

## **ANNUAL REPORT TO CSEAR MEMBERS FOR PERIOD 1 AUGUST 2013 – 31 JULY 2014**

### **Words from the Chair**

Unfortunately the last year did not see an end to the social, economic and environmental crisis that threatens our planet and perpetuates inter and intra-generational inequities. The need for research, education and engagement on the relationships between the problems confronting society and accounting, finance and governance remains. CSEAR and CSEAR members have long been active in attempting to mobilise accounting and related areas of scholarship to enable a more sustainable society. The challenges of enabling a more sustainable society are enormous, but it is important that we remind ourselves why we, as a community, we must continue and enhance our efforts to bring about change.

This report is a summary of the main activities undertaken by CSEAR to support the CSEAR community in meeting these challenges in the year to 31 August 2014. 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. There is clearly much more to do in the future and we would welcome any suggestions on how we can increase the capacity and capability of the CSEAR community. All comments on this report and possible future reporting possibilities are welcome: please direct these to Lynn Christie at [csear@st-andrews.ac.uk](mailto:csear@st-andrews.ac.uk)



CSEAR values as defined at the 25<sup>th</sup> CSEAR Conference, St Andrews, September 2013

### **Vision Mission and Values**

After the agreement of CSEAR's Vision Mission and Values at the September 2013 CSEAR UK Conference, the Council have actively engaged with all sections of the document and have adopted it as the footprint for all CSEAR work

### **CSEAR By-Laws and Roles, Responsibilities and Governance of the Committee of International Associates**

In May 2014 the Council and Committee of IA's completed the CSEAR By-Laws and Roles, Responsibilities and Governance of the Committee of International Associates. Both of these documents were put to the CSEAR Membership for a vote as to whether or not these documents should be adopted. The vote closed on 4<sup>th</sup> June 2014, and the vote to adopt both of these documents was unanimous. There were 54 responses from 163 members, a return rate of 33%. Both of these documents can be read in full on the CSEAR website at: <http://www.st-andrews.ac.uk/csear/about/>. These documents are also attached to this report as Appendices 1 and 2.

### **Carbon Accounting Workshop**

In May 2014 CSEAR hosted a carbon accounting workshop at the University of St Andrews. The invited speakers were: Frances Bowen (Queen Mary University of London) who explored the issue of symbolic corporate environmentalism and means-end decoupling in the context of carbon accounting; Marty Freedman (Towson University) who explored issues related to EU-ETS implementation and company disclosures and Bert Scholtens (University of Groningen and the

University of St Andrews) who explored carbon prices and financial performance from an industry perspective. The workshop was very well attended with over 25 delegates from all around the UK.

### **CSEAR Teaching Case Study Competition 2015**

In June 2014 CSEAR launched a new annual teaching case study competition for members. All members (including PhD students and practitioners) are invited to contribute a teaching case study as part of our initiatives to develop the effectiveness of Accounting and Sustainability education. Five winners, as determined by a panel of judges, will be invited to present their cases in a plenary session at CSEAR UK conference in Royal Holloway University of London (26th-28th August 2015) and have their cases published in an e-book format that will be distributed free to all CSEAR members. They will also receive a framed award certificate and be listed on the CSEAR webpage. The aims of this competition are:

- to develop a database for CSEAR members of high quality Accounting and Sustainability teaching cases
- To encourage the development of high quality teaching cases and promote effective case writing strategies
- Facilitate the exchange of ideas leading to the improvement of case research, writing, and teaching.
- Assist with the distribution and publication of cases.

Full details of this initiative can be found on the website at: [http://www.st-andrews.ac.uk/csear/membersarea/teach\\_comp/](http://www.st-andrews.ac.uk/csear/membersarea/teach_comp/) and also in Appendix 3 of this report.

### **Mentoring**

Many of us have found the CSEAR community to be a place that supports the conditions for personal and professional growth and development. Mentoring and career development have been a central element in CSEAR's developmental DNA and a defining attitude of this academic community. In the June 2014 E-Newsletter the CSEAR Membership were asked to consider the following question: How can we build upon and enhance this central tenet of the community? This is a continuation of the conversation began last year with the membership questionnaire (prior to CSEAR 2013), discussions at the CSEAR 2013 (St. Andrews) and the Council's subsequent contemplations on this topic. An article was circulated with the newsletter that outlined the thinking that underpins this recommendation in the hope it would stimulate dialog as well as a renewed sensitivity and commitment to engaging as an imaginative and supportive community. It is proposed that CSEAR provides the context and conditions where mentoring type relationships and career development opportunities can emerge through encouraging and facilitating a supportive network of academics. Members were strongly encouraged to submit any observations, comments, suggestions, disagreements, etc. in the spirit of constructive dialog wherein new insights emerge that can facilitate a supportive network for mentoring and career development by and within the CSEAR community. The full article is attached to this report as Appendix 4.

### **Grant Applications**

In June 2014 several members of the CSEAR Community, CSEAR Council, IA Committee, as well as the Co-Directors and the Chair of Council were named as Co-investigators and Principle Investigator on a £10 million grant submission to the ESRC's Centres and Large Grants Competition 2014/15. Unfortunately the grant did not proceed beyond the outline stage but the application helped build upon the already extensive national and international connections and cooperative work of the CSEAR Community. Taking this experience forward we hope that CSEAR members (and CSEAR itself) will continue to seek funding to support our efforts.

Additionally we were successful in securing yet another research grant from CIMA to sponsor the 26<sup>th</sup> ICSEAR Conference in St Andrews being held in August 2014. The grant was for £6100.

### **Satellite Offices and Partner Institutions**

This new initiative implemented in early 2013, 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)
- The Centre de Recherche en Comptabilité et Développement Durable (Centre for Research on Accounting and Sustainability) at the University of Laval (Michelle Rodrigue)

We are delighted to be able to add CSEAR Italy to this list, although their website is still in the design stage and so is not yet included on our website. However this will be done as soon as the CSEAR Italy office has a website.

## Website

In April 2014 the website was re-launched again but this time with a new look and logo that has been rolled out across all CSEAR documentation and communications. Additionally further ongoing updates to the website were undertaken at the same time.

Further modifications to the website include:

- A new News Section that allows important information from CSEAR and the wider community to be highlighted in advance of the quarterly e-newsletter
- An amended Conferences section. There is now no separate section for the CSEAR UK conference and there is no longer any reference to Overseas Conferences. All conferences are now simply badged as CSEAR Conferences in the forthcoming and previous conferences sections.
- There is a new Workshop section in the members' area. This section houses presentations and papers from any workshops hosted by CSEAR.
- Also in the members' area is the recently launched Teaching Case Study for 2015
- New introduction/About CSEAR section that includes information on Structure and Governance, and the new By-Laws and Roles, Responsibilities and Governance of the Committee of International Associates
- Satellite and Partner Institutions updates
- 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 updated database

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.

	2014	2013	2012	2011	2010
<b>electronic paid</b>	205	216	182	186	186
<b>hard copy paid</b>	25	28	18	14	18
<b>Total Paid</b>	<b>230</b>	<b>244</b>	<b>200</b>	<b>200</b>	<b>204</b>
<b>electronic complimentary</b>	4	1	32	35	36
<b>hard copy complimentary</b>	0	0	0	0	0
<b>Total complimentary</b>	<b>4</b>	<b>1</b>	<b>32</b>	<b>35</b>	<b>36</b>
<b>Overall total</b>	<b>234</b>	<b>245</b>	<b>232</b>	<b>235</b>	<b>240</b>

### POINTS TO NOTE

*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*

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 2014 shows an approximate 5% decrease on 2013. This is due to natural yearly fluctuation and conference tied memberships. There were fewer conferences in the 2013-2014 period than had been in 2012-2013.

### **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) continues to be 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.) were taken over and continue to be carried out 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 2014 to August 2015. The expected University authorisation to fill Sue's post remains outstanding.

### **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 have elected a new Co-editor for the Journal as Jeffrey Unerman stepped down in December 2013. The newly elected Co-Editor is Carlos Larrinaga. John Ferguson continues in his role as co-editor until December 2015 to complete his 4 year term.

Submissions to the Journal became fully electronic during 2013 with the implementation of Scholar One, and the journal moved to 3 issues per year. This has continued in 2014.

The Special Issue of SEAJ during 2013-2014 was: Carbon Accounting: The Contribution of Social and Environmental Accounting to the Debate Vol 34 (1).

### **Forward planning**

#### *Mentoring and Practitioner Engagement*

At the 2014 CSEAR conference in St Andrews further interactive sessions with delegates will be held. These will be based around Mentoring and the development of our strategy / priorities on practitioner engagement. A survey of current members is in progress on all relevant aspects of practitioner engagement. The mentoring sessions will be informed by views gathered via the June 2014 e-newsletter circulation mentoring document.

#### *Grants and Funding*

The future of CSEAR will depend on funding and its success in grant applications and sponsorship agreements. The 2014 CSEAR UK conference is being sponsored by CIMA, who are very keen to continue and expand this support. We hope that this will continue into 2015 and beyond.

As well as sponsorship from CIMA the Council will actively seek sponsorship and support from other bodies for the CSEAR conferences.

Jan Bebbington led the process to prepare and submit the application under the ESRC Research Centre Programme in June 2014. Follow up work on taking elements of the unsuccessful grant forward is current taking place.

#### *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 is well underway to identify what needs to be archived and what can be digitised and then archived. As this process is almost complete grant funding will be sought to help with the massive digitisation project envisioned during the 2014 – 2015 session.

### **Overseas Conferences (September 2013 – July 2014)**

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

- 25<sup>th</sup> International Congress on Social and Environmental Accounting Research which took place at the University of St Andrews, Scotland from 3-6 September 2013
- 12<sup>th</sup> CSEAR Australasian Conference which took place at the University of Waikato, Hamilton, New Zealand from 1 to 3 December 2013, with a colloquium on 30 November 2013.
- 9<sup>th</sup> CSEAR Spain Conference which took place at the University of the Basque Country and Burgos University, from 22 – 23 January 2014
- 5<sup>th</sup> CSEAR North America Conference, École de Comptabilité of FSA University of Laval, Québec, Canada on July 2 and 3, 2014.

### *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 appendix 5.

### **Conferences (August 2014 – September 2015)**

The list of conferences for the next 15 months is looking healthy. The current list of future conferences is:

- 26<sup>th</sup> International Congress on Social and Environmental Accounting Research, University of St Andrews, Scotland 26-29<sup>th</sup> August 2014
- 5<sup>th</sup> Italian CSEAR Conference will take place at the University of Padova, Italy from 18-19 September 2014.
- The VI<sup>th</sup> GECAMB conference on Environmental Management and Accounting – the Portuguese CSEAR conference, will take place at the Polytechnic Institute of Leiria from 6-7 November 2014
- 14<sup>th</sup> CSEAR Australasian Conference will take place at the University of Latrobe, Melbourne from 29 November – 2 December 2014, SADLY THIS CONFERENCE HAS HAD TO BE CANCELLED DUE TO CIRCUMSTANCES OUTWITH OUR CONTROL
- The 3<sup>rd</sup> CSEAR France conference will take place at ESSEC Business School, Paris from 11 – 12 June 2015
- The 4<sup>th</sup> CSEAR South America conference will be held at the Universidade Federal da Bahia from 22-24 July 2015
- 27<sup>th</sup> International Congress on Social and Environmental Accounting Research will take place at the Royal Holloway University of London, London from 26-28th August 2015.

## ***APPENDIX 1***

## By-Laws for the Centre for Social and Environmental Accounting Research (CSEAR)

Approved by CSEAR Council for Membership Vote

06 May 2014

## 1. Introduction

- a. These by-laws are used to govern the Centre for Social and Environmental Accounting Research (CSEAR).
- b. These by-laws should be reviewed regularly. Any amendments shall be voted on by the full paid-up CSEAR membership and approved when at least two-thirds of the valid votes cast are affirmative.

2. Purpose (VMV Statement approved 5 September 2013)

a. Vision

To be a world-recognized, global community of scholars who engage with students, activists, practitioners, policy makers and other interested groups in order to generate and disseminate knowledge on social and environmental accounting and accountability as a way to envisage and enable a more sustainable society.

Mobilising accounting scholarship to enable a more sustainable society.

## b. Mission

Within the area of social and environmental accounting and accountability, broadly defined, our mission is to encourage and facilitate high quality, relevant research, teaching and external engagement with practice and policy through developing knowledge, expertise, resources and a supportive network for mentoring and career development. We will pursue our mission through:

- Supporting effective sustainability accounting education;
- Conferences;
- Social and Environmental Accountability Journal;
- Newsletter, website and social media communication;
- Research projects undertaken by CSEAR;
- Sponsoring and commissioning research;
- Research training;
- Mentor emerging scholars in the field;
- Engaging with practice, the profession, NGOs, activists, government and academe;
- Making research accessible to society-at-large through communications such as press releases and non-academic articles; and
- Building the network of CSEAR members.

To accomplish our mission and realize our vision, we will seek to become more inter-disciplinary and more inclusive in our membership.

c. Values

These are the values expressed in 52 responses to a survey to the CSEAR collective in June 2013.



3. Location

- a. The Centre is currently located at the School of Management, University of St Andrews. Changes to the location will depend on changes to university support of the Centre and/or changes to the university affiliation of the director/co-directors. Any change in location will be approved by Council.

4. Management

- a. The Centre will be managed by either a single director or two co-directors.
- b. The director/co-directors are appointed by Council.
- c. Each director/co-director should have a job description approved by Council.
- d. The normal term of appointment for each director/co-director is a period of three years and is renewable for additional terms of three years or less by Council approval.
- e. Council has oversight over the management of the Centre and should review the performance of the director/co-directors on an annual basis. This review could take the form of a survey completed by each Council member, or other appropriate means, with the Council Convenor summarizing the results and discussing them with the director/co-directors.

5. Staff

- a. The Centre shall normally operate with at least one part-time Research Fellow. The hours for this position and the possibility of additional Research Fellows will depend on the initiatives and financing of the Centre.
- b. Each Research Fellow will have a job description established by the director/co-directors and approved by Council.
- c. The director/co-directors are expected to supervise the activities of the Research Fellows and review the performance of the Research Fellows on an annual basis.

6. Governance

- a. Governance of the activities of the Centre is divided amongst three bodies: CSEAR Council, International Associates Committee (IAC) and the Executive Editorial Board of the Social and Environmental Accountability Journal (SEAJ). SEAJ is the Journal of the Centre.

7. CSEAR Council

- a. CSEAR Council is the governing body for the Centre. Council is the de facto signatory to the contract with Routledge (the SEAJ publisher) and effectively the owner of the journal on behalf of CSEAR. As a result, Council has oversight over SEAJ and should receive updates on SEAJ at each Council meeting.
- b. Council normally comprises 10 elected members.
- c. The Convenor of the SEAJ Executive Editorial Board or one of the joint-editors must either be elected or be co-opted as a voting member of Council.
- d. Should the Convenor of the International Associates Committee not be an elected member of Council, the IAC Convenor will be co-opted as an additional voting member.
- e. Director/co-directors of the Centre serve as ex-officio (non-voting) members of Council.
- f. In order to enable the initial Council to get established and to ensure continuity, approximately one-half of the Council members are expected to serve for a term ending in 2016 while the remainder of the Council members are expected to serve until 2018.
- g. Beginning in 2016, newly elected members of Council will be appointed for a four year term.
- h. Council members are eligible to serve for an additional four year term should they be voted to do so by the membership. Council members are normally limited to two consecutive four year terms.
- i. Election of Council members is expected to be held every two years beginning in 2016. Voting will be open to the full paid-up membership.
- j. Voting should be completed by July and the terms of newly elected Council members should begin with the Annual General Meeting of the CSEAR UK Conference (usually held in late August or early September). Retiring members are expected to finish their term just prior to the Annual General Meeting of the CSEAR UK Conference.
- k. Council members elect a Convenor from amongst their numbers. The Convenor shall serve a four year term and then is subject to re-election, first by the membership and then by Council members. The Convenor is normally limited to two consecutive four year terms.
- l. Council shall normally meet six times per year with one of the meetings held at the time of the CSEAR UK Conference.
- m. Council members should maintain an excellent meeting attendance record.
- n. Quorum shall be 50% of the Council members.
- o. The Agenda for Council meetings should be posted on the Members Only portion of the CSEAR website before each Council meeting.
- p. Minutes from Council meetings, once approved by Council, should be posted on the Members Only portion of the CSEAR website.
- q. Meetings of Council are open to Council members, ex-officio members and invitees as agreed to by Council.
- r. Other than the Convenor of the International Associates Committee, members of Council cannot serve as International Associates.
- s. There will be an Annual General Meeting of CSEAR at the CSEAR UK conference, open to all members.



- t. CSEAR members will be invited to the Council meeting of the CSEAR UK Conference as observers.
  - u. It is recommended that Council self-assess its performance on an annual basis.
- 8. International Associates Committee (IAC)
  - a. The International Associates Committee of CSEAR represents the international network on which the Centre depends. The International Associates Committee plays an oversight role over the CSEAR Council and in the very unlikely event of any issues, misbehaviours and/or conflicts with and within Council the International Associates Committee are expected to take appropriate action.
  - b. International Associates will be elected by the membership of CSEAR from their respective geographic area and form the International Associates Committee.
  - c. The Convenor of the International Associates Committee must be elected by the International Associates.
  - d. The Convenor of the International Associates Committee must either be elected or co-opted as a voting member of Council.
  - e. Other than the Convenor of the International Associates Committee, International Associates cannot serve as members of Council.
  - f. A separate document describes the Roles, Responsibilities and Governance of CSEAR International Associates. This document should be reviewed regularly by the International Associates Committee and updated as necessary.
- 9. Social and Environmental Accountability Journal (SEAJ) and the SEAJ Editorial Board
  - a. SEAJ is the journal of the Centre.
  - b. SEAJ will operate with two joint-editors. Each joint-editor will serve a four year term, staggered by two years (i.e. overlapping on a two year basis to maintain continuity).
  - c. The outgoing joint-editor will serve as the Convenor of the SEAJ Executive Editorial Board for a period of two years.
  - d. Because Council is the de facto signatory to the contract with Routledge, the Convenor of the SEAJ Executive Editorial Board or one of the joint-editors must either be elected or be co-opted as a voting member of Council.
  - e. A separate document provides a job description of a joint-editor of SEAJ.
  - f. A separate document provides a process for the appointment of a joint-editor of SEAJ.
  - g. A separate document describes the respective roles of the Reviews Editors, the Executive Editorial Board and the International Advisory Board.
  - h. One of the Research Fellows is expected to serve as Editorial Assistant for SEAJ.
- 10. Members
  - a. Membership is open to all individuals and organizations. Membership fees must be paid on an annual basis in order to retain membership privileges.
  - b. Membership fees are due on a calendar basis.
  - c. Delegates at any of the CSEAR Conferences are expected to be paid-up members.
- 11. Annual General Meeting, Annual Report and Budget
  - a. An annual report shall be prepared and will typically include: a message from the Council Convenor; an update on governance matters; attendance record of Council members at Council meetings; a report on CSEAR's activities and achievements in connection with the Vision, Mission and Values of the Centre; a report from the Convenor of the International Associates Committee; a brief report on all the CSEAR Conferences held during the year; a list of upcoming CSEAR conferences; an update on the website; a membership report; the status of Centre staffing; a report on SEAJ and the SEAJ Executive Editorial Board; forward planning for the Centre; and unaudited financial statements for the period.
  - b. A budget shall be prepared for the upcoming year and be presented to Council for approval.
  - c. The annual report shall be presented to the full membership at the Annual General Meeting held at the CSEAR UK Conference.
- 12. Satellite Offices
  - a. Satellite CSEAR offices may be created, physically and/or virtually (e.g., a permanent website), in any geographic location.
  - b. The creation of such offices should be initiated by International Associates and communicated to the Convenor of the International Associates Committee, who will pass it on to the Council for approval. In the case where the geographic location does not have an International Associate, one will need to be appointed prior to the creation of a satellite CSEAR office.
  - c. Once in place, each satellite office should regularly – and at least annually – update the Centre on its activities, news and events.



13. CSEAR conferences

- a. CSEAR conferences (i.e., conferences with the CSEAR name and logo affiliated) may be organized in any geographic location.
- b. International Associates should communicate the conference logistical details (i.e., dates, location, and contact information) with the Centre.
- c. Participants at CSEAR conferences are expected to be (or become) members of the Centre.
- d. It is the responsibility of International Associates to inform the conference organizers about the need to require CSEAR membership of participants in CSEAR conferences.

14. Research Project Selection

- a. Council is responsible for the approval and the selection of major research projects based on the advice and guidance from the director/co-directors.

15. Agreements, Contracts, Grants and Gifts

- a. The Centre is expected to observe its affiliated University policies regarding entering into research, grant or contract agreements. Similarly, gifts to the Centre must be managed through the appropriate University channels.

## APPENDIX 2

### Roles, Responsibilities and Governance of CSEAR International Associates

*Approved by the CSEAR International Associates Committee for Membership Vote 13 May 2014*

The International Associates Committee of the Centre for Social and Environmental Accounting Research (CSEAR) represents the international network on which the Centre depends.

#### *Roles and Responsibilities*

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's official communication tool is the electronic Google group mail called "CSEAR-IA Google Group" ([csear-ia@googlegroups.com](mailto:csear-ia@googlegroups.com)). This communication tool can evolve according to the emergence of better and more efficient technologies.

#### *Governance*

The initial process during CSEAR's governance transition period (2012-2013) 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, based on current member numbers 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.

The International Associates Committee (IAC) 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. In the transition, the IAC Convenor was an elected member of the CSEAR Council who agreed to serve as Convenor.

Beginning in July 2015:

- An election for International Associates shall be held for a three-year term. Any CSEAR member, including incumbents, in the geographical area could be nominated (or nominate her/himself). All paid-up CSEAR members in the geographic area are entitled to vote.
- Once the International Associates Committee is in place, the Convenor should be elected by the IAC and, as a result, will automatically become a member of Council.

## APPENDIX 3

### CSEAR Teaching Case Study Competition 2015

CSEAR launches a new annual teaching case study competition for members. All members (including PhD students and practitioners) are invited to contribute a teaching case study as part of our initiatives to develop the effectiveness of Accounting and Sustainability education.

Five winners, as determined by a panel of judges, will be invited to present their cases in a plenary session at CSEAR UK conference in Royal Holloway University of London (26th-28th August 2015) and have their cases published in an e-book format that will be distributed free to all CSEAR members. They will also receive a framed award certificate and be listed on the CSEAR webpage.

The aims of this competition are:

- to develop a database for CSEAR members of high quality Accounting and Sustainability teaching cases
- To encourage the development of high quality teaching cases and promote effective case writing strategies
- Facilitate the exchange of ideas leading to the improvement of case research, writing, and teaching.
- Assist with the distribution and publication of cases.

#### Key Dates

22nd June 2015	Deadline for submission by email to <a href="mailto:csear@st-andrews.ac.uk">csear@st-andrews.ac.uk</a>
13th July 2015	Winners notified
26th-28th August 2015	Winners present cases at CSEAR UK
October 2015	Ebook circulated to all CSEAR members

#### Case Study Details

- The topic of the case can cover any aspect of Accounting and Sustainability. This will be broadly interpreted by the panel of judges and is NOT restricted to the accounting and sustainability practices of large multi-national corporations.
- The case study must consist of original material and not already published.
- Cases can be based on original primary research (e.g. interviews with key individuals within the organisation, interviews with stakeholders impacted upon by the organisation) as well as secondary research. If the organisation is identified, then clearance to use this material for this competition should be sought by the author(s). It is acceptable to use anonymised cases.
- Fictional or synthesized cases are acceptable.
- A short statement (around 500 words) of how this case could be used in teaching should accompany the case. Winners may be asked to extend this statement prior to publication.
- To encourage diversity in teaching, innovation and creativity there are no word limits or style guidelines
- Case studies should be submitted electronically and in a format that is readable in Word.
- Author and title details should be provided on a separate page as the cases will be evaluated anonymously.
- Any queries should be addressed initially to [Ian.Thomson@hw.ac.uk](mailto:Ian.Thomson@hw.ac.uk).

#### Background to Competition

There is significant value to be achieved through writing teaching cases (e.g., development of high quality teaching materials, researcher engagement with organisations and their stakeholders, student exposure to important organisational issues). Cases have long been advocated as an effective teaching method and are seen as an effective way to bridge the potential disconnect between theory and practice. Beyond the classroom, cases also have value in publicising case organisations and their practices –good and bad.

However, it is also important for the researcher to understand the challenges of writing teaching cases – especially in a research environment which is increasingly concerned with publication rankings. Key challenges include the status of case writing within the current research environment and the lack of (ranked) publication outlets which publish teaching cases. There is an important role for CSEAR in promoting the value and status of high quality teaching cases, discussed further below.

As Kearins, Collins and Tregidga (2010, p. 90) note, “some colleagues write cases primarily to use in their own classrooms and see this as a separate exercise from more academic research and publishing”. However, they identify that there can be synergies between the two, selecting and writing teaching cases and then using the research as the empirical basis for a journal article that extends or develops academic theory – or vice versa, developing a case study for an academic audience into a teaching case for classroom use. How authors researching, writing and publishing teaching cases can utilise case research as an empirical basis for a regular journal article that seeks to develop, modify or extend theory can provide effective synergies and publication strategies

## APPENDIX 4

### FOR DISCUSSION PURPOSES ONLY: A supportive network for mentoring and career development

CSEAR's mission statement states that: Within the area of social and environmental accounting and accountability, broadly defined, our mission is to encourage and facilitate high quality, relevant research, teaching and external engagement with practice and policy through developing knowledge, expertise, resources and **a supportive network for mentoring and career development**.

Many of us have found the CSEAR community to be a place that supports the conditions for personal and profession growth and development. Mentoring and career development have been a central element in CSEAR's developmental DNA and a defining attitude of this academic community. The question considered here is: How can we build upon and enhance this central tenet of the community? This is a continuation of the conversation began last year with the membership questionnaire, discussions at the CSEAR 2013 (St. Andrews) and the Council's subsequent contemplations on this topic. This article outlines the thinking that underpins this recommendation in the hope it will stimulate dialog as well as a renewed sensitivity and commitment to engaging as an imaginative and supportive community. It is proposed that CSEAR provides the context and conditions where mentoring type relationships and career development opportunities can emerge through encouraging and facilitating **a supportive network of academics**.

#### What type of supportive network?

The initial vision was to develop a traditional formal one-to-one mentoring apparatus wherein there would be a willing mentor connected with a willing mentee, establishing a mutually beneficial relationship based on common interests. This mentoring program would require a loose umbrella of coordination with oversight exercised by some form of central clearing house activity. However, upon reflection and discussions with established and emerging scholars, it was concluded that this may not be the most desirable course of action. Some concerns expressed were as follows.

- Significant apprehension on the part of mentors as to expectations, commitment and the difficulty in articulating these expectations and parameters
- Conflicts with "local" mentors and supervisors
- Conflicts of interest
- Level of involvement
- Expectations as to required time and mentor availability
- Expectations as to collaboration and co-authorship
- Expectations regarding journal article reviewing, editing, revising, resubmitting support
- Uniqueness of the mentees needs, expectations, and capabilities
- What would we be mentoring?
- The availability of "local" mentoring programs
- Lack of understanding by the mentor of the local environment within which the mentee operates
- CSEAR training and support of mentors

#### The demand for mentoring

Anecdotally, it seems that the most pressing concerns of emerging scholars relate to support for writing, editing, interpreting reviews and publishing concerns, rather than a more generic mentoring relationship. Given the vagaries of the review and editorial processes, any meaningful intervention in the publication process between mentor & mentee would require an extremely time-consuming series of consultations, with the possibility for conflicts with other colleagues, coauthors, editors, reviewers and supervisors. The council felt that there is a substantive difference between supportive engagement during the publication process and mentoring. For example, publication workshops in CSEAR conferences, "meet the editor" session at conferences or Early Career Researchers colloquia, research methods master classes would appear to be more effective ways to deliver this type of support than one-to-one mentoring. The consultation process undertaken since Sept 2013 CSEAR has led to a view in the Council that there does not appear to be a standard set of mentee needs and one mentoring format or set of mentoring guidelines that guarantees success. Therefore a range of different mentoring possibilities should be available that can be shaped to individual needs and specific situational contexts.

#### Proposed Mentoring Possibilities

We need to think more in terms of some type of social network/support system that provides some assistance, guidance, encouragement, nurturing, and love and facilitates informal mentoring, communication and collaboration. This has been a vision and strength of CSEAR from the beginning. We have an opportunity for continuing and enhancing that tradition. It is an opportunity to share experience and experiences as well as for learning and engagement. It is proposed that CSEAR focuses our efforts on facilitating opportunities for developing "informal" mentoring relationships. Informal mentoring is a professional relationship that in some sense emerges from encounters and interactions. Due to their unprogrammed nature, the chances of such relationships being established might be enhanced by providing opportunities where individuals feel comfortable initiating contact and exploring common interests. The relationship may develop out of common interests associated with a task, theory or methodology or a perceived need for guidance, support, or advice.

One of the much appreciated characteristics of the CSEAR community and its gatherings is the informality, receptivity and openness. It seems that if we can continue to foster, and enhance, such an atmosphere, it would be the best avenue to facilitate the type of intellectual engagement we are wanting to encourage and nurture. We need to continue to emphasize an “attitude” and “culture” that recognizes the importance of the informality, receptivity and openness of the presentations, discussions, etc. at CSEAR gatherings. For example, more established members could be encouraged to make a concerted effort to be present and actively engaged at meetings, receptions, paper presentations, discussions, etc., taking every opportunity to interact with members of the community, especially newer ones. We propose that the following areas currently facilitate, and have the propensity to enhance, our ability to provide a supportive network.

#### *Emerging scholars colloquia/workshops*

A primary vehicle for engagement is the emerging scholars’ colloquia/workshops. We need to encourage and support offering emerging scholars’ workshops at all CSEAR conferences and maximizing the number involved, following the model of the upcoming CSEAR conference in St. Andrews. The format should optimize the number of scholars involved and provide informal interaction opportunities with “adjunct” scholars beyond the participating faculty in the afternoon or evening before the conference begins. Further, the participating faculty and the “adjunct” scholars might take some responsibility for facilitating the emerging scholars’ introduction and integration into the conference and community. As part of both the colloquium and the following congress, we can emphasize the importance and responsibility of collegial interaction and support on the part of the community. As an initiating template, we could develop general guidelines, format, etc. based on the experience at the St. Andrews colloquia.

#### *Paper presentations*

Emphasize that paper sessions are excellent opportunities to connect with presenters, discussants and members of the audience. Again, there can be explicit encouragement and expectations for providing opportunities of engagement.

#### *Review processes*

Provide emerging scholars reviewing opportunities through SEAJ editorial processes. They could be added as a third reviewer and as such be part of, and observe, the editorial process. They could compare their reviews with those of the others, observe how the authors deal with reviewers’ comments, etc.

#### *CSEAR website, etc.*

The updated CSEAR website and blog are seen as another primary component of a supportive and facilitating network for mentoring and career development. We need to continue to emphasize and develop information available on the website regarding expertise, etc. in order to provide access. The items discussed below are among those that can be found under the “members” area of the website: CSEAR members area(s) of expertise (searchable by subject area and country); Complete archives of CSEAR newsletters; SEAJ full-text articles and article reviews; Bibliography of over 1500 references; SEA teaching resources (CSEAR Education). Items currently being developed or updated include: Lists of relevant external website links; Pre-publication versions of articles; Short video clips, etc. providing an overview of various research issues, themes and tools. Social media in the form of the CSEAR blog and Facebook pages offer important and growing opportunities for anyone to comment, blog, ask questions, provide and request feedback on their work or that of others. These offer excellent vehicles for interaction among the community.

#### *A pool of scholars*

If there is a perceived need to be more interventionist and directive, we might consider establishing a pool of scholars who would be willing to be contacted if a colleague has a question, problem, etc. on a particular area. If this is undertaken, we would propose a rather structured and controlled approach with a person or persons who would be the initial contact and who would inquire of members of the pool, if they would be willing to contact the person requesting assistance. There would be no expectation of an extended relationship, it would be a limited interaction unless the parties decided otherwise.

#### **Continue the conversation**

It is our hope that these thoughts will stimulate dialog and debate as well as a renewed sensitivity and commitment to engaging as an imaginative and supportive community. We strongly encourage and very much appreciate any observations, comments, suggestions, disagreements, etc. in the spirit of constructive dialog wherein new insights emerge that can facilitate a supportive network for mentoring and career development by and within the CSEAR community ([csear@st-andrews.ac.uk](mailto:csear@st-andrews.ac.uk)). We hope that how we can better provide a supportive network for mentoring and career development will be a regular topic of conversation at all upcoming CSEAR conferences and events.

## **APPENDIX 5** **Conference Reports**

### **25<sup>th</sup> International Congress on Social and Environmental Accounting Research**

The 25<sup>th</sup> International Congress on Social and Environmental Accounting Research took place at the University of St Andrews, Scotland from 3-6 September 2013. The conference also encompassed a celebration day for Rob Gray after he stepped down as Director of CSEAR after 21+ years at the helm.

Professor John Roberts from University of Sydney Business School was our academic plenary speaker. He presented Between Corporate and Political Accountability, Reflections on the Australian Resources Super Profits Tax. The conference also hosted 2 other plenary sessions: (i) Futures 1: Future Of The Field which was chaired by Ian Thomson, Matias Laine, Carmen Correa Ruiz, Colin Dey and (ii) Futures 2 : Future Of CSEAR & Our Vision, Mission And Values chaired by Nola Buhr and Shona Russell. There was a panel debate (In whose interests should a corporation be run?) to launch the publication of Capitalism, Corporations and the Social Contract: A Critique of Stakeholder Theory by Sam Mansell (Business, Value Creation and Society Series, edited by R Freeman, 2013). The panel consisted of Rob Gray, Andreas Hoepner and John Ferguson and was chaired by Lorna Stevenson.

A meeting of the SEAJ Executive Editorial Board was held during the conference as was a meeting of the CSEAR Council.

The final day of the conference was dedicated to a reflection and celebration of the intellectual contribution that Rob Gray has made to the social and environmental accounting community. The day involved an introduction from Brendan O'Dwyer; presentations from Lee Parker, Dave Owen, Jane Broadbent and Richard Laughlin. There was even a quiz: How well do you know your Rob? Devised by Clémence Rannou and Delphine Gibassier. The day closed with a reply from Rob and an open mike session.

64 papers in total were presented. There were 4 Full Papers with discussants ( a new initiative for this conference). These papers were:

- Jan Bebbington, Shona Russell, Lorna Stevenson and Carlos Larrinaga-Gonzalez: Organisational governance and accountability in the Anthropocene, with Matias Laine as the discussant.
- Jesse Dillard and Judy Brown: Accounting innovation and sustainability transitions: what might we learn from the multi-level perspective? With Ian Thomson as the discussant.
- Den M. Patten, Charles H. Cho, Giovanna Michelon and Robin W. Roberts: CSR report assurance in the United States: an empirical investigation of demand and stakeholder benefits. Markus Milne was the discussant for this paper.
- Ataur Rahman Belal and Mohammed Mohi Uddin: Beneficiary accountability in NGOs: can it be better in donor funded projects as compared to non-donor funded projects? Brendan O'Dwyer was the discussant for this final paper.

There were also 24 Full Papers spread over 3 sessions and 36 working papers again spread over 3 sessions.

In total there were 99 delegates, with every continent being represented at the conference.

From feedback received to date, everyone enjoyed the conference and made a large number of new network contacts.

For the first time the Conference was kindly sponsored by CIMA (Chartered Institute of Management Accounts) for £5000. These funds were used to sponsor 8 full PhD Student bursaries. Our sincere thanks to CIMA for this sponsorship.

### **12<sup>th</sup> CSEAR Australasian Conference**

The 12<sup>th</sup> CSEAR Australasian Conference was held at the University of Waikato, Hamilton, New Zealand from 1 to 3 December 2013, with a colloquium on 30 November 2013. There were approximately 70 delegates who presented about 45 papers. The theme(s) of conference was Social and Environmental Accounting: Past, Present, and Future. The conference's main speakers were Gordon Boyce, Al Gillespie, James Guthrie and Juliet Roper. There was lots of networking time (read eating and drinking time) – and thus a good time was had by all!

### **9<sup>th</sup> CSEAR Spain Conference**

The 9th Spanish Conference on Social and Environmental Accounting Research (Spanish CSEAR 2014) was held the 22nd and 23rd of January, 2014 in Burgos, organized by the University of the Basque Country and Burgos University. Concretely the conference was accomplished in two different places, the first day in Principal Theatre of Burgos city and the second day in [National Centre for Human Evolution Research](#) (CNIEH). In the meeting participated 41 attendees from 9 countries.

The Spanish CSEAR began with a Doctoral Colloquium, where five PhD projects from 4 different countries, were presented, each presentation had their own discussant (Matias Laine, Dolores Gallardo, Javier Husillos, and Carmen Correa) and also we have in Denmark a general discussant who also participated in the feedback of all those projects.

Furthermore in the parallel sessions developed in Spanish and English, 29 research papers were presented. The thematic (SEA disclosure/reporting, CSR/environmental performance, organizational change, sustainable supply chain, human resources...) and the methodology (conceptual, qualitative, survey, empiric) used to develop the papers of the sessions was quite broad, and there was an interesting discussion in those sessions. We also want to express our gratitude to all colleagues who chaired the sessions properly. We finished the meeting with a plenary speaker who was kindly shared by "Raymond Konopka Memorial Conference"; we also want to express our gratitude to the organization of this conference for this generous offer. The key note speaker was Professor Michel Magnan, from Concordia University who closed the conference with the session "The *capture* of Corporate Environmental Performance: Puzzles, Challenges and Opportunities"

## **5<sup>th</sup> CSEAR North America Conference**

The 5<sup>th</sup> CSEAR North America Conference was held at the École de Comptabilité of FSA University of Laval, Québec, Canada on July 2 and 3, 2014. We had 34 participants, including 7 Ph.D. students. Many were recurring participants, but we did have a few new ones (about 5).

One of our sponsors specifically offered to cover the registration fees for up to 5 students provided that they present a paper at the conference. This initiative was very appreciated by the students. Good comments about this initiative were received from one Ph.D. supervisor. 21 papers were presented in a single stream. This format was really appreciated by the participants, since they got to spend the two full days together. One drawback to this single-stream strategy was that it created big days – we started at 8:30 to finish at 17:30.

In addition to the plenary given by Ian Thomson, we had a workshop on teaching accounting for sustainability entitled "Enabling Sustainability Accounting Learning: Lessons from Practice", given by Nola Buhr and Ian Thomson. We had very interesting discussions on the courses that already exist in some institutions and the challenges faced when one wants to introduce such a course in the curriculum.



**APPENDIX 6**  
**Organisation and Governance**

*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]  
Jeffrey Unerman [Royal Holloway University of London] as Chair of the SEAJ Board  
*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]