



'CSEAR E-Newsletter' – June 2009

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 newly formed **Towards a Less Unsustainable CSEAR Sub-Committee** is chaired by **Jill Solomon**, who is looking for people to get involved. Email us if you want to join.
E.mail:
csear@st-andrews.ac.uk
- The **1st South American CSEAR Conference on Social and Environmental Accounting Research** will be held from **27th – 28th July 2009** in **Rio de Janeiro, Brazil**, and organised by the **Federal University of Rio de Janeiro**. See website for details.
Pages in English:
www.facc.ufrj.br/csear2009/in/
Pages in Spanish:
www.facc.ufrj.br/csear2009/es/
- A one day **CSEAR workshop on 'Accountability & Human Rights'** organised with colleagues from **Glasgow University** will be held on **1st September 2009** at **University of St Andrews**. This will be one of the **ESRC Research Seminar Series: 'When Worlds Collide'**.
Email:
csear@st-andrews.ac.uk
- The **21st CSEAR UK** conference will be held at **St Andrews University** from **2nd – 4th September 2009**. With an increase in place numbers for 2009, just get in touch if you are interested.
www.st-andrews.ac.uk/management/csear
- The **7th Reunión de Investigación en Contabilidad Social y Medioambiental (Spanish CSEAR)** will be held at the **Universidad de Las Palmas de Gran Canaria** from **10th-12th September, 2009**. Speakers include **Jan Bebbington** and **Rob Gray**. For information/call for papers see the Spanish CSEAR 2009 website. General enquiries email: **Jose Juan Deniz-Mayor, 7th Spanish CSEAR Coordinator**.
www.congresos.ulpgc.es/7ricsma
www.congresos.ulpgc.es/7ricsma/call4papers.pdf
Email: 7ricsma@defc.ulpgc.es
- The **8th Australasian Conference on Social & Environmental Accounting** will be hosted by the **University of Canterbury, Christchurch New Zealand** on **6th–8th December 2009**. Speakers include **Sharon Beder, Den Patten** and **Caroline Saunders**. The closing date for paper/workshop submissions for the full conference is 31st August 2009. An **Emerging Scholars' Day** will be run on the **5th of December** with 30 places available.
www.bsec.canterbury.ac.nz/csear2009/
- The **2nd North American CSEAR Conference** will be held in **Orlando, Florida, USA** on **January 4th – 6th 2010**. This conference is being organised by colleagues from the **University of Central Florida**. A website will be available shortly.
Email to express early interest:
csear@st-andrews.ac.uk
- The **3rd Italian Conference on Social and Environmental Accounting Research** will also be held in **2010**, and organised by the **University of Catania, Sicily, Italy**. The conference organisers are **Pasquale Arena** and **Eleonora Cardillo**.
Email to express early interest:
csear2010@unict.it

Call for Papers

- **AAAJ** has a **Call for Papers** out for a special issue on **Climate Change, Greenhouse Gas Accounting, Auditing & Accountability**. Guest Editors are **Amanda Ball, Markus Milne** and **Suzana Grubnic**. Papers can also be presented at the **GHG Measurement, Management and Sense-Making** stream at the **8th Australasian CSEAR Conference 2009**. The submission deadline is **31st December 2009**.

www.bsec.canterbury.ac.nz/csear2009/
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Other Conferences

- The **Sustainable Management of Public and Not for Profit Organisations Conference** will be held at the **Bologna University, Forli Campus, Italy, 1st – 3rd July 2009**. **Bologna University, Sydney University, International Research Society for Public Management** and **SIVMAP** are organisers.
- The **International Conference on Social Enterprises** promoted by **EURICSE** and **EMES** will be held on **July 1st – 4th** in **Trento, Italy**. See website for research themes.
- The **9th Interdisciplinary Perspectives on Accounting (IPA) Conference 2009** will be held from **9th - 11th July** and hosted by the **Innsbruck University School of Management**. The **Emerging Scholars Colloquium** will be held on **7th - 8th July**.
- **CMS6: The 6th International Critical Management Conference** is hosted by **Warwick Business School, Warwick University**, and held from **13th – 15th July 2009**. Stream 18 will be on the topic of **Accountability and Accounterability**.
- **2nd Accounting and the New Labour Process Symposium** will be held on **31st July 2009** at **Baruch College, New York, US**.
- The **Erosion of Public Finances in Developing Countries: Illicit flows & commercial corruption** workshop will be hosted by the **National Autonomous University of Mexico** on **21st-22nd Sept. 2009**. **Association for Accountancy & Business Affairs** and the **Tax Justice Network** are co-organisers.
- The **3rd International Conference on Business & Sustainability** will be held at **Portland State University, USA** on **November 5th – 6th 2009**. A Call for Papers has been issued. The theme of this year's conference is **regenerate**
- The **2009 SAN Conference** will be held on **13th November** in **Liverpool, UK** exploring what is meant by accounting, reporting and measuring. Colleagues from India are being sponsored to attend and further offers of help are sought by John, as well as papers for the conference.
- **APIRA 2010, the 6th Asian Pacific Interdisciplinary Research in Accounting Conference** will be held in **Sydney**, from **11th – 13th July 2010**. The **Emerging Scholars Colloquium** will be held on **10th July 2010**.

<http://smog.econ.usyd.edu.au>

<http://euricse.eu/en/node/201>

www.uibk.ac.at/at/ropa2009

<http://www2.warwick.ac.uk/fac/soc/wbs/conf/cms2009/>

Email Organiser: **Tony Tinker**
Tony.tinker@baruch.cuny.edu

Email: **Matti Kohonen**
matti@taxjustice.net
<http://www.iiec.unam.mx/>

See Conference website at:
www.sba.pdx.edu/sustainabilityconference09/

Email:
John Pearce at:-
j.pearce@cali.co.uk

<http://apira2010.econ.usyd.edu.au>

Other Conferences (continued)

- The **2011 International Conference for Critical Accounting (ICCA)** has put out a **Call for Papers** for the main conference. An **Emerging Critical Scholars Workshop** and an **Accounting and the New Labor Process Symposium** will be held at **Baruch College, New York** from **April 28th – 30th 2011**.

Email:
Tony.Tinker
@baruch.cuny.edu

Accounting and Reporting

- The US's **Environmental Protection Agency** has suggested a national reporting system for CO₂ and other greenhouse gases emissions *produced* in the US. This will apply to fossil fuel and industrial chemicals suppliers, motor vehicles and engine manufacturers, plus large direct emitters of greenhouse gases with emissions > 25,000 metric tons per year. In 2011 the first annual reports will go to the EPA covering 2010, except for vehicle and engine manufacturers, which will start in 2011.
- The **Department for Business Enterprise and Regulatory Reform (UK)** has published **Innovas's** research on the global market value of the low carbon and environmental goods and services sector calculating it at £3 trillion in 2007/8. The UK's sector is valued at £106.5 billion with over 880,000 jobs (nearly 446,000 when excluding jobs in the supply chain). See website.
- Japan's **Ministry of the Environment's** survey '**Eco-Friendly Corporate Activities**' (companies with 500+ employees, survey est.1991) has results for 2007. 40.6% of companies agree with the introduction of an environmental tax, outnumbering those who opposed it for the first time since the survey began. 39.4% of replied approved of the CO₂ emissions trading system, in cf to the 19.9% who were opposed. Eco-friendly activities are more popular, with over 70% of companies having a corporate environmental policy or promoting green purchasing. Meanwhile, 35.9% of companies have issued environmental reports; slightly down from the 37.8% of the previous survey and 27.0% have introduced environmental accounting, down from 29.5%.
- The UK's **Sustainable Development Commission (SDC)** latest report is ***Prosperity without Growth? - The transition to a sustainable economy***. It argues that the global economy's structural reliance on growth is at the root of the current financial crisis, undermining wellbeing and incompatible with sustainable development.
- The **Canadian Government** has published ***Building the Canadian Advantage: A CSR Strategy for the Canadian International Extractive Sector*** - operating abroad. It includes support for host country resource governance capacity-building initiatives; endorsement/promotion of international CSR performance guidelines; plus support for the development of a CSR Centre of Excellence and creation of the Office of the Extractive Sector CSR Counsellor. The strategy it is argued, will improve the competitive advantage of Canadian extractive sector companies operating abroad by enhancing their ability to manage social and environmental risks.

www.epa.gov/climatechange/missions/ghgrulemaking.html

www.berr.gov.uk/whatwedo/sectors/lowcarbon/marketintelligence/page50106.html

Source:
www.japanfs.org/en/pages/028903.html

www.sd-commission.org.uk/
PDF copy available on website

www.international.gc.ca/trade-agreements-accords-commerciaux/ds/csr.aspx
See website for pdf copy

Accounting and Reporting (continued)

- **Deloitte** and the **Corporate Board Member** magazine surveyed 220 directors at US companies with \$1billion+ in revenue and found that the board has a growing role in the oversight of corporate responsibility and sustainability.
www.deloitte.com/dtt/press_release/0,1014,sid%253D2283%2526cid%253D249953,00.html
- More updates for the **Social Accounting and Audit Manual & CD** are available via the website – including 1) Social Accounting and Audit Information Sheet [CD2]; 2) Social Auditor Check-list [CD49]; 3) Social Audit Panel Briefing Pack [CD50] (includes a sample time-table (CD51) and a sample Social Audit Statement [CD55]; and 4) Social Audit Panel Notes framework [CD53].
www.socialauditnetwork.org.uk/ManCD2.htm
Updated sheets can be viewed in pdf version via this link
- The **European Research Institute on Cooperative and Social Enterprises** is a new research centre founded by **Federazione Trentina delle Cooperative, University of Trento, Autonomous Province of Trento, Foundation Cassa di Risparmio of Trento and Rovereto, and Cooperatives Europe**. It studies co-operative and social enterprises from multi-disciplinary perspectives, and offers courses and consultancy.
www.euricse.eu
- The UK's **Sustainable Development Commission** has published **Sustainable Development in Government (SDiG) 2008: Challenges for Government** which reports that despite major steps in reducing waste, water consumption and emissions from road travel, UK Government departments are not on course to meet their own target of reducing carbon emissions by 12.5%, and more remains to be done.
www.sd-commission.org.uk/presslist.php/98/governmentrsquo-s-internal-operations-must-be-transformed-to-meet-climate-change-ambitions
- The March 2009 issue of the **Journal of the Asia Pacific Centre for Environmental Accountability** includes 'Corporate Social Responsibility Reporting: Illustrations from a Less-Developed Country' by **Mohammad Azim, Shaila Ahmed and Md. Shahidul Islam** and **Hadrian Djajadikerta, Juniati Gunawan and Malcolm Smith** write on 'An Examination of Corporate Social Disclosures in the Annual Reports of Indonesian Listed Companies' plus usual features.
Future contributors should contact the Co-Editor
Dr Sumit Lodhia by email:
sumit.lodhia@anu.edu.au
- **Sustainability Matters** reports that the **New Zealand Institute of Chartered Accountants Admissions Board** has approved revised **Statements of Learning Outcomes** for the academic requirements for admission to the College of Chartered Accountants. The foreword draws attention to 'the importance of the reporting and assurance of sustainability information, as sustainability principles have application in supporting multidimensional decision-making throughout accounting' and 'an additional area of importance is the development of the ability to identify, evaluate and resolve ethical issues likely to be encountered in the professional environment'. The "NZICA encourages the consideration of relevant sustainability and business ethics principles into core subject areas, with a view to developing a consciousness of these matters among students". "These provisions are in addition to specific requirements within individual core subjects for teaching ethics and sustainability, and those requirements, which whilst not specific, accommodate such teaching".
Source:
Sustainability Matters 28/05/09
www.sustainabilitymatters.co.nz
See also NZICA website

Accounting and Reporting (continued)

- The **European Parliament** ran a discussion on '*Sustainability Disclosures in Financial Information can be improved*' jointly organised by **Eurosif** (European Sustainable Investment Forum) and **FEE** (Federation of European Accountants) with a keynote speech from MEP Richard Howitt, European Parliament Rapporteur on Corporate Social Responsibility, and a panel of experts. Four key questions were focused on:-1) Is there a need for sustainability disclosures? 2) What should be the contents of sustainability disclosures? 3) Can sustainability disclosures play a role in relief from the crisis? 4) Should sustainability disclosures be mandatory and legislated for?

www.fee.be/news/default.asp?library_ref=2&category_ref=214&content_ref=1005

Finance, Financial Markets and Institutions

- **NEF (New Economics Foundation)** and others from the UK's **Post Bank Coalition** have launched proposals for a publically-owned bank run through the Post Office. An Early Day Motion 1082 has been put forward in the UK Parliament. *The Case for a Post Bank* produced by **NEF** sets out a vision for '*a secure, accessible local banking system based at Post Office branches*'.
- **Norway's** finance minister has proposed that the government's \$39 billion pension fund allocates \$3 billion to sustainable investments – potentially the largest allocation ever made. Also in a report to the Storting, Norway's parliament, a major study on the effects of climate change on the financial markets, and the greater integration of social and environmental considerations in the fund's management has been proposed.
- **National Ethical Investment Week** will be held in the UK 8th-14th November 2009. The campaign has recently launched its new website.
- The **UKSIF** has recently launched **Finance for a Sustainable Recovery blog** which covers law, regulation, fiscal measures, voluntary standards, skills requirements and cultural norms.
- **EIRIS's** latest report '*At Risk? – How companies manage ESG issues at board level*' focuses on 2,200 companies listed on the **FTSE All-World Developed Index** tracking their progress on managing non-financial ESG risk issues over 3 years from 2005-2008. EIRIS finds that only a quarter of companies are adequately managing these ESG risks.
- Eleven banks including **Triodos** have established the **Global Alliance for Banking on Values** alliance. With £10 billion+ assets and customers in 20+ countries, the alliance is planning on building an alternative to the current global financial system.
- **UNEP FI** and the **GRI** have launched the **Financial Services Sector** supplement, which is expected to become the future standard for sustainability reporting in the financial sector.
- A survey by the **Environment Agency Pension Fund** and **Aviva Investors** found that 95% of respondents believe that environmental practice and financial returns are related.

www.neweconomics.org/gen/z_sys_PublicationDetail.aspx?pid=284

Source: Environmental Finance
www.environmental-finance.com

www.neiw.org/

www.sustainable-recovery.blogspot.com

www.eiris.org

www.triodos.co.uk

www.globalreporting.org

www.environment-agency.gov.uk

Finance, Financial Markets and Institutions (continued)

- The **Mayor of London** has pledged £3 million to develop 10 flagship **Low Carbon Zones** to cut carbon emissions, create jobs and reduce energy bills. Speaking at **HRH Prince Charles' May Day Summit on Climate Change**, the Mayor invited applications for the zones, committing £200,000 plus to each one. Private sponsorship will also be sought.
www.london.gov.uk/view_press_release.jsp?releaseid=21901
- The **New Economics Foundation (nef)** has published **A Guide to Social Return on Investment** as a pdf. Authors are Jeremy Nicholls, Eilís Lawlor, Eva Nietzert and Tim Goodspeed
www.neweconomics.org/gen/sys_PublicationDetail.aspx?pid=286
- **Andrew Simms** (Head of Climate Change Programme at **NEF**) has an article in **New Scientist** entitled **'Carbon trading won't stop climate change'**. Source: **Sustainability Matters** May 2009 www.sustainabilitymatters.co.nz
www.newscientist.com/article/mg20227046.200-carbon-trading-wont-stop-climate-change.html?DCMP=OTC-rss&nsref=climate-change
- The **USA** remains first in the **Renewable Energy Country Attractiveness Index** compiled by **Ernst & Young**. Top 5 for renewable energy are US, Germany, China, India and Spain.
www.ey.com
- **ECCR** and **Rathbones** have published **'Vulnerable Migrant Workers: The Responsibility of Business'** looking at issues which affect migrant workers in the UK and Ireland.
www.eccr.org.uk
- **BankTrack** has re-launched the Bank profiles part of its website featuring an overview of sustainability commitment of 15 banks.
www.banktrack.org
- The **Principles for Responsible Investment Initiative (PRI)** produces a regular newsletter that you can sign up for on their website. Recent news includes the agreement between the **PRI** and **Danish Government** on a joint venture to consolidate and develop the PRI Academic Network and promote and support academic research around responsible investment.
<http://academic.unpri.org/>
- **FairPensions** latest research report **'Responsible Pensions? UK Occupational Pension Schemes' Responsible Investment Performance 2009'** assesses 30 of the UK's largest pension funds. It shows that major UK pension funds are acknowledging the potential of *'non-financial'* issues to affect the value of investments, but many lack key strategies to manage these risks. The report also raises questions about the fund management industry's ability to meet changing client needs and demands.
www.fairpensions.org.uk

Other Issues

- The people of the **Carterets Islands**, off the coast of **Papua New Guinea**, are the first entire people to officially be evacuated because of climate change. As the sea level rises their drinking water and crops have been poisoned by salt and one island has been cut in half by the waves. The 1000 Islanders are now being evacuated and their home abandoned.
Read Dan Box's blog:
<http://journeytothesinkinglands.wordpress.com/>
- This timer webpage based on the IPCC report is available – 100 months and counting to save our climate.
www.onehundredmonths.org/

Other Issues (continued)

- According to **McAfee's Carbon Footprint of Spam** report, 80% of the world's email traffic is now Spam, using up 33bn kilowatt-hours of electricity a year. Put another way this unwanted traffic is equivalent to the electricity used by 2.4m US homes.
<http://resources.mcafee.com/content/NACarbonFootprintSpam>
- The **Greenwashing Report of 2009** is available from their website in English and French. The seven sins of greenwashing now include the sin of worshipping false labels. In the 2009 report, over 98% of the 2,219 products surveyed in North America committed at least one of the sins of greenwashing.
<http://sinsofgreenwashing.org/findings/greenwashing-report-2009/>
- **Cisco Systems** and **NASA** are planning a new global system for tracking climate change. Dubbed '**Planetary Skin**,' the network platform will connect sensor and recording units throughout the planet to monitor and track changes to the global climate. The company plans to begin building the system next year with a program called '**Rainforest Skin**' which will track climate change and deforestation in rainforest environments. Eventually, the company plans to take the system throughout the planet and create a global network of data-collecting systems for the project.
Source: Slashdot 08/03/09
See:- www.planetaryskin.org
For video and podcast
- **Dr. Steven Chu**, the **US's Energy Secretary** and Nobel prize-winning physicist argues that by lightening the colour of paved surfaces and roofs, that a cut in carbon emissions equal to taking all the world's cars off the roads for 11 years could be achieved. This would help contain climate change both by reflecting more solar radiation into space and by reducing the amount of energy needed to keep buildings cool by air-conditioning. Since 2005 California has required all flat roofs on commercial buildings to be white and Georgia and Florida give incentives to owners who install white or light-colored roofs.
Source: Slashdot.org
- The **UK's Sustainable Clothing Roadmap** consists of 300+ organisations, from high street retailers, to designers and textile manufacturers who are looking at the environmental impacts of '*throw away fashion*'. The clothing and textiles sector in the UK produces about 3.1 million tonnes of CO₂, 2 million tonnes of waste and 70 million tonnes of waste water per year - with 1.5 million tonnes of unwanted clothing ultimately ending up in landfill.
www.defra.gov.uk/news/2009/090220a.htm

Contact

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