



'CSEAR E-Newsletter' – December 2012

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.

Election of CSEAR Council and Directorship of CSEAR

The worldwide CSEAR community has been working to establish a simple and effective governance structure to support it into the future. This comprises: **The CSEAR Council**, **The Committee of International Associates** and the **Directorship of CSEAR**. (In addition there is the **SEAJ Editorial Board** which is a sub-committee of the Council).

CSEAR Council:

In the recent election we received 15 nominations for the 10 positions on the CSEAR Council. I am delighted to confirm that the following members of CSEAR have been elected to the Council.

Nola Buhr (Canada):

Charles Cho (France):

Massimo Contrafatto (Italy):

Carmen Correa Ruiz (Spain):

Colin Dey (UK):

Jesse Dillard (USA):

John Ferguson (UK):

Matias Laine (Finland):

Robin Roberts (USA):

Ian Thomson (UK): Convenor of Council

The new Council voted for **Ian Thomson** as **Convenor** of the group, and he has accepted the position.

Many thanks to all CSEAR members for taking part in this election, and in particular for those members who put themselves forward for the new Council.

International Associates Committee:

The current members are:

Australia: Nick Barter and Cornelia Beck	New Zealand: Markus Milne
Austria: Christine Jasch	Portugal: Teresa Eugénio
Brazil: Aracéli Cristina de S. Ferreira	Spain: Carlos Larrinaga
Canada: Michelle Rodrigue	UK: Rob Gray
France: Charles Cho: Chair of Committee	USA: Den Patten
Italy: Ericka Costa	Zimbabwe: Rodney Ndamba

Directorship of CSEAR:

The Council has also confirmed that it has appointed **Jan Bebbington** and **Lorna Stevenson** from the **University of St Andrews** to act as co-Directors of CSEAR from now on.

On behalf of all CSEAR members may I congratulate both the newly elected members of the Council and the co-Directors of CSEAR and wish them well in all their future endeavours connected with CSEAR's continuing development.

Rob Gray

CSEAR News

- At the 11th **A-CSEAR** conference held recently at the **University of Wollongong**, **Carol Tilt**, from the **University of Flinders** became the second recipient of the **Australian CSEAR Hall of Fame** award. Many congratulations to Carol.

- The **2013 North American Congress on Social and Environmental Accounting Research** will be held from **3rd – 5th January 2013** at the **University of San Diego, California**. The plenary speaker will be **Jan Bebbington**. The theme of the Congress will be: *Socially Responsible Businesses and Leaders in a Diverse and Fast-Changing Global Environment*. **Den Patten** has generously offered to pay for **five registration waivers** for PhD students who plan to attend the conference.

www.sandiego.edu/business/centers/international_business/news_and_events/conferences/north_american_CSEAR_conference/
Email: jasonchen@sandiego.edu

- The UK's **BAFA** conference is being held at the **University of Newcastle** from the **9th - 11th April 2013**. **Jan Bebbington** and **David Campbell** are editing a special issue of *SEAJ* on '*Economic democracy and accounting/accountability implications*' to be published in 2015. To develop thinking and debate on these issues a one day workshop will be held at **Newcastle University** on **Monday 8th of April**.

To attend this workshop please confirm attendance by **February 15th 2013**
Email: david.campbell@ncl.ac.uk
See attached Call for Papers

- The **2nd CSEAR France** will be held on **2nd – 3rd May 2013** at **Université Montpellier 1, ISEM, France**. The plenary speaker will be **Den Patten**. This conference will be held just before the **European Accounting Association** conference which is being held in **Paris, 6th – 8th May, 2013**. Papers presented at the conference will be considered for publication in a stand-alone special issue of *Critical Perspectives on Accounting*. Submissions in both English and French to the special issue will be welcome. Further details plus website to come.

Email: csear.france@gmail.com for further information.
See attached Call for Papers

- The **3rd CSEAR** conference to be held in **Brazil** will be held in **Belém do Pará City**, located in **Amazon Forest**, from **27th – 28th June 2013**. The conference website in **Portuguese** is available.

www.csearsouthamerica.org/site/pt-br

- The **9th Spanish CSEAR** conference is being organised by **Antoni Llull** and colleagues at the **University of the Balearic Islands (Palma de Mallorca)**. It will be held in 2013.

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

- The **25th CSEAR International St Andrew's** conference will be held from **3rd – 6th September 2013**, and includes a **one day workshop** to reflect upon the intellectual contribution of **Rob Gray** to SEA. The conference will run from the **3rd-5th** and the additional event will be held on the **6th** and is organised by **Brendan O'Dwyer, Amsterdam Business School**.

To register an interest in attending please email: csear@st-andrews.ac.uk
See attached Call for Papers

- The **12th A-CSEAR** Conference will be hosted at the **University of Waikato** in **Hamilton, New Zealand**, from **1st to 3rd December 2013**, with a colloquium on the **30th of November**.

Email **Charl de Villiers:**
cdev@waikato.ac.nz
See attached Call for Papers

- *Social and Environmental Accountability Journal's* next special issue is on *Carbon Accounting: The Contribution of Social and Environmental Accounting to the Debate*, with guest editor **Carlos Larrinaga, Universidad de Burgos**.

See attached Call for Papers
Email: carlos.larrinaga@ubu.es
Closing date for papers: **28th February 2013**.

Call for Papers

- **Accounting, Auditing & Accountability Journal** is planning a special issue on *What is integrated reporting?* with guest editors **Charl de Villiers, Jeffrey Unerman** and **Leonardo Rinaldi**. The final submission date is **31st March 2013**.
- The **Journal of Cleaner Production** is planning a special issue on *Material Flow Cost Accounting*. 400 word abstract by **28th February 2013**. This special issue accompanies the **EMAN 2013 Conference in Dresden, Germany on 21st-22nd March 2013**.
- The **Journal of Corporate Citizenship** is planning a special issue on *Story Telling: Beyond the Academic Article. Using Fiction, Art and Literary Techniques to Communicate*, with guest editors **Nick Barter** and **Helen Tregidga**. Submission of full papers by **31st March 2013**.
- The **Journal of Sustainable Finance and Investment** is planning a special issue on *The Crazy Ideas Edition* with an editorial collective which includes **Thomas Bay, Neil Eccles, Matthew Haigh** and **Ville-Pekka Sorsa**. The submission deadline is **31st January 2013**.

See attached Call for Papers
www.emeraldinsight.com/products/journals/call_for_papers.htm?id=4032

www2.leuphana.de/umangement/projekte/eman/calls-for-papers/

To discuss or submit abstracts email:
n.barter@griffith.edu.au
helen.tregidga@aut.ac.nz
See attached Call for papers

www.tandfonline.com/tsfi
See attached Call for Contributions

Other Conferences

- The **16th EMAN Conference** will be held at **Dresden, Germany** from **21st – 22nd March 2013** on the theme of *Material Flow Cost Accounting*, hosted by **Technische Universität Dresden**.
- The **49th BAFA Annual Conference** will be held in **Newcastle** from **9th – 11th April**. Full papers required by **31st December 2012** and conference registration is by **28th February 2013**.
- The **2013 International Conference for Critical Accounting; Emerging Critical Scholars Workshop; and Accounting and the New Labor Process Symposium** will be held from **25th – 26th April 2013** at **Baruch College Conference Center, New York City, USA**. A Call for papers has been issued.
- The **European Accounting Association** conference is being held in **Paris, 6th – 8th May, 2013** within **Paris-Dauphine University**. See website for full registration details.
- The **Global Conference on Sustainability and Reporting**, organised by the **Global Reporting Initiative** will be held in **Amsterdam, the Netherlands**, from **22nd – 24th May 2013**.
- The **2013 EMAN Global Conference** will be held from **14th – 15th July** on the **Gold Coast, Australia** hosted by **Griffith University Business School**. The conference theme is **Environmental and Sustainability Management Accounting (EMA) for Advancing Sustainability Management**. A special edition of *Journal of Accounting & Organizational Change* is also associated with the conference edited by **John Sands** and **Ki-Hoon Lee**.

www.eman-eu.net/
Email: eman2013@mailbox.tu-dresden.de

www.bafa.ac.uk/bafa-events/bafa-annual-conference.html

For further details email:
Anthony.tinker@baruch.cuny.edu and
Aida.Sy@Marist.edu

www.eaa2013.org/r/home

www.globalreporting.org/information/events/conference2013/Pages/default.aspx

Email:
eman2013_global@griffith.edu.au
A Call for Papers is attached with short papers required by **24th February 2013**

Accounting and Reporting

- The **18th session** of the **UN's Framework Convention on Climate Change** and the 8th session of the meeting of the parties to the **Kyoto Protocol** has been held from **26th November to 7th December 2012** in **Doha, Qatar**. See website for further details of all the schedules and notifications.
http://unfccc.int/meetings/doha_nov_2012/meeting/6815.php
- Various **United Nations** agencies have launched a new index meant to replace GDP as a measure of national wealth. "*The Inclusive Wealth Index (IWI), published at the Rio+20 global sustainability summit in Brazil, measures natural and human resources in addition to the economic output that is measured by GDP.*" The **Inclusive Wealth Report 2012** summarises the index, and found that "*large losses in natural resources have undermined a substantial part of the world's economic growth from 1990 to 2008, putting future well-being at risk*".
www.unep.org/pdf/IWR_2012.pdf
- A new report from **Gaia** and collaborating organisations has been published "*signal[ing] a wake-up call to the fact that the scale, expansion and acceleration of these industries are far greater than most of us realise*". **Opening Pandora's Box: The New Wave of Land Grabbing by Extractive Industries and the Devastating Impact on Earth** was launched earlier this year to everyone to the dynamics in the extractive industries as a whole, and show the alarming scale of this overall trend.
www.gaiafoundation.org/product/opening-pandoras-box
- The **World Co-operative Monitor** project has been launched to develop a ranking of the largest co-operatives and mutual organisations worldwide based on turnover and social value.
www.monitor.coop/doc/2012/Explorative_Report_2012.pdf
- The **GRI** is celebrating its tenth year anniversary in the Netherlands. The **GRI's Annual Report 2011/12** was also published in November, combining its sustainability report and its annual activity report. See the website for further details.
www.globalreporting.org/
- The **Sustainability Context Group** is a private, invitation-only, informal community of practice involving thought leaders, sustainability managers, researchers, academics and NGOs committed to the principle sustainability context in measurement, management and reporting. The group has recently submitted a statement to the **GRI** on the **G4 GHG Emissions Guidance Integrating the Sustainability Context Principle**. Some of the work by the group on context-based metrics (CBMs) has been put into the public domain and is now freely downloadable.
www.sustainableorganizations.org/context-based-metrics-in-public-domain.html
- A recent report from **PricewaterhouseCoopers' 10 Minutes – Risk ready: New approaches to environmental and social change**, argues that due to globalisation 85% of companies have more complex supply chains and climate forecasts could mean businesses should expect climate change to have an even more destructive effect than previously assumed on supply chains, assets and infrastructure. The **PwC's Low Carbon Economy Index 2012** also says that governments' ambitions to limit warming to 2 degrees Celsius appear highly unrealistic and that the world is heading for a six-degree rise in temperature by the end of the century.
www.pwc.com/gx/en/sustainability/publications/low-carbon-economy-index/index.jhtml

Accounting and Reporting (continued)

- Whilst a **World Bank** commissioned report *'Turn Down the Heat: Why a 4°C Warmer World Must be Avoided'* warns the world is on track to a "4°C world" marked by extreme heat-waves and life-threatening sea level rise. Adverse effects of global warming are "tilted against many of the world's poorest regions" and likely to undermine development efforts and goals.

<http://climatechange.worldbank.org/content/climate-change-report-warns-dramatically-warmer-world-century>
- The UK's **Department for Business Innovation and Skills** has published draft regulations to improve narrative reporting quality by Britain's largest companies, anticipating they will come into effect in **October 2013**. The draft regulations are intended to *'increase corporate transparency and make it easier for shareholders to hold companies to account..... remove outdated and duplicated requirements to cut the clutter from reports'*. Quoted companies will be required to report on the number of women and men within the organisation, overall and in senior executive positions. A concise, stand-alone report will focus on strategy and the organisation's business model, replacing the existing business review. Several reporting requirements have either been superseded, are already required elsewhere or are considered not to provide meaningful information, including:
 - Any essential contractual or other arrangements
 - The principal activities of the company in the course of the year
 - Asset values
 - Charitable donations
 - The acquisition of their own shares
 - The policy and practice of payment to creditors

www.bis.gov.uk/Consultations/future-of-narrative-reporting-further-consultation
- The **Sustainability Accounting Standards Board (SASB)** is a US non-profit organisation started in 2011 to develop and disseminate industry-specific sustainability accounting standards. The SASB plans to integrate its standards into the **Form 10-K** which must be filed by public companies with the **U.S. Securities and Exchange Commission**.

<http://www.sasb.org/>
- Recent research by **Verdantix** on behalf of **Deloitte Touche Tohmatsu**, entitled *'Sustainability: CFOs are Coming to the Table'* argues that CFOs are engaging with sustainability. 250 CFOs were surveyed—representing companies with over US\$1 billion in revenue each, across 14 countries on five continents. Nearly one half of CFOs see sustainability as a key driver of financial performance and two-thirds are involved in driving strategies in their organisations.

www.deloitte.com/view/en_GX/global/insights/focus-on-the-issues/367d2dd9cc9b9310VgnVCM2000001b56f00aRCRD.htm
- The UK's **DEFRA** is developing a new set of **sustainable development indicators** to meet the Government's commitments to transparency and sustainable development. Recent informal consultation is now closed, and responses are being analysed with new indicators expected in 2013.

<http://sd.defra.gov.uk/new-sd-indicators/>
- For the fourth year, **Newsweek** has analysed data on the 500 largest American companies, comparing their environmental footprint, corporate management and transparency, to find which are the most eco-friendly. The study was conducted by **Trucost** and **Sustainalytics**.

www.thedailybeast.com/newsweek/features/2012/newsweek-green-rankings.html

Accounting and Reporting (continued)

- **Oxfam America** has been running a campaign connected with the **Securities and Exchange Commission** who belatedly issued regulations to implement a 2010 law that requires oil, mining and gas companies to disclose payments they make to US and foreign governments. 'Big Oil' has replied by filing a lawsuit against the SEC to overturn the regulations and strike down the law, with Oxfam America counter filing against SEC.
- The **Publish What You Pay (PWYP)** coalition, published an advertisement in the *Financial Times* urging the EU to resist opposition from the oil industry and ensure that the final **EU Accounting and Transparency Directives** includes a crucial requirement for EU-listed and large private extractive and forestry companies to disclose their payments to governments worldwide on a project-by-project basis.
- **KPMG** has recently published a report on '**Water Scarcity - A dive into Global reporting trends**'. Findings include:
 - 60% of the world's largest companies do not yet demonstrate a long-term strategy to deal with water scarcity in their CR reporting.
 - Results vary by country. Of those that produce a CR report, 95% of Indian companies, 69% of Spanish companies and 66% of UK companies include specific plans to reduce water usage. This contrasts with 24% of Chinese companies and 27% of Japan-based companies.
 - While three quarters of the world's largest 250 companies address water issues in CR reports in some way, only a few report on the water footprint of any part of their supply chain, and none has reported on the water footprint of its entire supply chain.
- **The Institute for Sustainability Africa (INSAF)** will be established in 2013 to '**advance sustainability initiatives for Africa**' with a mission statement to '*Foster sustainability initiatives and innovations towards green economy, sustainable development and living through applied research and technical support services across sectors*'. The Institute is working with a network of global partners in the region and internationally for wider learning experiences and collaboration in mutual benefit to support local stakeholders. It will supersede the **Centre for Environmental Accountability (CENAC)**.
- **The Institute of Business Ethics** reports that 48% of British adults say they believe that British business is behaving very or fairly ethically in terms of its behaviour and decisions, according to their annual survey. This is a substantial decline from the previous year — down ten percentage points from 58% in 2011. Only 3% said they think business is behaving 'very' ethically.
- In **June 2012**, **FEE** published a **Discussion Paper on the functioning of Audit Committees**, to enhance thought-leadership on the future evolution of Audit Committees within Europe. To continue the debate, **FEE** is holding a Conference on "**How to improve Audit Committees further?**" on **5th February 2013** in **Brussels, Belgium**.

<http://www.oxfamamerica.org/press/pressreleases/oxfam-america-files-lawsuit-against-securities-and-exchange-commission>

Reported by **ECCR** a member of **PWYP**
www.eccr.org.uk/

www.kpmg.com/au/en/issuesandinsights/articlespublications/sustainable-insight/pages/sustainable-insight-water-scarcity-global-reporting-trends.aspx

For more information:
Email: ndambar2@yahoo.co.uk
Website under construction to be announced shortly

www.ibe.org.uk/

www.fee.be

Accounting and Reporting (continued)

- The **Social Audit Network** promotes and supports social accounting and audit for organisations operating in the community, social economy and public sectors to report on their social, environmental and economic performance. They produce a regular newsletter which includes details about training events and news items.
- **Carbon Smart** has published their third report on the state of sustainability and carbon assurance within the **FTSE 350**, '*On the right track? The state of sustainability assurance and the value it provides in 2011*' building on the previous years' reports findings. It demonstrates '*there is an upward trend in the take-up of sustainability assurance; however sustainability assurance remains a minority sport*'. *The majority of claims listed in the FTSE 350 sustainability reports are still not supported by any verification or assurance and the quality of statements produced still fails to meet the minimum requirements that would render them accessible and useful to readers.*

Email:
info@socialauditnetwork.org.uk

www.carbonsmart.co.uk/wp-content/uploads/2012/10/The-State-of-Sustainability-Assurance-in-2011.pdf

Finance, Financial Markets and Institutions

- Results from the **2012 Dow Jones Sustainability Indexes Review** were reported in September 2012. The largest additions to the **DJSI World** were **Microsoft**, **Canadian National Railway**, and **Target** with **IBM**, **GlaxoSmithKline**, and **United Technologies** deleted. The **DJSI World 2012/2013** will have 340 components with 41 companies added and 41 firms deleted.
- The **World Wildlife Fund** has launched a guide to responsible investing in 10 soft commodity sectors recognising that "food security is the challenge of the 21st century". **The 2050 Criteria: Guide to Responsible Investment in Agricultural, Forest, and Seafood Commodities** is designed as a field guide for mainstream investors, in particular banks, investors, and financial analysts. It helps identify responsible companies and projects in the agricultural, forest and seafood industries according to Joshua Levin, with the World Wildlife Fund (WWF).
- The bi-annual **European SRI Study 2012** has been produced by **Eurosif**, **UKSIF** and others across Europe. The study highlights that the UK remains a leader in responsible investment management in Europe with the highest total of assets subject to engagement/voting and one of only two European countries with over one trillion euros in assets managed responsibly.
- **UKSIF's Annual Review 2011-12** was published recently and can be accessed via their previous webpage. **UKSIF** has also announced the launch of their new website and also launched a new website for the **Ethical Investment Association**.
- The **Universities Superannuation Scheme (USS)** has been seeking signatories to a position paper calling for enhanced disclosure from auditors, auditor rotation and a 50% limit to non-audit fees. The investor coalition planned to ensure its views were heard before the European Parliament's deadline for amendments on 7th November 2012. View paper at website.

www.sustainability-index.com/images/120913-djsi-review-2012-e-vdef_tcm1071-343064.pdf

www.eurosif.org/research/euro-sif-sri-study/sri-study-2012
The study can be downloaded from the website

www.uksif.org/resources/reports-publications/UKSIFAnnualReview2012
www.uksif.org
www.ethicalinvestment.org.uk
www.uss.co.uk/UssInvestments/ResponsibleInvestment/Communications/CommunicationsMedia/Pages/default.aspx
Or email [Natasha Landell-Mills: nlandell-mills@uss.co.uk](mailto:Natasha.Landell-Mills@uss.co.uk)

Finance, Financial Markets and Institutions (continued)

- **Environmental Finance** reported that **Guangdong**, China's largest emitting province, has taken two significant steps towards the launch of its pilot greenhouse gas emissions trading scheme, with the drafting of framework regulations and the launch of an emissions trading platform in the capital, Guangzhou.
www.environmental-finance.com/news/index/17
- **EIRIS** announced during the UK's **National Ethical Investment Week** that **£11 billion** was now invested in UK green and ethical funds an increase from £4 billion ten years ago.
www.eiris.org/
- Australia's largest pension fund, **Future Fund**, has denied claims that it is ignoring the effect of climate change on its investments as it defended its decision to decline to respond to a request for information from a lobby group.
<http://reneweconomy.com.au/2012/hewson-attacks-75bln-future-fund-over-climate-risk-16209>
- Want to know more about SRI in the US, then have a look at the **US SIF: The Forum for Sustainable and Responsible Investment** – formerly the Social Investment Forum (SIF) website.
<http://ussif.org/resources/sriguide/srifacts.cfm>
- A **CERES** report, *Integrating Environmental, Social and Governance Factors Into Investing: A Survey of Investment Consultant Practices*, prepared by the **Investor Network on Climate Risk**, reports that investment consultants retained by major asset owners (pension funds, foundations, endowments) have generally *not considered environmental, social and governance ("ESG") risks and opportunities as they advise their investor clients on their portfolios*. Of the 13 U.S. and international consulting firms surveyed, few have developed expertise in ESG investing, fewer than half believe environmental and social factors can impact long-term financial risk and reward, and only one integrates ESG into its risk/return and asset allocation modelling.
www.ceres.org/press/press-releases/major-investment-consultants-lag-in-efforts-to-integrate-environmental-social-and-governance-factors-into-investment-practices
- The **Equator Principles Association** draft **EP III Stakeholder** consultation period ended in October 2012. The EP Association are reviewing all the stakeholder feedback received prior to finalisation and launch of EP III before January 2013. However comments from **BankTrack** and others are very critical.
www.equator-principles.com/index.php/ep3
www.banktrack.org/show/news/banktrack_comments_on_draft_equator_principles_iii
- The **Principles of Responsible Investment (PRI)** piloted a new reporting framework by their signatories, closing in August 2012. A summary of the feedback from the pilot is available on their website. PRI signatories have been reporting their responsible investment activities through the PRI online reporting tool for the last five years. Their responses and the aggregated results (published in the Report on Progress) can be found on the 2007 - 2011 reports page. The old online reporting format has now been discontinued. The new Reporting Framework has been designed to achieve three main sets of objectives:
 - **Accountability of the PRI:** to ensure transparency and accountability of the PRI initiative and its signatories.
 - **Signatory transparency:** to encourage signatory transparency on responsible investment activities.
 - **Signatory assessment:** to provide tools to allow signatories to measure their performance with objective indicators.
www.unpri.org/reporting/

Other Issues

- The **UN's International Years for 2013** are the **Year of Water Co-operation** and the **Year of Quinoa**.
www.un.org/en/events/observances/years.shtml
- The **UK** will be the location for the 39th **G8 Summit** in **July 2013** to discuss solutions to the global hunger crisis.
- **Nissan** and **Ecotricity** have launched free and fast charging points for electric vehicles at strategic locations in the UK on **Ecotricity's 'Electric Highway'** motorway charging network.
www.eaem.co.uk/news/nissan-and-ecotricity-launch-fast-free-ev-charging-central-england
- However before we get too excited **Troy R. Hawkins, Bhawna Singh, Guillaume Majeau-Bettez, Anders Hammer Strømman** from the **Norwegian University of Science and Technology** have an article in the **Journal of Industrial Ecology** where they report on the life cycle inventory of conventional and electric vehicles finding that electric cars could cause more pollution than petrol or diesel - results are sensitive to assumptions regarding electricity source, use phase energy consumption, vehicle lifetime, and battery replacement schedules.
<http://onlinelibrary.wiley.com/doi/10.1111/j.1530-9290.2012.00532.x/abstract>
- The **New Economics Foundation** has reported that at the beginning of October 2012 we reached the half-way point in their 100 month climate countdown. They argue that unless we act, **'in just 50 months the dice become loaded heavily against us if we are to prevent a 2 degree rise in global temperatures, and the risk of irreversible climate change'**. To mark the half-way point 50 individuals propose ways out of our climate predicament, published in **The Guardian**.
www.neweconomics.org/blog/
www.guardian.co.uk/
- Canada's **David O'Brien Centre for Sustainable Enterprise (DOCSE)** based at **Concordia University** has recently started a quarterly newsletter. Their Annual report and other material can also be seen on their website.
<http://johnmolson.concordia.ca/en/faculty-research/research-centres/david-obrien-centre-for-sustainable-enterprise>
- **Nick Barter** and **Stuart McMillen** have written and designed a graphic novel on the subject of metaphors and organisations and sustainability. The comic can be downloaded for 50cents – and Nick also has a conference paper on the topic.
www.stuartmcmillen.com/comics_en/metaphors/
- **Waitrose**, a UK supermarket chain, is claiming that it has achieved its aim of sending zero food waste to landfill from all of its 280 stores.
- **Ethikos** reported an item from the **New York Times** about **Yelp**, a consumer review website, who has begun to take action against companies buying favorable reviews. The first eight companies caught -- including a moving company, two repair shops and a concern that organizes treasure hunts -- will now feature a "consumer alert" on their Yelp profile page.
- **Shona Russell** recently flagged up on **CSEAR's Facebook** page a special issue for all those interested in water issues **'Open for business or opening Pandora's Box? A constructive critique of corporate engagement in water policy'**. See website for further details.
www.water-alternatives.org



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