



'CSEAR E-Newsletter' – September 2011

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 **10th CSEAR Australasian Conference** will be held at the **Launceston Campus** of the **University of Tasmania, Australia** from the **5th - 7th** with the **Doctoral Colloquium** held on the **4th of December, 2011**. Plenary speakers are **Jane Broadbent, Richard Laughlin** and **Rob Gray**. The **CSEAR11 committee** and **AAAJ** are pleased to announce an award of £250 and a certificate for the best paper presented at the conference.
www.utas.edu.au/csear/home
- The **24th International CSEAR Congress** will be held in **2012**. Due to some changes regarding accommodation at the University of St Andrews dates still to be finalised.
www.st-andrews.ac.uk/~csearweb
- The **4th Italian CSEAR Conference on Social and Environmental Accounting Research** is being organised by the **University of Trento** and held on **20th – 21st September, 2012**. Plenary speakers include **Jan Bebbington**.
Further details to follow
- The **15th EMAN/CSEAR 2012 Northern Europe/Scandinavia Conference** will be held on **24th – 26th September 2012** in **Helsinki, Finland**, considering **Sustainable Economy**.
www2.leuphana.de/umanagement/projekte/eman/helsinki-2012/
- The **1st CSEAR conference in China** is being organised by colleagues at **Jinan University**, with assistance from **Peking University**, and the **Accounting Society of China**. The conference will be held on **26th – 28th October, 2012**. The conference website and a call for papers will be available later.
Email csear@st-andrews.ac.uk to express interest
- The **5th GECAMB conference on Environmental Management and Accounting – the Portuguese CSEAR conference** will be held during **October, 2012**. Further details available later.
Email csear@st-andrews.ac.uk to express interest
- The **2nd CSEAR France** is scheduled to be held in **2013** in **Montpellier**. More information later.
Email csear@st-andrews.ac.uk to express interest
- The **3rd CSEAR conference** to be held in **Brazil** will be held in **Pará State** located in Amazon Forest, in **July 2013**.
Email csear@st-andrews.ac.uk to express interest
- The **9th Spanish CSEAR conference** is being organised by **Antoni Llull** and his colleagues in the **University of the Balearic Islands (Palma de Mallorca)**. It will be held in **2013**.
Email csear@st-andrews.ac.uk to express interest
- **Social and Environmental Accountability Journal's** next special issue is on **Social and Environmental Accounting and Policy Making** with guest editor **Jan Bebbington**. Closing date for papers is **29th February 2012**.
See attached Call for Papers

CSEAR News (continued)

- **CSEAR's Facebook** page is the place for members to connect and share. To keep our group active on **Facebook** we need to use it regularly and are currently looking for your **conference photos, news and comments on a regular basis**.
- The **SEA education, teaching and learning** website developed by **Ian Thomson** and **Lorna Stevenson**, is a great resource for new teachers in social accounting but also allows a body of knowledge to be built up. Look up and see what's new.
- **CSEAR's blog - Accountability, Transparency, Sustainability** – is run by **Colin Dey** with everyone welcome to join and contribute comments. Set up your access rights now and read some of the new material which has recently gone up.

www.facebook.com/group.php?gid=121691174537092&ref=ts
Keep in touch with us via Facebook

<http://sites.google.com/site/cseareducation/>

<http://csearweb.blogspot.com/>
Email: colin.dey@stir.ac.uk

Call for Papers

- **Accounting, Auditing & Accountability Journal** is planning a special issue on **Accounting for Biodiversity** with guest editors **Michael Jones** and **Jill Solomon**. A **Call for Papers** has a final submission date **28th January 2012**.
- **Accounting, Auditing & Accountability Journal** is planning a special issue on **Accounting, accountants, and accountability regimes in pluralistic societies: taking multiple perspectives seriously** with guest editors **Judy Brown**, **Jesse Dillard** and **Trevor Hopper**. A **Call for Papers** has a final submission date **31st December 2012**.
- **Accounting, Organizations and Society** is planning a special issue on **Accounting, Non-Governmental Organizations and Civil Society** with guest editors **Matthew Hall**, **David Lewis** and **Brendan O'Dwyer**. A **Call for Papers** is available and the special issue is linked to a workshop to be held **December 2012**.
- **Journal of Business Ethics** is has a special issue on **Organizing Corporate Social Responsibility: Interactions between Business and Society** with guest editors **Frank de Bakker**, **Jeremy Moon**, and **Andreas Rasche**.
- **Sustainability Accounting and Management Policy Journal** is planning a special issue on **Sustainability Accounting for the Industrial Use of Biomass** with guest editors **Stefan Schaltegger**, **Roger Burritt**, and **Rob Bailis**. The final submission date is **February 29th 2012**.

Email the Editors:
michaeljohn.jones@bristol.ac.uk and
jill.solomon@kcl.ac.uk

Email:
Trevor.Hopper@vuw.ac.nz
See Call for papers attached

www.elsevier.com/locate/jaas
www.elsevier.com/locate/jaas
See Call for Papers attached

Email manuscripts to:
andreas.rasche@wbs.ac.uk
Submission date: 30/11/2011

www.emeraldinsight.com/products/journals/call_for_papers.htm?id=3369&PHPSESSID=5bthbvuishin769m0cvk7lvjr4

Other Conferences

- The **2nd EMAN-Africa conference on Sustainability Accounting for Emerging Economies (SAEE)** will be held on **September 28th-30th, 2011** at the **University of Limpopo (Turfloop Campus)**, and **Fusion Boutique Hotel Polokwane, South Africa**. Speakers include **Ndivhuho Raphulu**, **Graham Terry**, **Roger Burritt** and **Martina Prox**.

<http://eman.soaul.ac.za>

Other Conferences (continued)

- The **5th International Conference on Business and Sustainability** will be held from **2nd-4th November 2011** and run by **Portland State University**. The theme will be '*Authenticity: building trust through sustainable business*'.
www.sba.pdx.edu/sustainabilityconference11/
- **Euricse** and **ICA** are organising a conference from **March 15th – 16th 2012** in **Venice, Italy** on *Promoting the Understanding of Co-operatives for a Better World*.
www.euricse.eu/node/1736
- The **4th International Conference on Governance Fraud Ethics and Social Responsibility** will be held in **Antalya, Turkey** from **4th-7th April 2012**.
www.icongfesr2011.gominisite.com
- The **2012 International Conference for Critical Accounting (ICCA)** will be held from **26th-27th April 2012** at **Baruch College Conference Center, New York, USA**.
<http://aux.zicklin.baruch.cuny.edu/tinker/2012ICCA>
- The **10th Interdisciplinary Perspectives on Accounting (IPA) conference** will be held at **Cardiff Business School, Cardiff University, UK** on **11th-13th July 2012**.
www.cardiff.ac.uk/carbs/research/groups/iparg/ipa2012.html
- The **13th World Congress of Accounting Historians**, hosted by **Newcastle University Business School**, will be held in **Newcastle** from **17th-19th July 2012**. **Professor Tom Tyson** will be conducting a course in accounting history research for PhD students from **15th – 16th July 2012**. See website for details.
www.ncl.ac.uk/nubs/about/events/worldcongress
Abstracts should be emailed to WCAH@ncl.ac.uk by 15th January 2012
- The **7th APIRA 2013** conference is being held at **Kobe** from **26th – 28th July 2013** and held at the **Kobe Convention Center, Japan**. The **Emerging Scholars Colloquium** will be held on **25th July 2013** at **Kobe University**.
<http://apira2013.i.hosei.ac.jp/>

Accounting and Reporting

- The UK government's **Environmental Audit Committee** has argued that the Treasury has undermined public trust in green taxes by appearing to use them as a revenue raising tool rather than attempting to change environmentally damaging behaviour.
www.parliament.uk/business/committees/committees-a-z/commons-select/environmental-audit-committee/
- At the **C40 Cities Climate Leadership Group** in **Sao Paulo, C40** and **ICLEI** plan to set up a global standard for accounting and reporting community-scale greenhouse gas emissions across multiple platforms. The two organisations hope this will '*result in consistent, robust and comparable city inventories*'.
Source:
www.sustainable-scotland.net/news.asp?id=1002
- **Social Impact Scotland** offers portal access to information, resources and support for third sector organisations, funders, and the public sector interested in social impact measurement. This legacy of the **Scottish SROI project** includes information on core methodologies and approaches: **Social Accounting and Audit, Triple Bottom, Line Balance Scorecard** etc.
www.socialimpactscotland.org.uk
- The **St James Ethics Centre** and **CPA Australia** have launched *The Good Business Register (GBR)*, a sustainability reporting toolkit designed to let SMEs disclose their responsible and sustainable business activities.
www.goodbusinessregister.com.au/

Accounting and Reporting (continued)

- The **Integrated Reporting Discussion Paper 'Towards Integrated Reporting – Communicating Value in the 21st Century'** has been launched. It considers the rationale for Integrated Reporting, offering initial proposals for the development of an International Integrated Reporting Framework and outlining the next steps towards its creation and adoption. Its purpose is to prompt input from all those with a stake in improved reporting, including producers and users of reports. In July 2011, the IIRC invited companies to apply for the Integrated Reporting Pilot Programme.
www.theiirc.org/the-integrated-reporting-discussion-paper/
- The **Global Reporting Initiative (GRI)** has signed a Memorandum of Understanding with **ISO**, the developer of voluntary International Standards, to increase cooperation on sustainable development. GRI and **Deloitte** have also signed an agreement on developing **XBRL Taxonomy** for eXtensible Business Reporting Language, a new format for the disclosure of sustainability data which allow companies to tag sustainability data in reports, helping investors, auditors and others to access and compare GRI data. The two organisations said the taxonomy will also help organisations improve the quality and integrity of their sustainability performance data.
www.globalreporting.org/NewsEventsPress/PressResources/
- The **Millennium Development Goals Report 2011** argues that major successes have been made since 2000 to reduce extreme poverty, hunger, illiteracy and disease. *'However there is still a long way to go in empowering women and girls, promoting sustainable development, and protecting the most vulnerable from the devastating effects of multiple crises, be they conflicts, natural disasters or volatility in prices for food and energy.'*
[www.un.org/millenniumgoals/pdf/\(2011_E\)%20MDG%20Report%202011_Book%20LR.pdf](http://www.un.org/millenniumgoals/pdf/(2011_E)%20MDG%20Report%202011_Book%20LR.pdf)
- The **Interfaith Center on Corporate Responsibility (ICCR)** has published a *Social Sustainability Resource Guide* for companies, communities and investors to stimulate further development of social impact measurements to create sustainable change.
www.iccr.org/
- In **South Africa, the Companies Act, No 71 of 2008** became effective in May 2011. Regulation 43 (2) states that every state owned company, listed public company and any other company with 500+ employees is required to have a **Social and Ethics Committee**. Subsidiaries of companies that have a Social and Ethics Committee, or those that are exempted do not have to have a committee. A board now has 12 months from 1 May 2011 to constitute the Social and Ethics Committee.
Source: Ethikos Weekly
- **Christian Aid** has published *Hungry for Justice: Fighting starvation in an age of plenty* looking at the complex arguments connected with Markets; Conflict; Land; Tax; Climate change; Population; Agriculture; and Recommendations.
www.christianaid.org.uk/images/hungry-for-justice.pdf
- **One Society** has reported on the gap between employee and CEO pay in FTSE 100 companies in their report *A Third of a Percent: The Gulf Between Employees' Pay and CEOs' Pay, and the Adverse Impacts on UK plc*. It reveals that the average estimated top-to-bottom pay ratio for FTSE 100 companies disclosing data was 306:1.
www.onesociety.org.uk/research/pay-ratios/private-sector/

Accounting and Reporting (continued)

- With the world's population projected to top 7 billion next month the **United Nations** has launched a global initiative – **7 Billion Actions** – to bring together governments, businesses, the media and individuals to confront the challenges and seize the opportunities offered by the milestone. You can add your own personal story to the website and see details of other initiatives being run by the campaign. <http://7billionactions.org/>
- **Ernst & Young** has recently published '*How sustainability has expanded the CFOs role*', identifying three key areas: Investor relations; External reporting and assurance; and Operational controllership and financial risk management. [www.ey.com/Publication/vwLUAssets/Sustainability_extends_CFO_role/\\$FILE/CFOSustain.pdf](http://www.ey.com/Publication/vwLUAssets/Sustainability_extends_CFO_role/$FILE/CFOSustain.pdf)
- **The Plastic Disclosure Project** is being set up by the **Ocean Recovery Alliance** with secretariat support from **ASrIA** (Association for Sustainable and Responsible Investment in Asia), and research support from the **Hong Kong University of Science and Technology**. More information is to come. www.plasticdisclosure.org/
- The first Public Comment Period for G4 – the fourth generation of **GRI's Sustainability Reporting Guidelines** – is now open. This is an online survey and runs for 90 days closing on **November 24th 2011** encouraging broader public consultation. www.globalreporting.org/CurrentPriorities/G4Developments/GetInvolved/GetInvolved.htm
- The **UK Carbon Reporting Framework** launched in August 2011 has been developed in partnership between BRE, **British Airways**, **Deloitte** and **Forum for the Future**. The **Framework** acts as a matchmaker between carbon reduction projects, such as community owned renewable energy installations or energy efficient refurbishment of social housing and organisations wishing to support such projects in the UK. www.ukcarbonreporting.org/
- **The UK government** in partnership with the **Aldersgate Group**; **Christian Aid**; the **Co-operative Group** and **WWF** has published '*The costs and benefits of mandatory greenhouse gas reporting: An independent analysis of the Defra Impact Assessment*'. www.wwf.org.uk/wwf_articles.cfm?unewsid=5150
- **FEE (Fédération des Experts comptables Européens - Federation of European Accountants)** has published '*Environmental, Social and Governance (ESG) Indicators in Annual Reports -An introduction to current frameworks*'. It includes **A4S**; **Deutsche Vereinigung für Finanzanalyse und Asset Management (DVFA)**; **European Academy of Business in Society (EABIS)** "Sustainable Value"; **GRI Sustainability Reporting Guidelines**; and **UNCTAD** "Guidance on Corporate Responsibility Indicators in Annual Reports". www.fee.be
- **The Guardian Newspaper's website** includes a **Social Enterprise Network** where they recently held an online webinar about social impact measurement. www.guardian.co.uk/social-enterprise-network
- In April 2011 **Radley Yeldar** and the **Global Reporting Initiative** produced a joint research publication '*Trends in Online Sustainability Reporting*' arguing that sustainability performance data can be difficult to locate in integrated reports. <http://ry.com/what-we-think/our-research.aspx>

Finance, Financial Markets and Institutions

- **The Ecumenical Council for Corporate Responsibility** has published *The Banks and Society: Rebuilding Trust*, examining various social, ethical and environmental concerns. The report includes a brief profile of the main banks, recommendations on corporate responsibility performance and engagement with your bank.
www.eccr.org.uk
Download report from website
- The **IIED** has published '*Investing for sustainable development? A review of investment principles – trends and impacts*' a report by *Just Economics*. The report focuses on the **UN Principles for Responsible Investment (PRI)**, the **Equator Principles**, the **Environmental and Social Principles of the European Investment Bank (EIB)**, and the **OECD Declaration on International Investment and Multinational Enterprises**. The study finds that the main impact of investment principles on sustainable development so far is '*mitigation of the worst effects of investments rather than a shift in the underlying basis of decision-making. Investors are generally unwilling to compromise high returns for improved sustainable development outcomes*'.
www.iied.org
- **Oikocredit** has published its **2010 Social Performance Report**, showing a positive change in the lives of borrowers, particularly women in rural areas. Oikocredit reached 28 million people through its microfinance partners during 2010, with over 1.2 million individuals directly benefiting from Oikocredit funding.
www.oikocredit.org/en/home
- There have been changes at the **Dow Jones Sustainability World Index** following the annual review by SAM, an investment boutique specialising in sustainability. 41 firms were added to the DJSI World Index and 23 deleted including **Coca-Cola**, **Microsoft** and **Hewlett-Packard**. Rival food/drinks firm **Pepsi** was identified as a '*supersector leader*'. The DJSI World has 342 components, tracking listed firms it rates as 'best-in-class' on sustainability. Launched in 1999, around \$8 billion in assets track the DJSI index family under a variety of financial products.
www.sustainability-index.com/
- **Ven** is a global virtual currency used by members of a social network service **Hub Culture** to buy, share and trade knowledge, goods and services globally. The value of Ven is determined on the financial markets from a basket of currencies, commodities and carbon futures. It has recently announced that it hopes to have 80 million in circulation by 2012, up from 8 million today.
www.hubculture.com/groups/47/news/96/
- **The New Economics Foundation (nef)** has published *Quid Pro Quo*, a report documenting how banks fundamentally differ from other companies and how they profit from their unique status. The report suggests that although the 'too-big-to-fail' subsidy has fallen from its mid-2009 peak, the 'Big Five' UK banks still enjoyed a combined subsidy of £46 billion in 2010.
www.neweconomics.org/
- The **UNPRI** has published its **2011 PRI Annual Report** covering its activities in the last year including engagement statistics. Also published is the **2011 PRI report on Progress**. In five years around 20% of the world's capital – over US\$ 30 trillion of assets – has been signed up to the Principles.
www.unpri.org/publications/annual_report2011.pdf

Finance, Financial Markets and Institutions (continued)

- **Forum for the Future** has published a new report on '*Overcoming Barriers to Long-term thinking in Financial Markets*'. Their research identified three key areas where first steps could generate the most momentum. Report available on website.
www.forumforthefuture.org/project/overcoming-barriers-long-term-thinking/overview
- **SustainAbility** has been conducting a four phase research project on corporate responsibility ratings called *Rate the Raters*. The first phase dealt with key trends and changes in ratings; phase two looked at 100+ ratings globally; with phase three based on in-depth evaluations of practice. The details of the fourth phase are available with SustainAbility presenting its vision for what ratings must be in the future.
www.sustainability.com/news/sustain-ability-sets-forth-vision-of-what-corporate-sustainability-ratings-must-be-in-the-future
- The **International Finance Corporation (IFC)** has launched a new web portal, **Financial Institutions, Resources, Solutions & Tools for Sustainability** or "**FIRST for Sustainability**" to act as a global resource on environmental and social risk management, environmental business opportunities, and sustainability-related tools and information developed by IFC and other development finance institutions. They have also announced that IFC's updated **Sustainability Framework** will be effective from **January 1st, 2012**.
<http://firstforsustainability.org/homepage.php>
- The **Australian Financial Services Council (FSC)** and the **ACSI** have published the *ESG Reporting Guide for Australian Companies*. The Guide highlights the minimum information and data requirements that are needed for member organisations to successfully price, analyse and manage Environmental, Social and Governance (ESG) investment risks.
www.fsc.org.au/policy-research/investment/esg-reporting-guide.aspx

Other Issues

- The **World Resources Institute** has published a report on the *Role of Driving in Reducing Greenhouse Gas Emissions and Oil Consumption*. Written by **Allison Bishins, Nathan Sandwick** and **Radha Neelakantan** it explores if technological improvements alone can achieve oil consumption and GHG emissions reduction targets consistent with recent draft legislation and international climate negotiations in the USA.
www.wri.org/publication/role-of-driving-in-reducing-ghg-emissions
- The **New Economics Foundation** and the **Centre for Analysis of Social Exclusion** at the **LSE** has published '*The distribution of total greenhouse gas emissions by households in the UK, and some implications for social policy*'. The paper looks at greenhouse gas emissions from UK households and the impact of income on emissions.
www.neweconomics.org/publications/the-distribution-of-total-greenhouse-gas-emissions-by-households-in-the-uk-and-some-imp
- **Nielsen** has published its *2011 Global Online Environment & Sustainability Survey* of more than 25,000 Internet respondents in 51 countries. Concern about climate change/global warming among online consumers around the world took a back-seat to other environmental issues such as air and water pollution, water shortages, packaging waste and use of pesticides.
www.nielsen.com/us/en/insights/press-room/2011/global-warming-cools-off-as-top-concern.html

Other Issues (continued)

- Key findings from the **ESRC-funded RESOLVE** research programme on lifestyles, values and the environment were presented at a London conference in June. Some presentations and audio can be accessed online, with keynote videos forth coming from **Tim Jackson, Juliet Schor, Rob Hopkins** and **Baroness Neuberger**.
<http://resolve.sustainablelifestyles.ac.uk/events/conferences/2011>
- The **Carnegie UK Trust** has published *Exploring Community Resilience* by **Nick Wilding**. The report gathers a mix of experience and academic insight into how local communities are learning how to cope – and even thrive - through difficult times. Its stories highlight experience from Cumbria to the Scottish Highlands and from New Orleans to Tooting, London. Web links direct readers to topical references, and a practical guide shows how to run a community workshop on the topic.
www.carnegieuktrust.org.uk/publications/2011/exploring-community-resilience
- The UK's **Institute of Business Ethics** recently published "*Corporate Ethics Policies & Programmes: UK & Continental Europe Survey 2010.*"
www.ibe.org.uk/
- An animated film about an obsolete mobile phone facing an existential crisis won a coveted **Melbourne Design Award** for best animation. *Life Pscycleology* is produced by small-scale eco-design and consultancy company **Eco Innovators**.
www.youtube.com/watch?v=OKyrB2Jn2Zs
Source: *Sustainability Matters*
- A film by Mark Neale, narrated by Ewan McGregor, called **CHARGE: zero emissions/ maximum speed**
http://r20.rs6.net/tn.jsp?llr=hh65zlcab&et=1107167538501&s=18565&e=001_MZIH9mC9ImNgPCj2QWLUXaqBPW01sFmXrxXiX8UwEYL0WRyoeRh-QEE5Elvxe4aSPiRzDt0g1QN9KYihDdJ8ZxNdF77_BGHvobhIYBT5zTdhB4n3pPEgw7Gelsn0Q-jnP17WpjN9vWtTB-t5XSud_Mi-XXsrMUGADXRoyFJ-z3uZ-HJ3X5OtgLKoLVKooMVFvWrY0Egw64YCPw7mbPv7s08cIJVYmd follows several teams at the world's first zero-emissions grand prix in 2009, and on their return in 2010.
<http://chargemovie.com/>
- **GASLAND**, is a film directed by Josh Fox which won the Special Jury Prize - Best US Documentary Feature – at **Sundance 2010**. The film is about hydraulic drilling – a process called fracking – and what comes out of the ground with that natural gas? When filmmaker Josh Fox receives his cash offer in the mail, he travels across 32 states to meet other rural residents on the front lines of fracking.
www.youtube.com/watch?v=dZe1AeH0Q
Source: *Ethical Investor*
- **The Green Living Blog** provides a post from Sylvia Rowley with some of the best resources she has come across on behaviour change and green living. It includes reports and sites that she considers *'are core to our understanding of behaviour change'*.
<http://greenlivingblog.org.uk/2011/08/02/top-10-green-behaviour-change-resources/>

Contact



CSEAR, School of Management, University of St Andrews
The Gateway, St Andrews KY16 9RJ 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>
The University of St Andrews is a charity registered in Scotland: No SC013532

Disclaimer: The CSEAR E-Newsletter provides links to information and articles supplied by external services which are not in any way under the control of CSEAR or the University of St Andrews. We regret, therefore, that we cannot be held responsible for the content, continued existence or accuracy of any external pages.