



'CSEAR E-Newsletter' – December 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

- **Colin Dey** has been looking for a way for CSEAR conference delegates to make their abstracts, presentations or conference papers available to other CSEAR members. Colin has set up a pilot project under the 'Events' section of **Slideshare** entitled: "**22nd CSEAR International Congress on Social & Environmental Accounting Research**". See the web link and if you want to take part in this pilot project get in touch.
www.slideshare.net/group/22nd-csear-international-congress-on-social-environmental-accounting-research
Email: Colin if you want to know more:
colin.dey@stir.ac.uk
- For those of you have missed it, the film *Accounting for Biodiversity: Low Carbon Intellectual Renewal: An introduction* which **Jan Bebbington** and other colleagues made for **APIRA** can still be seen at this link.
www.st-andrews.ac.uk/sasi/research/researchprojects/biodiversity/
- *Social and Environmental Accountability Journal* is planning a special issue on *Indigenous Peoples: Accounting and Accountability* with guest editor **Nola Buhr, University of Saskatchewan**. A call for papers is available with a closing date of 30th June 2011.
Call for Papers attached
- A new website on **SEA education, teaching and learning** developed by **Ian Thomson** and **Lorna Stevenson**, includes a wide range of resources: lecture materials, assessments, classroom exercises and module outlines. This is a great resource for new teachers in social accounting but also allows a body of knowledge to continue being built up.
<http://sites.google.com/site/cseareducation/>
- **Colin Dey** has also established **Accountability, Transparency, Sustainability** – a **CSEAR blog** for us all to join. Contributors are currently being sought, so get in touch with Colin to set up your access rights to the blog. All contributions welcome.
<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** 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 3rd North American CSEAR is being hosted at **Concordia University, Montréal, Québec, Canada** from 3rd - 5th May 2011.
Call for papers attached
- The 1st CSEAR France conference will be held on 13th-14th, June 2011 at 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/>

CSEAR News (continued)

- 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.
- **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) from **July 25th - 26th 2011**. Many thanks to **Profa. Maisa Ribeiro** and colleagues at the **University of São Paul** for all their help.
- The **23rd International CSEAR Congress** at the **University of St Andrews** will be held on **7th – 9th September 2011**.
- 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.

www.ubu.es/ubu/cm/ubu/tkContent?pgseed=1279293185772&idContent=150036&locale=es_ES&textOnly=false

www.fundace.org.br/csear2011/in_index.php

Email csear@st-andrews.ac.uk to express interest

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 a final submission date of **June 30th 2011**.
- **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 a final submission date of **February 1st, 2011**.
- The **Journal of Management Studies** is planning a special issue on **The Foundations of Sustainability** with editors **Steven Floyd**, **Bill Harley** and **André Spicer**. A Call for Papers has a final submission date of **28th February, 2011**.
- **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 by email
maria.dyball@mq.edu.au
i.h.thomson@strath.ac.uk
Call for Papers attached

Contact: Robin Roberts for North American
Email: rroberts@bus.ucf.edu and Ataur Belal for ROW
Email: a.r.belal@aston.ac.uk

Manuscripts should be submitted by email to Jo Brudenell,
j.m.brudenell@durham.ac.uk

Contact the Editors email:
jan.bebbington@st-andrews.ac.uk and
i.h.thomson@strath.ac.uk.

Other Conferences

- 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.
- The **Social Audit Network 2010 conference** has now been re-arranged for **8th April 2011**, with all bookings for 2010 honoured.

http://academic.unpri.org/index.php?option=com_content&view=article&id=129&Itemid=100023

See website for full details
www.socialauditnetwork.org.uk/

Other Conferences (continued)

- 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**.
- The **TBLI CONFERENCE ASIA 2011** will be held from **May 26th – 27th** in **Tokyo, Japan**. A Call for Papers has been issued.
- The **3rd International National Student Conference on Governance, Fraud, Ethics and CSR** will be held in **Capadocia, Turkiye** from **June 7th – 11th, 2011** organised by colleagues from **Trakya University**.
- The **2nd Euricse Conference on Cooperative Finance and Sustainable Development** organised with **EACB (European Association of Cooperative Banks)**, will be held in **Trento, Italy** on **9th – 10th June, 2011**. A Call for Papers has been issued.
- The **Critical Perspectives on Accounting 2011 Conference** will be held from **10th – 12th July 2011** in **Florida, USA**. The **Emerging Scholars' Colloquium** will be held on the **10th July**. The plenary speakers are **David Cooper, University of Alberta, Canada** and **Frank Ross, Howard University, USA**.
- 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**.
- The **6th Liverpool University Management School** and **Keele University Institute for Public Policy and Management** symposium on current developments in ethnographic research will be held at **Cardiff Business School, 5th – 7th September 2011**. The theme is **Ethnography: Theory, Form and Practice**.
- The **1st Organizational Governance Conference** on **'Corporate Governance Crises: Causes, Effects and Solutions'** will be held on **15th – 16th September 2011** at **De Montfort University, UK**. A Call for Papers has been issued.

Enquiries email:
csrsymp2011@londonmet.ac.uk

www.tbliconference.com/tbli-asia2011/submit-asia2011.html
www.dedeman.com

Email:
conference@euricse.eu

www.criticalperspectivesonaccounting.com/

Conference Website:
www.organizzazione.unina.it/cms7/index.php Abstracts and papers Email to: Prem Sikka at prems@essex.ac.uk

www.liverpool.ac.uk/ethnography

www.crog-dmu.org/ogc1.html
Call for Paper attached

Accounting and Reporting

- The **Carbon Disclosure Project** has the **CDP 2010 FTSE 350 Report** available for download. Also available are all CDP's Investor Reports for 2010 and the most popular downloaded reports.
- **India** plans to have a system of **Green National Accounting** in place within five years. It would take into account the environmental costs of development and reflect the use of depleting natural resources.
- **Interface** discusses the role of transparency and what it means to them on their website and also provides a link to the top environmental questions to ask any manufacturer.

www.cdproject.net/en-US/Results/Pages/All-Investor-Reports.aspx

www.hindustantimes.com/india-to-have-green-national-accounting-system-in-five-years/Article1-605742.aspx

www.interfaceglobal.com/Sustainability/Progress-to-Zero/Role-of-Transparency.aspx

Accounting and Reporting (continued)

- **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. Information on **Discovering ISO 26000** is available on the website plus a pdf document to download.
www.iso.org/iso/iso_catalogue/management_and_leadership_standards/social_responsibility/sr_discovering_iso26000.htm
- **The European Research Institute on Cooperative and Social Enterprises (EURICSE)** and colleagues have research results for the European Commission on their website entitled *‘The Statute for European Cooperative Society in all EU Member States and EEA countries: Rules applied to the SCE, national legislation on cooperatives and impact of the Statute on the national legislation and the promotion of cooperatives in EU countries; recommendations for future legislation’*.
www.euricse.eu/node/257
- The **Lundquist CSR Online Awards ‘Global Leaders’ 2010**, looks at corporate websites and CSR communication and stakeholder engagement. 2010 award winners were first the Italian oil company **Eni**, with **Nestlé** and **Hewlett-Packard** joint second. The study argues that many companies have a once-a-year reporting approach and do not keep stake holders up to date in an *‘engaging and dynamic manner’*. Also suggested is that corporations are not providing sceptical audiences with genuine dialogue and engagement on the internet – either by email feedback or understanding the impact of social media.
<http://www.lundquist.it>
- The **World Resources Institute (WRI)** and the **WBCSD** have published a new standard to measure the GHG emissions of supply chains and products. The **Product Accounting and Reporting Standard** and the **Corporate Value Chain (Scope 3) Accounting and Reporting Standard** — supplement the existing **Corporate Accounting and Reporting Standard**, which has become the global framework for GHG reporting. The standards are part of a multi-stakeholder 12-year partnership, the **GHG Protocol Initiative**, led by the **WRI** and **WBCSD**.
www.ghgprotocol.org/greenhouse-gas-protocol-accounting-standards-available-for-public-comment
- **Deloitte** has published a survey on how the UK100 listed companies report their corporate carbon footprint (ie greenhouse gas emissions). Only a few of the companies are near to complying with current UK government guidance, and **Deloitte** suggests an overhaul of existing carbon reporting practices would be needed if these guidelines were made mandatory.
www.deloitte.com/view/en_GB/uk/industries/eiu/renewable-energy/bc75f154d3b2c210VgnVCM3000001c56f00aRCRD.htm
- **Unilever’s Sustainable Living Plan** promises by 2020 to halve the water, waste and carbon impacts of its products and ensure its agricultural raw materials are sustainably sourced by 2020.
www.unilever.co.uk/sustainability/USLP/index.aspx
- The **Corporate Responsibility (CORE) Coalition** has submitted evidence to the UK Government’s consultation on the future of narrative company reporting and provided a briefing paper for the UN special representative on Business and Human Rights.
<http://corporate-responsibility.org/>
- **Price Waterhouse Coopers** has published **CSR Trends 2010**, their 4th survey in this series, reviewing companies listed in 5 Standard & Poor’s indexes plus some additions. 75 companies were identified for bench marking practice.
www.pwc.com/ca/en/sustainability/publications/csr-trends-2010-09.pdf

Accounting and Reporting (continued)

- The **ACCA** have developed this website with others to provide **Carbon Jigsaw Briefings**. Here you will find a series of papers designed to help readers understand how the carbon crisis will affect businesses, addressing key issues in the field of climate change and the low-carbon economy.
- The **European Commission** has published work on SMEs and the environment in the EU. The report estimates the environmental impact from SMEs in Europe; analyses burdens from EU environmental legislation; and business opportunities for SMEs with examples from 13 European countries. A web based toolkit to assist policy-makers and SMEs in developing environmental improvements. A database allows the user to compare the environmental impact of certain indicators among States and within industrial sector per type of company.
- The **GRI's November 4th Newsletter** reported a 60% upsurge in GRI reports in 2010 with the 1,000 report milestone for 2010 hit in mid-October. The numbers are still climbing, with a 60% increase in registered reports from the same time last year! The **GRI Board of Directors** have also announced that work will begin on a new version of the GRI Guidelines - the **GRI G4 Reporting Guidelines** - to be ready by the end of 2012.
- **NZICA Annual Reporting Awards** have announced this year's prize winners with **New Zealand Refining Company**; **Watercare Services**; **Agriculture Industry Training Organisation**; and **Auckland City Council** all receiving awards.
- The charity **Christian Aid Scotland** and the **Church of Scotland** have published '*Paying our Dues: How Tax-Dodging Punished the Poor*'. The report calls on the **International Accounting Standards Board** to introduce an international reporting standard which would require MNOs to report on their profits and other financial information in each of the countries or jurisdictions in which they operate. The campaign includes a request for supporters to contact four **FTSE 100** companies - **Vodafone**, **Unilever**, **TUI Travel** and **Intercontinental Hotel Group** - to ask them to lead from the inside, and raise the call for new global accounting rules.

www.accaglobal.com/general/activities/climate/projects/carbon

<http://ec.europa.eu/enterprise/newsroom/cf/newsbytheme.cfm?displayType=library&lang=en>

www.globalreporting.org/NewsEventsPress/LatestNews/2010/60PercentUpsurgeinGRIReportin2010.htm

www.nzica.com/leadershipawards.aspx

www.christianaid.org.uk/scotland/campaigns/scotland-tax-report.aspx

Finance, Financial Markets and Institutions

- A recent **Eurosif European SRI Study** looked at the SRI market in 19 countries at the end of 2009 when it totalled €5 trillion. The UK section, written by UKSIF, identified UK SRI at £938.9 billion, with £54.7 billion defined as Core SRI and £884.2 billion as Broad SRI. This is a 19% increase, from the end of 2007.
- The **Equator Principles Association (EPA)** has launched a **Strategic Review** to produce a multi-year vision to ensure the Equator Principles '*continue to be viewed as the 'gold standard' in environmental and social risk management for project finance within the financial sector*'. The EPA began in 2003 with 10 initial adopters and now has 65+ financial institutions worldwide.

www.eurosif.org

www.equator-principles.com/

Finance, Financial Markets and Institutions (continued)

- The **Aldersgate Group** has published '*Financing the Future*,' a collection of articles from leading commentators from finance and industry putting forward their views on the scope, barriers and capitalisation for the proposed UK's **Green Investment Bank**.

www.aldersgategroup.org.uk/reports
See pdf on website

- **Ernst & Young's** latest report suggests that the UK is facing a £370 billion shortfall in available capital to transform into a low-carbon economy. Also considered is how the anticipated **Green Investment Bank** could close the gap.

www.ey.com/UK/en/Newsroom/News-releases/Power---10-10-13---Green-Investment-Bank-needs-to-plug-UKs%C2%A3370-billion-low-carbon-funding-gap

- **Friends of the Earth** has published a briefing document on **Local Carbon Budgets**, available as a pdf from their website.

www.foe.co.uk/resource/briefings/local_carbon_budgets.pdf

- The **Mexican Stock Exchange** has appointed **EIRIS** to develop its new sustainability index, which has been launched at the **UN Climate Change Conference** in **Cancun, Mexico**.

www.eiris.org

- **SustainAbility** has published phase 2 of their '*Rate the Raters*' research after they inventoried 100+ ratings and their attributes, surveyed a global group of sustainability experts on their perceptions of ratings, and analysed the results. See also Phase One of this research in which SustainAbility explored the evolution of the ratings agenda over the last decade and identified key trends and challenges to date.

www.sustainability.com/library/rate-the-raters-phase-two

- The **UN Environmental Programme Finance Initiative** has begun consultations on a '*Natural Capital Statement*' for financial institutions, potentially modelled on the successful **Equator Principles**.

Source:
<http://env-finance.msgfocus.com/c/19fLxUDfm2o56630>

- The shipping company **Maersk** plans to measure emissions from shipping containers so that it can tell its customers the carbon footprint of each container it moves around the world. An initiative designed to accelerate the shipping industry's slow progress on limiting greenhouse gas emission.

www.maerskline.com/

- **Oekom** has published a report which assesses sustainability in the food and beverages sector and analyses the key issues that affect the industry.

www.oekom-research.com

- **Newsweek** has published **Green Rankings 2010**, an annual green ranking of the largest companies in the US and worldwide.

www.newsweek.com

- The **Carbon Tracker Initiative** plans to improve transparency of embedded carbon in the equity markets. The project will be looking at a number of issues including *Disclosure of reserves; Carbon disclosure; Stock Exchange Listing Requirements; IPO document verification; Valuation of fossil fuel extraction companies; Tracker funds and indices; Institution investor engagement on climate change*.

www.carbontracker.org

- **Ecotricity** plans to issue **EcoBonds** to fund renewable energy generation capacity, with company aiming to raise £10 million.

www.ecotricity.co.uk

Finance, Financial Markets and Institutions (continued)

- The **New Economics Foundation (Nef)** has launched an animation inspired by **Rolling Stone** Journalist **Matt Taibbi's** description of investment bank **Goldman Sachs** as a giant vampire squid '*sucking on the face of humanity*'. This is part of a campaign to put pressure on the UK government to take further action in connection with the UK banking system.
- See the **UN's Principles for Responsible Investment** website for details on their report '*Universal ownership: Why environmental externalities matter to institutional investors*'. This Executive Summary includes findings from the **PRI's** and **UNEP Finance Initiative's** report calculating the cost of global environmental damage and why this is important to companies and investors.

www.giantvampiresquid.org

www.unpri.org/files/6728_ES_report_environmental_externalities.pdf

Other Issues

- The **Institute of Environmental Management & Assessment** has details on its website of a report on '*World's Rivers in Crisis State*' written by a team led by **Charles Vörösmarty**, **City University of New York** and **Peter McIntyre** at the **University of Wisconsin-Madison's Center for Limnology**.
- **Ellen MacArthur** has recently established the **Ellen MacArthur Foundation** as an independent charity to inspire people to re-think; to re-design and build a sustainable future. The website includes a blog; teaching toolkits; videos etc. and aims to support a two way development between education and business.
- **SD Scene** is the UK Government's monthly newsletter on sustainable development in government, civil society and business. Issue 6 includes an article by Joanna Simpson, Higher Funding Council for England, entitled '*A shared vision for sustainable development in higher education*' providing information; ideas; further readings and links.
- The **ICMM** has released **Good Practice Guide: Indigenous Peoples and Mining** to help members and other mining companies '*navigate through the complexities associated with mining near indigenous communities*'.
- **Google Energy** is now investing in wind energy to power its data centres. It is currently using 114 megawatts of renewable energy from **NextEra Energy**.
- The **European Environment Agency** has published **Assessing biodiversity in Europe — the 2010 report**. The status and trends of pan-European biodiversity, and its implications for biodiversity management policy and practice are considered.
- The **UN Development Programme (UNDP)** has published the Human Development Report 2010 —20th Anniversary Edition '*The Real Wealth of Nations: Pathways to Human Development*'. The Report reviews the last few decades and identifies trends and patterns.

www.iema.net/news?aid=19770

www.ellenmacarthurfoundation.org/

http://sd.defra.gov.uk/2010/09/a-shared-vision-for-sustainable-development-in-higher-education/?utm_source=email&dm_i=A78,8C3V,135FYB,PN88,1

www.icmm.com/content/newsletter/204614/http://www.icmm.com/content/newsletter/200925/http://www.icmm.com/document/1221

Source: www.link2portal.com

www.eea.europa.eu/publications/assessing-biodiversity-in-europe-84

<http://hdr.undp.org/en/reports/global/hdr2010/>

Other Issues (continued)

- **Poke** is a creative company based in London, with the aim of inspiring people through interactive media. They wanted to help people understand, in real terms, where they stand globally, and make us realise that in fact most of us (who are able to view this web page) are in the privileged minority. They wanted people to feel rich. And give some of their extra money to a worthwhile charity. Many thanks to **Rhona** for suggesting this site – have a go and see how rich you really are.
www.globalrichlist.com/
- Watch **Poison Fire**, **Lars Johansson** and other's vivid half-hour documentary film on the oil industry's impacts in Nigeria.
www.poisonfire.org/poison-fire-movie
- The **Story of Stuff** people have moved onto '**The Story of Electronics**' and are raising questions about the 'design for the dump' mentality. There is also a book, DVD's and teaching tools.
<http://storyofstuff.org/electronics/>
- **UNESCO UK** has published its report on '**Education for Sustainable Development (ESD) in the UK in 2010**'. It reports on the status of ESD in the UK up April 2010. It looks at current activity and offers an initial analysis of the strengths and weaknesses of current ESD provision.
www.unesco.org.uk/uploads/UNESCO_educationforsustainabledev_2010_web.pdf

Contact

CSEAR, School of Management, University of St Andrews
The Gateway, St Andrews KY16 9SS Fife, UK
Tel:- +44(0) 1334 462805, Fax:- +44(0) 1334 462812
Email: csear@st-andrews.ac.uk
URL: <http://www.st-andrews.ac.uk/management/csear/index.html>
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