management and economics

**VALUATION AND REPORTING OF INTANGIBLE
HERITAGE ASSETS RELATED TO FOOD AND
AGRICULTURE FOR THE SUSTAINABLE
DEVELOPMENT OF TERRITORIES**

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11H00

Sala de Atos | Faculty of Economics | University of Algarve

Oral knowledge concerning, for example, traditional recipes and old harvesting techniques, is very diffused in small rural areas, in bio-districts and in local communities. This kind of knowledge, if well recognised and documented, can contribute to the development of territories in which it developed through oral transmission from local people. At the same time, Traditional Knowledge, at the light of the UN *Convention for Safeguarding of the Intangible Cultural Heritage*, must be preserved for future generations.

The objective of the seminar is to show the usefulness of determining the value, cultural other than economic, of this type of intangibles and to report it to local stakeholders that will “re-use” the knowledge into a logic of circular economy. The final goal is to preserve local traditions and, at the same time, to grant the economic, social and environmental sustainability of the entire community to which this knowledge “belongs” to.

Nadia Cipullo obtained the PhD in Accounting and Business Administration at the University of Naples II. She has been visiting PhD student at the University of Edinburgh, visiting Professor at the Ukrainian Academy of Banking and visiting Erasmus at the Technical University of Kosice. From 2014 she is Assistant Professor of Business Administration at the Link Campus University, Rome, Italy. Her publications are related to financial reporting, IAS/IFRS, accounting profiles of liquidity risk in banks and corporate governance issues. Her present research interests concern biodiversity reporting, traditional knowledge and sustainability, performance indicators and accounting for popular culture and for intangible heritage assets.