

## ANNUAL REPORT TO CSEAR MEMBERS

**FOR PERIOD 1 AUGUST 2016 – 31 JULY 2017**

## Introduction

This report is a summary of the main activities undertaken by CSEAR to support the CSEAR community in meeting its challenges in the year to 31 July 2017. It has been a relatively successful year with many conferences taking place around the world and new conferences being agreed for the latter part of 2017. Ongoing attempts to make CSEAR fully self-financing have begun to bear fruit, but the process is far from complete and will continue to be a challenge. December saw the election of two new members of Council and also some new International Associates. Full details are given in the report. This report contains summary details on CSEAR Membership, overseas conferences and initiatives created by the Council for, and on behalf of, the membership, as well as a summary of our current financial situation and the issues (and opportunities) that this has generated. There is clearly much more to do in the future and we would welcome any suggestions on how we can increase the capacity and capability of the CSEAR community. All comments on this report and possible future reporting possibilities are welcome: please direct these to Lynn Christie at [csear@st-andrews.ac.uk](mailto:csear@st-andrews.ac.uk)



CSEAR values as defined at the 25<sup>th</sup> CSEAR Conference, St Andrews, September 2013

## Vision Mission and Values (VMV)

After the agreement of CSEAR's Vision Mission and Values at the September 2013 CSEAR UK Conference, the Council have actively engaged with all sections of the document and have adopted it as the footprint for all CSEAR work. The Council has also reviewed all work undertaken against the VMV at each of the Council meetings with a view to review or amend the VMV should the need arise. To date there have been no amendments, however a plan of review will be implemented in the 2017-18 session.

## CSEAR By-Laws and Roles, Responsibilities and Governance of the Committee of International Associates

In May 2014 the Council and Committee of IA's completed the CSEAR By-Laws and Roles, Responsibilities and Governance of the Committee of International Associates. There have been no amendments to these documents during the current session. These documents are available for all to view on the Centre's website (<https://www.st-andrews.ac.uk/csear/about/>)

## CSEAR Teaching Case Study Competition 2017

In June 2014 CSEAR launched a new annual teaching case study competition for members. All members (including PhD students and practitioners) were invited to contribute a teaching case study as part of our initiatives to develop the effectiveness of Accounting and Sustainability education. In 2015 the winners were Suzana Grubnic, Jean-Pascal Gond, Christian Herzig & Jeremy Moon for “*A New Era: Moving from Climate Action to a Broader Sustainability Agenda The Case of Furn-Office*”. Invitations were invited to contribute to the 2016 teaching case competition; however, due to lack of submissions the competition did not run. The competition was reviewed and revised and run again in 2017. We are delighted to say that we received 5 high quality submissions and the winner was be announced at the 2017 Conference in August: Solange Garcia and Ian Thomson with The Case of Assabi: Expanding the Learning on Sustainability through

Experiential Qualitative Multi-Criteria Decision-Making. The case is available to members on the CSEAR website at: [https://www.st-andrews.ac.uk/csear/membersarea/teach\\_comp/](https://www.st-andrews.ac.uk/csear/membersarea/teach_comp/)

## **Mentoring**

Many of us have found the CSEAR community to be a place that supports the conditions for personal and professional growth and development. Mentoring and career development have been a central element in CSEAR's developmental DNA and a defining attitude of this academic community. In the June 2014 E-Newsletter the CSEAR Membership were asked to consider the following question: How can we build upon and enhance this central tenet of the community? This is a continuation of the conversation began with the membership questionnaire (prior to CSEAR 2013), discussions at the CSEAR 2013 (St. Andrews) and the Council's subsequent contemplations on this topic. An article was circulated with the newsletter that outlined the thinking that underpins this recommendation in the hope it would stimulate dialog as well as a renewed sensitivity and commitment to engaging as an imaginative and supportive community. It is proposed that CSEAR provides the context and conditions where mentoring type relationships and career development opportunities can emerge through encouraging and facilitating a supportive network of academics. Members were strongly encouraged to submit any observations, comments, suggestions, disagreements, etc. in the spirit of constructive dialogue wherein new insights emerge that can facilitate a supportive network for mentoring and career development by and within the CSEAR community. The responses received overwhelmingly supported the Emerging Scholars Colloquium (ESC) as the main forum for CSEAR to provide mentorship to new and emerging scholars. As a result, the ESC will continue to be held immediately before the CSEAR Conference held in the UK each year. Additionally, ESCs are being developed for all of our other CSEAR conferences. It is hoped that within the natural two-year cycle of our conferences ESCs will be provided at all conferences by the middle of 2018.

## **Grant Applications**

There have been no major grant submissions since the Large Centres Grant application in 2014. This is an area that has been identified as a major priority for Council to address in the forthcoming session, as the future self-funding model of CSEAR relies quite heavily on grant applications and successes. Members will be kept advised of submissions and successes as time progresses. We were however, successful in securing yet another research grant from CIMA to sponsor the 27<sup>th</sup> ICSEAR Conference in St Andrews held in August 2015 in London, the 28<sup>th</sup> ICSEAR Conference held in St Andrews in August 2016 and an increased award for the 29<sup>th</sup> ICSEAR Conference being held in St Andrews in August 2017. All of these awards lead to a total of £29,000 having been secured from CIMA since 2014. The Centre genuinely appreciates CIMA's year on year support of CSEAR and is enjoying a flourishing relationship with them as a result.

## **Satellite Offices and Partner Institutions**

This new initiative implemented in early 2013, agreed to approve some institutions as partner institutions and some overseas conferences have led to satellite offices being established. To date we have the following satellite offices/partner institutions listed on the website:

- CSEAR France (initiator Charles Cho)
- CSEAR Brazil/ South America (initiator Leila Macias)
- The Centre de Recherche en Comptabilité et Développement Durable (Centre for Research on Accounting and Sustainability) at the University of Laval (initiator Michelle Rodrigue)
- CSEAR Italy at the University of Bergamo (initiators Massimo Contrafatto and Ericka Costa)

## **Website**

In April 2014 the website was re-launched again but this time with a new look and logo that has been rolled out across all CSEAR documentation and communications. Additionally, further ongoing updates to the website were undertaken. Council have identified the need for an extensive review of the content of the website, rather than the aesthetics and structure. It was hoped that this content review would be completed in time for the publication of this Annual Report. However, it has been necessary to delay this review until the next session due to technical changes with the host server.

CSEAR continues to have a presence on Facebook [<https://www.facebook.com/groups/121691174537092/>], host its own blog site [<http://csearweb.blogspot.co.uk/>], and Twitter [@CSEARUK] account. CSEAR also continues to own the csear.co.uk and csear.com web domains. We have 142 followers on Twitter and 549 followers on Facebook. Efforts will be stepped up to convert Facebook members into paid CSEAR members.

## Membership

From 2013 it was agreed by Council that there would no longer be automatic complimentary memberships for any member of the Council, the Editorial Board or the International Associates. In addition, it was agreed that conference attendance at any CSEAR badged conference should be tied (where possible) to CSEAR membership from the beginning of 2013. A summary of membership numbers (to date) is given in the table below. Numbers for previous years are also given for comparison.

	2017	2016	2015	2014	2013	2012	2011	2010
electronic paid	195	194	235	205	216	182	186	186
hard copy paid	29	22	27	25	28	18	14	18
<b>Total Paid</b>	<b>221</b>	<b>216</b>	<b>262</b>	<b>230</b>	<b>244</b>	<b>200</b>	<b>200</b>	<b>204</b>
electronic complimentary	4	4	3	4	1	32	35	36
hard copy complimentary	0	0	0	0	0	0	0	0
<b>Total complimentary</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>32</b>	<b>35</b>	<b>36</b>
<b>Overall total</b>	<b>225</b>	<b>220</b>	<b>265</b>	<b>234</b>	<b>245</b>	<b>232</b>	<b>235</b>	<b>240</b>

POINTS TO NOTE: *Electronic Complimentary membership: This was allocated to those with whom we have reciprocal information agreements (eg Sustainability Matters) and for previous Board and Council members awarded lifelong complimentary membership by Council*

As with every year we lose some members (some simply forget to renew their membership) and gain others. If we compare direct paid memberships, then the current total for 2017 shows a very small increase of 2%. However, this is still an 15% decrease on our largest membership year of 2015. This is due to natural yearly fluctuation and conference tied memberships. A possible factor in the decrease in membership for 2016 and 2017 numbers was the first increase in membership fees for 3 years that was brought in January 2016. In 2014-2015 the membership fee for electronic membership was £25. In addition to this was the SEAJ subscription fee of £20, making a total fee of £45 before VAT. In 2015-2016 the SEAJ subscription cost remained the same at £20, but the membership fee increased to £40 - a £5 per year increase for each of the previous 3 years without a change in fees. The fees were kept at this level for 2017. It is possible, along with the general economic position of many members' host institutions and countries, that increased fees have impacted membership numbers. CSEAR Council, in consultation with members, will continue to monitor and review the level of fees.

## Staffing

Lynn Christie continues to be employed on a temporary contract, as the responsibility of CSEAR. Finances will be reviewed annually with a view to extending the contract for 12 months in each instance, and for as long as finances allow.

## SEAJ and SEAJ Editorial Board

With a decrease in membership, the individual print and electronic subscriptions to SEAJ have also decreased. SEAJ continues to be published by Routledge, who undertake a range of marketing and promotional activities on behalf of the journal. Routledge provide a yearly stats report which is considered at the SEAJ Editorial Board meetings held in August. Routledge continue to be responsible for institutional and Library subscriptions.

Carlos Larrinaga's role as co-editor will continue until December 2017 to complete his 4-year term. His replacement is Helen Tregidga from Royal Holloway University of London.

Submissions to the Journal became fully electronic during 2013 with the implementation of Scholar One, and the journal moved to 3 issues per year. This has continued in 2015.

The Special Issues of SEAJ during 2016-2017 were:

Volume 36 No.1 (March 2016): EU Regulation of Corporate Social and Environmental Reporting

Guest Editor: Thomas Riise Johansen

Volume 37 No.1 (January 2017): Social Enterprise, Accountability and Social Accounting; Hannele Mäkelä, Jane Gibbon & Ericka Costa

### **Forward planning**

#### *Grants and Funding*

The future of CSEAR will depend on funding and its success in grant applications, sponsorship agreements and membership fees. The 2014, 2015, 2016 and 2017 CSEAR UK conferences are being sponsored by CIMA, who are very keen to continue and expand this support. We hope that this will continue into 2018 and beyond. As well as sponsorship from CIMA the Council will actively seek sponsorship and support from other bodies for the CSEAR conferences. A main focus of Council's work for the next 2 years will be identifying suitable funding opportunities and submitting applications. The Council also aim to develop a series/suite of workshops and executive education programmes both in the UK and worldwide.

#### *Library*

At present the CSEAR Office at the University of St Andrews still houses a large hard copy library of books, journal articles, annual reports and stand-alone reports as well as an important historical archive of reports. Work is well underway to identify what needs to be archived and what can be digitised and then archived. As this process is almost complete grant funding will be sought to help with the massive digitisation project envisioned during the 2017 – 2018 session.

#### *Building Research Capacity*

An initiative first discussed during this session will be more fully developed in the coming session (2017-2018). We will look at

- What we mean by "building research capacity?"
- What we think the role of CSEAR, as a community, should be with regard to this?
- Is there an overall strategy through which to achieve this long term objective? Do we need such a strategy, at all?
- Which initiatives and activities do we think we could identify, plan and undertake as part of this strategy?
- What should the role of the Council be? Would it be worth identifying a sub-committee to work on it?

How could we involve the wider research community (e.g. Satellites)?

Details on how this progresses will be given in next year's annual report.

#### *CSEAR Hall of Fame*

For many years, ACSEAR has inducted scholars into their 'Hall of Fame'. Council were impressed by this initiative and have decided to make it central and CSEAR wide.

Towards the end of 2017, Council will ask regional/satellite CSEAR offices to nominate a maximum of 2 scholars to be considered for induction to the Hall of Fame. The initial criteria being considered for inclusion in the Hall of Fame are:

- The nominee be an established and recognised individual who has provided a sustained and high level contribution to the CSEAR community
- The nominee be an individual who has provided a sustained and high level contribution to the CSEAR research discipline.

If, in any one year, Council decides that the award should be made from the list of nominees then it is perceived that:

- A framable certificate be issued by CSEAR for each Hall of Fame inductee.
- A webpage be developed on the CSEAR website to recognise the inductees – short bio, pics and short list (say 10 max) of prominent publications.
- Approved Hall of Fame inductees be celebrated/inducted at their regional conference, as the locals see fit.

This is a new initiative for Council and is in the early stages of planning. However, it has already been agreed that the previous recipients of the ACSEAR Hall of Fame accolade will be automatically added to the CSEAR Hall of Fame. Similarly Rob Gray and David Owen, who have both been celebrated at UK CSEAR events, be retrospectively inducted into the Hall of Fame. Therefore the Hall of Fame recipients to date are:

Reg Mathews, David Owen, Rob Gray, Carol Tilt, Jan Bebbington, Lee Parker and Markus Milne

Please look out for the calls for nominees and further details about the Hall of Fame.

### *CSEAR Conference Delegates (World Wide) and CSEAR Membership*

Over the last couple of years, each CSEAR conference worldwide, was asked to build in a contribution per delegate, in the registration fees, that would be fed back into central funds. It was envisaged that this fee would help cover administration costs and help bolster CSEAR Funds to allow CSEAR to support other activities. In parallel with this, each delegate was encouraged to take out CSEAR membership by way of discounted members' registration fees. Unfortunately, neither of these provided overly successful, and it was difficult to administer and justify the contribution amounts to delegates and when transferring money from overseas. Additionally the voluntary membership purchase for delegates did not translate into an increase in CSEAR members numbers.

The decision has been taken that, from January 2018, for those delegates attending any CSEAR conference (worldwide) who are not members of CSEAR, then the registration/conference fee will be substantially higher than for those who are members of CSEAR. The mechanics of implementing this decision are still being fine-tuned but will involve a membership number that will be required for any and all registration sites when paying the Members' registration fee. This decision mirrors the current situation of many other Membership Organisations that run conferences. Further details of this initiative will be available soon.

### **Conferences**

The list of conferences for both the current and next periods is looking healthy

#### **(August 2016 – July 2017)**

- 28<sup>th</sup> International Congress on Social and Environmental Accounting Research to be held at University of St Andrews from 23-25 August 2016.
- The 1<sup>st</sup> CSEAR Ireland conference, took place at the Kemmy Business School, University of Limerick on October 20th and 21st, 2016, with a masterclass/workshop on the 19th October.
- The VII GECAMB conference on Environmental Management and Accounting – the Portuguese CSEAR conference, was held on 3 and 4 November, 2016 at the Polytechnic Institute of Cávado and Ave, Barcelos, Portugal.
- The 2016 Australasian - Centre for Social and Environmental Accounting Research (A-CSEAR) Conference was hosted by The Centre for Accounting, Governance and Sustainability, University of South Australia from the 7 to 9 December 2016.
- 4<sup>th</sup> French Conference on Social and Environmental Accounting Research: May 2017, Toulouse, France

#### **(August 2017 – September 2018)**

- 29<sup>th</sup> International Congress on Social and Environmental Accounting Research and Emerging Scholars Colloquium by the University of St Andrews from 28 – 31 August 2017
- 11<sup>th</sup> CSEAR Spain Conference: XI Reunión de Investigación en Contabilidad Social y Medioambiental CICSMA will be hosted by the Universidad de Zaragoza, Zaragoza (Spain) from 6 – 8 September 2017
- CSEAR North Asia Hong Kong Conference 2017 will be hosted by the School of Professional Education and Executive Development, Hong Kong Polytechnic University from 4 – 5 December 2017
- Australasian CSEAR (ACSEAR) Conference 2017 will be hosted by the University of the South Pacific, Fiji from 7 – 9 December 2017
- CSEAR North America Conference 2018 will be hosted by the Ted Rogers School of Management, Ryerson University, Toronto, Canada from 20 – 22 June 2018
- 30<sup>th</sup> International Congress on Social and Environmental Accounting Research and Emerging Scholars Colloquium by the University of St Andrews from 27 – 30 August 2018
- CSEAR Italy Conference 2018 will be hosted by the University of Urbino from 20 – 21 September 2018

### **CSEAR Financial update/Future of CSEAR:**

CSEAR Council has been working to establish self-funding for CSEAR. Membership fees and conference surpluses are key to the initial strategy. Opportunities through training programmes and workshops are also being explored. For now, we would like members to be aware of the constraints that we are still under and are seeking to overcome.

## **CSEAR Council Members and International Associates.**

Elections were held in December 2016 to identify new council members and international associates after some colleagues stepped down from these roles.

### Council Members

Giovanna Michelin and Gunnar Rimmel

Carol Tilt was also coopted onto the Council as Chair of the Council's ACSEAR sub committee

### International Associates

UK: Mohamed Saeudy

Ireland: Sheila Killian

Australia: Stephanie Perkiss

New Zealand: Chris Van Staden

Charles Cho remains as chair of the IA committee.

## **CSEAR Council Meetings**

The Council met on 3 occasions over this session. In between meetings the Council were in full contact via email on average every two weeks.

Members of Council over the reporting period were:

John Ferguson (JF); Charles Cho (CC); Matias Laine (ML); Ian Thomson (IT); Robin Roberts (RR); Jesse Dillard (JD); Lorna Stevenson (LS); Colin Dey (CD); Massimo Contrafatto (MC), Carol Tilt (CT), Carmen Correa (MCC); Giovanna Michelin (GM), Gunnar Rimmel (GR) and Lynn Christie (LC)

The dates of the meetings and the members of Council present are summarized below:

	<b>14 November 2016</b>	<b>7 March 2017</b>	<b>6 June 2017</b>
Present	CC, ML, MC, JD, LS, LC	CC, ML, JF, CL, CT, RR, GR, GM, IT, MC, LC	LS, JF, CT, IT, GM, JD, RR, CC, MC, CD, LC
Apologies for Absence	MCC, RR, IT, JF, CD	MCC, LS, CD, JD	ML, GR, MCC

CSEAR Council

July 2017