



QUARTERLY NEWS

Num. Feb. 2024



TOP NEWS OF THE MONTH

Activities

New Results! State of the Art & Business Practices

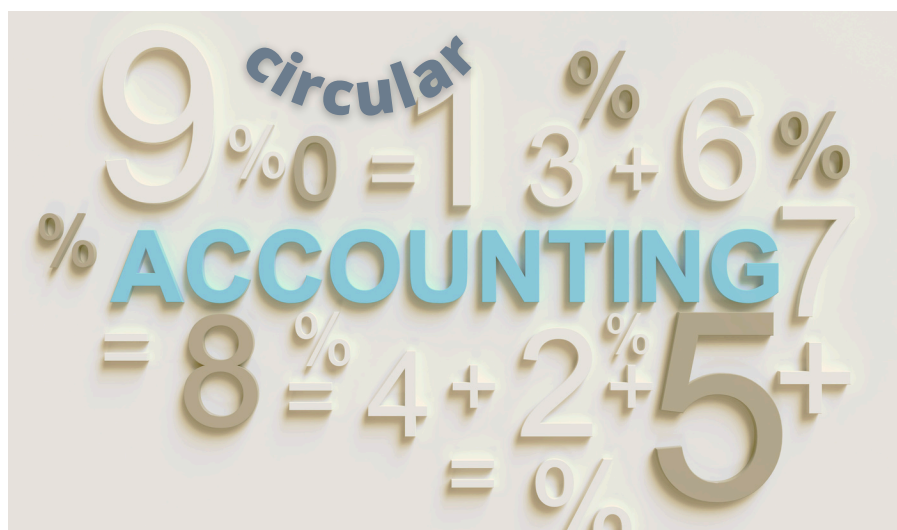
The ACES Curricula!
From designing to developing.

Innovation & Pedagogies: Flexible, inclusive & immersive!

Increasing awareness!
Partner activities: what & where!

Next Steps: Our way to Nicosia, Cyprus 2024!

THE ACES PROJECT



Delving into Business Models & Accounting in the Circular Economy

The ACES project is progressing well with the design of a Comprehensive Training Program on Circular Accounting and Sustainability, contributing to improve the competences and skills of students and teachers, but also of professionals, entrepreneurs and business leaders, thus facilitating the transition (of companies and organizations) towards more restorative and regenerative models of circular economy.

The Second Meeting in Alcalá, in September 2023, marked a new milestone in the development of the project, defining the main lines of work for the following months, with a view to the Third Meeting in Nicosia, to be held in September 2024.

Since then, the first results of the project have been consolidated (December 2023), collected in the form of literature review and company interviews (WP2), which gave clues on the current state of the art, and on the concerns-needs and challenges faced by companies in their business practices. These results have served as inputs for the rest of the WPs.

On the other hand, building on the first results, teams focused on the design of the ACES Program Curricula and development of new knowledge and didactic materials (WP3), including the formulation of a first pedagogical proposal (WP4). Currently (February 2024), the partners are working on the development of the curriculum framework, with a view to present their results in Nicosia, 2024.

What's new?

»»» STATE OF THE ART: LITERATURE & BUSINESS PRACTICES.

The second work package (WP2) led by EUC, aimed to investigate the state of the art of business models and circular accounting, as well as to understand the practices carried out by (pioneering) European companies on these topics.

The results of the second work package have been collected in two groups of deliverables:

- The first one, referring to a general summary and a literature review. The latter, gathering the state of the art on the three topics analyzed and focus of the project; circular business models, management and financial accounting and circular economy, where more than 100 articles from 87 indexed journals, international reports and legislation have been analyzed.
- The second deliverable is presented in the form of a report, summarizing the business practices of 27 pioneering companies, documenting their circular business models and accounting practices (management and financial) in relation to the circular economy. The companies analyzed are small, medium and large companies from 6 European countries, namely Austria, Czech Republic, Cyprus, Spain, Finland, Greece and the Netherlands.

These first results allowed ACES partners to identify important challenges and training needs around business and accounting practices within the circular economy, but also to document best practices and main concerns. This knowledge is enabling the design and development of a more targeted program focused on building competencies and specialized skills in the field.



Video Alcala Meeting

**BUSINESS &
ACCOUNTING SKILLS &
COMPETENCES FOR CE**



»»» EXPERIENCES & LEARNINGS (EVEN FOR PLANNING) AROUND THE ACES PROGRAMME CURRICULUM

- The ACES Program is designed as a current, innovative, and flexible program, with the idea that it can be easily included in curricula and/or courses in Higher Education Institutions, as well as in continuing education. The third work package focuses on the design and preparation of the curriculum framework of the ACES program, including, among others, the learning objectives, the assessment system, the topics-contents, and (in collaboration with WP4), the pedagogies applied to digital environments, seeking that the latter are innovative and inclusive (user-friendly and accessible). In addition, a set of micro-credentials of the program will be developed, at least three of which will be designed for continuous training.
- The third work package was officially launched during the 2nd ACES team meeting in Alcalá (Spain), held on September 12-14, 2023, under the leadership of THAUS. By December 2023, an important milestone of this work package had been achieved, referring to having the structure of the ACES Program curriculum framework.
- Currently, the different partners have been working on the ACES Program through three modules; circular business models and accounting and financial practices for the circular economy. The different partners have participated in multiple work sessions, building-designing the contents, identifying learning styles, and even planning the synchronous and asynchronous moments of the training. In addition, the design of the micro-credentials has begun.



ACES EXPERIENCES

- *"We are working on the curriculum framework for each of the three modules. The first versions are getting into shape. We meet regularly to discuss the progress and assure alignment between and within each of the modules. It is also a good and nice collaboration with WP4, building together a nice and inspiring curriculum for the circular experts of the future. It is still a bit ahead, but we are looking forward to our next meeting in Cyprus where we want to present an inspirational circular economy based curriculum!"*

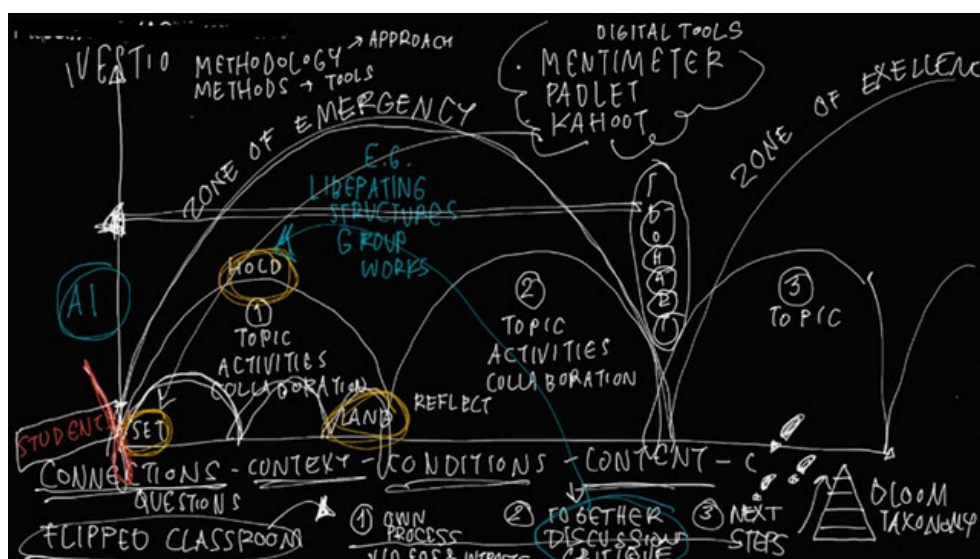


»»» ACES INNOVATIVE PEDAGOGIES: INCLUSIVE & FLEXIBLE...

2

- The fourth work package seeks to validate and ensure the quality and relevance of the ACES Program, referring to the learning modules and micro-credentials, and in particular, the suitability of the innovative pedagogical methods applied in the teaching of circular economy and accounting. For this purpose, in addition to designing the pedagogical approach, a set of pilot tests will be developed, allowing empirically validating the Program.
- WP4, led by the Haaga Helia team, complements WP3 in terms of innovative pedagogical practices, which are fundamental in the design and development of contents, and in improving the learning experience.
- To date, the proposals analyzed suggest approaching the design of the courses-sessions using the Learning Arches Design (Kavanagh, 2020), which understands each learning event-experience as an arch, where for each arch in turn, integrates activities related to three moments: "Set, Hold & Land".

»»» LEARNING ARCHS, ABC & LIBERATING STRUCTURES...



- **The SET** moment activities, prior to content delivery, follow the practices of the 7Cs, which capture the connection, conditions and context between students and their learning experience.
- **HOLD moment** are developed through activities based, for example, on ABC learning design, providing tools for different types of learning (reading, observing and/or listening), developed through research, practice, discussion, collaboration, and production exercises.
- **The LAND** moment, referred to the completion of the learning event, it is proposed to conclude using as examples, the proposals of Liberating Structures.

[Read more about in our official webpage and LinkedIn:](#)



Next steps

From Alcalá to Nicosia: Grounding the ACES Programme



3RD ACES MEETING & EVENTS: LOCALLY & INTERNATIONALLY

➤➤➤ OUR WAY TO NICOSIA, CYPRUS: "THE 3RD ACES MEETING"...

The 3rd ACES Meeting in Nicosia, Cyprus (sept 2024), will be an important milestone of the Project.

- During this meeting, it is intended to consolidate the progress on WP3 and WP4, on curriculum framework and pedagogical approach, with special emphasis on its implementation and quality.
- In addition, it is expected to consolidate the research results and good practices identified as a result of the ACES project, in the form of scientific articles and general dissemination, including, in addition, the holding of workshops and working sessions aimed at presenting and running pilot tests of the ACES Program.

**3RD ACES MEETING:
NICOSIA, CYPRUS
SEPTEMBER 2024**

ACES EVENTS: RAISING AWARENESS AMONG STAKEHOLDERS ... <<<

Events, meetings and workshops have taken place by @II ACES Parteners. Parallel to the project development, partners have committed to actively seek opportunities to inform relevant stakeholders about the potential offered by the ACES Program and the outcomes.

By stakeholders, the following activities have taken place:

- Regarding students, partners have done several presentations to both undergraduate and graduate students, raising awareness about the key aspects of accounting and the circular economy and sustainability. Likewise, presentations have been done to alumni, informing them about the latest developments in sustainable accounting practices.
- For HEI professors and researchers, including doctoral students, more oriented workshops have been developed, focusing on circular concepts, methods and tools, opening the possibility of integrating them into their teaching-training and research activities.
- At the same time, contact has been made with professional accounting organizations (Finnish Financial Management Association and the National Accounting Council KILA), informing them about ACES and the accounting challenges faced by Circular Economy (CE) companies.
- Efforts were also directed at raising awareness among professional audiences, through targeted presentations in collaboration with industry experts, with special emphasis on informing about the potential for integrating circular and sustainability concepts into their daily practices.

**ACES EVENTS
& WORKHOPS**



Co-funded by
the European Union

More information about the Erasmus+ programme: www.oph.fi/erasmusplus

The European Commission is not responsible for the content of this publication



SOMETHING NEW IS HAPPENING IN (HEI) EUROPE...

<https://erasmusaces.eu/>



THE ACES PROJECT



THE HAGUE
UNIVERSITY OF
APPLIED SCIENCES

