The Centre for Social and Environmental Accounting Research
CSEAR Council

MINUTES OF THE MEETING OF THE CSEAR COUNCIL HELD ON 5th SEPTEMBER 2013

1. **Present**
CSEAR Council Members present:
Lorna Stevenson (Co-Director), Ian Thomson (Chair), John Ferguson, Colin Dey, Charels Cho, Nola Buhr, Robin Roberts, Massimo Contrafatto, Matias Laine and Carmen Correa Ruiz, Jesse Dillard
CSEAR Council Members present via WebEx:
N/A
Also present:
Lynn Christie

2. **Apologies for Absence:**
Jan Bebbington

3. Minutes of Previous Meetings
The minutes of the 25th June were approved by the Council.

4. Matters Arising from above minutes:
 (a) Grants and funding:
     Work on the ESRC Research Centre Grant is a work in progress.
 (b) CSEAR Library: the contents of the library have undergone a first review. More reviews will follow as will an application submission for digitisation.
 (c) Celebration workshop for Rob: All is in hand with the party being held this evening (5th) and the main celebration day taking place tomorrow (6th)

5. Annual and Financial Report
A draft annual report and financial statement were considered by the Council. Apart from the minor amendments noted below, the report was approved for circulation to members later in September/early October. All were asked to re-read the report and let Lynn have any further amendments within 2 weeks.
Minor amendments needed:
 • Add in word cloud from VMV statement
 • Add in an introductory 'words from the Directors' section

Lynn was asked to write letters of thanks to CIMA for their funding of the 2013 conference, and also list the recipients of the CIMA/CSEAR Student Bursaries.

Following on from this, the Committee agreed to keep the membership cost at £25 for 2014, with the SEAJ subscription costs remaining unchanged also. To ensure that we are charging an appropriate amount for what services and information we provide, John agreed to look at other society charges to see if we are comparible.

6. SEAJ Update (Standing item)
Results of the ABD List submission will be known on the 9th September, after which we will be given a short time to appeal (providing further evidence) if we are not satisfied with the initial ranking.

The Board is undertaking the task of recruiting a new Co-Editor to replace Jeffrey Unerman when he steps down in December after 4 years of service. It is expected that the outcome of this recruitment will be known in October.

7. Vision/values/Mission and Tentative Outcomes of the Futures Session: CSEAR Survey Results

Nola and Shona were able to provide a finalised VMV Statement and work plan [see Appendix 1 below] following the interactive session held this morning. The Council thanked them for their enormous amount of work both before and during the conference and also for providing the document in record time. In addition to this document the Council also considered the full results of the survey conducted recently to help inform the VMV document. Lorna, Colin et al were thanked for their fantastic work in putting together the survey and for providing a full analysis as well as a synopsis of the results. After a brief discussion the wording of the document was accepted without amendment.

The Council agreed that the document was a living document and as such should become a standing item on the Council agenda.

It was also agreed to get a summary of the whole process leading to the definition of the VMV and the outcomes into the next e-newsletter and onto the blog as soon as possible.

The Council considered the Work Plan arising from the conference session in detail and the outcomes of the discussion took the form of actions to be carried out. These actions are listed in Appendix 2 below. Actions will be implemented and monitored at the earliest opportunity and reviewed at each Council meeting.

A list of volunteers was also put together during the conference session. Nola and Shona will approach each of the volunteers to confirm that they are still willing to help and also to confirm the area in which they can offer help. This list will be updated and considered at the next Council meeting.

8. CSEAR Conferences 2014 and beyond

It was agreed that the 2014 conference would once again be held in St Andrews but a week earlier than normal: 27 – 29 August 2014. This allows the conference to be held on a residential basis. In addition to the normal conference an Emerging Scholars day will be held on the day immediately before (26 August 2014). The organising committee for 2014 will be the same as 2013, with Shona Russell co-opted in to help as she was invaluable in helping organising the 2013 conference. The location and dates of the conference post 2014 will be discussed fully at the next Council meeting.

9. Website and Social Media

A small group will meet shortly to identify any major amendments required for the website (including the front page and general design) as well as reviewing content in all sections. All major decisions will be brought to the Council for approval.

Lynn was asked to upload the survey report onto the members section of the website and Colin was asked to post a summary onto the blog site.

10. Building Research Capacity in SEAR – Workshop to be held in CICSMA Spain

Carmen requested a small sum of money to help run the event. It was agreed that a sum of £500 would be made available for this. The workshop will also be affiliated directly with CSEAR.

11. CSEAR Teaching Case Collection

Then Council considered the proposal put forward by Helen Tregidga [see Appendix 3 below] and were happy to approve this initiative, as it will engage scholars who don't do research but do case studies instead. After a detailed discussion the following actions were agreed:
- A judging panel will be identified and the best 10 will be put on the website
- In order to raise awareness and interest small prizes will be offered, posters will be designed, put up, and given out at conferences worldwide
- Will approach CIMA for sponsorship
- Will do a separate online journal for this initiative
- Entrants will need to be CSEAR members

- An operational plan to implement this and should be considered at the next meeting. Ian, Helen and Lynn will take this forward.

12. Website:
(a) ACCA and Enewsletter search/key word definition
It was agreed that there was no need for a searchable e-newsletter database as all e-newsletters are available electronically

Key/search words will be defined by Jan and Lynn for the ACCA collection – directly akin to the work done for the Sustainable Development Commission catalogue.

(b) Main Website Architecture and Front Page
It was agreed that Colin, Lorna, Shona, Lynn and Clemence would meet separately to take forward all matters relating to the review of the website and its contents.

13. Schedule of Meetings for 2013 – 2014
The Council agreed to the following schedule of meetings for 2013 – 2014, with each meeting beginning at 1.30 GMT:

Tuesday 5th November 2013;
Tuesday 14th January 2014;
Tuesday 4th March 2014;
Tuesday 6th May 2014;
Tuesday 24 June 2014;
Wednesday 27 or Thursday 28 August 2014 [during CSEAR 2014 Conference]

All meetings will be held in the Gateway with WebEx participation for those that are unable to attend in person.

14. AOB
There was no other Council business to consider.

Note: All actions arising from this meeting (other than those associated with the VMV Work Plan) are detailed in Appendix 4 below. This list also includes outstanding actions from previous meetings.

Lynn Christie September 2013

OUR 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.

Moblising accounting scholarship to enable a more sustainable society.

OUR 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.

OUR VALUES:

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

Vision/Mission/Values Statement: Significant Issues Work Plan

VMV WORK PLAN OPERATIONALIZATION	
Mentoring (organic & organised)	• Improve dissemination of what is available: do a summary of what's on the website - email out to members (October/November) • CSEAR awareness session at next conference to cover website and SEAJ • Also put brief comment in enewsletter • Revisit in November meeting
	• PhD workshops • Local chapters of international associates (more active?) – organise separate 1-day CSEAR activities • Once CICSMA has been held request report and pass to IA's to use as model
	• If people doing something then ask them to let us know – put into enewsletter as standing item, then add in news section to website – ask people for details – add to website then request a report/feedback for website
	• Emerging scholar day before CSEAR conference in UK and possibly elsewhere (faculty members assigned 3-4 students) • Emerging scholar colloquium at 2014 conference; to put together a definition of emerging scholar) • Hold day before conference starts co-opting CICSMA model (26th Aug); use £5k CIMA funds for this? • Add information to enewsletter (with details to follow). Will be led by Carmen, Matias and Carlos
	• Compile CSEAR calendar of events – crowd source
	• Throughout all stages of career – small workshops, webinars
	• Ask members what they would like CSEAR to facilitate ie what they want and where – then define a structured list – begin in October
	• Identify the expectations of those involved in mentoring (mentees AND mentors) – specify what is involved in the mentoring process • To be considered more fully in the November meeting but initial thoughts are: post names, rules then onus on mentee to contact people remembering that it is not a given that people will mentor. • Partnering conference participants to identify mentors/mentees – with a view to continue (set ground rules) … mentoring speed dating - Trial with emergent scholar day
	• Council meeting at conference is open but members can't participate/talk until business meeting (agm?) section • Agenda and minutes on website • Everyone can put forward a motion at each meeting • At opening of meeting will ask if anyone wants to shadow, with a view to going up for election to council at a later stage
Connecting across the community… enhancing the CSEAR network	• Local chapters of international associates need to be more active – organise separate 1-day CSEAR activities See above; to take this back to IA's
	• Develop CSEAR brand and talk about it (website) : individuals mention that they are part of the CSEAR network Put in enewsletter to help increase awareness of brand - ask all to add in that you are a member of CSEAR as often as you can also council, chair etc. • Get in social marketer to chat to us – bring back to future meeting
	• Knowledge sharing – create SSRN /CSEARN – upload papers and proposals of ideas – willingness to share amongst the network: bring some definitive ideas about what she envisages and how to practically make it this happen
	• Establish Special Interest Groups (as per topic? E.g. biodiversity, teaching) – share through email or other web tools Promote database
	• Effective communication (facebook, twitter, email, blogs, newsletter, RSS feed); action a programme of guest blogs over time
	• Webinars – video archive workshop & make available online …. CSEAR youtube Action in October/November

APPENDIX 3
Proposal for a CSEAR Teaching Case Collection and the Development of Case Writing in SEA

Prepared by Helen Tregidga

Introduction
This document outlines a proposal for the establishment of a CSEAR teaching case collection and a series of activities which would develop the value and status of teaching case use, writing and publishing.

Background
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 a teaching method by the likes of the Harvard Business School 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.[1] Given these significant challenges, it is important that if CSEAR was to engage in the promotion of teaching case writing that these challenges are recognised. There is also potentially a 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.

Aims
1. To develop and provide a database to CSEAR members of high quality teaching cases in the broad area of SEA.[2]
2. To encourage the development of high quality teaching cases and promote effective case writing publication strategies by SEA researchers.
3. Facilitate the exchange of ideas leading to the improvement of case research, writing, and teaching.
4. Assist with the distribution and publication of cases.

Short-term actions
- Develop guidelines for teaching cases and cases accepted for the collection

In order to meet the aim of developing a database of high quality teaching cases it will be important to first develop guidelines for cases accepted on the database. Many of the current case collections and publication outlets have guidelines surrounding 'acceptable' cases. Generally, guidelines exist around the following:
- Topics covered by the collection: how is SEA defined?, for example.
- Position on fictional cases. Fictional or synthesized cases are generally not accepted by case publication outlets and collections. Cases are generally only accepted from research into real organisations dealing with important issues. Will the CSEAR collection follow these standard practices?
- Research basis: 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

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[1] Exhibit 1 in Kearins et al. (2010) overviews specialist journal outlets for management/business teaching cases within the field of management, including their focus, requirements, review process, and in many cases their acceptance rate. It is also recognized that the Journal of Accounting Case Research (ranked by some journal ranking agencies) publishes teaching cases in accounting.
[2] Current databases include Harvard Case Collection, oikos, Society for Case Research, McGraw-Hill and Pearson.

research. Does the case collection have a preference or requirement for field-researched cases, or will it also consider cases based on substantial research from secondary sources?[3]

- Teaching/Instructor Manual: must a teaching/instructors manual accompany the case submission and, if so, are there guidelines into its content?[4]

- Ascertain the level of extant teaching cases and establish the case collection.

The level of current case writing on SEA and amongst CSEAR members is unknown. However, given the number of researchers in the field that use case studies in their academic publications it can be assumed that some teaching cases have been prepared. There may also be interest in translating cases used in academic publications into teaching cases. Collecting extant cases from authors who wish to distribute their cases via CSEAR and establishing the collection on the CSEAR website would be an initial step.

- Discuss with SEAJ Editors the potential for SEAJ as a publication outlet for SEA teaching cases.

As noted above, one of the key challenges in writing teaching cases is the lack of publication outlets. While there are some specialised journals (many of which are unranked), further avenues with broader readership would be advantageous. A discussion with the editors of SEAJ to ascertain their level of support for publishing high quality teaching cases would therefore be useful in building the case collection and the distribution of cases.

Medium-term actions
- Build the case collection and in the process raise the profile of case writing

Long term actions
- Case competition for case writers

Recognition of high quality case writing through the development and running of a case writing competition (e.g. similar to the likes of oikos/Ashoka or the Critical Management Studies Dark Side Case Competition)

- Case competition for students

Case competitions for students are common in the strategic management area (e.g. students, in groups, analyse a case and present their analysis and recommendations). A similar initiative could be developed in the SEA space. The use of case competitions within courses could be promoted providing guidelines to instructors, with the potential to develop local, and possibly, in the long term, an international student case competition. CSEAR conferences provide a platform within which students could engage in such competitions (much like the emerging scholars colloquiums which currently exist).

Further Resources
It is recognised that there are a range of documents and extant models that exist that could be drawn upon at various stages for the development of a case collection and, if decided, engagement with the development of case writing and competitions. These could be further investigated if CSEAR decides to pursue the case collection and related activities.

References

Kearins, K., Collins, E. & Tregidga, H. (2010). Getting more out of case research: A case for cases. In I. Hunter & K. Morris (Eds), *New Zealand case series 2: Innovation and entrepreneurship* (pp. 86-99). Auckland: Auckland University Press

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[3] Some outlets, for example Case Research Journal and Business Case Journal have a preference for field-researched cases and will only consider cases based on substantial research from secondary sources for publication only in unusual circumstances.

[4] Most journals which publish cases have guidelines for the instructors manual (not published in the journal, but available upon request). Often such manuals require a case synopsis, intended/suitable course identification, suggested teaching plan, classroom/assignment questions accompanied by a full analysis of each question that demonstrates the application of relevant theory to the case. Epilogues to bring the case up to date or provide a follow up to decisions made are also common if appropriate.