

'CSEAR E-Newsletter' – March 2013

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

- **SEAJ** is delighted to announce the formation of the **Reg Mathews Memorial Prize** which will be presented annually to the winner of the best paper included in **SEAJ**. The award is named in honour of **Reg Mathews** who was one of social accounting's most influential and earliest pioneers and sponsored by **Routledge**, the journal's publishers. This year's winner are **Alistair M. Brown** and **Cheow Wing Wong** for their article '*Accounting and Accountability of Eastern Highlands Indigenous Cooperative Reporting*', **SEAJ** 32(2), pp.79-93.

www.st-andrews.ac.uk/csear/seaj/theregmathewsmemorialprize/
- Welcome to CSEAR's latest **International Associate for China – Hongtao Shen**. Full details of the entire **IA Committee** – now 15 members, 14 countries can be seen on the CSEAR website.

www.st-andrews.ac.uk/csear/about/international/
- **SEAJ'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**. The closing date for papers has now been extended to **April 30th 2013**.

See attached Call for Papers
Email: carlos.larrinaga@ubu.es
- A one day workshop planned for **April 8th** at **Newcastle University** prior to the **BAFA conference** on the **SEAJ** special issue on '*Economic democracy and accounting/accountability implications*' has now been cancelled.

For Call for Papers see:
www.st-andrews.ac.uk/csear/seaj/calls-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**, with a panel organised with **Christine Cooper** (Co-Editor in Chief of **Critical Perspectives on Accounting**) participating. Papers presented at the conference will be considered for publication in a stand-alone special issue of **Critical Perspectives on Accounting**, edited by **Charles Cho** and **Sophie Giordano-Spring**.

<http://csearfrance.wordpress.com/>
- 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 is now available in **Portuguese** and **English**. Papers for the conference can be submitted from **2nd January – 15th May, 2013** via an online system available through the conference website.

www.csearsouthamerica.org/2013/en
See attached Call for Papers
- The **25th CSEAR International St Andrew's conference** will be held from **3rd–5th September 2013**, with an additional **workshop** on the **6th** to reflect upon **Rob Gray's** intellectual contribution to SEA. This additional event will be 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

CSEAR News (continued)

- The **9th Spanish Conference on SEA Research (Spanish CSEAR 2013)** will be held on **12th – 13th September** in **Bilbao** organised by the **Universidad del País Vasco/Euskal Herriko Unibertsitatea** and is being organised by **José Antonio Calvo** and colleagues. The keynote speaker will be **Rob Gray**. A pre-doctoral session may also be held on the **11th September**.
- 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: jacs.calvo@ehu.es
Conference web address
to be confirmed

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

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 **British Accounting Review** is planning a special issue on ***Accounting for Sustainability in Production and Supply Chains*** with guest editors **Roger Burritt** and **Stefan Schaltegger**. The final submission date is **31st 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***. Guest editors are **Nick Barter** and **Helen Tregidga**. Papers to be submitted by **31st March 2013**.
- The **Journal of Management Studies** is planning a special issue on ***Accounting for Stakeholders***, with guest editors **Harry Van Buren**, **Ronald Mitchell**, **Michelle Greenwood**, and **Ed Freeman**. Submission dates during **July – August 2013**.
- **Social Business** is planning a special issue on ***New Paradigms in Business: Engaging for Sustainability***. Guest editors are **Cathy Urquhart** and **Olga Kuznetsova**.

www.emeraldinsight.com/products/journals/call_for_papers.htm?id=4032

See attached Call for Papers
Email submissions to
joanne.tingey@unisa.edu.au

To discuss or submit
abstracts email:
n.barter@griffith.edu.au
helen.tregidga@aut.ac.nz

See attached Call for Papers
Papers can be submitted by
email: JMSSIAFS@gmail.com

www.westburn-publishers.com/sb-call-for-papers/

Other Conferences

- The **Social Audit Network's** annual conference is being held on **19th April 2013** in **Liverpool, UK**. Speakers include **Caroline Mason**, **Big Society Capital**, **Kieron Kirkland**, **Nominet Trust** and **Maggie O'Carroll**, **The Women's Organisation**.
- The **University of Edinburgh** is holding its **1st Annual Sustainable Business** mini-conference on **22nd April 2013**, with the conference theme: ***'Motivations, Implementation, and Outcomes of Sustainability and Responsibility in Business'***
- 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.

www.socialauditnetwork.org.uk/events-training/san-conference-2013/

www.business-school.ed.ac.uk/sbi/seminar-series

<http://aux.zicklin.baruch.cuny.edu/tinker/2013ICCA/conference%20information.htm>

Other Conferences (continued)

- The **European Accounting Association** conference is being held within **Paris-Dauphine University, Paris** from **6th – 8th May, 2013**. See website for full registration details.
www.eaa2013.org/r/home
- The **Centre for Research on the European Matrix, Surrey University**, has received an **Institute of Advanced Studies** grant to host a multi-disciplinary workshop on the **9th - 10th May 2013** at **Surrey University** on '*Greening Economics, Greening Society: What is the role of the EU?*'.
www.ias.surrey.ac.uk/workshops/greeneco/cfp.php
- 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**.
www.globalreporting.org/information/events/conference2013/Pages/default.aspx
- The **CSR Research Seminar 'Corporate Social Responsibility under investigation: Exploring the ins and outs'** will be held from **23th - 24th May 2013** in **Brussels, Belgium** and is organised by **Louvain CSR Network** of the **Louvain School of Management** and **Vlerick Business School**.
www.vlerick.com
Email:
valerie.swaen@uclouvain.be
- **Boğaziçi University** and its **Sustainable Development and Cleaner Production Center** are organising the **16th Conference of the European Roundtable on Sustainable Consumption and Production (ERSCP)** and **7th Conference of the Environmental Management for Sustainable Universities** to be held in **Istanbul** from **4th – 7th June 2013**.
www.erscp-emsu2013.org/
- **TBLI Conference USA 2013** will be held from **17th – 18th June 2013** in **New York**. Draft programme is available on the website.
www.tbliconference.com/
- The **IVth Euricse International Workshop: Cooperative Finance and Sustainable Development** organised with **Feder-casse (Italian federation of Cooperative Credit Banks)** and with the support of the **European Association of Co-operative Banks** will be held in **Trento, Italy** on **20th – 21st June 2013**.
Email:
conference@euricse.eu
- **Nottingham University's International Centre for Corporate Social Responsibility** is holding a **PhD Workshop** on the **21st June 2013** on the topic of '*Marginalized Voices in CSR*'. This event will follow the **ICCSR's** annual symposium – this year on *Gender and Responsible Business*.
www.nottingham.ac.uk/iccsr/events
Email:
lixlc22@nottingham.ac.uk
- The **4th EMES International Research Conference on Social Enterprise** will be held at the **University of Liege, Belgium**, from **1st – 4th July 2013**, and will focus on social innovation, social impact assessment, hybrid organisations, social franchising and venture philanthropy.
www.emes.net/index.php?id=554
- The **Association for Accountancy and Business Affairs, City University London** and **Tax Justice Network** are co-organising a research workshop on **Tax and Inequality** on **4th – 5th July 2013**, to be held at **City University, London**.
www.taxresearch.org.uk/Documents/AABATJN2013.pdf
- A **Global Sustainable Finance** conference will be held from **4th - 5th July, 2013** in **Karlsruhe, Germany**, under the auspices of the **World Federation of Development Financing Institutions**.
www.etechgermany.com/gsf2013.pdf Email: sustainability@etechgermany.net

Other Conferences (continued)

- The 8th International Conference in Critical Management Studies will be held at the University of Manchester from 10th – 12th July 2013. The Critical Accounting stream is number 25.
<https://www.meeting.co.uk/confercare/cms2013/proposals.html#article25>
- The 6th EMAN Asia-Pacific and 7th EMAN Global Conference will be hosted by Griffith University Business School and held on the Gold Coast, Australia from 14th – 15th July 2013. The conference theme is Environmental and Sustainability Management Accounting for Advancing Sustainability Management and a special edition of *Journal of Accounting & Organizational Change* is linked to the conference, edited by John Sands and Ki-Hoon Lee.
www.eman-ap.net/
Email: eman2013_global@griffith.edu.au
A Call for Papers is attached
- The Corporate Responsibility Research Conference 2013 'CSR – Making the Number of Options Grow!' will be held at Graz University, Austria from 11th – 13th September 2013. It is organised by the Institute of Systems Sciences, Innovation and Sustainability Research, Graz University, in association with Euromed Management School, France and the Sustainability Research Institute, Leeds University, UK.
www.crrconference.org/
- The International Joint Conference on CSR and Corporate Governance will be held in Tokyo, Japan from 19th – 20th September 2013. It is being co-hosted by the Japan Forum of Business and Society, Humboldt-University Berlin International CSR Conferences and Japanese-German Center Berlin (JDZB). A doctoral workshop will also be held on the 18th September 2013.
http://j-fbs.jp/annualconf_2013_en.html
- The TBLI Conference Europe 2013 will be held from 14th – 15th November 2013 in Zurich. Further details available later.
www.tbllgroup.com
- *Accounting, Organizations and Society* and the London School of Economics and Political Science are sponsoring a workshop to be held in London from 16th – 17th December 2013. This will be the second Financial Reporting and Auditing as Social and Organizational Practice Workshop and is being organised by Keith Robson, Cardiff University, Joni Young, University of New Mexico and Mike Power, London School of Economics and Political Science.
[www.journals.elsevier.com/accounting-organizations-and-society/call-for-papers/second-workshop-on-financial-reporting-and-auditing/Abstract/short paper by August 31st, 2013](http://www.journals.elsevier.com/accounting-organizations-and-society/call-for-papers/second-workshop-on-financial-reporting-and-auditing/Abstract/short%20paper%20by%20August%2031st%202013)
E-mail accounting@lse.ac.uk

Accounting and Reporting

- Following the annual meeting in Davos, comes the annual Delhi Sustainable Development Summit, running from January 31st to February 2nd, 2013. Over the past twelve years, it has emerged as one of the leading forums on issues of global sustainability. See website for full details.
<http://dsds.teriin.org/2013/index.php/about-us/about-dsds>
- Growthbusiness.co.uk reports on research conducted by Ernst & Young's Fraud, Investigations and Disputes team reporting that at the end of 2012, 64% of mid-market companies in the UK say they do not understand the UK's Bribery Act. The study also reported that of companies that have heard of the Bribery Act (implemented in July 2011), 52% of these companies vet suppliers to see if they are in compliance with the legislation.
www.growthbusiness.co.uk/news-and-market-deals/business-news/2138236/midmarket-lacks-knowledge-of-uk-bribery-act-says-ernst-and-young.html

Accounting and Reporting (continued)

- **Solability**, a sustainability specialist service from Korea has published **Corporate Sustainability Korea 2013** - the results of the 6th annual Korean ESG review. Management awareness for sustainability management is shown to be increasing, particularly since 2008/2009. However, certain areas remain challenging, with little improvement made over recent years.
http://solability.com/pdfs/ESG%20Korea_2013.pdf
- **Sustainability Matters** reported on the release by the **International Integrated Reporting Council** of a **Prototype of the International Integrated Reporting Framework**. This is an interim step intended to demonstrate progress towards defining key concepts and principles that underpin, and support organisations' ability to produce an integrated report. **"The IIRC is also pleased to announce that it is on course to publish a formal Consultation Draft of the Framework in April 2013, to be followed by the final 'version 1.0' in December 2013'.**
www.theiirc.org/resources-2/framework-development/prototype-of-the-international-ir-framework/
The prototype framework can be read on the website
- **Black Sun**, a corporate communications agency and the **IIRC** have announced that work on updating the **Emerging Database** is continuing. Launched in 2012, this tool showcases emerging practices and demonstrates how businesses included in the Database are applying the Guiding Principles and Content Elements of Integrated Reporting. It is intended that businesses will use the Database in conjunction with the Prototype Framework and soon-to-be-released background papers on capitals, materiality, connectivity, business model and value.
www.blacksunplc.com/corporate/news/articles/544/expansion_of_emerging_integrated_reporting_database_begins_.html
- The **Social Audit Network** has included a **Brief History of Social Accounting and Audit** on its website plus details of **Five Lamps** winning the **2012 Impact Champion Award** at the **RBS SE100 Index Award**. The **RBS SE100 Index** tracks the business activity of 365 social enterprises, with a combined turnover of £778 million, during 2012.
www.socialauditnetwork.org.uk/files/3113/5971/3489/Brief_History_of_Social_Accounting_and_Audit_-_171212.pdf
- The **Public Services (Social Value) Act 2012** became UK law in 2012 and from January 2013 the Act is 'live'. This Act, places a duty on public bodies to consider social value ahead of procurement. The Act states that the authority must consider (a) how what is proposed to be procured might improve the economic, social and environmental well-being of the relevant area, and (b) how, in conducting the process of procurement, it might act with a view to securing that improvement. The Cabinet Office has issued a **Procurement Policy Note** on the Act as guidance to commissioners and procurers. The **Local Government Information Unit** has in addition published a policy briefing entitled **'Open Public Services experiences from the voluntary sector'**.
www.navca.org.uk/social-value-bill
www.socialauditnetwork.org.uk/files/8013/5971/3557/OpenPublicServices-experiencesfromthevoluntarysector.pdf
- The **Journal of the Asia Pacific Centre for Environmental Accountability** 18(4) December 2012 issue includes **'Resilience policy for flood risk transferred from private to public dams: Insurance and accounting issues'**, by **Joanne Tingey-Holyoak**, **John D. Pisaniello** and **Martina Linnenluecke** and **'Chinese Government as a determinant of corporate environmental reporting: A study of large Chinese listed companies'** by **Hui Situ** and **Carol A. Tilt**. Plus extra features.
Anyone wishing to contribute to **APCEA** should contact the editor: **Roger L. Burritt**
Email: apcea@unisa.edu.au

Accounting and Reporting (continued)

- **ACCA, KPMG and Fauna & Flora International** have co-authored '*Is Natural Capital a Material Issue*', reporting that 49% of survey respondents identified natural capital as a material issue for their business and linked it to operational, regulatory, reputational and financial risks. The report also found a handful of companies in sectors with high environmental impact are reporting substantial detail on biodiversity and ecosystem services, whilst the majority are reporting little or no information owing to the perceived immateriality of the issue. The report surveyed 200+ accountancy professionals, held interviews with CFOs and senior management from 8 major companies, a disclosure survey of corporate reporting by 40 organisations in specific sectors, and desk-based research.
- **Greenbiz.com** has published the 5th annual edition of **State of Green Business Report 2012**. The report measures 20 aspects of environmental performance, from carbon emissions to paper use and recycling, and attempts to answer the question, "*Are we bringing a green economy into being?*" The good news is that companies continue to dedicate time, money and staff to setting and meeting ambitious environmental goals. The bad news is that, despite this, their research shows a slowing of momentum - or even backwards motion, in some cases -- on some of the indicators. Among the downgraded topics include investments in clean technology innovations, overall energy intensity, certifications of LEED buildings, and paper use and recycling.
- **KPMG** published their **Global Audit Committee Survey** polling 1,800 audit committee members in 21 countries. The KPMG survey found that risk management programmes needed to be more '*dynamic*' to move with a changing world; there were concerns that annual reports are not '*understandable*'; one in five companies do not carry out an annual evaluation of their auditor; and three-quarters believe that mandatory auditor rotation would not improve audit quality. 45% of respondents globally said their company's risk management programme requires '*substantial work*' and the quality of information audit committees receive about critical risks facing the company continues to pose concerns – particularly cyber security. Also of interest are concerns expressed about internal audit; and that sustainability and CSR issues ranked low down priority lists with 34% of UK respondents not discussing sustainability or CSR issues and 42% only '*periodically*'.
- **The Governance & Accountability Institute** have been examining corporate sustainability and responsibility reporting trends in the US for the second year concentrating on S&P 500 companies in 2012. The report is entitled '*S&P 500 Sustainability reporting – Does it Matter*'.
- The **Global Reporting Initiative** and **The International Integrated Reporting Council** have agreed a **Memorandum of Understanding** signed by **Ernst Ligteringen** (GRI Chief Exec.) and **Paul Druckman** (IIRC Chief Exec.). Both organisations share a common view of the evolution of corporate reporting - one in which Integrated Reporting and Sustainability Reporting plays a '*vital and complementary role*'.

www.accaglobal.org.uk/content/dam/acca/global/PDF-technical/environmental-publications/natural-capital-summary.pdf

www.greenbiz.com/research/report/2012/01/state-green-business-report-2012?ms=45828

www.kpmg.co.uk/pubs/Final-A4-web-global-aci-survey-2013.pdf

www.ga-institute.com/research-reports/2012-corporate-esg-sustainability-responsibility-reporting-does-it-matter.html

www.globalreporting.org/Pages/default.aspx

Accounting and Reporting (continued)

- **Elaine Cohen**, a reviewer for *Ethical Corporation*, has reported on research from **Vienna University** suggesting that companies are massively over-claiming when they state some of their key indicators to be in compliance with what **GRI** says they should be reporting. 86% of companies declared disclosure against the top workforce indicators, with 11% meeting the full terms. For human rights indicators, 62% of companies similarly declared against top indicators, but only 20% met the terms.
- Plus the **Centre for Research on Multinational Corporations (SOMO)** and the **European Federation of Public Service Unions (EPSU)** in late 2012 reported on the sustainability reporting of **20 major European electricity reports**. They reported that *"There are systematic, widespread and significant discrepancies between what electricity companies claim they are reporting on and the information they actually provide in their sustainability reports. These discrepancies diminish the accuracy and credibility of the Global Reporting Initiative (GRI) and lead to whitewashing of business conduct"*. *"To make matters worse, SOMO also found discrepancies in reports that had been externally 'checked' and 'assured' by a professional third party auditor or the GRI itself"*.
- And in addition **Transparency International** had a further look at the sustainability reports of **21 major German companies** which all are oriented to the *GRI Guidelines (version 3.0 or 3.1)* and have declared *Application Level A (or A+)*. They all are among the 40 best reports in a ranking sponsored by the German government. Check their blog to read their findings.
- **Auditing Firms: Prem Sikka** has an article on the *Guardian* website *"The uncompetitive culture of auditing's big four remains undented"*, which provides a commentary on a report from the **UK's Competition Commission** on the lack of competition in the auditing market. Also from **Prem** are details of the recent grilling of the partners of the Big Four accountancy firms for crafting tax avoidance schemes. The 2.5 hour public grilling is by the **UK House of Common Public Accounts Committee**. The recording is available at the website shown.

www.ethicalcorp.com/communications-reporting/sustainability-reporting-dog-didn%E2%80%99t-bark?

<http://somo.nl/news-en/somo-news/electricity-companies-less-transparent-than-claimed>

<http://blog.transparency.org/2012/12/11/gri-germanys-corporate-reports-do-not-deliver-what-they-promise/>

www.guardian.co.uk/commentisfree/2013/feb/23/uncompetitive-culture-auditing-big-four-undented
www.parliamentlive.tv/Main/Player.aspx?meetingId=12458

Finance, Financial Markets and Institutions

- **UKSIF** have planned the UK's first **Ownership Day** to be held in **March 2013**. This initiative is designed to increase awareness and understanding of active long-term ownership, as a general investment management practice to protect the value of assets. Their aim is to raise demand for high quality ownership to the same level as demand for effective stock selection.
- **Ethex** a not for profit ethical investment intermediary based in the UK has launched a new website. The new site provides an online marketplace for positive ethical investments including positive investing, comparing investments, buying and selling investments, and building a personal portfolio.

<http://uksif.org/events/ownership-day-2013/>

www.ethex.org.uk/

Finance, Financial Markets and Institutions (continued)

- The **High Pay Centre** has published '***Paid to Perform?***' which argues that **UK FTSE 100** executive pay packages are '*linked to short-term financial measures of corporate performance*' with executives encouraged '*to focus on short-termism, cost cutting and the need for quick returns. But CEO pay has trebled to £4.8 million in ten years without any accompanying long-term increase in share values*'. The report calls for:
 - Businesses to link at least half of chief executives' performance related pay to non-financial yardsticks
 - Introduction of mandatory reporting on social and environmental performance
 - New tax and procurement incentives to encourage companies to focus on wider measures of performance
 - Requirements for pension fund trustees, investment managers and commercial pension providers to take into account the social/environmental impact of their investments on beneficiaries
 - Employee representatives on company boards, to challenge decisions based on short-term financial considerations that may jeopardise the company in the long-term.
- The **New Zealand Superannuation Fund** has disinvested from international companies operating contrary to the **UN Global Compact**. The New Zealand sovereign fund has dropped **Africa Israel Investments** and subsidiaries from its \$20 billion investment portfolio. The NZ fund has said that each company contributed to construction or development in the Occupied Palestinian Territories.
- The **Centre for the Study of Financial Innovation** has moved in January 2013, and the new address is: **CSFI, First Floor, 73 Leadenhall Market, London EC3V 1LT.**
- The **Global Alliance for Banking on Values** has published ***Strong and Straightforward: The Business Case for Sustainable Banking.***
- **Dow Jones** has launched a new index claimed to be the first index to measure the **corporate sustainability performance of companies in emerging markets**. The **Dow Jones Sustainability Emerging Markets Index** was launched by **RobecoSAM**, a sustainable investment specialist and **S&P Dow Jones Indices**. Led by firms from China, Taiwan and Brazil, the index has a total market capitalisation of over \$680bn.
- **Prem Sikka** has an article published on the Australian website **The Conversation** about the games played by credit rating agencies. The article is entitled "***Downgrade your expectations: it pays to be wary of credit ratings agencies***". Further material is also available on the **AABA** website.
- The **Interfaith Center on Corporate Responsibility** is calling on asset owners to use their voices and their votes to push for stricter GHG reduction goals and to accelerate investments in renewable energy. The **ICCR's 2013 Proxy Resolutions and Voting Guide** is available on the website.

<http://highpaycentre.org/pubs/british-business-at-risk-unless-executive-rewards-linked-to-long-term-perfo>

Source:
www.ethicalinvestor.com.au/index.php?option=com_content&task=view&id=4642&Itemid=402

www.csfi.org
Email: info@csfi.org
Tel: +44(0)20 7621 1056

www.gabv.org/
Sourced from ECCR newsletter

www.sustainability-index.com/

<https://theconversation.edu.au/downgrade-your-expectations-it-pays-to-be-wary-of-credit-ratings-agencies-12603>
www.aabaglobal.org

www.iccr.org/

Finance, Financial Markets and Institutions (continued)

- The **IFC**, a member of the **World Bank Group**, has issued a \$1 billion green bond that will be used to support IFC climate-friendly projects in developing countries. The bond is the largest green bond issued to date and has been over-subscribed.
- The **Carbon Disclosure Project** now renamed the **CDP** currently has three of its latest reports available via its website – the **Forest Footprint Disclosure Annual Review 2012** (highlighting the widening gap between leaders of the forest risk commodity sectors and their peers); the **CDP Supply Chain Report** (analysis of the impact of climate change on corporate supply chains); and **CDP India 200 Climate Change Report 2012** (analysis of how leading Indian companies are striving towards a low carbon future).
- As access to more traditional sources of funding seem to be drying up interest in **Charity Bonds**; **Social Impact bonds** and investing in **Social Enterprises** plus peer to peer lending seems to be growing.

www.ifc.org/ifcext/pressroom/IFCPressRoom.nsf/0/F9E346765F24CB3085257B1200776829

<https://www.cdproject.net/en-US/Pages/HomePage.aspx>

www.bbc.co.uk/news/business-16267298
www.bankmecu.com.au/why-bank-with-us/news-media/media/media-releases/bankmecu-continues-commitment-to-social-enterprise-w

Other Issues

- A **Chatham House** report '*Resources Futures*' by **Bernice Lee, Felix Preston, Jaakko Kooroshy, Rob Bailey and Glada Lahn** about resource scarcity, has made recommendations to help the world avoid, "*sleepwalking into a prolonged era of resource-related strife*". It argues price volatility is the new normal and that collaborative governance, driving down resource intensity and encouraging sustainable use are the only ways to manage in future.
- Clean air is the focus of **EU** environmental policy discussions throughout 2013, the **Year of Air**. The **European Environment Agency (EEA)** provides a wealth of information underpinning the review of air pollutant legislation.
- **Texas University's McCombs School of Business** has a series of 'short' videos to explain ethical issues to its students. *Ethics Unwrapped* is a series which ranges from a documentary featuring lobbyist **Jack Abramoff** to a dozen animated shorts. They are 5 minutes long and include discussions on ethical issues such as 'role morality' and 'conflicts of interest'.
- **Ethikos** reported recently on research from the **Institute of Business Ethics** that approximately 40% of UK employees do not report receiving any training on standards of ethical conduct. According to the **IBE's** recently released **Good Practices Guide**, scenario-based training can be a particularly effective tool.
- **MY World** is a global survey so that the **United Nations and partners** can hear from you and ask you to choose your priorities for a better world. Part of setting the next global development agenda.

www.chathamhouse.org/sites/default/files/public/Research/Energy,%20Environment%20and%20Development/1212r_resource sfutures.pdf

www.eea.europa.eu/highlights/2013-kicking-off-the-2018year

Source: **Ethikos**
<http://ethicsunwrapped.utexas.edu/?q=ethicsunwrapped>

www.ethikospublication.com/news
(Posted December 11, 2012)

www.myworld2015.org/

Other Issues (continued)

- The UK's **Institute of Business Ethics** and the **Institute of Recruiters** are launching an '**Ethics Champion**' program, a joint initiative to raise ethical awareness and practice within the human resources sector. The initiative uses online ethics training and awareness course, using four interactive modules.
www.ibe.org.uk/
- **Tony Jupiter**, campaigner and environmentalist spoke at the UK's **RSA** on '**What Has Nature Ever Done For Us?**' (his latest book) in January 2013. You can listen/watch the audio/video recording plus Q&A session. Thanks to **Colin** for **Facebook** link.
www.thersa.org/events/audio-and-past-events/2013/what-has-nature-ever-done-for-us
- A report from **Greenpeace**, with work undertaken by **Ecofys**, entitled '**Point of No Return**' argues that 14 large 'carbon bomb' projects (currently in planning and development stages) are on track to increase global greenhouse emissions 20% by 2020. Plans include giant open cast coal mines in China and Australia, offshore oil and gas extraction in the Arctic and off the coast of Brazil, and controversial plans to expand Canada's tar sands.
www.greenpeace.org/australia/PageFiles/480942/Point_Of_No_Return.pdf
- The **Global Transition to a New Economy** is a project from the **New Economics Institute**, **NEF**, **Stakeholder Forum for a Sustainable Future** and the **Green Economy Coalition** which has developed following the **Global Transition 2012** project on building a new economy. One of the key features of the website is that it is based around a world map used to showcase many of the projects key to this movement building. A forum is also available to share information and best practice.
<http://gtne.org/>
Many thanks to Colin for the link
- **Behind the Brands** is part of **Oxfam America's GROW campaign** to help create a world where everyone has enough to eat. This website provides information about the world's 10 largest food and beverage companies using a score card system and based on publicly available information about them. A briefing paper plus open datasheets are available via the website. Check out your favourite brand.
www.behindthebrands.org/en-us/about
- **Friends of the Earth UK** in 2012 launched a **Make it Better** campaign aimed at increasing awareness of the impacts of high street products and brands, encouraging companies to take a lead in reducing negative impacts and embracing sustainable, innovative product design; as well as strengthening EU law on corporate reporting of non-financial issues such as human rights and environmental impacts. The first web action concerns smartphones.
www.foe.co.uk/what_we_do/make_it_better_about_37804.html
- The **Organisation for Economic Cooperation and Development** has established an index that allows you to compare well-being across 36 countries, based on 11 topics the OECD has identified. The interactive tool allows you to see how countries perform based on the importance you set for the 11 topics: community, education, environment, civic engagement, health, housing, income, jobs, life satisfaction, safety, and work-life balance. Performance is measured by 24 indicators that fall under these 11 topics.
www.oecdbetterlifeindex.org/

Other Issues (continued)

- **Charles Gould**, the director-general of the **International Co-operative Alliance**, discusses the blueprint to harness the world's 1 billion members to make co-operatives the fastest growing enterprise model by 2020.
- The **Harvard Business Review** has an interview on their **HBR Blog Network** with **Ellen MacArthur** whilst she attended **Davos** about the concept now known as the '**circular economy**'.
- **Gloucestershire University** has led a research project to make connections between Education for Sustainability and quality assurance and enhancement in the Higher Education curriculum. It is based on a HEFCE funded project '**Learning Curriculum Change for Sustainability: Strategic Approaches to Quality Enhancement**'. The project was undertaken in collaboration with the **UK Quality assurance Agency** and four other English HE institutions. The online guide contains video clips, insights, tips and adaptable tools for institutions.
- **The Sydney Morning Herald** has reported that **Coca-Cola Amatil** has won its federal case against the **Northern Territory Cash for Containers Recycling Scheme**. However NT government has said it will appeal.
- The **World Resources Institute** has released its new free online **Aqueduct Water Risk Atlas** for use in mapping water risks worldwide. See the website to learn how to use it to evaluate exposure to water risk, includes video tutorial and tool feature.
- **Is This Okay?** Is a fictional case study which allows students to explore academic theory using fiction and graphics to engage them – rather than presenting them with a standard article that is a 'wall of text'. At the website you can download both the case and some supporting notes to aid the teaching of the case. The supporting notes outline the academic theories that underpin the case. Written by **Nick Barter** and **Luke Houghton** it is freely available from their website for use in your classes.

www.youtube.com/watch?v=Hpc1QecvKcl&list=PLKyuvGy0tOaNE8C8u9-rLPi18XSI_vArs&index=3

http://blogs.hbr.org/cs/2013/01/is_your_company_ready_for_the.html?

<http://efsandquality.glos.ac.uk/>

<http://news.smh.com.au/breaking-news-national/nt-vows-to-appeal-drink-can-deposit-ruling-20130304-2fgku.html>

<http://aqueduct.wri.org/>

<http://isthisokay.com/>

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