

**The Centre for Social and Environmental Accounting Research  
CSEAR Council**

**MINUTES OF THE MEETING OF THE CSEAR COUNCIL HELD ON 26 FEBRUARY 2013**

**1. Present**

CSEAR Council Members present:

Ian Thomson (Chair), Lorna Stevenson (Co-Director), John Ferguson, Colin Dey and Massimo Contrafatto

CSEAR Council Members present via WebEx:

Charles Cho, Nola Buhr, Jesse Dillard

Also present:

Lynn Christie, Sue Gray

**2. Apologies for Absence:**

Carmen Correa, Matias Laine, Robin Roberts and Jan Bebbington (Co-Director)

**3. Minutes of Previous Meetings**

Ian opened the meeting by welcoming everyone to the first meeting of the new CSEAR Council.

The minutes of the 4 September 2012 were approved by the Council.

**4. Matters Arising**

(a) ACCA (para 4a refers)

Colin reported that he had managed to speak to Katherine Ng who said she had passed on all of Rob's communications to the Director of Research at ACCA. She also said that the Director had tried to contact Rob without success. However Rob has no evidence of any sort relating to Katherine Ng of the ACCA ever having tried to contact him. He has received no emails, no phone calls and no hard copy letters. He really tried to make contact as several people did an enormous amount of work on the videos that they wanted and the videos are still languishing unused.

The issue of ACCA will be discussed later in the meeting.

(b) Library (para 4d refers)

Excel databases of the content of the library (books, standalone reports and journal articles) are in progress and will be put onto the website when complete. Due to space restrictions in the School it is looking likely that the library will need to be completely digitised. A request will be put to the Council for volunteers to help take this forward as well as sourcing grants to help this happen.

**[ACTION]**

(c) Elections (para 5 refers)

Elections for the Council and the Committee of International Associates are now complete and results have been widely disseminated.

(d) SEAJ Board (para 7 refers)

(i) Reg Mathews Prize

The vote for the first paper to win this prize is almost complete and when the decision is in then all the information will go up on the website. Criteria for this prize will be more formally written and agreed by the Board at its meeting in September. All the information will be passed to Routledge for promotion.

**[ACTION]**

(ii) It was noted that Helen Tregidga has come on board as the 3<sup>rd</sup> Articles and Reviews Editor along with Matias and Conny.

(iii) Jeffrey Unerman is standing down as Editor at the end of the year and so a replacement for him needs to be found for September. Once a replacement is found, Jeffrey will become the new

Chair of SEAJ Board and will be co-opted onto Council. Once potential replacements for Jeffrey are identified, their names will be put to Board for election and then approval. Thereafter the procedure to identify a new Editor will need to be clarified, documented and approved for future. The SEAJ Board will also need to meet before September to consider the process proposal and proposed new Editor.

- (iv) The number of papers being submitted to SEAJ is still very low and the Board (in September) will need to look into how the submission numbers can be increased. Recent Special issues have been very important for numbers of papers and also quality of papers. Options proposed for the Board to consider include: get well known reviewers on board; look at submissions to conferences and encourage paper development and submission to SEAJ; promote SEAJ at the bottom of everyone's email – link to calls for papers; Routledge to actively promote the journal at BAFA, EAA, APIRA etc; get onto the ABS list [the Council noted that in some instances the Journal is currently being unofficially ranked at 2\*]; contact IA's and ask them to what extent SEAJ is being used in overseas appraisals and ask them to actively promote SEAJ in their home countries.
  - (v) Sue has been asked to complete a whole series of form by Routledge for each paper published in SEAJ but she will speak to John and Jeffrey about this direct.
- (e) CSEAR 2013 (para 8a refers)  
Brendan O'Dwyer has identified the guest speakers for the additional day at the conference to celebrate Rob Gray's contribution to the field. They are: Lee Parker, Keith Maunders, David Owen, Richard Laughlin and Roger Adams. Lynn will ring Brendan to see how things are progressing with the day.
- (f) Chair of Council and Co-directors of CSEAR (para 8b refers)  
Following on from the elections in October the new Council ratified Ian Thomson as Chair of the Council and Jan Bebbington and Lorna Stevenson as Co-Directors of CSEAR. A formal hand over meeting was held on the 5<sup>th</sup> February 2013 between Rob, Jan, Lorna, Ian, Sue and Lynn.

## **5. Sue Gray**

Sue confirmed that she was retiring from CSEAR and the University of St Andrews at the end of April 2013. This news was greeted with surprise and sadness. The Council expressed their incredible thanks for all of Sue's amazing work since the inception of CSEAR and added that her efforts, especially those behind the scenes, had not always been recognised. The Council wished her every success for a long and happy retirement, and said she would be sorely missed.

In the meantime Lynn will take on both roles until Jan discusses a newly defined combined role with work force planning at the University.

## **6. New Council, International Associates and SEAJ Editorial Board**

Council and IA's

The Council considered and discussed the relationships between the Council, the SEAJ Board and the Committee of International Associates. CSEAR is at a major transition point, the Council and many more people need to be as active as possible and more involved in CSEAR as a whole. For each programme of work that CSEAR requires, or is involved in, a work package will be required: i.e. a group of 2-3 people tasked with taking the action forward to completion and reporting back. The work will be carried out between meetings. Additionally the Council cannot work by just meeting twice per year, therefore a mechanism needs to be put in place to meet more frequently (even if virtually). To this end the JISCMail forum has been set up where files and information can be uploaded for work packages and the Council as a whole, and WebEx has been purchased for virtual attendance at meetings.

It was agreed that the emerging management structure shouldn't be too formal, the entrepreneurial vision must continue and be allowed to continue, and we should provide enhancement activities for CV's especially for the younger members. Jesse agreed to call us on being too autocratic should the situation ever arise.

A further detailed discussion raised the following main points:

- Structure and by-laws are needed even if informal
- A record of work packages (who and what) should be kept as well as a completion log
- All emergent systems should be documented also
- Rules for re-election should be defined
- How IA's SEAJ, and satellite offices join together
- How will the IA's be run? Charles is an important link between the Council and the IA's
- Facilitate communications between the Council and IA's
- Minutes from Council to be circulated to IA's
- IA's to give items to Council for discussion via Charles
- IA's to be used as extended Council for work packages
- Define the role of IA's
- This should include (i) active promotion of CSEAR within their country as well as being point of contact for that country and (ii) a more formal role of making sure the Council stay within remit and the Directors are not misbehaving i.e. an oversight role
- IA's are free to do their own thing locally but should use the council for guidance
- Look into setting up an IA equivalent of the Council JISCMail
- Charles to communicate with IA's to get ideas and formalise role of IA's; Once agreed these will be circulated to Council
- Consider a work package for a visioning session as we can't all do this

#### SEAJ Board

The following points were discussed and noted:

- Agreed that the outgoing editor would become the convenor of the SEAJ but until Jeffrey stands down in December Jan would continue in this capacity.
- Once Jeffrey is in position as Convenor then he will be co-opted on to the Council.
- Need to identify a member of Council to sit on the SEAJ Board.
- Need a replacement for Jeffrey as Editor
- John and Jan will discuss the issue of new Editor
- The formally defined process for all of this will be put to the Board for approval

#### [ACTIONS]

#### 7. Vision/Values/Mission of the new CSEAR

CSEAR is at a critical transition point. The overriding spirit is to build on the energy and direction of how we got here. We need to define what we are actually trying to do but this will not be decided today. Each Council member in turn was asked for ideas to use as a start to this process i.e. what are the key issues that need to be addressed. The main points identified in summary are:

- Do we want to have a vision for CSEAR
- What should this vision/mission be
- What method do we use to achieve the vision/mission
- Create a conduit for wider engagement
- Where do we want to go and a coherent consistent approach is required for this
- Should CSEAR speak as a single voice or should it be a think tank or can it do both
- Look at crowd sourcing – what do the members want – our vision / mission should emerge from this
- Growth and capacity building in the field are still an issue – many people still do not know that we exist
- Diversity has been a strength to date but we still need a unified in accord voice for research policy for example
- Need to decide when to use our single voice or our diversity
- Set up ways to explore ability to communicate and distil expertise and activate network
- We should continue to strive to reach out to those that feel alienated, providing them with a space to do their research so a list of what we can do should be considered over a strategy

- We have limited resources but want to move quickly
- Use key people (e.g. Jan) to engage more at the policy level
- And/or become more research orientated via grant applications and build capacity for PhD scholarships (either through the Centre or via individual countries)

After this discussion it was agreed to invite other members to comment and thereby create a *menu of vision*, with everyone working together to achieve this.

Ian, Lorna, Jan, Sue and Lynn will bring the ideas of the board together and will circulate for comment/addition. This process will be open to all IA's and members alike

**[ACTION]**

## 8. Finances

Council reviewed the expected CSEAR income and expenditure for 2013. It was noted that:

- Income from memberships is expected to remain fairly steady with a potential increase from members joining via conferences.
- The September conference yields very little surplus
- There was no sponsorship for the 2012 conference from the ACCA and so bursaries and reduced PhD student fees were subsidised directly from reserves
- The biggest expense was the salary for Lynn Christie which is completely funded by CSEAR
- A deficit of £13590 is expected for 2013

Everyone agreed that the deficit should be tackled as a priority matter. Solutions considered were:

- Look at other sources of sponsorship for the conference including CIMA and overseas sponsors (e.g. ISAF, Global Accounting Alliance) as we are an international centre
- Increase the registration fee for the conference
- Consider a change of location for the September Conference
- Review the membership fee for CSEAR. SEAJ subscription costs cannot be increased beyond the levels set by the Routledge contract
- Consider an institutional membership structure and fee noting that this cannot include subscription to SEAJ as per contract. [Many institutions may wish their members/students to have access to the information contained in the CSEAR website]
- Grant applications need to be sourced and submitted
- Other revenue streams should be considered

It was agreed that a finance team would be established to look at this. **[ACTION]**

## 9. Membership Numbers

It was noted that membership numbers have remained steady but low for several years at an average of 200 paid members per year. After the initial membership renewal mailing in January each year, renewal reminders are mailed every 2 months up to July. It was agreed that this should continue but additionally:

- Email non-members direct and state explicitly that they are no longer a member and provide advice on how to re-join
- Look into an automatic renewal system with Finance and the on-line shop team

**[ACTION]**

## 10. Conferences:

CSEAR UK 2013

The Conference Committee has been established and members are: Colin Dey, Stuart Cooper, Matias Laine and Lorna Stevenson. The 1<sup>st</sup> call for papers is finished with a deadline for initial submissions having been set for mid-June. The cut-off date for full paper submissions is the end of June. The Call for papers will be printed and distributed at the EAA and BAFA. John Roberts has been confirmed as the main speaker and arrangements are well underway for the conference. Lynn still needs to speak to Brendan to finalise speakers and arrangements for the final day of the conference.

## **[ACTION]**

### **CSEAR UK 2014**

It was proposed that from 2014 every second year the conference would be an International conference (based at St Andrews) and the in between one would be a CSEAR UK conference (rotating venues around the UK): 2014 UK CSEAR, 2015 International CSEAR at St Andrews.

It was agreed that the Conference Committee would circulate a fully worked proposal around the Council for consideration.

## **[ACTION]**

### **Satellite Conferences and CSEAR membership links**

It was agreed that at the time of attendance at any CSEAR badged conference delegates need to be a member of CSEAR. However the way to monitor and "enforce" the collection of membership fees would be done on a case-by-case basis

### **11. Satellite Offices and links with other groups**

CSEAR satellite offices are welcome but need to be endorsed by Council. If the request comes from an IA or member, it would generally be fine but still need to be brought up to Council. Reciprocal web links should be agreed and encouraged. It was also agreed that:

- IA's should be used for due diligence in the first instance for these requests
- A set of guidelines should be developed referring to review periods, exit strategies, objectives, benefits of partnerships and funding etc.
- Satellite offices are a very good idea as they spread resources and saves St Andrews quite a bit (e.g. paid interns in other institutions)
- Matching funds should be looked at by Council.

## **[ACTION]**

### **12. Website**

The website has now been moved over to T4 which is the new University platform, except for the members' section which is still experiencing technical difficulties merging the password system with the new T4 platform. It is hoped that this problem will be solved and the whole members' section can be moved to T4 before the end of April 2013.

Most sections that have moved have been reviewed and updated although there is still some work to do, most notably on the following sections:

- Literature on SEA
- Web links
- Research and Research Resources
- Starting out in research
- Identify what else from main site should only be available through
- Contents of members' section

It was agreed that Colin and Lynn should establish a small team to carry out these reviews and also to continually develop the website. Rob has indicated that he would be happy to help any such team.

## **[ACTION]**

### **13. Future Work Plans**

The Council agreed that future work plans should fall into the menu of possibilities as discussed under item 7 earlier.

### **14. Practitioner and Policy Liaison**

It was agreed that this is a strategic point and should be considered fully at a later date.

#### **15. AOCB**

The Council requested that its work be broken down into manageable chunks and this will be achieved by holding more frequent meetings. As a result it was agreed that:

- The Council would meet every 2 months (on person or virtually) with actions in between
- Only have a couple of items will be on the agendas so that meetings can be completed in 2 hours max
- A set of action points will be identified for completion before next meeting

**[ACTION]**

**Lynn Christie March 2013**

APPROVED