



## 'CSEAR E-Newsletter' – June 2008

### FROM THE CENTRE FOR SOCIAL AND ENVIRONMENTAL ACCOUNTING RESEARCH

Welcome to the latest CSEAR *E-Newsletter* which is sent out to all members regularly throughout the year, providing you with up to-date SEA news and contact information. If you would like to use these pages for publicising any conferences or events that you think would be of interest to other CSEAR members just let us know by emailing us.

#### CSEAR News

- The **1st CSEAR North American Congress on Social and Environmental Accounting Research** is hosted by **Concordia University, Montreal, Quebec, Canada** from **7<sup>th</sup>–9<sup>th</sup> July 2008**. Speakers include **Rob Gray** and **Alan Willis**.  
[http://johnmolson.concordia.ca/csear\\_na\\_2008/](http://johnmolson.concordia.ca/csear_na_2008/)
- The **20<sup>th</sup> CSEAR UK Conference** will be held at the **University of St Andrews** from **3<sup>rd</sup> – 5<sup>th</sup> September 2008**. Invited speakers include **Den Patten, Osbert Lancaster** and **Roger Levett**.  
[www.st-andrews.ac.uk/~csearweb/conferencesnews/comingschool.html](http://www.st-andrews.ac.uk/~csearweb/conferencesnews/comingschool.html)
- The **2nd Italian Conference on Social and Environmental Accounting Research** is hosted by the **Faculty of Economics, Bologna University, Rimini Campus** on **17th-19th September 2008**. Plenary speakers include **Carol Adams, Maria Carmen Correa Ruiz, Rob Gray** (by video link) and **Antonio Matacena**.  
[www.rimini.unibo.it/CSEAR2008](http://www.rimini.unibo.it/CSEAR2008)
- **3rd GECAMB Conference on Environmental Management and Accounting – The Portuguese CSEAR Conference**, will be held on **16<sup>th</sup> - 17th October 2008**, at **Escola Superior de Tecnologia e Gestão do Instituto Politécnico de Leiria, Leiria Portugal**. Plenary speakers include **David Owen; Ian Thomson; Manuel Castelo Branco**; and **Carlos Larrinaga**.  
<http://ww2.estg.ipleiria.pt/~gecamb2008/>
- A **Call for Papers** has been issued for the **7<sup>th</sup> Australasian Conference on Social and Environmental Accounting** to be held on **7th–9<sup>th</sup> December 2008**, at the **University of South Australia**. Plenary speakers include **Katsuhiko Kokubu, Lee Parker, Stefan Schaltegger** and **Carol Tilt**. A main theme will be ***Sustainability Accounting – A Question of Management!***. The conference will include a parallel stream on **Environmental Management Accounting** supported by the **Environmental Management Accounting Network – Global (EMAN AP)**.  
For further details of associated AAAJ and APCEA Special issues see website at:-  
<http://csear.econ.usyd.edu.au>  
Email:  
[C.Hughes@econ.usyd.edu.au](mailto:C.Hughes@econ.usyd.edu.au)
- **CSEAR** now has its very own **Discussion Board** ready and waiting to hear what you have to say about SEA or any related topics. **Sign up and join today!**  
[www.csear.forumup.org](http://www.csear.forumup.org)
- **CSEAR's Emerging Scholars Sub-Committee** has an **emerging scholar 'community' email distribution list**. Now is the time to get involved as an emerging scholar or by offering help and support, let us know by email if you want to join.  
E.mail:  
[csear@st-andrews.ac.uk](mailto:csear@st-andrews.ac.uk)
- **Ataur Belal** is chairing the newly formed **CSEAR's LDC Sub-Committee** and he is currently recruiting committee members. If you are interested in joining this group or simply want to know more, email him or the CSEAR office.  
E.mail: [a.r.belal@aston.ac.uk](mailto:a.r.belal@aston.ac.uk)



## Call for Papers

- **Accountancy Business and the Public Interest** is a free online peer reviewed journal published by the **Association for Accountancy and Business Affairs**. The journal publishes papers on a variety of topics to stimulate debates and develop alternative public policies. The editorial policies, how to submit papers and previous editions are available on the website.
- The **Asia Pacific Centre for Environmental Accountability (APCEA) Journal** has issued a **Call for Papers** for (short) articles on social and environmental issues and summaries of major projects. Publishing in this journal attracts Dest Points for Australian academics. A special issue of shorter papers presented at **A-CSEAR** on '**Sustainability Accounting – A Question of Management**' will be published in 2009.
- A special issue of **Business Strategy and the Environment** is planned on the topic '**Trade-Offs in Corporate Sustainability**', submissions required by **15<sup>th</sup> September 2008**. Guest editors: **Tobias Hahn, Frank Figge, Jonatan Pinkse, Lutz Preuss**.
- **Critical Perspectives on Accounting** has issued a **Call for Papers** for a special issue on '**Critical Perspectives on Taxation**' aimed at drawing together the many streams of critical tax research, as a step towards developing taxation policies for a fairer world. The Guest Editor is **Sheila Killian** with submissions required by **31<sup>st</sup> December 2009**.

[www.aabaglobal.org](http://www.aabaglobal.org)  
<http://visar.csustan.edu/aaba/aabajournalpage.html>

[www.accg1.mq.edu.au/apcea/authors.html](http://www.accg1.mq.edu.au/apcea/authors.html)

[www.seabus-research.net/specialissue/bse/index.html](http://www.seabus-research.net/specialissue/bse/index.html)

Email: [sheila.killian@ul.ie](mailto:sheila.killian@ul.ie)

## Conferences

- The **Institute for Social Banking** and the **Merkur Bank** will hold the **2nd International Summer School 'Social Banking: Profit for People and Planet'** from **27th July-August 1st, 2008**, in **Rønde, Denmark**. The Summer School is targeted at employees of banks and other financial service providers as well as at students interested in a sustainable banking and finance sector.
- The **Society of Business Ethics** Annual Meeting 2008, will be held in **Anaheim, California, USA** from **7th - 10th August 2008**.
- The **Corporate Responsibility Research Conference 2008** with the theme '**Challenging the Mainstream**' will be held from **7<sup>th</sup> – 9<sup>th</sup> September 2008**, at the **Queen's University Belfast, Northern Ireland/UK**.
- The **Center for Design and Innovation for Business and Sustainability** at the **School of Business Administration, Portland State University** will run the **2nd Conference on Business & Sustainability** from **15<sup>th</sup>-17<sup>th</sup> October, 2008** in **Portland, Oregon, USA**, focusing on *Designing Sustainability*.
- The **Sustainable Development Research Centre (SDRC)** will hold its **5th conference**, on **12-13th November 2008** in **Inverness, Scotland** focusing on SD Governance; Sustainable Communities and Sustainable Businesses.

[www.social-banking.org](http://www.social-banking.org)

[www.societyforbusinessethics.org/](http://www.societyforbusinessethics.org/)

[www.crrconference.org](http://www.crrconference.org)

[www.bizandsustainability.org/](http://www.bizandsustainability.org/)

[www.sustainableresearch.com](http://www.sustainableresearch.com)

## Conferences (continued)

- The **1st Conference on Sustainable Management of Public and Not for Profit Organisations Conference** will be held at the **University of Bologna, Forli Campus, Italy, 1st – 3rd July 2009**. It will be organised by the **University of Bologna**, the **University of Sydney**, the **International Research Society for Public Management** and the **Italian academic network for the development of Management in Public Sector (SIVMAP)**.  
<http://smog.econ.usyd.edu.au>
- The **9<sup>th</sup> Interdisciplinary Perspectives on Accounting (IPA) Conference 2009** will be hosted by the **Innsbruck University School of Management** and held from **9<sup>th</sup> – 11<sup>th</sup> July 2009**. The conference will be preceded by an **Emerging Scholars Colloquium** on **7<sup>th</sup> - 8<sup>th</sup> July 2009**.  
[www.uibk.ac.at/at/atr/ipa2009](http://www.uibk.ac.at/at/atr/ipa2009)
- **CMS6 The 6<sup>th</sup> International Critical Management Conference** will be hosted by the **Warwick Business School, Warwick University** from **13<sup>th</sup> – 15<sup>th</sup> July 2009**. The first call for Stream 18 papers on **“Accountability and Accounterability”** has been issued.  
<http://www2.warwick.ac.uk/fac/soc/wbs/conf/cms2009/>

## Accounting and Reporting

- **CorporateRegister.com** has published a report on the **Global FT500**, reporting on large companies' climate change communications, in comparison with their carbon performance. 29 climate disclosure elements are analysed by region, industry sector and market capitalisation.  
[www.corporateregister.com/](http://www.corporateregister.com/)
- **CorporateRegister.com** has also published '**Global Winners & Reporting Trends**', looking at **CRRA** winners, global CR reporting developments over the last ten years and the current reporting situation. The publication looks at reports by region, sector and company size.  
[www.corporateregister.com/](http://www.corporateregister.com/)
- **Forum for the Future's** final report on **Leader Business Strategies** is available on their website. **David Bent** from the **Forum** has been working in this area and would be pleased to hear from anyone in the CSEAR community interested in any follow up collaboration. The Forum has also published **Buying a Better World** with an accompanying toolkit designed to help public sector organisations with their sustainable public procurement.  
[www.forumforthefuture.org.uk/leader-business-strategies](http://www.forumforthefuture.org.uk/leader-business-strategies)  
[www.forumforthefuture.org.uk/blog/buying-a-better-world](http://www.forumforthefuture.org.uk/blog/buying-a-better-world)  
Email: [d.bent@forumforthefuture.org.uk](mailto:d.bent@forumforthefuture.org.uk)
- The UK's **Sustainable Development Commission** has published its 6th assessment of UK government operations, entitled **‘Sustainable Development in Government 2007’**. It found that, *‘despite encouraging initiatives, government is still not on course to meet targets and urgently needs to raise its game’*. See website for details.  
[www.sd-commission.org.uk/sdig2007/](http://www.sd-commission.org.uk/sdig2007/)
- **Bruce Gilkison**, one of **CSEAR's** International Associates, has an article in the May 2008 edition of the **Chartered Accountants Journal**, about a carbon neutrality project for the **New Zealand Wine Company Ltd**. He was asked by **Landcare Research**, to assess the value of the company's carbon neutral certification for the production and distribution of its wines.  
Source: [www.sustainabilitymatters.co.nz/](http://www.sustainabilitymatters.co.nz/)  
Source: **B. Gilkison, Chartered Accountants Journal, May 2008, p.56**  
[www.carbonzero.co.nz](http://www.carbonzero.co.nz)

## Accounting and Reporting (continued)

- **EIRIS (Ethical Investment Research Services)** has published '*FTSE100 snapshot: Trends in ESG performance*', looking at the progress of FTSE100 companies have made over the last 5 years on key environmental, social and governance issues. The majority are making good progress but a minority of companies continue to demonstrate poor performance  
[www.eiris.org/](http://www.eiris.org/)
- **Nestlé** has published the company's first *Creating Shared Value* report, including new figures on the impact of its business activities on the environment and society worldwide. Available in English, French, German and Spanish, plus a supporting video.  
[www.nestle.com/csv](http://www.nestle.com/csv)
- The UK's **National Audit Office's** report '*UK Greenhouse Gas Emissions: Measurement and Reporting*' provides a thorough review of the various methods used, inconsistencies and uncertainties in measuring UK greenhouse gas emissions.  
[www.nao.org.uk/publications/0708\\_greenhouse\\_gas\\_emissions.pdf](http://www.nao.org.uk/publications/0708_greenhouse_gas_emissions.pdf)
- A poll by the consulting firm **Accenture** reports that the 9 out of 10 of 500 big firms in the UK, US, Germany, Japan, India and China rate climate change as very low on the agenda. Also reported is the belief that big business will concentrate even less on climate change as the world economy deteriorates.  
**Source: Independent on Sunday: January 2008**
- **Ernst and Young** report in *Strategic Business Risk 2008 – The Top 10 Risks for Business*, that the major strategic challenges that businesses face are Regulatory and Compliance Risk; Global Financial Shocks; Aging Consumers and Workforce; Emerging Markets; Industry Consolidation/ Transition; Energy Shocks; Execution of Strategic Transactions; Cost Inflation; **Radical Greening**; and Consumer Demand Shifts.  
[www.ey.com/Global/assets.nsf/International/EY\\_Strategic\\_Business\\_Risk\\_2008/\\$file/EY\\_Strategic\\_Bus\\_Risk\\_2008.pdf](http://www.ey.com/Global/assets.nsf/International/EY_Strategic_Business_Risk_2008/$file/EY_Strategic_Bus_Risk_2008.pdf)
- The **Carbon Disclosure Project** and **IBM** are working with companies with a 'good' record on gathering and disclosing data on their carbon dioxide emissions, to produce a best practice guide. Report expected June after company workshop in May.  
[www.cdproject.net/](http://www.cdproject.net/)
- **Starbucks** has published its 7<sup>th</sup> annual **CSR report** with details of its commitment to ethical sourcing of coffee beans. Readers of the report are also invited to share their ideas for Starbucks CSR at the company's new online community website.  
[www.starbucks.com/aboutus/csr.asp](http://www.starbucks.com/aboutus/csr.asp)  
<http://mystarbucksidea.force.com/home/home.jsp>
- **SustainAbility**, with the **Skoll Foundation**, **IDEO** and **Allianz** has published a report on corporate leaders in social entrepreneurship '*The Social Intrapreneur: A Field Guide for Corporate Changemakers*'. The report profiles 20 social intrapreneurs.  
[www.sustainability.com](http://www.sustainability.com)
- 16 companies including 11 Brazilian companies have signed up to the **Brazil Greenhouse Gas Protocol Program** to report their greenhouse gas (GHG) emissions through a voluntary registry. The companies will be using the **GHG Protocol**, a tool for corporate GHG emissions reporting, and publicly disclose their emissions of 6 main GHGs. The GHG Protocol was developed by the **World Resources Institute** and the **WBCSD**.  
[www.ghgprotocol.org/outreach-activities](http://www.ghgprotocol.org/outreach-activities)

## Accounting and Reporting (continued)

- The March 2008 issue of the *Journal of the Asia Pacific Centre for Environmental Accountability* includes articles from **Fitra Roman Cahaya**, **Stacey Porter** and **Alistair Brown** 'Social Disclosure Practices by Jakarta Stock Exchange Listed Entities', and from **Ivy Isack** and **Rebecca Chyi Woan Tan** 'Transparent Blue Skies for the Global Airline Industry: A study of key accounting disclosures'. Subscriptions for **2008 AUD\$40** can now be paid to the **University of South Australia**.
- **KPMG** has reported on 6 industry sectors which are most at risk from climate change in '*Climate Changes your Business*'. The identified sectors are: aviation; healthcare; tourism; transport; oil and gas and the financial services sector.
- **Christian Aid** published "*Death and Taxes: The true toll of tax dodging*" in May 2008 predicting that "illegal, trade-related tax evasion alone will be responsible for some **5.6 million deaths of young children** in the developing world between 2000 and 2015". Available in pdf from the website this is a must read report. See also Prem Sikka's article of May 12<sup>th</sup> in the Guardian.
- **Lifeworth** (a corporate responsibility consultancy) published its 7<sup>th</sup> Annual Review earlier in the year reporting on a survey of its subscribers which suggests that progress is being made on climate change and world poverty - but not just fast enough. Also launched is an online directory of corporate targets for social and environmental performance.
- '*Sustainable Value in Automobile Production*', assesses the sustainability performance of 16 automobile manufacturers using the **Sustainable Value approach**. This approach enables efficiency gains to be expressed in a single monetary figure through benchmarking a company's production resource efficiency against its competitors. **Toyota** generated an absolute Sustainable Value of €6.5 billion, followed by **BMW** with a Sustainable Value of €2.93 billion,

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[roger.burritt@unisa.edu.au](mailto:roger.burritt@unisa.edu.au)

[www.kpmg.co.uk](http://www.kpmg.co.uk)

<http://christianaid.org.uk/image/s/deathandtaxes.pdf>  
[http://commentisfree.guardian.co.uk/prem\\_sikka\\_/2008/05/not\\_paying\\_their\\_dues.html](http://commentisfree.guardian.co.uk/prem_sikka_/2008/05/not_paying_their_dues.html)

[www.lifeworth.com](http://www.lifeworth.com)  
[www.responsibleenterprise.com](http://www.responsibleenterprise.com)

Download the survey from  
[www.sustainablevalue.com](http://www.sustainablevalue.com)

## Finance, Financial Markets and Institutions

- **Ashridge Business School**, (sponsored by **Co-operative Financial Services**) and **Forum for the Future** have published '*Beyond the Niche: Bringing ethical financial products to your high street*' by **Adam Faruk**. The report looks at the UK consumer market for ethical financial products and examines what mainstream financial products might look like.
- **DEFRA** has published '*Public Understanding of Sustainable Finance and Investment*', by **Ipsos MORI** by Jenny Dawkins. Consumer attitudes and behaviour concerning environmentally-friendly finance are considered with data drawn from focus groups and interviews.

[www.ashridge.org.uk/Website/C.nsf/wFARPUB/Beyond+the+niche:+bringing+ethical+financial+products+to+your+high+street?opendocument](http://www.ashridge.org.uk/Website/C.nsf/wFARPUB/Beyond+the+niche:+bringing+ethical+financial+products+to+your+high+street?opendocument)

[http://randd.defra.gov.uk/Document.aspx?Document=EV02025\\_6699\\_FRP.pdf](http://randd.defra.gov.uk/Document.aspx?Document=EV02025_6699_FRP.pdf)



## Finance, Financial Markets and Institutions (continued)

- **JPMorgan** through its investment bank has announced that it is buying the UK Oxford-based carbon offset provider **Climate Care**. [www.jpmorgan.com/pages/jpmorgan/news/climatecare](http://www.jpmorgan.com/pages/jpmorgan/news/climatecare)
- **Tricorona**, the **Stockholm Environment Institute** and **WWF Germany** have published '**A Comparison of Carbon Offset Standards**', a report which looks at the voluntary carbon market and provides an overview of the currently available carbon offset standards. [www.tricorona.se/files/93ea78fc52f9fdaf0048dcf866d73004wwf\\_standcomp\\_080305\\_web.pdf](http://www.tricorona.se/files/93ea78fc52f9fdaf0048dcf866d73004wwf_standcomp_080305_web.pdf)
- The **ZeroCarbonBritain** website (set up by the **Centre for Alternative Technology**) suggests policies for a zero carbon UK economy by defining a global carbon budget and identifying the UK's share. The strategy calls for personal tradable carbon permits and presents a portfolio of technologies and policies that will support the UK's "*rapid transition to a nation that is both energy secure and carbon neutral*". [www.zerocarbonbritain.com/](http://www.zerocarbonbritain.com/)
- The UK's **National Audit Office (NAO)** has just reported on the effectiveness of the **Carbon Trust** saying it is on course to more than double CO2 savings to 4.4m tonnes annually by 2010. However the cuts were also described as '*small in view of the challenge ahead*' and the NAO urged the Trust to ensure business leaders looked at their carbon footprint. [www.carbontrust.co.uk/](http://www.carbontrust.co.uk/)
- The **FTSE** has launched the **Environmental Opportunities Index** made up of 470 companies drawn from the FTSE Global Equity Index series, who earn 20% of revenues from a range of environmental technologies [www.ftse.com/Indices/FTSE\\_Environmental\\_Technology\\_Index\\_Series/](http://www.ftse.com/Indices/FTSE_Environmental_Technology_Index_Series/)
- **RiskMetrics** has published '**Corporate Governance in Greater China: What to Expect When Investing in China vs Hong Kong**' suggesting that improvements need to be made to Chinese companies' protection for minority shareholders and transparency of financial reporting. [Source UKSIF  
www.issprox.com](http://SourceUKSIFwww.issprox.com)
- The **Network for Sustainable Financial Markets (NSFM)** recently formed by financial professionals and academics for those with an active interest in long-term investing and working towards market stability. [www.sustainablefinancialmarkets.net](http://www.sustainablefinancialmarkets.net)
- Eight providers of carbon reductions and offsets in the US, UK and Australia have started the **International Carbon Reduction and Offset Alliance (ICROA)** to support existing voluntary standards and define a code of best practices for the industry. [www.icroa.org/](http://www.icroa.org/)

## Other Issues

- The **Japan Association of Environment and Society for the 21st Century**, started in 1993, aims to create a sustainable society. See website for details of their research and policy work. [www.neting.or.jp/eco/kanbun/index.en.htm](http://www.neting.or.jp/eco/kanbun/index.en.htm)

## Other Issues (continued)

- **The Alliance for Climate Protection** and **Current TV** ran a challenge asking people to make *'provocative ecospots, short video messages to drive friends, community, and government to get involved in solving the climate crisis'*. The grand prize winner is by **Dave Schlafman** for his video entitled *'Sky is Falling'*.  
[www.climateprotect.org/ecospot](http://www.climateprotect.org/ecospot)
- **Insight Investment** and **JPMorgan** have published a food company benchmarking report *'The Proof of the Pudding: An analysis of the responses of ten of the world's largest food companies to obesity and health related concerns'*.  
[www.insightinvestment.com](http://www.insightinvestment.com)
- **Kyoto University** is working on the *'Kyoto University Environmental Levy'*. Similar to a campus-based environmental tax, the university imposes levies on units/divisions by electricity consumption, gas and water, and plans to use the funds for environmental measures and facility repairs.  
Source:  
<http://www.japanfs.org/db/2090-e>

## People on the Move

- The **Zerofootprint** office has relocated to: **197 Spadina Avenue, Suite 400, Toronto, Ontario, Canada M5T 2C8**  
[www.zerofootprint.net/](http://www.zerofootprint.net/)

## Contact

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**URL: <http://www.st-andrews.ac.uk/management/csear/index.html>**

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