

ANNUAL REPORT TO CSEAR MEMBERS FOR PERIOD AUGUST 2012 – AUGUST 2013

Words from the Directors

This is CSEAR's annual report for the year to 31 August 2013.

This has been an exciting year in many ways, with the foundations for CSEAR's next stages being debated and established. The report contains summary details on the establishment of CSEAR's new governance and organisational structures and an overview of activities during the year – further particulars can be found on the CSEAR website. It is anticipated that the agreement of CSEAR's Vision, Mission and Values at the 2013 UK Conference will provide a basis for reporting against in 2014. All comments on this report and possible future reporting possibilities are welcome: please direct these to Lynn Christie at csear@st-andrews.ac.uk



CSEAR values as defined at the 25th CSEAR Conference, St Andrews, September 2013

Elections and Governance and Structure

At an extraordinary meeting of the CSEAR Council, held in May 2012, Rob Gray notified CSEAR of his intention to step down as Director and Chair of Council. This led to a decision to hold elections for all Council places, Chair of Council and International Associate positions. Directorship of CSEAR was decided by the fact that the University of St Andrews continued to provide support for CSEAR and as such the Director(s) had to be members of University of St Andrews Staff by default.

The elections were held in October 2012. Results were unanimous and uncontested. The outcome of the elections was:

Council Members:

Nola Buhr [University of Saskatchewan, Canada]
Charles Cho [ESSEC Business School, France]
Massimo Contrafatto [University of Bergamo, Italy]
Carmen Correa Ruiz [Universidad Pablo de Olavide, Spain]
Colin Dey [Stirling University, UK]
Jesse Dillard [Portland State University, USA]
John Ferguson (SEAJ Editor), [Strathclyde University, UK]
Matias Laine [University of Tampere, Finland]
Robin Roberts [University of Central Florida, USA]
Ian Thomson [Strathclyde University, UK]
Chair of Council (elected by Council Members):
Ian Thomson [Strathclyde University, UK]

International Associates:

Australia: Nick Barter and Cornelia Beck
Austria: Christine Jasch
Brazil: Araceli Cristina de Sousa Ferreira
Canada: Michelle Rodrigue
China Hongtao Shen
Hong Kong: Artie Ng

Finland: Hannele Mäkelä
France: Charles Cho (Convenor)
Italy: Erika Costa
New Zealand: Markus Milne
Portugal: Teresa Eugénio
Spain: Carlos Larrinaga
UK: Rob Gray
USA: Den Patten
Zimbabwe: Rodney Ndamba

Chair of Committee International Associates

Charles Cho [ESSEC Business School, France]

Co-Directors of CSEAR

Jan Bebbington and Lorna Stevenson [University of St Andrews]

International Associates

The Committee of International Associates has been very active post-election. They have defined their roles and responsibilities thus and this was approved by Council in June 2013. The document is available on the website:

The International Associates Committee of the Centre for Social and Environmental Accounting Research (CSEAR) represents the international network on which the Centre depends. The initial process during CSEAR's governance transition period was that International Associates were self-nominated members of CSEAR who were elected by a college of CSEAR members in their respective countries. The agreement was that there would be a sole representative for each country (or territory) with less than 50 CSEAR members. For countries (territories) with more than 50 members, there would be a representative for each 50 members or part thereof. (For example, Australia will have two representatives). If necessary and justified, additional International Associates can be invited and approved by the International Associates Committee or CSEAR Council on a case-by-case basis.

In the transition, the International Associates Committee (IAC) Convenor was an elected member of the CSEAR Council who agreed to serve as Convenor. Going forward, the Convenor should be elected by the IAC and, as a result, will automatically become a member of Council.

The Convenor serves as the bridge person between the Committee and the Council. Her/his primary role is to ensure fluid and transparent information and communication between the two groups. In addition, he/she is responsible for (1) circulating the minutes of each Council meeting to the Committee, and (2) drafting the section about International Associates for the CSEAR's Annual Report.

The International Associates Committee's official communication tool is the electronic Google group mail called "CSEAR-IA Google Group" (csesar-ia@googlegroups.com).

The roles and responsibilities of International Associates are:

- to ensure a certain international balance and ongoing international outlook and vision;
- to communicate and provide recommendations to Council on all international aspects and issues;
- to seek guidance from Council if necessary on international issues;
- to be the primary and official contact point for CSEAR-related matters in their respective countries;
- to play an active role in promoting CSEAR and local CSEAR conferences in their respective countries;
- to obtain approval from CSEAR Council (via the IAC Convenor who will transmit the request) for the creation of a virtual/satellite CSEAR office in their respective countries;
- to play an active role in promoting *Social and Environmental Accountability Journal* in their respective countries (e.g., to undertake efforts to increase visibility and ranking if possible, to encourage high-quality submissions, etc.)
- to play an oversight role in the very unlikely event of any issues, misbehaviors and/or conflicts with and within Council;

- to implement and develop formal communications and support groups for sharing experiences/information about the organization of local events related to social and environmental accounting research/teaching (workshops, seminars, webinars, local CSEAR conferences, etc.).

The International Associates Committee has yet to determine the tenure and rotation of International Associates.

Overseas Conferences (September 2012 – August 2013)

During the reporting period several overseas CSEAR conferences were held. These were:

- EMAN/CSEAR 2012 Northern Europe Conference, Helsinki, September 2012.
- The 4th Italian CSEAR Conference on Social and Environmental Accounting Research. University of Trento, Italy [20 - 21 September 2012]
- The 5th GECAMB conference on Environmental Management and Accounting – the Portuguese CSEAR Conference. University of Coimbra, Portugal [25th – 26th October, 2012]
- 2012 Annual Conference of Environmental Accounting Committee in ASC and the 1st CSEAR China Conference. School of Jinan University [27 - 28 October 2012]
- 11th CSEAR Australasian Conference. University of Wollongong, Australia [02 - 04 December 2012]
- 2013 North American CSEAR conference. University of San Diego [04 - 06 January 2013]
- The 2nd CSEAR France Congress. Université Montpellier 1, ISEM, France [2 - 3 May 2013]
- The 3rd South American CSEAR. Belém do Pará, Brazil, Universidade Federal do Pará [27-28 June 2013]

Summary reports

A short summary from each conference was requested with the summary to include information on organiser names/sponsors, guest speakers, number of delegates, spread of countries that the delegates represent, any issues encountered, and any changes recommended for future conferences. The reports received can be viewed in appendices 1 to 5.

Conferences (September 2013 – August 2014)

The list of conferences for the next 15 months is looking healthy. Unfortunately the Spanish CSEAR conference due to take place in September had to be deferred *sine die* due to unforeseen circumstances. The current list of future conferences is:

- 25th International Congress on Social and Environmental Accounting Research, University of St Andrews, Scotland 3rd-6th September 2013
- The 9th Spanish CSEAR, Universidad del País Vasco/Euskal Herriko Unibertsitatea, Bilbao, Spain [12 - 13 September 2013]
- 12th CSEAR Australasian Conference will take place at the University of Waikato, Hamilton, New Zealand from 1 to 3 December 2013, with a colloquium on 30 November 2013.
- 5th CSEAR North America Conference will take place at the École de Comptabilité of FSA University of Laval, Québec, Canada on July 2 and 3, 2014
- 26th International Congress on Social and Environmental Accounting Research will take place at the University of St Andrews, Scotland from 27th to 29th August 2014
- 5th Italian CSEAR Conference will take place in Padova, Italy in September 2014.
- The VIth GECAMB conference on Environmental Management and Accounting – the Portuguese CSEAR conference, will take place in October 2014
- 13th CSEAR Australasian Conference is likely to take place in December 2014
- The 2nd CSEAR China conference will take place in October 2014
- The 3rd CSEAR France conference will take place in May/June 2015
- The 4th CSEAR South America conference is likely to take place in June 2015

Satellite Offices and Partner Institutions

As a new initiative it was agreed to approve some institutions as partner institutions and some overseas conferences have led to satellite offices being established. To date we have the following satellite offices/partner institutions listed on the website:

- CSEAR France (Charles Cho)

- CSEAR Brazil/ South America (Leila Macias)
- and
- The Centre de Recherche en Comptabilité et Développement Durable (Centre for Research on Accounting and Sustainability) at the University of Laval (Michelle Rodrigue)

Website

At the beginning of 2013 the website was re-launched on the University's T4 platform. The new platform allows Lynn to direct editing and add in sections, with structural changes being co-managed by Lynn and Mary Woodcock-Kroble. Mary was the web master for the previous platform on a temporary contract with CSEAR. She is now able to carry out this role under the auspices of her contract with the University and as such there is no current cost to CSEAR.

The re-launch included substantial modifications to the website:

- New introduction to include information on Structure and Governance
- Satellite and Partner Institutions
- How to join and products
- International Centre Links table within 'What is Social and Environmental Accounting
- Updated Social Accounting Exemplars
- An updated and expanded SEAJ section with direct links to Scholar One and Routledge
- Reg Mathews Memorial Prize section
- CSEAR E-Newsletter section update
- Members Areas of Research Expertise (a new database)
- CSEAR education (migrated from old Google platform)
- Library resources

CSEAR also has a presence on Facebook [<https://www.facebook.com/groups/121691174537092/>], has its own blog site [<http://csearweb.blogspot.co.uk/>], will soon have a Twitter [#CSEAR] account, and has secured ownership of the csear.co.uk and csear.com web domains.

Membership

From 2013 it was agreed by Council that there would no longer be automatic complimentary memberships for any member of the Council, the Editorial Board or the International Associates. In addition it was agreed that conference attendance at any CSEAR badged conference should be tied (where possible) to CSEAR membership from the beginning of 2013. A summary of membership numbers (to date) is given in the table below. Numbers for previous years are also given for comparison.

	2013	2012	2011	2010
electronic paid	216	182	186	186
hard copy paid	28	18	14	18
Total Paid	244	200	200	204
electronic complimentary	1	32	35	36
hard copy complimentary	0	0	0	0
Total complimentary	1	32	35	36
Overall total	245	232	235	240
POINTS TO NOTE				
<i>Electronic Complimentary membership: This was allocated to those with whom we have reciprocal information agreements (eg Sustainability Matters) and for previous Board and Council members</i>				

As with every year we lose some members (some simply forget to renew their members) and gain others. If we compare direct paid memberships then the current total for 2013 shows a 22% increase on 2012. This is due to a combination of Council/Board/Associates memberships and conference tied memberships.

Staffing

Sue Gray retired in April 2013. Her position was funded by the University of St Andrews and as such had no net effect on the CSEAR accounts. Rhona McLaren (a PhD student) has been employed to take on Sue's role as editorial assistant for SEAJ. All of Sue's remaining work responsibilities (general CSEAR communications, conference arrangements, production of newsletter etc.) have been taken over by Lynn Christie. Lynn continues to be employed on a permanent temporary contract directly funded by the CSEAR account. The funding for her contract was approved for a further year from September 2013 to August 2014. It is expected that the University will re-authorise the filling of Sue's past post (paperwork pending).

SEAJ and SEAJ Editorial Board

With an increase in membership, the individual print and electronic subscriptions to SEAJ have also increased. Communications with Routledge have continued to improve as have the systems by which payments are made to, and received from, Routledge. Routledge provide a yearly stats report which is considered at the SEAJ Editorial Board meetings held in September. Routledge continue to be responsible for institutional and Library subscriptions.

The Board are in the process of electing a new Co-editor for the Journal as Jeffrey Unerman steps down at the end of the year. John Ferguson will continue in his role as co-editor for a further 2 years to complete his 4 year term. The Reviews team added a new editor during 2013 – Helen Tregidga, who joins current editors Matias Laine and Cornelia Beck.

Submissions to the Journal became fully electronic during 2013 with the implementation of Scholar One, and the journal moved to 3 issues per year.

Special Issues of SEAJ during 2012-2013 were:

- Indigenous Peoples: Accounting and Accountability with guest editor Nola Buhr [Vol 32 (2)]
- Special Issue on Social and Environmental Accounting and Policy Making: with guest editor Jan Bebbington [Vol 33 (1)]

Forward planning

Future of CSEAR and its Vision Mission and Values

At the 2013 CSEAR conference in St Andrews two Futures sessions will be held. These will be used to (i) debate the future of the field as well as (ii) the future of CSEAR and help develop its Vision Mission and Values (VMV). A survey of current and recent past members has been carried out to inform the conference organising and CSEAR's strategy and operations. Questions were asked on matters including: what (if anything) should change in the way CSEAR is run, what its purpose should be, what direction it should take, as well as what the future of CSEAR conferences should be. Once the VMV document is agreed and approved all future annual reports will be reported against this.

Grants and Funding

The future of CSEAR will depend on funding and its success in grant applications and sponsorship agreements. The 2013 CSEAR UK conference is being sponsored by CIMA, who are very keen to continue and expand this support.

Jan Bebbington is leading a process to prepare and submit an application under the ESRC Research Centre Programme in 2014 and if successful this will have a major positive on CSEAR's future.

Library

At present St Andrews still houses a large hard copy library of books, journal articles, annual reports and stand-alone reports as well as an important historical archive of reports. Work has begun to identify what needs to be archived and what can be digitised and then archived. When this process is complete grant funding will be sought to help with the massive digitisation project envisioned.

APPENDIX 1

4th Italian CSEAR Conference, hosted by the University of Trento

Date: 20-21 September, 2012; *Venue:* Levico Terme – Bellavista Hotel Relax

Organising committee:

Michele Andreaus; Ericka Costa; Lucia Riolfi

Scientific committee:

Michele Andreaus (conference chair) - University of Trento; Massimo Contrafatto - University of Bergamo; Ericka Costa - University of Trento; Rob Gray - University of St. Andrews; Antonio Matacena - University of Bologna; Giovanna Michelin - University of Padova; Lee Parker - University of South Australia

Sponsors: (list of institutions/research groups which have supported the conference in the form of non-financial support)

CSEAR – Centre for Social and Environmental Accounting Research

University of Trento - Department of Computer and Management Sciences

Euricse - European Research Institute on Cooperative and Social Enterprises

Ribes - Researches and Ideas on Business Ethics and Social Environmental

Guest speakers:

Jan Bebbington - University of St. Andrews; Carlos Larrinaga Gonzales - University of Burgos; Jeffrey Unerman - Royal Holloway University of London

Number of Delegates: 43; *Number of Presented Papers:* 30

Spread of countries that the delegates came from: Australia, Bulgaria, Canada, Finland, France, Italy, Nigeria, Republic of South Africa, Spain, UK

Special features:

The conference was associated with two calls for papers:

1. Call for papers for a special issue of the Italian academic Journal “Financial Reporting” entitled “Social and Environmental Accounting and Accountability”, guest editors Charles H. Cho (ESSEC Business School), Ericka Costa (University of Trento) and Giovanna Michelin (University of Padova)
2. Call for papers for a book entitled “Accountability and Social Accounting for NPOs, NGOs, Cooperatives and Social Enterprises”, editors Michele Andreaus (University of Trento), Ericka Costa (University of Trento), Lee Parker (University of South Australia)

APPENDIX 2

The 5th GECAMB conference on Environmental Management and Accounting – the Portuguese CSEAR Conference

A very detailed report was sent through from the organisers after the conference but it is in Portuguese. A summary translation has been requested, and had not been yet been received at the time of writing, but the full report is available from Lynn Christie should anyone wish to read it in the original language.

APPENDIX 3

2012 Annual Conference of Environmental Accounting Committee in ASC and the 1st CSEAR China Conference

Date: October 27-28, 2012; *Location:* Guangzhou, China

Organiser: Management School, Jinan University, China; Environment Accounting Committee in Accounting Society of China; CSEAR

Sponsor: ACCA

Guest Speakers:

Dr. Guangzhong LIU, Deputy Director-General, Ministry of Finance & Secretary-General of ASC; Mr. Chas Roy-Chowdhury, Head of Taxation at ACCA; Professor Rob Gray, Director of CSEAR at St. Andrews University; Professor Lee Parker, University of South Australia; Professor Hongtao Shen, Jinan University, China; Professor Xu Xiao, Zhongnan University, China

Number of delegates: 80

Spread of countries: Mainland China, Hong Kong China, England, Australia, Japan

APPENDIX 4

11th Australasian CSEAR (ACSEAR)

This was hosted by the Social Accounting and Accountability Research Centre and the School of Accounting and Finance at the University of Wollongong (UOW) from 2-4th December 2012. The theme of the conference, *People & Place*, reflected the importance of recognising the impact of organisational practices on both human and environmental existence and thereby the significance of giving voice to both people & place in the context of social and environmental reporting, disclosures, education and the interdisciplinary space that informs practice and research. The Emerging Scholars' Colloquium for higher degree research students and emerging or early career researchers was held on **1st December 2012** where participants had the opportunity to discuss their research and network with both their peers and senior researchers.

Over 100 delegates from the region, including Australia, New Zealand, Fiji, Malaysia and Indonesia and India, attended to engage with social and environmental accounting scholars from around the world. Keynote speakers for the conference included **Professor Rob Gray**, Professor of Accounting and former Director of the Centre for Social and Environmental Accounting Research (CSEAR) at St. Andrews University and Distinguished Research Fellow of the School of Accounting at RMIT University as well as founding editor of Social and Environmental Accounting Journal; **Professor Nola Buhr** from the University of Saskatchewan in Canada, **Hugh Mackay**, Honorary Professor of Social Science at UOW and a noted Australian psychologist, social researcher and novelist; and **Professor Ed Arrington** from the School of Accounting and Finance here at UOW. This year's ACSEAR was generously supported by CIMA, AFAANZ and the UOW Faculty of Business

APPENDIX 5

CSEAR France 2013 (Congress on Social and Environmental Accounting Research)

The 2nd CSEAR France conference 2013 took place at the *Institut des Sciences de l'Entreprise et du Management (ISEM, Université Montpellier 1)* on May 2 and 3, 2013. After the first edition of CSEAR France at Université Paris-Dauphine in 2011, this second French edition welcomed about 90 participants who came from 12 countries (Australia, Canada, Egypt, Finland, France, Italy, Japan, Portugal, Spain, Tunisia, UK and USA). The event generated 94 submissions and 68 papers have been presented, of which 24 were in French and 42 in English. Two key moments complemented the discussions and debates during the conference, with a plenary session by Den Patten (Illinois State University, USA) as well as an editors' panel (with Christine Cooper, Co-Editor-in-Chief of *Critical Perspectives on Accounting* and Gérald Naro, Co-Editor-in Chief of *Finance Contrôle Stratégie*). Conference sponsors partners were the AFC (French Accounting Association) and RIODD (International Research Network on Organizations and Sustainable Development) and financial sponsors were the Université Montpellier 1, ISEM (Institut Supérieur de l'Entreprise et du Management), as well as Labex Entreprendre, ANR GEODD (Governance, Entreprises, Organizations and Sustainability) and Chaire MER (Management and Sustainability), which are three research programs on Corporate Social Responsibility at Université Montpellier 1. The conference will be followed up by a Special Issue of *Critical Perspectives on Accounting* to be published in 2014, co-edited by guest editors Charles Cho from ESSEC Business School and Sophie Spring from Université Montpellier 1.

Organizing committee:

Charles Cho, ESSEC Business School; Sophie Giordano-Spring Jonathan Maurice, Gérald Naro, Françoise Pierrot (Université Montpellier 1) ; Claire Gillet, Université Montpellier 2; Géraldine Giordano, Supagro Montpellier; Fabienne Villeseque-Dubus, Université de Perpignan

Reports were requested from the remaining 2 conferences/organisers but none have been received to date.