

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

**MINUTES OF THE MEETING OF THE CSEAR COUNCIL HELD ON 25<sup>th</sup> JUNE 2013**

**1. Present**

CSEAR Council Members present:

Lorna Stevenson (Co-Director), Jan Bebbington (Co-director) John Ferguson, Colin Dey (Chair for meeting)

CSEAR Council Members present via WebEx:

Charles Cho, Nola Buhr, Robin Roberts, Massimo Contrafatto, Matias Laine and Carmen Correa Ruiz

Also present:

Lynn Christie

**2. Apologies for Absence:**

Ian Thomson, Jesse Dillard

**3. Minutes of Previous Meetings**

The minutes of the 23 April were approved by the Council.

**4. Matters Arising and Actions Status (see Appendix 2)**

These matters were considered together:

- (a) Grants and funding:
  - the first conversations about the forthcoming grant applications will be held from September onwards.
- (b) ACCA Reports:
  - reports from the ACCA website have been located in the research repository. A CD from the 1990's exists with many more reports on it. A request to Council and IA's will be made to see if anyone has a copy of it.
- (c) Conferences:
  - (i) need dates of future overseas CSEAR conferences pencilled into diary (Lynn to request this info from IA's)
  - (ii) the best practice document received from Rob and will be amended slightly with guidance from recent conference organisers, and then made available to all future conference organisers
  - (iii) the idea of a Mediterranean conference (Spain, France, Italy, Portugal combined) is just an idea for now and has not yet been fully discussed. This will be revisited in 2014
- (d) Website and Annual reporting:
  - (i) the CSEAR annual report should contain information about what we are doing (rather than what others are doing) and will identify whether we are achieving our mission (once this has been defined). It should also contain a financial report and operational information
  - (ii) the main architecture of the website should be reviewed and revised as necessary
  - (iii) 1 page summary reports from previous conferences should be produced and housed on the website
- (e) CSEAR Library: a date to review the contents of the library has been set for August
- (f) Reg Mathews prize: the recipient of the prize is unable to attend any CSEAR conference this year and so the prize will be posted out to them.
- (g) SEAJ Board/Journal: the process to replace Jeffrey as Co-editor is in hand and should be complete by September
- (h) Celebration workshop for Rob: the programme and speakers for the day are now in place and an additional 'party' event will be held on the Thursday evening. More details on this will follow soon.
- (i) Finance: All financial issues will be resolved once the replacement for Sue is finalised, as this will remove the

deficit from the accounts: the School is requesting support for CSEAR in the form of a paid position. This plus additional income, sponsorship and the ESRC grant application should put CSEAR on a sound financial footing.

- (j) CICSMA Workshop: Lynn will email Carmen to find out if she needs any help with the organisation of this workshop.

### **5. Committee of International Associates: Roles and Responsibilities (see Appendix 3)**

The Council noted that initial versions of the document had been circulated around the IA's by Charles and after a few amendments this final version was presented for approval/comment. Everyone was happy with the document and requested that it be uploaded onto the website once a minor change had been made: "more than 50" should read "less than 50 in the first paragraph.

Charles also reported that it had not been possible to organise an IA meeting during the September conference as too few IA's were able to make the conference, but there was no urgent need for a meeting.

Finally Charles was able to report that the satellite French Office had been opened via the last French CSEAR conference. Lynn will put the web address of the French CSEAR office up on the website.

### **6. SEAJ Update (Standing item)**

Jan Jeffrey and John, prompted by Lee Parker, have submitted an application to the Australian Business Schools Deans' List for SEAJ to be ranked as a 'B' journal in the hope that it will obtain a 'C' ranking. All IA's are asked to submit the journal for ranking in their own countries. Matias and Charles confirmed that they have begun similar processes in Finland and France. Massimo was happy to report that the journal already has a C ranking in Italy. He would expect this ranking to increase if SEAJ is ranked on the Australian and other lists. John will circulate the document submitted for the Australian ranking as it may help submissions in other countries.

The deadline for submission to Routledge for the next issue of SEAJ is next week and everything is ready for this.

Carlos' 2014 special issue is going well and will be submitted to Routledge in the autumn.

Jan has already begun speaking to people to get SEAJ onto the ABS list should another be produced.

### **7. Vision/values/Mission Menu**

In order to begin the process of defining CSEAR's vision, values and missions Nola agreed to draft an initial document to pass to Carmen, Jesse and Massimo for comment before circulation to the wider Council for comment. After this the document will be taken to the Conference in September for discussion at one of the plenary Futures sessions.

### **8. CSEAR Conferences 2014 and beyond (see Appendix 4)**

A proposal for changing the timing and location of the CSEAR UK conference was put forward for consideration and in essence proposed a much less St Andrews centric conference that would alternate (on a 2 year basis) between being a CSEAR UK conference and an international conference, the UK conference being held at different venues each time.

The proposal was met with mixed feelings, as the international conference could potentially impact on satellite conferences in that year. Additionally it may be difficult to find volunteers to host, organise and run the UK conference. However everyone understood that the proposal was aimed at cutting our carbon impact, it would discourage 'clubishness' and St Andrews is not easy to get to.

It was agreed short term to hold the 2014 conference as normal in St Andrews (but moving it back a week to allow it to be a residential conference again if the University is available) and then consider the proposal more fully during the September meeting and beyond.

As an update for the 2013 conference, Lorna was happy to report that we had had a healthy number of paper submissions and that there would be 2 additional plenary sessions (in addition to John Roberts' talk) on the future of the field and also the future of CSEAR debate (to also include the vision/values session). To inform the future of CSEAR session a survey will be circulated to all current and many past members for completion, once the questions have been approved by Council. Lorna will circulate the questions in the near future.

## **9. Website and Social Media**

Colin opened up a discussion about CSEAR's presence in the social media field, and the world in general. At present the website is tied to the revenue generating membership fee via the members only section and the newsletter. These 2 areas hold a lot of information for the members and about CSEAR but is not daily current and not accessible to all. Additionally the other revenue generating areas – the conference and the journal are tied to membership. Our only open access and daily current platforms are the general web, our facebook presence and the blog. However information put onto these platforms is fairly general as we need to keep materials back for members who pay fees.

Colin continued by putting forward a series of questions for the council to consider before and during the next meeting in September:

- (i) We need to consider how we go forward, what should we change, what should be free and what shouldn't, and how we interact with each other.
- (ii) Should the newsletter continue? Is it a good use of resources? It is heavily time intensive in production and promotes others rather than ourselves, should this be swapped around? It is also not immediately current with news, some of which can be 8 weeks or more old, as it is only produced every 3 months.
- (iii) do we need to change the front page of the website to link to other social media platforms? Information on the platforms would then automatically appear on the website.
- (iv) should we set up a twitter account? This could then be linked to the facebook page and the front page of the website.
- (v) do we expand our LinkedIn presence recently set up by Ian?

Colin agreed to flesh out his initial discussion document and circulate it in advance of the next meeting, so facilitate further discussion and action.

## **10. CSEAR France follow up**

Charles was happy to report that the French conference had 9- delegates from 12 countries and that nearly all delegates were or had become members of CSEAR. Only 14 did not join. The process of tying attendance to membership seems to be working. Next time the organisers will consider a different platform for fees to that different band levels can be set.

## **11. AEAM follow up**

Charles has decided not to take up the editor position for the Journal. He did ask that any names that would be interested in the role be passed to him so he could forward them on to the journal.

## **12. CSEAR Teaching case Collection (see Appendix 5)**

As Ian was unable to join us for the meeting and he had all the background information from Helen, it was agreed to hold this item over till September.

## **13. Requests from members to contact other members about questionnaires etc (see Appendix 6)**

A request was received from a member requesting the Chinese membership list so he could contact them direct and ask them to take part in a survey for his research. The Council agreed that the list should not be given out and also we should not circulate it on his behalf, as it would look like we were endorsing his work. We have no way of verifying and/or correcting any ethical issues etc., It was agreed to put him in touch with the Chinese IA and they can then work together on finding a way forward.

## **14. AOB**

Nola asked if it was possible to hold Council meetings later on in the day – either at 1 or 2pm GMT – and it was

unanimously agreed to do that. Lynn will put together a timetable of meetings for the next academic year.

**Lynn Christie June 2013**

### **APPENDIX 3**

#### **Roles and Responsibilities of CSEAR International Associates**

*Approved by CSEAR Council – May 2013*

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

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

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

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

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

The roles and responsibilities of International Associates are:

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

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

## APPENDIX 4

### CSEAR UK conferences in the future

20.6.2013 / CSEAR conf committee / ML

#### Background / Minutes of the CSEAR council meeting 23.4.2013:

"Conference 2014: Alternate CSEAR UK and CSEAR International Conference proposal: Conference Committee to circulate full proposal to Council for consideration - Lorna, Matias, Stuart and Colin"

#### The idea in short:

Stop having an annual CSEAR conference in St.Andrews. Instead, establish alternating CSEAR UK and CSEAR International conferences, which would both run every other year as follows:

- CSEAR UK every two years, starting 2014.
  - o Alternate locations within UK (& independent Scotland ?!?)
- CSEAR International every two years, starting 2015. Location unclear:
  - o A) always in St.Andrews ?
  - o B) St Andrews in 2015, thereafter alternate locations?
  - o C) alternate locations all the time?

**Conf committee** discussed the issue on 29.5.2013: The matter is complex and it could have far-reaching impacts, which are also difficult to anticipate. In broad terms, the conference committee supports development of the annual conference, but it does not yet have a clear view on this. Instead, we have prepared this brief memo and ask the council for advice regarding how to proceed with this matter.

#### Why should we change anything (if it ain't broke, don't fix it!?)

- Is the annual CSEAR UK conference working? Could / should it be improved?
- other locations could stimulate diversity – new local organizers, room for ideas?
- other locations would save time and energy from the people in St A?
- other locations might help in finding good speakers for the practitioner forum ?
- other locations could help with clubbishness ("we always go to Central Pub in St A etc")?
- Having a "UK" –conference allows taking up "UK" specific issues?
- Making CSEAR international a biennial event could improve its status? (from a yearly routine to?)

#### Issues to be considered (at least):

- does it make any sense?
- monetary flows in practice?
  - o role of "CSEAR" in organizing the conferences in other locations?
  - o who "owns" the event? sharing of profit / risk? (cf EAA)
  - o is the annual conference in St Andrews a source of income for CSEAR?
- role of CSEAR office regarding the organization of the conference in other locations?
- How do we decide on this?
  - o council decides by itself?
  - o survey to members: some input will be gained by August 2013
  - o should this be discussed at CSEAR 2013 – a workshop at "Future of CSEAR" ?
- When do we decide on this?
  - o should we know the date and location of CSEAR UK 2014 by this year's CSEAR?
  - o forthcoming hosts, forthcoming dates, the logic of the system for the following years
- let's not make this too complex!! avoiding of excessive bureaucracy

## APPENDIX 5

### 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.<sup>1</sup> 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.<sup>2</sup>
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

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<sup>1</sup> 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.

<sup>2</sup> Current databases include Harvard Case Collection, oikos, Society for Case Research, McGraw-Hill and Pearson.

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 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?<sup>3</sup>
  - Teaching/Instructor Manual: must a teaching/instructors manual accompany the case submission and, if so, are there guidelines into its content?<sup>4</sup>
- 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

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<sup>3</sup> 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.

<sup>4</sup> 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.

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

## **APPENDIX 6**

**6/21/13 CSEAR China**

**CSEAR China**

**John Margerison [jmargerison@dmu.ac.uk]**

**Sent: 18 June 2013 10:59**

**To: Centre for Social and Environmental Accounting**

Dear Lynn,

I am wondering if there is a emailing list of CSEAR members in China or if CSEAR could send a request to those members on my behalf. The aim is to ask members in China to complete and circulate a questionnaire on

1. sustainability content in university courses
2. sustainability initiatives by contact businesses
3. philosophy of members and their contacts on sustainability issues and environmental accounting.

This would be very useful for my PhD studies.

Regards,

John Margerison