



'CSEAR E-Newsletter' – September 2010

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

- **Ian Thomson, Strathclyde University** and **Lorna Stevenson, Dundee University** have created this new website for everyone interested in SEA education, teaching and learning. A wide range of resources including lecture materials, assessments, classroom exercises and module outlines have been provided by excellent contributors. This is a great resource for new teachers in social accounting but also allows a body of knowledge to continue being built up. Have a look at the site and join in with your contributions – now!
<http://sites.google.com/site/cseareducation/>
- **Colin Dey, Stirling University** has established **Accountability, Transparency, Sustainability** – a **CSEAR blog** for us all to join. Contributors are currently being sought, and any CSEAR members who do so will automatically become a member of the CSEAR communications sub-committee. Get in touch with Colin to set up your access rights to the blog. All ideas welcome and start writing on the blog.
<http://csearweb.blogspot.com/>
Email: colin.dey@stir.ac.uk
- If you like being part of **Facebook**, **CSEAR** now has its own page and is waiting to hear from you. Many thanks to **Lynn Christie, St Andrews University** who has set this up for us. Get in touch and write something on CSEAR's wall or send in some of your conference photos.
www.facebook.com/group.php?gid=121691174537092&ref=ts
or **Search for CSEAR on Facebook**
- The **4th GECAMB Conference** on Environmental Management and Accounting – **Portuguese CSEAR Conference** will be held from **14th – 15th October 2010**. Organised by the **Escola Superior de Tecnologia e Gestão do Instituto Politécnico de Leiria, Portugal**, plenary speakers are **Christine Cooper, Charles Cho** and **Carmen Correia**.
<http://eventos.ipleiria.pt/gecamb2010/>
- The **9th Australasian Conference on Social and Environmental Accounting Research** 'Getting the *Balance* right' is hosted by the **Charles Sturt University, School of Accounting** from **5th – 7th December**. Confirmed plenary speakers include **Max Finlayson** and **Bernard Murphy**. A **Call for Papers** is available and the organisers are looking for mentors to be part of the **Emerging Scholars' Colloquium**.
www.csu.edu.au/faculty/business/account/csear10/
- The **3rd North American CSEAR** is being hosted at **Concordia University, Montréal, Québec, Canada** from **3rd - 5th May 2011**. A call for papers will be available shortly.
Email csear@st-andrews.ac.uk to express interest

CSEAR News (continued)

- A note for your diary the first inaugural **CSEAR France** conference will be held on **13th-14th, June 2011** and the venue will be the **Universite Paris Dauphine, Paris**. Many thanks to **Prof. Nicolas Berland** and his colleagues at the **Université Paris-Dauphine** for organising this conference.
<http://csearfrance.wordpress.com/>
- The **8th Reunión de Investigación en Contabilidad Social y Medioambiental/ Spanish Conference on Social and Environmental Accounting Research (Spanish CSEAR 2011)** will be held from **21st – 22nd July, 2011** organised by colleagues at the **University of Burgos**. Many thanks to **Professor Carlos Larrinaga** and colleagues for organising this event.
www.ubu.es/ubu/cm/ubu/tkContent?pgseed=1279293185772&idContent=150036&locale=es_ES&textOnly=false
- **CSEAR South America 2011** will be hosted by the **University of São Paulo**, and held at the **Ribeirão Preto Campus** (in the interior of São Paulo State). The dates planned are from **July 25th - 26th 2011**. Many thanks to **Profa. Maisa Ribeiro** and colleagues at the **University of São Paul** for all their help.
www.fundace.org.br/csear2011/in_index.php
- The **23rd International CSEAR Congress** at the **University of St Andrews** will be held on **7th – 9th September 2011**.
Email csear@st-andrews.ac.uk to express interest
- Early discussions are being held about a **CSEAR Eastern European** conference in **May 2012**. If you would like to know more or get involved in this initiative write into us at the CSEAR office and we can put you in touch with the organisers.
Email: csear@st-andrews.ac.uk

Call for Papers

- **Accounting Education: an international journal** is planning a themed issue on **Sustainability in Accounting Education** with guest editors **Maria Cadiz Dyball** and **Ian Thomson**. A Call for Papers has been issued with a final submission date of **June 30th 2011**.
Contact the Editors by email maria.dyball@mq.edu.au or i.h.thomson@strath.ac.uk
Flyer attached for further information
- **Accounting Forum** is planning a special issue on **Social and Environmental Accounting and Reporting in Emerging and Less Developed Countries** with guest editors **Ataur Belal**, **Stuart Cooper** and **Robin Roberts**. A Call for Papers has been issued with a final submission date of **February 1st 2011**.
Contact: Robin Roberts for North American
Email: rroberts@bus.ucf.edu and Ataur Belal for ROW
Email: a.r.belal@aston.ac.uk
- **Issues in Social and Environmental Accounting** has also issued a **Call for Papers** for forthcoming issues of this journal. See website for further details.
<http://isea.icseard.uns.ac.id> ;
<http://web.ebscohost.com>
- **Management Accounting Research** has a forthcoming special issue on **Challenges for Management Accounting Arising from the Sustainable Development Agenda** with guest editors **Jan Bebbington** and **Ian Thomson**. A **Call for Papers** has been issued with a final submission date of **Sept. 30th 2011**.
Contact the Editors email: jan.bebbington@st-andrews.ac.uk and i.h.thomson@strath.ac.uk.

Other Conferences

- The **4th Annual International Conference on Business and Sustainability** will be held from **3rd – 5th November 2010** and organised by **Portland State University**.
www.sba.pdx.edu/sustainabilityconference10/

Other Conferences (continued)

- The **15th Conference** in the *Towards Sustainable Product Design* series will be held from **8th–9th November 2010** in **Rotterdam, The Netherlands**.
www.cfsd.org.uk
Email Sl10@ucreative.ac.uk
- The **2010 Swiss Discussion Forums on Life Cycle Assessment** will be held on **19th November 2010** in **Lausanne**.
www.lcainfo.ch
- The **Social Audit Network Conference 2010 - Accounting for Change** will be held on **3rd December** in **Newcastle, UK**.
www.socialauditnetwork.org.uk/
- The **2010 ICGA Conference and Doctoral Colloquium** will be held **December 5th – 8th 2010** in **Solo Paragon, Solo City, Indonesia**. A Call for Papers has been issued.
<http://icga.icseard.uns.ac.id/>
- The **3rd oikos PRI Young Scholars Finance Academy 2011** will be held **23rd – 28th January 2011**, in **Gais, Switzerland**. The event includes paper development workshops, professional development roundtables and guest speeches.
http://academic.unpri.org/index.php?option=com_content&view=article&id=129&Itemid=100023
- The **International Symposium on Corporate Responsibility and Sustainable Development** will be held from **April 19th – 20th, 2011**, hosted by the **London Metropolitan Business School** and **ESCEM School of Business and Management**.
Enquiries email:
csrsymp2011@londonmet.ac.uk
- The **3rd International National Student Conference on Governance, Fraud, Ethics and CSR** will be held in **Capadocchia, Turkiye** from **June 7th -11th, 2011** organised by the **International Group on Governance, Fraud, Ethics and Social Responsibility** from **Trakya University**.
www.dedeman.com
- The **Critical Accounting Stream of the 7th International Critical Management Studies Conference** has issued a call for Papers. The conference will be held at the **University of Naples Federico II – Naples, Italy** from **11th - 13th July 2011**. The **Doctoral Consortium** will be held from **14th-16th July 2011**.
Conference Website:
www.organizzazione.unina.it/cms7/index.php Abstracts and papers Email to: Prem Sikka at prems@essex.ac.uk

Accounting and Reporting

- **Euricse (European Research Institute on Cooperative and Social Enterprises)** is a collaboration between institutions from the cooperative movement, and Trento University, promoting knowledge development and innovation within the field of cooperatives, social enterprises and NGOs. Research and working papers are available from their website.
www.euricse.eu/publications/working-papers
- The UK's **Department for Business Innovation & Skills** has announced consultation on plans to "*reinstate an Operating and Financial Review to ensure that directors' social and environmental duties have to be covered in company reporting and investigate further ways of improving corporate accountability and transparency*". With a closing date of **19th October 2010**, consultation papers are available on the website.
www.bis.gov.uk/Consultations/the-future-of-narrative-reporting-a-consultation
- The **South African Integrated Reporting Committee (IRC)** has been established and includes a working group to lead research and development on integrated reporting.
www.sustainabilitysa.org/IntegratedReporting.aspx

Accounting and Reporting (continued)

- The **Prince's Accounting for Sustainability Project** and the **Global Reporting Initiative** have announced the formation of the **International Integrated Reporting Committee (IIRC)**. This joint body will create a globally accepted framework for accounting for sustainability. The joint body is made up of a **Steering Committee** and a **Working Group** co-chaired by **Paul Druckman** and **Ian Ball**, IFAC.
- The *Journal of the Asia Pacific Centre for Environmental Accountability* September 2010 issue includes articles from **Don Clifton** 'A Sustainable World – the Local in terms of the Global' and 'Environmental Management Accounting: An empirical investigation of manufacturing companies in Malaysia' by **Dayana Jalaludin**, **Maliah Sulaiman** and **Nik Nazli Nik Ahmad** and the usual features.
- The **ECCR E-Newsletter** reports that the public interest law group **ClientEarth** has called on the **UK's Financial Reporting Review Panel**, to investigate **Rio Tinto Group's** annual reports to assess if they are compliant with UK company law. A detailed complaint has been sent to the **FRRP**.
- 'Road to Credibility' the 9th Global Reporters study, from **SustainAbility** and **UNEP** will focus on Brazil's sustainability and transparency efforts, and will be published in Sao Paolo in late October.
- **Business & Society Belgium** has published 'A Survey of Best Practices, Trends and Benchmarks in Sustainability Reporting 2010' which assesses CSR reports from companies and NGOs in Belgium, and also considers Best Practices.
- **Accenture** and the **UN's Global Compact** latest CEO survey is entitled 'A New Era of Sustainability: CEO reflections on progress to date, challenges ahead and the impact of the journey toward a sustainable economy' with 93% of CEOs believing that sustainability issues will be critical to the future success of their business.
- The **Study Center for Corporate Social Responsibility** has set up a website offering educational support in both French and English about CSR reporting of companies.
- **NEF (New Economics Foundation)** has launched the Great Transition campaign with new research 'Where did our money go?' that investigates what happened to the £1.2 trillion of taxpayers' money being put at risk to bail out the banking system. They have also recently published 'The Consumption Explosion' their third UK interdependence report.
- A recent **Ethical Corporation** survey has found that 67% of corporate sustainability professionals who responded to this survey said that their company "measures social and/or economic impact of their business on the communities where they operate". This is a preliminary result from a report entitled "Social and economic impact: Measurement, evaluation and reporting", which will be available shortly.

www.integratedreporting.org

Future contributors should contact the Co-Editor **Dr Sumit Lodhia** by email: sumit.lodhia@anu.edu.au

www.clientearth.org/reports/clientearth-submission-to-frfp-rio-tinto-annual-report-2008.pdf
www.eccr.org.uk

www.sustainability.com/blog/the-brazilian-phenomenon

www.businessandsociety.be/documents/nl/BS_magazine_25-CSR_Reporting_trends_mei_2010.pdf

www.unglobalcompact.org/

www.reportingcsr.org/home-p-1.html
Source: GRI July Newsletter

www.neweconomics.org/publications/where-did-our-money-go

www.ethicalcorp.com/

Finance, Financial Markets and Institutions

- The **Irish Stock Exchange (ISE)** is consulting on a corporate governance code for Irish listed companies that mirror the UK Corporate Governance Code. www.ise.ie
- **The Principles for Responsible Investment Public Newsletter** reported in July that there are now 760+ signatories to PRI from 30+ countries. 200 PRI signatories have also elected to publish their full responses to the annual PRI survey in full, up from 70 last year, with the aggregate survey data published in the PRI annual report in October. New social investment forums have also been established in Finland and Africa. www.unpri.org/
- **The Aldersgate Group** in an open letter to the UK government in July has argued that "*a clearer, stronger signal is needed now for the introduction of mandatory carbon reporting in the UK that is consistent with international standards*". Signatories include **Aviva, AXA Investment Managers, Biffa, BT, Centrica, Jupiter, Lend Lease, Microsoft, National Grid, Pepsico UK, RSA, RSPB, Siemens, Scottish and Southern Energy, The Co-operative, Veolia, Willmott Dixon, WWF** + 30 MPs/Lords. www.aldersgategroup.org.uk/news/2010
- '**A Bank for the Future - Maximising public investment in a low-carbon economy**', was commissioned by the **World Development Movement** and **PLATFORM** and written by **James Leaton**. It argues that 50,000 green jobs could be created by transforming the UK publicly-owned **Royal Bank of Scotland** into a **Green Investment Bank**. www.wdm.org.uk/clean-banks/bank-future-maximising-public-investment-low-carbon-economy
- **EIRIS** has announced that UK ethical investment is at a record high with £9.5 billion invested in Britain's green/ethical funds at the end of 2009, representing approximately three quarters of a million investors. Almost 100 green and ethical funds are now available to UK investors. **EIRIS** has also launched the UK's first consumer advice website dedicated to ethical finance. www.eiris.org/
- **EIRIS** has published '*Improving Vedanta Resources' governance of responsible business practice*' to address investors' concerns about environmental, social and governance (ESG) practices at **Vedanta**. It provides details of allegations against the company relating to human rights, indigenous rights, bribery and corruption, and environmental issues, and draws on best practice from other mining companies facing similar ESG risks. www.eiris.org/
- **ISO 26000** is an **ISO International Standard** giving guidance on Social Responsibility and is intended for use by organisations of all types, public and private, in developed and developing countries, as well as in economies in transition. **ISO 26000** contains voluntary guidance, not requirements, and therefore is not for use as a certification standard like **ISO 9001:2008** and **ISO 14001:2004**. It will be published on **1st November 2010**, but background and working information is up on this website now. www.iso.org/iso/iso_catalogue/management_standards/social_responsibility.htm
- **Markit** - a global financial information services company – in **Issue 7** of their regular magazine, they focus on a variety of environmental measures from Brazil. www.markit.com/en/about/magazine/issue-7/mm07-focus-5-brazil-carbon.page

Finance, Financial Markets and Institutions (continued)

- A press release from **3iG (the International Interfaith Investment Group)** highlights that religious institutions are finding responsible investment '*an uphill struggle*'. Research by the **ESADE Business School**, in Spain and **Vlerick Leuven Gent Management School** in Belgium, report that '*although faith institutions are considered the pioneers of responsible investment and make up the third largest demographic of investors globally, the stock market presents difficulties when it comes to aligning their needs with a responsible investment strategy*'. The research suggests that 'customisation and simplification of investment products might be the answer'.
www.3ignet.org/documents/PressRelease3iGFCIresearch_FINAL.pdf
- The **World Resources Institute** has a report from **Kirk Herbertson** and **Kim Thompson** entitled '*Can the World Bank Regain its Lead on Sustainable Development?*'. This follows the publication of the recommendations of an internal report from the **World Bank** who has announced plans to overhaul its influential environmental and social safeguard policies.
www.wri.org/stories/2010/10/can-world-bank-regain-its-lead-sustainable-development
- **Australian Ethical Investment** and the **Climate Institute** have announced details of Australia's first climate change shareholder resolutions '*aimed at protecting shareholder returns against the risks of climate change and at maximising investment opportunities*'. Australian-listed **Woodside Petroleum**, **Aquila Resources**, **Paladin Energy** and **Oil Search** have been chosen for the first resolutions which focus on disclosure of emissions and strategies to manage climate change risk.
www.climateinstitute.org.au/media-contacts/media-releases/735-australias-first-climate-change-resolutions
- In a poll released over the summer by the **Carbon Trust Standard Company** 74% of **finance heads** from UK companies with 500+ employees do not measure their carbon footprint. 48% did not have a clear corporate target for carbon reduction and 16% didn't know if their company had a target or not. This was just six weeks ahead of the registration deadline for the UK's **Carbon Reduction Commitment (CRC) Energy Efficiency Scheme**.
www.carbontruststandard.com/pages/home
Source: www.greenwisebusiness.co.uk/news/uks-largest-companies-still-not-measuring-carbon-footprint-1721.aspx

Other Issues

- **TED** is a small nonprofit organisation devoted to Ideas Worth Spreading. It started out (in 1984) as a conference bringing together people from three worlds: **Technology, Entertainment, Design**. Since then its scope has become ever broader, and now runs two annual conferences. A recent addition to the **ted** website is Tim Jackson's Economic Reality Check – one of the many video talks available there.
www.ted.com/talks/tim_jackson_s_economic_reality_check.html
- **zerocarbonbritain2030** is an energy strategy put forward by the **Centre for Alternative Technology** aimed at providing political and economic solutions to the challenges raised by climate science. It outlines how the UK can be carbon neutral by 2030.
www.zerocarbonbritain.org/
- The **Japan Broadcasting Corporation** (Nippon Hoso Kyokai) has launched a new Internet portal website **NHK Eco-Channel**, with videos on environmental issues freely available.
www.japanfs.org/en/pages/030014.html

Other Issues (continued)

- **Inhabitat** reports that energy from new solar installations has, for the first time, become cheaper than energy from new nuclear plants, according to a new **Duke University** study. This is due to cost-saving technologies and economies of scale.
<http://inhabitat.com/2010/07/29/solar-power-is-cheaper-than-nuclear-for-the-first-time/www.duke.edu/>
- **New Energy World** reports an early response to the introduction of the UK's feed-in tariff with 11.27MW solar photovoltaic installations established, amounting to more than 4,000 individual projects, according to UK energy regulator Ofgem.
www.newenergyworldnetwork.com/
- **Friends of the Earth** have reported that EU biofuel targets are driving a 'land grab' in Africa. Their research 'Africa: Up for Grabs' looks at 11 African countries and found that 5 million hectares of land – the size of Denmark – has been acquired by foreign companies to produce bio fuels.
www.foei.org/en/media/archive/2010/biofuels-for-europe-driving-land-grabbing-in-africa
- The *Guardian newspaper* reported in August 2010 that Apple had refused to allow its iPhones to be included in the UK's first green ranking scheme for mobile phones. The scheme has been launched in partnership by **o2** and **Forum for the Future**, with results for lots of mobile phones available on the website.
www.forumforthefuture.org/

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