



CSEAR

Centre for Social and Environmental Accounting Research

Understanding Your Environmental Impacts – the Planetary Accounting Approach

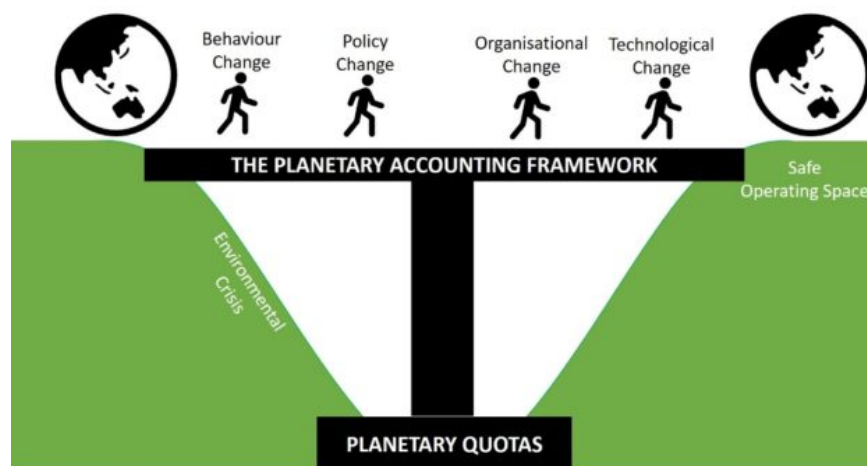
By Kate Meyer
October 25, 2018

Today we launch [*Sustainable Earth*](#), a community-focused, open access journal where researchers, policy makers and citizens can read, discuss and promote ideas around sustainability and innovation.

Images of polar bears on disappearing icecaps, desert landscapes, and extreme weather events litter the media. Climate change is no longer something of the future, it is happening all around us. Scientists are calling for action – presenting daunting findings about how far beyond Earth's environmental limits we now are.

In the face of a problem of this magnitude, it can seem almost impossible to know where to start. People are experiencing “climate fatigue” a sense of despair that the problem is too big, the end goal unclear.

That's where Planetary Accounting comes in. In a [new article published in *Sustainable Earth*](#), we lay out a way to take global problems and break them down into manageable chunks. We show how the end goal can be determined for sustainability at different scales of activity from the individual and community, to business, city, and national scales. The paper begins to address the problem of where to start, of what we need to do.



Planetary Accounting - A Platform for Change

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the World

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CSEAR

Editor's Note

Welcome to the Autumn Edition of the CSEAR Newsletter!

Thank you again for being a part of the CSEAR network this year. Our members are very important to us – it is you that makes this community so special! Please let me know what part of CSEAR you are most happy with and any areas you see opportunities for improving.

Like previous newsletters, this edition aims to highlight the foremost activities pertinent to CSEAR's initiatives and activities. Here you will find a summary of CSEAR news, calls for papers and conference details. If you have any news to share with the CSEAR community please get in touch: csear@st-andrews.ac.uk

This year we have had a record number of memberships and you can help by encouraging your colleagues to sign up as members today too! Printed promotional material will soon be available for your institution ☺ Message us today for some free materials.

Wishing you all the best with your research, writing and teaching this time of year.

Fine and kind regards,

Lori Leigh Davis, PhD CSEAR Administrator

Be An Active CSEAR Member Today!

Get involved by: Visiting our Blog:

<http://csearweb.blogspot.co.uk/>

Be our friend on Facebook:

CSEAR

Tweet With Us: #csear

Find us on LinkedIn: CSEAR UK

CENTRE FOR SOCIAL
AND ENVIRONMENTAL
ACCOUNTING RESEARCH



CIMA®

CSEAR greatly appreciates the contribution and support made by the Chartered Institute of Management Accountants (CIMA) for the CSEAR Emerging Scholars Colloquium (ESC) and Congress being held in St Andrews this August and towards the A-CSEAR ESC and conference during the first week of December this year.

Take a Moment with a Cup of Tea and Fill out the Accountancy Bodies Network Survey

The **Accountancy Bodies Network*** has launched a worldwide survey to gain a sense of where people think sustainability is currently integrated into the education of the professional accountant (I have been on the working group for the survey). In this context education covers university, professional qualification and CPD/ CPE. The survey should only take 5 – 10 minutes to complete. The data collected will contribute towards a report consisting of observations and recommendations for accountancy bodies. For more information about the project please read [here](#).

Responses are sought from people who have studied accountancy in the last 2 years, including:

- Students in **accounting or finance** at a university, college or business school
- Students in training for a professional accountancy qualification
- Professional accountant (member of an accountancy body)

The survey can be accessed at: <https://www.surveymonkey.co.uk/r/ZBRPXWM>

***The Accounting Bodies Network** is a group of **accounting bodies** from across the globe, brought together to help achieve a common approach to **accounting** for sustainability. The ABN has a total membership of 2.4 million **accountants** in 181 countries, making up almost two-thirds of **accountants** globally.



Call for Papers



Submitting to Social and Environmental Accountability Journal
For more information about the journal and guidance on how to submit, please see www.tandfonline.com/seaj

See Added Attachment for Full Details for the Special 2020 Issue

Please also find attached the 2nd call for papers for the **2019 Meditari Accountancy Research / Accounting Forum Joint Conference** to be held in **Seoul, South Korea** on **April 25-26, 2019**.

Call for Papers

See Added Attachment for Full Details

23rd EMAN Conference Biodiversity and Natural Capital Accounting In collaboration with CSEAR Birmingham, United Kingdom April 4th-5th 2019

The deadline for abstracts is January 15th 2019. Abstracts should not exceed 500 words. Notification of acceptance decisions will be sent out by February 28th, 2019. Questions can be addressed to: d.gibassier@bham.ac.uk

Accounting for Social Impact Special issue call for papers from Qualitative Research in Accounting & Management

* Deadline for submission of papers to QRAM: 1 February 2019

* Publication of Special Issue: 2020 * Manuscripts should be prepared and submitted in accordance with QRAM author guidelines and is subject to QRAM's regular double-blind review process. All submissions must be made via QRAM's online system

* Please specify that your submission is to the special issue on "Accounting for Social Impact"

Meditari Accountancy Research Special Issue – (Re)building Trust: Sustainability and Non-Financial Reporting and the European Union Regulation

Publication January 2020

Key Dates: February 28, 2019 – Submission deadline.
June 30, 2019 – First review by this date.
November 1, 2019 – Final decisions.

Accounting, Auditing & Accountability Journal Special issue: Incorporating Context into Social and Environmental Accounting (SEA) in Developing Nations

Submissions The closing date for paper submission is 31st July 2019 and the expected publication in 2020.

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Recent CONFERENCES

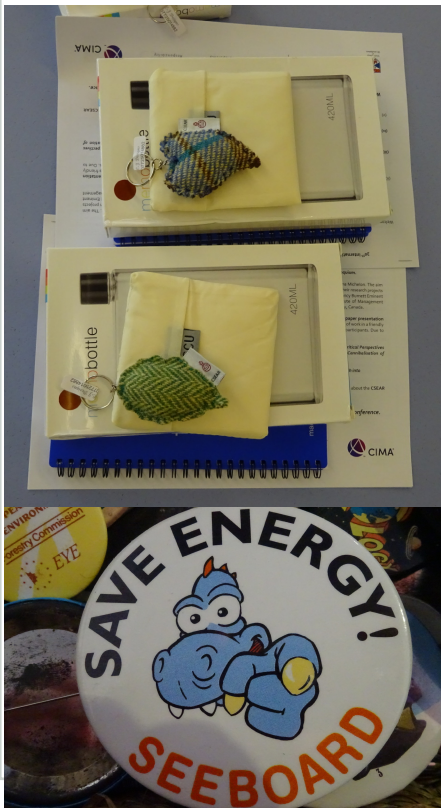
CSEAR UK - St Andrews University, School of Management

30th CSEAR International Congress on Social and Environmental Accounting Research: August 28-30th Preceded by the Emerging Scholars Colloquium (ESC): August 27th

Thank you to all the delegates for attending the 30th annual CSEAR Congress this Summer in St Andrews. An extra special mention to the Organizing Committee:

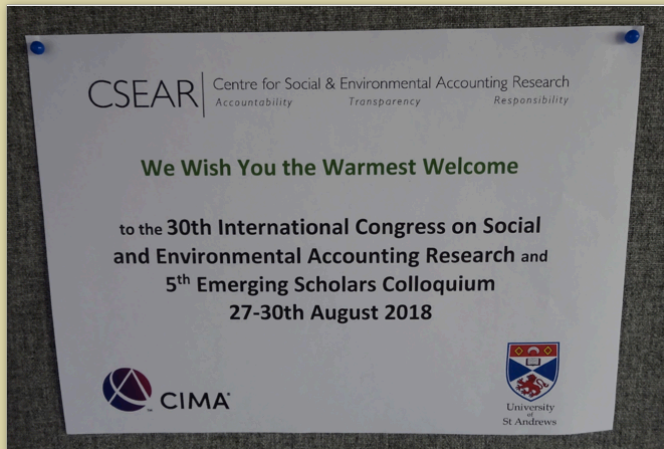
- **Professor Charles H. Cho (Chair)**
- **Professor Eija Vinnari**
- **Dr. Lies Bouten (Assistant Professor)**
- **Professor Michelle Rodrigue**

Thank you for reviewing the abstracts and creating the thematic programme this year.



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CSEAR Italy Conference Review

7th Italian Conference on Social and Environmental Accounting Research “Accounting, Accountability and Society” Urbino, Italy, 19th and 21st September 2018 and 2nd CSEAR Italy Doctoral Colloquium

The event held at the University of Urbino this year was an incredible success! the event was appreciated and successfully involved young and senior scholars from different countries (Italy, UK, USA, Ireland, Indonesia, China, Spain, Romania, Bulgaria, Greece, Albania, France, Nigeria, Turkey, Mauritius).

The following "key indicators" offer (of course, only partially..) a brief summary from the CSEAR Italy last experience:

- 1 practitioners' forum has been organized
- 3 key-note lectures have been given;
- 7 phd students presented/discussed their research projects;
- 12 parallel sessions have been chaired;
- 47 papers have been presented;
- 72 (scholars and practitioners) took part to the conference
- 135 persons (included co-authors of presented papers) has been involved; among them, there were some who attended CSEAR for the first time and subscribed their membership to the CSEAR network.



1506
UNIVERSITÀ
DEGLI STUDI
DI URBINO
CARLO BO



More Photos From the CSEAR Italy Conference

7th Italian Conference on Social and Environmental Accounting Research "Accounting, Accountability and Society" Urbino, Italy, 19th and 21st September 2018 and
2nd CSEAR Italy Doctoral Colloquium



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CONFERENCES – Just Finished

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Ireland 2nd

Congress on Social and Environmental Accounting Research Kemmy Business School, University of Limerick, Ireland

October 31 – November 2, 2018 - INITIAL CALL FOR PAPERS

The Accountability Research Cluster (ARC) in Kemmy Business School is pleased to welcome the second CSEAR Ireland conference to at University of Limerick. Once again, CSEAR Ireland aims to bring together scholars and practitioners interested in issues related to Social and Environmental Accounting Research, and more broadly, draws on perspectives from other disciplines to highlight possibilities for, and enlightening conceptions of, accounting and social change. The spirit of the conference is collegiate and inter-disciplinary, and we aim to provide a forum for discussion, collaboration and intellectual exchange for all those interested in any of these fields of research or practice. The conference is hosted by ARC in the Kemmy Business School, University of Limerick, Ireland. The conference is associated with a Special Issue of Accounting Finance and Governance Review addressing the theme of Interdisciplinary Perspectives of Accounting and Social Change, and work in progress intended for this special issue and relating to this theme will be especially welcomed. Where possible, these papers will be accommodated in a designated track. We welcome abstracts of 300 words on this or on the broader themes of social and environmental accounting research. The conference committee encourages contributions on a wide range of topics through the use of a variety of approaches, including theoretical and empirical papers employing qualitative, quantitative and critical methods, action-based research and case studies. Further details will be updated at:

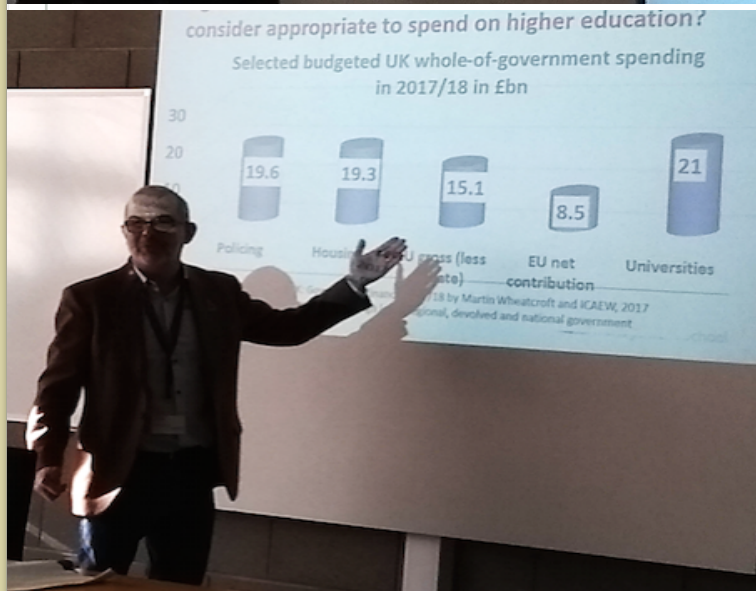
<http://www.ul.ie/business/arc>

Queries can be sent to: CSEARireland@ul.ie or to the conference chairs, Sheila Killian or Philip O'Regan at UL.

Delegates at the CSEAR Ireland conference should be members of CSEAR at the time of registration.



A Few Pictures from the CSEAR Conference in Limerick



TOOLS & METHODS

- Lean Canvas
- Kanban Board
- Burn Down Chart
- Barcamp
- Design Thinking
- Communities for Accounting



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CONFERENCES



One of the main goals of the conference is to share knowledge about new instruments, policies and strategies aimed at sustainable development, emanated from the interdisciplinary domains of Accounting, Economics, and Environmental Planning and Management. Another relevant goal of the Conference is to promote a constructive and informal ambience, in order to encourage critical reflection and discussion about these matters. GECAMB 2018 will also include a meeting dedicated to a debate concerning PhD and Masters Projects in this area, which shall allow young researchers to present their research projects and/or first results of their work for analysis and discussion.

Plenary speakers will be:

Helen Tregidga - School of Management - Royal Holloway, University of London, UK

Jose Moneva - Department of Accounting and Finance - University of Zaragoza, Spain



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ACCOUNTING RESEARCH



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ACSEAR Conference, Monash University, Melbourne, Australia

December 4th - Emerging Scholars Forum
December 5th-7th Main Conference

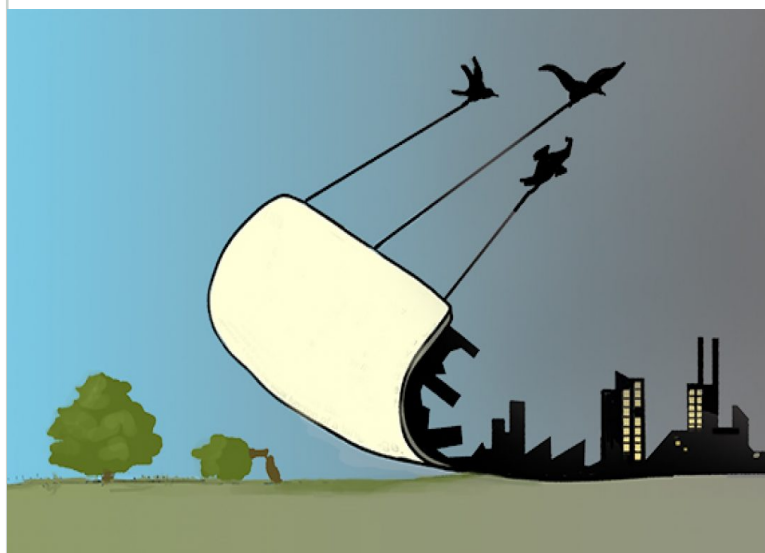
The submission deadline for research papers for A-CSEAR is ***Monday, 6 August 2018.*** Find out more at:
<https://www.monash.edu/business/a-csearconference-2018/about>



MONASH
University

Exciting News!!!!

The A-CSEAR conference will be held in Tasmania in 2021



One of our valued members, Ms. Mira Lieberman, has a fantastic blog called:

Sociolinguini Blog: Everything Socio and Eco Linguistics

Follow Her Here:

<https://sociolinguini.wordpress.com>

Understanding Your Environmental Impacts – The Planetary Accounting Approach by Kate Meyer

October 25, 2018

Images of polar bears on disappearing icecaps, desert landscapes, and extreme weather events litter the media. Climate change is no longer something of the future, it is happening all around us. Scientists are calling for action – presenting daunting findings about how far beyond Earth’s environmental limits we now are.

In the face of a problem of this magnitude, it can seem almost impossible to know where to start. People are experiencing “climate fatigue” a sense of despair that the problem is too big, the end goal unclear.

That’s where Planetary Accounting comes in. In a [new article published in *Sustainable Earth*](#), we lay out a way to take global problems and break them down into manageable chunks. We show how the end goal can be determined for sustainability at different scales of activity from the individual and community, to business, city, and national scales. The paper begins to address the problem of where to start, of what we need to do.

In 2009, leading scientists proposed 9 [Planetary Boundaries](#) – global environmental limits such as for the concentration of carbon dioxide in the atmosphere, the number of species extinctions each year, and the remaining forestland. Together these limits define a “safe operating space” for humanity – within which the risk of changing the state of the planet from one that is hospitable to one that is hostile to humanity is low. We have currently exceeded four of the Boundaries. The situation is urgent.

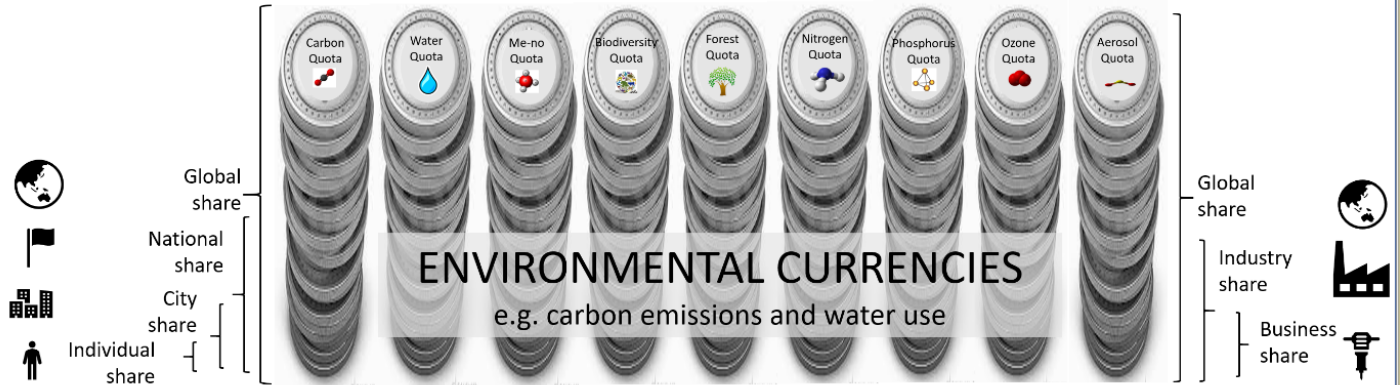
Continued from Front Page

While the Planetary Boundaries provide important insight as to the magnitude and urgency of the situation, they do not translate easily into policy and action. They do not tell us what needs to be done to return to the safe operating space. How would one begin to divide the responsibility for the number of global species extinctions to different nations, cities, businesses, or individuals?

Planetary Accounting provides the link from the Planetary Boundaries to policy and action. Planetary Quotas – limits for human activity in “environmental currencies” such as maximum annual carbon emissions, minimum reforestation rates, and maximum land-use have been derived from the Planetary Boundaries.

Each of the Quotas are in measurable units which can be divided up amongst the world’s population. In this way, nations, businesses, and even individuals can start to understand what their share of the safe operating space might look like. Where the Planetary Boundaries can be compared to a health check for Earth, the Planetary Quotas are the prescription for a healthy planet.

PLANETARY QUOTAS



The Planetary Quotas are Global Limits that can be Divided Among the Global Population

The Planetary Accounting approach does more than breaking our global environmental challenges into more manageable chunks. It flips the conversation about sustainability from one that is focused on the difficult present, to one that is focused on a hopeful future.

The current norm is to look at how far we can reduce environmental impacts from the status quo; to make progress through incremental change. In contrast, the Planetary Accounting approach presents the question, “how can we get to where we want to be?” It provides a platform for innovative and transformational change.

A not-for-profit research center called the [Planetary Accounting Network](#) (PAN) has recently been launched to further the research presented in the Planetary Accounting article. It is a member-based organization seeking to create an international community of like-minded people who can help drive change towards the safe-operating-space.

The PAN vision is for people to live well on a healthy planet. They believe that by quantifying what is needed to restore and sustain the global environment at different scales, they can help to realize this vision.

Planetary Accounting is not a silver-bullet for our global environmental crisis. There is a lot of work to do to return to the safe operating space. However, Planetary Accounting may help us tackle the problem by answering the question – what can YOU do to help.

Nutrition Facts

Serving Size 2/3 cup (55g)
Servings Per Container About 8

Amount Per Serving	
Calories 230	Calories from Fat 40
	% Daily Value*
Total Fat 8g	12%
Saturated Fat 1g	5%
Trans Fat 0g	
Cholesterol 0mg	0%
Sodium 160mg	7%
Total Carbohydrate 37g	12%
Dietary Fiber 4g	16%
Sugars 1g	
Protein 3g	
Vitamin A	10%
Vitamin C	8%
Calcium	20%
Iron	45%

* Percent Daily Values are based on a 2,000 calorie diet.
Your daily value may be higher or lower depending on your calorie needs.

	Calories:	2,000	2,500
Total Fat	Less than	65g	80g
Sat Fat	Less than	20g	25g
Cholesterol	Less than	300mg	300mg
Sodium	Less than	2,400mg	2,400mg
Total Carbohydrate	Less than	300g	375g
Dietary Fiber	Less than	25g	30g

Planetary Facts

Serving Size 2/3 cup (55g)
Servings Per Container About 8

Amount Per Serving	
	% Daily Value*
Carbon 8g CO ₂ e	12%
CO ₂ 4g	6%
CH ₄ 2.5g	3%
N ₂ O 1.5g	2%
Nitrogen 2g N _r	20%
Aerosols 0.01 AUD _e	40%
Water 20kg H ₂ O	16%
Phosphorous 2kg P	3%
Landuse 0.2 ha	107%
Biodiversity Certified	YES
PB Chemical Certified	NO

*Percent Daily Values are based on an daily average of the equal per capita share for a 7.5 billion population.
Annual per capita share listed below

Total Carbon	Less than	0.6gtCO ₂
Nitrogen	Less than	8.2kg
Aerosols	Less than	0.1AUD _e
Water	Less than	5.3m ³
Phosphorous	Less than	1.5kg
Landuse	Less than	0.8ha

Planetary Facts Labels Could Help Hold Consumers Accountable.

News From Around the World

Activist Dies Protesting River Ganges Water Pollution

<https://www.theguardian.com/environment/2018/oct/12/indian-activist-dies-during-hunger-strike-over-ganges-river-pollution>

Walmart and Deforestation

<https://www.edf.org/blog/2018/10/26/walmart-and-unilevers-push-halt-deforestation-may-signal-change-business>

Making Corporations More Accountable

<https://www.greenpeace.org/international/story/14185/how-do-we-make-corporations-more-accountable/>

Deadly Smog - Have We Learned Any Lessons

<https://www.smithsonianmag.com/history/deadly-donora-smog-1948-spurred-environmental-protection-have-we-forgotten-lesson-180970533/>

Big Companies - Big Commitments

<https://phys.org/news/2018-10-big-companies-commit-environmental-impacts.html>

Blood Coal

<https://www.theguardian.com/environment/climate-consensus-97-per-cent/2018/oct/25/blood-coal-irelands-dirty-secret>

Breaking Out of the CSR Box: How to Build Social Impact Into Your Whole Business

<https://www.triplepundit.com/2018/10/beyond-csr-social-impact-whole-business/>

New Charity Code of Ethics

<https://www.gov.uk/government/news/charity-commission-responds-to-draft-charity-code-of-ethics>

How to Shift Public Attitudes

<https://e360.yale.edu/features/the-essential-front-in-the-climate-battle-altering-public-attitudes>

21 Sustainability Innovations and Initiatives That Might Just Change the World

<https://interestingengineering.com/21-sustainability-innovations-and-initiatives-that-might-just-change-the-world>

Sundrop High Intensity Farming

<https://www.theguardian.com/sustainable-business/2017/apr/27/water-smart-farming-how-hydroponics-and-drip-irrigation-are-feeding-australia>

Meet the Member Monday Memo

Thank you to everyone who has contributed to the Meet the Member Monday Memo this year!



We want to highlight your work and achievements too! Please send a 500 word bio and a cheery photo to csear@st-andrews.ac.uk to be showcased in a Monday Memo this Autumn.

In the Next SEAJ

Available this Autumn

Volume 38 Number 2 September 2018

Articles

111 – Reliability and Comparability of GHG Disclosures to the CDP by US Electric Utilities

Elizabeth Stanny

131 – Mandatory? Voluntary? A Discussion of Corporate Environmental Disclosure Requirements in China

Hui Situ and Carol A. Tilt

Commentary

145 – Making Social and Environmental Accounting Research Relevant in Developing Countries: A Matter of Context?

Carol A. Tilt

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Centre for Social & Environmental Accounting Research
Accountability Transparency Responsibility



Centre for Social and Environmental Accounting Research (CSEAR)

CONTACT INFORMATION

University of St Andrews School of Management
The Gateway, North Haugh
St Andrews, Fife KY16 9SS Scotland
Phone: +44(0) 1334 462805
Email: csear@st-andrews.ac.uk
Twitter: #csear
LinkedIn: CSEAR UK
Blog: <http://csearweb.blogspot.co.uk/>
Like our CSEAR group on Facebook
Website: <https://www.st-andrews.ac.uk/csear/>



The Centre for Social and Environmental Research (CSEAR) is an international membership-based network that aims to mobilise accounting scholarship to enable a more sustainable society. For close to three decades CSEAR has been recognized as a 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. 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.

