

ANNUAL REPORT TO CSEAR MEMBERS FOR PERIOD 1 AUGUST 2015 – 31 JULY 2016

Introduction

This report is a summary of the main activities undertaken by CSEAR to support the CSEAR community in meeting its challenges in the year to 31 August 2016. This has been an interesting year in many ways. An application to the ESRC's Large Grants Programme (for £10 million) was unsuccessful but helped create, and cement many collaborations both within the CSEAR community and also with external groups. These collaborations are still working with a view to submitting smaller grants to different bodies. However, it has also been a challenging year, with ongoing attempts to make CSEAR fully self-financing. This challenge will be continued in the next year from August 2016. This report contains summary details on CSEAR Membership, overseas conferences and initiatives created by the Council for, and on behalf of, the membership, as well as a summary of our current financial situation, and the issues (and opportunities) that this has generated. 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



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

Vision Mission and Values (VMV)

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. The Council has also reviewed all work undertaken against the VMV at each of the Council meetings with a view to review or amendment of the VMV should the need arise. To date there have been no amendments.

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. There have been no amendments to these documents during the current session. These documents are attached to this report for information.

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) were invited to contribute a teaching case study as part of our initiatives to develop the effectiveness of Accounting and Sustainability education. In 2015 the winners were Suzana Grubnic, Jean-Pascal Gond, Christian Herzig & Jeremy Moon for "A New Era: Moving from Climate Action to a Broader Sustainability Agenda The Case of Furn-Office". Due to the success of the competition the process was repeated for the 2016 conference. However despite repeated advertising and promotion, we only received 1 submission and so no winner was announced. The competition will be reviewed and revised with a view to running it again in 2017. If it is as unpopular in 2017 as 2016, then it may be discontinued after that.

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 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 responses received overwhelmingly supported the Emerging Scholars Colloquium (ESC) as the main forum for CSEAR to provide mentorship to new and emerging scholars. As a result the ESC will continue to be held immediately before the CSEAR Conference held in the UK each year. Additionally ESCs are being developed for all of our other CSEAR conferences. It is hoped that within the natural two year cycle of our conferences ESCs will be provided at all conferences by the middle of 2018.

Grant Applications

There have been no major grant submissions since the Large Centres Grant application in 2014. This is an area that has been identified as a major priority for Council to address in the forthcoming session, as the future self-funding model of CSEAR relies quite heavily on grant applications and successes. Members will be kept advised of submissions and successes as time progresses. We were however, successful in securing yet another research grant from CIMA to sponsor the 27th ICSEAR Conference in St Andrews held in August 2015 in London and also the 28th ICSEAR Conference being held in St Andrews in August 2016. Both grants were for £6100, a total of £18,300 having been secured from CIMA since 2014.

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 (initiator Charles Cho)
- CSEAR Brazil/ South America (initiator Leila Macias)
- The Centre de Recherche en Comptabilité et Développement Durable (Centre for Research on Accounting and Sustainability) at the University of Laval (initiator Michelle Rodrigue)
- CSEAR Italy at the University of Bergamo (initiators Massimo Contrafatto and Ericka Costa)

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.

Further modifications to the website include: 2015 saw only slight modifications and updates to the website as and when needed. However Council have identified the need for an extensive review of the content of the website, rather than the aesthetics and structure. It is hoped that this content review will be completed in time for the publication of the 2016-2017 Annual Report.

CSEAR continues to have a presence on Facebook [<https://www.facebook.com/groups/121691174537092/>], host its own blog site [<http://csearweb.blogspot.co.uk/>], and Twitter [#CSEAR] account. CSEAR also continues to own 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.

	2016	2015	2014	2013	2012	2011	2010
electronic paid	185	235	205	216	182	186	186
hard copy paid	22	27	25	28	18	14	18
Total Paid	207	262	230	244	200	200	204
electronic complimentary	4	3	4	1	32	35	36
hard copy complimentary	0	0	0	0	0	0	0
Total complimentary	4	3	4	1	32	35	36
Overall total	211	265	234	245	232	235	240

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 membership) and gain others. If we compare direct paid memberships, then the current total for 2016 shows an approximate 21% decrease on 2015. This is due to natural yearly fluctuation and conference tied memberships. There were more conferences able to implement the tied membership to participation in the 2014-2015 period than has been in 2015-2016. However, the main factor in the decrease in membership numbers was the first increase in membership fees for 3 years that was brought in January 2016. In 2014-2015 the membership fee for electronic membership was £25. In addition to this was the SEAJ subscription fee of £20, making a total fee of £45 before VAT. In 2015-2016 the SEAJ subscription cost remained the same at £20, but the membership fee increased to £40, a £5 per year increase for each of the previous 3 years without a change in fees. This has clearly had a major impact on membership numbers, as has the general economic positions of many members, host institutions and countries in general.

Staffing

Lynn Christie continues to be employed on a temporary contract, however she has been funded directly by the University of St Andrews from January 2015 – December 2016. This position will be reviewed by The University of St Andrews and CSEAR in autumn 2016. Rhona McLaren (a PhD student) continued to be employed as an editorial assistant for SEAJ until March 2016. She was unable to continue in this role after this point. However, the role will be taken on by Lynn Christie in September 2016.

In January 2016, Jan Bebbington stepped down as co-director of CSEAR. Council thanked her for all she had done for CSEAR during her 20 year association and wished her well for her future, however, Jan continues to be a valuable member of CSEAR. Professor John Ferguson took on Jan's role as co-director of CSEAR.

SEAJ and SEAJ Editorial Board

With a decrease in membership, the individual print and electronic subscriptions to SEAJ have also decreased. 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 August. Routledge continue to be responsible for institutional and Library subscriptions.

The Board have a new Co-editor for the Journal as John Ferguson stepped down in December 2015. The newly elected Co-Editor is Matias Laine. Carlos Larrinaga continues in his role as co-editor until December 2017 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 2015.

The Special Issues of SEAJ during 2014-2015 were:

- Volume 35 No.2 (September 2015): Economic Democracy and Accounting Guest Editors: Jan Bebbington and David Campbell
- Volume 36 No.1 (January 2016): EU Regulation of Corporate Social and Environmental Reporting Guest Editor: Thomas Riise Johansen

Forward planning

Mentoring and Practitioner Engagement

At the 2014 CSEAR conference in St Andrews further interactive sessions with delegates were held. These were based around Mentoring and the development of our strategy / priorities on practitioner engagement. A survey of current members will take place in advance of the 2016 Conference on relevant aspects of practitioner engagement. This will be carried out by A4S and form the basis of the Practitioner session during the conference.

Grants and Funding

The future of CSEAR will depend on funding and its success in grant applications and sponsorship agreements. The 2014, 2015 and 2016 CSEAR UK conferences are being sponsored by CIMA, who are very keen to continue and expand this support. We hope that this will continue into 2017 and beyond. As well as sponsorship from CIMA the Council will actively seek sponsorship and support from other bodies for the CSEAR conferences. A main focus of Council's work for the next 2 years will be identifying suitable grant calls and submitting applications. They will also develop a series/suite of workshops and executive education programmes both in the UK and worldwide.

Library

At present the CSEAR Office at the University of 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 2016 – 2017 session.

Overseas Conferences (September 2015 – July 2016)

During the reporting period (August 2015- July 2016) several CSEAR conferences were held. These were:

- 27th International Congress on Social and Environmental Accounting Research, held at the Royal Holloway University of London, London from 26-28 August 2015.
- 10th Spanish Conference on Social and Environmental Accounting Research: 10th CSEAR Spain Conference [X Reunión de Investigación en Contabilidad Social y Medioambiental] from September, 17-18, 2015, CICSMA – Universidad Pablo de Olavide, Seville, Spain.
- CSEAR Australasia 2015: 14th Australasian Centre for Social and Environmental Accounting Research Conference A-CSEAR 2015 from 10-11 December 2015, Macquarie Graduate School of Management, Macquarie University, NSW, Australia, immediately preceded by an Emerging Scholars Colloquium on 9th December.
- CSEAR North America was held at Illinois State University in Normal, Illinois from June 1-2, 2016.
- VI CSEAR Italian Conference was held from 30 June 2016 - 1 July 2016 at the University of Parma.

Summary Reports

A short summary from each conference was requested to include information on organizer names/sponsors, guest speakers, numbers 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 the appendices to this report.

Conferences (August 2016 – September 2017)

The list of conferences for the next period (August 2016-July 2017) is looking healthy. The current list of future conferences is:

- 28th International Congress on Social and Environmental Accounting Research to be held at University of St Andrews from 23-25 August 2016.
- The 1st CSEAR Ireland conference, will take place at the Kemmy Business School, University of Limerick on October 20th and 21st, 2016, with a masterclass/workshop on the 19th October.
- The VII GECAMB conference on Environmental Management and Accounting – the Portuguese CSEAR conference, will be held on 3rd and 4th November, 2016 at the Polytechnic Institute of Cávado and Ave, Barcelos, Portugal.
- The 2016 Australasian - Centre for Social and Environmental Accounting Research (A-CSEAR) Conference will be hosted by The Centre for Accounting, Governance and Sustainability, University of South Australia from the 7 to 9 December 2016.
- 4th French Conference on Social and Environmental Accounting Research: May 2017, Toulouse, France
- 5th CSEAR South America, June/July 2017, University of Brasilia

CSEAR Financial update/Future of CSEAR:

CSEAR Council has been working to establish self-funding for CSEAR. Membership fees and conference surpluses are key to the initial strategy. Opportunities through training programmes and workshops are also being explored. For now, we would like members to be aware of the constraints that we are still under and are seeking to overcome.

CSEAR Council Meetings

The Council met on 3 occasions over this session. In between meetings the Council were in full contact via email on average every two weeks.

Members of Council over the reporting period were:

Jan Bebbington (KJB); John Ferguson (JF); Charles Cho (CC); Matias Laine (ML); Ian Thomson (IT); Robin Roberts (RR); Jesse Dillard (JD); Lorna Stevenson (LS); Colin Dey (CD); Jeffrey Unerman (JU); Carmen Correa (MCC); and Lynn Christie (LC)

The dates of the meetings and the members of Council present are summarized below:

	10 November 2015	8 March 2016	7 June 2016
Present	JF, KJB, CC, ML, MC, IT, RR, JD, LC	LS, JF, CD, IT, MC, CC, ML, LC	JF, IT, MC, CC, JD, RR, LC
Apologies for Absence	LS, CD, JU, MCC	MCC, JD, RR	MCC, CD, ML, LS

06 May 2014

- 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 (For information)

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). 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

The SEAJ Executive Editorial Board, Editorial Board and Past Editors

Executive Editorial Board

Cornelia Sydney University, Australia	Beck (Reviews)	Editor)	John University of St Andrews, UK	Ferguson (Joint	Editor)
Carlos Burgos University, Spain	Larrinaga (Joint	Editor)	Hanelle University of Tampere, Finland	Mäkelä (Reviews	Editor)
Helen Auckland University of Technology, New Zealand	Tregidga (Reviews	Editor)	Jeffrey Royal Holloway, University of London, UK	Unerman (Convenor)	

Editorial Board

Carol Monash University, Australia	Adams	Jill Henley Business School, UK	Atkins
M.Gabriella Università di Bologna, Italy	Baldarelli	Jan University of St Andrews, UK	Bebbington
Massimo University of Bergamo, Italy	Contrafatto	Lies IÉSEG School of Management, France	Bouten
Judy Victoria University, New Zealand	Brown	Nola Saskatchewan University, Canada	Buhr
Carmen Universidad Pablo de Olivade, Spain	Correa	Ericka University of Trento, Italy	Costa
Charles ESSEC Business School, France	Cho	Jong-Seo Pusan National University, Korea	Choi
Christine Strathclyde University, UK	Cooper	Stuart Bristol University, UK	Cooper
Andrea University of Strathclyde, UK	Coulson	Colin University of Stirling, UK	Dey
Jesse Portland State University, USA	Dillard	Patricia Ghent University, Belgium	Everaert
Teresa Eugénio Instituto Politécnico de Leiria, Portugal		Frank Queens University, UK	Figge
Martin Towson University USA	Freedman	Suzana Loughborough University, UK	Grubnic
James MacQuarie University, Australia	Guthrie	Jim Newcastle University, UK	Haslam
Javier University of Strathclyde, UK	Husillos	M. Queensland University of Technology, Australia	Islam
Thomas Copenhagen Business School, Denmark	Riise	Johansen	Matias University of Tampere, Finland
Glen University of South Australia, Australia	Lehman	Michel Concordia University, Canada	Magnan
John University of Glasgow, UK	McKernan	Giovanna University of Exeter, UK	Michelon
Markus Canterbury University, New Zealand	Milne	Lee University of Wollongong, Australia	Moerman
Atsuo Osaka City University, Japan	Mukoyama	Brendan Amsterdam University, Netherland	O'Dwyer
Lee RMIT University, Australia	Parker	Den Illinois State University, USA	Patten
Gunnar Jönköping University, Sweden	Rimmel	Leonardo Royal Holloway University of London, UK	Rinaldi

<div>Robin</div> <div>University of Central Florida, USA</div>	<div>Roberts</div>	<div>Michelle</div> <div>Université Laval, Canada</div>	<div>Rodrigue</div>
<div>Shona</div> <div>University of St Andrews, UK</div>	<div>Russell</div>	<div>Stefan</div> <div>Lueneburg University, Germany</div>	<div>Schaltegger</div>
<div>Sophie</div> <div>ISEM, France</div>	<div>Giordano-Spring</div>	<div>Ian</div> <div>Heriot-Watt University, UK</div>	<div>Thomson</div>
<div>Charl</div> <div>Auckland University of Technology, NZ</div>	<div>De</div>	<div>Villiers</div>	

Past Editors

1982 - 1992	James Guthrie and M.R. Mathews: Joint Editors: Social Accounting Monitor
1993 - 2007	Rob Gray: Editor: Social and Environmental Accounting
2008 - 2011	Jan Bebbington: Joint Editor: Social and Environmental Accountability
2008 - 2013	Jeffrey Unerman: Joint Editor: Social and Environmental Accountability

APPENDIX 4 (For information)
Organisation and Governance

Council Members:

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]
Matias Laine [University of Tampere, Finland]
Robin Roberts [University of Central Florida, USA]
Ian Thomson [Strathclyde University, UK]
John Fergusons as Chair of the SEAJ Board

Chair of Council (elected by Council Members):

Ian Thomson [Birmingham 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

John Ferguson and Lorna Stevenson [University of St Andrews]