

## Personal Information

Title:	Senior Lecturer Extraordinaire
First name:	Cornis (Cornelis Theunis)
Surname:	Van Der Lugt
Contact number:	+41792575281
E-mail address	Cornis.Lugt@usb.ac.za
Organisational role:	Senior Lecturer Extraordinaire
Area(s) of expertise:	Sustainability Accounting, Reporting, ESG Analytics, Responsible Investment, Strategy

## Executive Profile

Dr CT van der Lugt is Senior Lecturer Extraordinaire at the USB since 2019, following his role as Senior Research Fellow with the USB Centre for Corporate Governance since 2012. He is based in Geneva, Switzerland, from where he operates as consultant with BSD Consulting (Zurich) and provides advisory services to a local investment firm (PPT, Geneva).

He teaches in the area of Business in Society and corporate social responsibility, with special focus on sustainability accounting, ESG analytics, integrated reporting and responsible investment. For USB he supervises MBA students, teaches on non-financial reporting, and leads research for the international database *Carrots & Sticks* (overview of ESG disclosure requirements in the world's 60 biggest economies).

In Geneva Dr Van der Lugt has taught course work on business and climate change at the Graduate Institute of International and Development Studies, as well as on sustainable finance at the University of Geneva School of Economics and Management. He has also presented certified training courses on sustainability (GRI) and integrated reporting (IIRC) with company managers in South Africa, Ghana, Switzerland, Germany, France and Australia.

His career spans the public and private sector. He worked in the South African Government in the 1990s as multilateral diplomat (involved in the international climate negotiations), worked at the United Nations Environment Programme based in Paris, France from 2000 – 2011, and since then worked in the private sector as consultant from Geneva, Switzerland, where he collaborates with organizations such as the World Business Council for Sustainable Development.

Dr Van der Lugt holds the degrees BA, BA Honours, Masters (cum laude) and PhD in International Relations (International Political Economy) from Stellenbosch University, as well as an Executive Masters in Business Administration (MBA) from the Haute Ecole de Commerce (HEC), premier business school, Paris, France.

## Education

Year	Degree	Field of Study	University	Country
2008	MBA	Business Management	Haute Ecole de Commerce (HEC, Paris)	France
1998	PhD	International Relations / International Political Economy	University of Stellenbosch	South Africa
1992	Masters (cum laude)	International Relations	University of Stellenbosch	South Africa
1989	BA (Hons)	Political Science	University of Stellenbosch	South Africa
1988	BA	Political Science, Philosophy	University of Stellenbosch	South Africa

## Academic honours and awards

Year	Honour/Award	Honour/Award Description	Country
2020	Research Grant	Institute of Management Accountants (IMA)	USA
1997	Excellence Service Award	Department of Foreign Affairs, SA Government	South Africa
1996	Stichting Studiefonds Scholarship	Stichting Studiefonds scholarship for doctoral studies at Leiden University	The Netherlands
1995	Human Science Research Council (HSRC) award	Human Science Research Council (HSRC) research award for doctoral studies	South Africa
1994	Prüfung zum Nachweis deutscher Sprachkenntnisse (PNDS)	PNDS / DSH German language proficiency certificate for university entrance (following Goethe Institute language courses)	Germany
1994	DAAD Scholarship	DAAD (Deutscher Akademischer Austauschdienst) scholarship for doctoral studies at Freiburg University	Germany

## Membership of professional and scientific organisations

Organisation
International Integrated Reporting Council (IIRC), London, UK, Training and Academic Network (2016-2020)
Fundamentals of Sustainability Accounting (FSA) Credential (2017), Commercial Banking and Asset Management Working Groups (2013), Sustainability Accounting Standards Board (SASB), San Francisco, USA
World Resources Forum (WRF), St Gallen, Switzerland, Board member (2014 – 2020)
UN Environmental Management Group (EMG), Geneva, Switzerland, Issue Management Group on the Green Economy (2010 - 2011)
Global Reporting Initiative (GRI), Amsterdam, Netherlands, Content and Materiality Expert Working Group (2008-2010)

UN Global Compact Nominated Expert in ISO 26000 process on Social Responsibility (2005-2009), International Organization for Standardization (ISO), Geneva, Switzerland

## Academic and Professional Experience

Commencement date	End date	Position	Institution	Country
2019	To date	Senior Lecturer Extraordinaire	University of Stellenbosch Business School (USB)	South Africa
2014	2018	Senior Research Fellow	Centre for Corporate Governance in Africa, USB	South Africa
2011	2020	Senior Associate	BSD Consulting / ELEVATE	Switzerland / Hong Kong
2009	2011	Resource Efficiency Subprogramme Coordinator	United Nations Environment Programme (UNEP)	France (Paris) & Kenya (Nairobi)
2000	2008	Business & Industry Programme Officer	United Nations Environment Programme (UNEP)	France (Paris) & Kenya (Nairobi)
1993	1999	Deputy Director	Department of Foreign Affairs (DFA), SA Government	South Africa (Pretoria)
1991	1992	Lead Tutor	Department of Political Science, University of Stellenbosch	South Africa (Stellenbosch)

## Publications

Title	Authors	Publication	Publication Date
<b>Books</b>			
State Sovereignty or Ecological Sovereignty? The regulation of acid rain within the European Union.	Van der Lugt, C.T.	Bonn, Germany: Nomos Verlagsgesellschaft and Centre for European Integration Research	2000
<b>Book Chapters</b>			
Taking Life Cycle Management Mainstream: Integration in Corporate Finance and Accounting	Van der Lugt, C.T.	Sonnemann, G. & Margni, M. (eds.): <i>Life Cycle Management (LCA Compendium: The Complete World of Life Cycle Assessment)</i> . Dordrecht: Springer	2015

Governing where focality is low: UN and the Principles for Responsible Investment (PRI)	Van der Lugt, C.T. & Dingwerth, K.	Abbott, Kenneth W. et.al. (eds.): <i>International Organizations as Orchestrators</i> . Cambridge: Cambridge University Press	2015
Greening Manufacturing	Van der Lugt, C.T. & Ayres, Robert (Insead)	Sukdev, Pavan et.al. (eds.): <i>Towards a Green Economy – Pathways to Sustainable Development and Poverty Eradication</i> . Nairobi: UNEP	2011
Measurement and reporting on biodiversity and ecosystems impacts and dependencies in business	Van der Lugt, C.T., Gilbert, S. & Evison, W.	Bishop, J. et.al. (eds): <i>The Economics and Ecosystems and Biodiversity in Business and Enterprise (TEEB D3 Report)</i> . Nairobi / Bonn: UNEP, European Commission et.al.; London: Earthscan	2010
The UN Global Compact and Global Reporting Initiative (GRI): Where principles meet performance	Van der Lugt, C.T.	Petschow, Ulrich; Rosenau, James & Von Weizsaecker, Ernst Ulrich (eds.): <i>Governance and Sustainability</i> . Sheffield: Greenleaf	2005
Growing big, learning that small is beautiful	Van der Lugt, C.T.	McIntosh, M., Waddock S. & Kell, G. (eds.): <i>Learning To Talk: Corporate Citizenship and the Development of the UN Global Compact</i> . London: Greenleaf	2004
Corporate Responsibility: The UNEP Experience	Van der Lugt, C.T.	Tully, S. et.al (eds.): <i>Corporate Liability and Responsibility</i> . London: London School of Economics (LSE) & Elgar	2005
Tracking global governance and sustainability: Is the system working?	Van der Lugt, C.T. & Bennet, N.	Henriques, A. et. al. (eds.): <i>Triple Bottom Line: Does it all add up?</i> London: Earthscan	2003
Multilateralism and South Africa's Environmental Diplomacy	Van der Lugt, C.T.	Nel, P.R., Taylor, I. & Van der Westhuizen, J. (eds.): <i>South Africa's Multilateral Diplomacy and Global Change: The Limits of Reformism</i> . Aldershot, Burlington USA: Ashgate	2001

Papers / Reports			
The CFO as Value Creator: Finance Function Leadership in Integrated Enterprise	Littan, S., Van der Lugt, C.T., Brands, K.M. & Monterio, B.J.	White Paper, Institute of Management Accountants (IMA), Montvale, New Jersey, USA	2020
Digital Finance and Citizen Action in Financing the Future of Climate-smart Infrastructure	Van der Lugt, C.T.	Report prepared for UN Inquiry and Sustainable Digital Finance Alliance as part of UN/OECD/WB collaboration for G20 on Financing Climate Futures. Nairobi / Geneva: UN Environment, The Inquiry	2019
Green Digital Finance: Mapping Switzerland and Beyond	Van der Lugt, C.T. & Bayat-Renoux, F.	Report prepared for UN Inquiry, Sustainable Digital Finance Alliance and Swiss Government. Nairobi / Geneva: UN Environment, The Inquiry	2018
The Blueprint for New Accounting	Van der Lugt, C.T. & Adams, C.	White paper on the future of accounting developed with international accounting expert working group incl ACCA, CIMA, IMA, IIRC, SASB, UNCTAD ISAR, NBI and SAICA. Berlin: Reporting 3.0 Initiative, Accounting Workstream	2018
The sustainability reporter: A deep dive into the challenges and benefits of new corporate reporting processes.	Van der Lugt, C.T. & Littan, S.	<i>Thomson Reuters Checkpoint</i> – White Paper. New York: Thomson Reuters	2016
Sustainability and Firm Performance	Bertoneche, M. & Van der Lugt, C.T.	in Singer, T (ed.): <i>Sustainability Matters 2014</i> , Research Report R-1538-14-R, New York: The Conference Board	2014
Finding the God particle of the sustainability business case: Greener pastures shareholder value	Bertoneche, M. & Van der Lugt, C.T.	<i>Harvard Business School Finance Working Paper 13-072</i>	2013
Manufacturing and Buildings Chapters	Van der Lugt, C.T. & Renner, M. (Worldwatch Institute)	in ILO et.al. (ed): <i>Working Towards Sustainable Development: Opportunities for decent work and social inclusion in a Green Economy / ILO Green Jobs Report</i> , Geneva: International Labour Organization	2012

Making Investment Grade: The Future of Corporate Reporting	Van der Lugt, C.T. & Malan, D. (eds.)	Collection of international expert contributions. Paris, Cape Town: UNEP, Deloitte and Centre for Corporate Governance, University of Stellenbosch Business School	2012
Nature in Performance: Initial recommendations for integrating ecosystem services into business performance systems	Hanson, C, Ozment, S. & Van der Lugt, C.T.	Washington DC, Nairobi: World Resources Institute (WRI) & UNEP	2012
Thirty years after Stockholm: What role for state sovereignty?	Van der Lugt, C.T.	Paper presented at Global Environmental Change and the Nation State: Berlin Conference on the Human Dimensions of Global Environmental Change, Berlin, 7 - 8 December, Berlin, Germany: GPSA	2001
Ozone Depletion and Climate Change: South Africa's participation in a global effort	Van der Lugt, C.T	Paper presented at Annual Conference of the National Association for Clean Air (NACA), Vanderbijlpark, Gauteng Province, South Africa, 20 November	1997
<b>Journal Articles</b>			
Linking integrated reporting quality with sustainability performance and financial performance in South Africa	Mans-Kemp, N. & Van der Lugt, C.T.	<i>South African Journal of Economic and Management Sciences</i> , 23(1), doi.org/10.4102/sajems.v23i1.3572	2020
Good-bye sustainability reports, hello sustainability reporting: Internet Disclosure	Van der Lugt, C.T.	<i>Governance Directions Journal</i> , Governance Institute of Australia, April (Part I & II), also published in <i>Boardroom: Official Journal of Chartered Secretaries Southern Africa</i> , Issue 4, 8 - 10	2014 / 15
Der SME Kalender für effizientes Wirtschaften (The SME Calendar for efficient business)	Kuhndt, M. & Van der Lugt, C.T.	<i>Umweltwirtschaftsforum / uwf</i> , 8(3), 4 - 10	2000
Life after Kyoto: let history be the judge	Van der Lugt, C.T.	<i>Global Dialogue</i> . An international affairs review published by Foundation for Global Dialogue, (3)1, 3 - 4	1998
An international environmental regime for the Antarctic: critical investigations	Van der Lugt, C.T.	<i>Polar Record</i> (Cambridge University Press), 33(186), 223 – 238	1997