

`CSEAR E-Newsletter' - December 2013

FROM THE CENTRE FOR SOCIAL AND ENVIRONMENTAL ACCOUNTING RESEARCH

Welcome to the latest CSEAR E-Newsletter which is sent out to all members regularly throughout the year, providing you with up to-date SEA news and contact information. If you would like to use these pages for publicising any conferences or events that you think would be of interest to other CSEAR members just let us know by emailing us.

CSEAR NEWS

- We are delighted to announce that Jan Bebbington has been named winner
 of the British Accounting and Finance Association 2013 Distinguished
 Academic Award. The award will be presented at the BAFA Awards
 ceremony on Tuesday 15 April 2014 in London, which is part of the 2014
 BAFA 50th Annual Conference taking place at London School of Economics
 from 14 to 16 April. Congratulations Jan!
- Jeffrey Unerman's time as co-editor of SEAJ will come to a close at the end
 of the year. Elections were held in October to find his replacement and we
 are delighted to say that Carlos Larrinaga will be the new Co-Editor of the
 Journal. We offer our sincere thanks to Jeffrey for all that he has done for
 the Journal and offer our congratulations and welcome to Carlos. John
 Ferguson will continue as co-editor until the end of 2015.
- The Council is pleased to announce that it has secured £6100 in sponsorship from CIMA for the CSEAR 2014 Conference to be held in St Andrews in September 2014. Our thanks to Shane Balzan and all at CIMA's Research and Development Office.
- During the definition of the VMV statement in September, it became
 apparent that CSEAR members were not fully conversant with what was
 available on the CSEAR website and what benefits being a member of CSEAR
 brought. As such please find attached the website summary that was
 emailed out to all members in November.
- The Council, during its September 2013 meeting, agreed that all future August/September Council meetings (held during the Annual Conference) will be open to members. Members' participation in the meeting will however, be limited to the Business Section of these meetings. All minutes and agendas of Council meetings are now housed on a dedicated Council section of the CSEAR website, for all members to view. Should any member wish to raise a valid item with the Council, then please email this item(s) to csear@st-andrews.ac.uk.
- The Council wish to put together a calendar of CSEAR events taking place worldwide. If you have any items that you would like included in this calendar (for example, conferences, 1 day workshops etc.,) then please send them to us here at CSEAR.

Website summary attached

http://www.standrews.ac.uk/csear/membersarea/csearcouncil/

Please email csear@st-andrews.ac.uk with any item that you wish the Council to consider

1

Please email csear@st-andrews.ac.uk



CSEAR NEWS (continued)

- Invitation: CSEAR Blog seeking guest bloggers
 Do you write blogs or tweet about your research? Would you like to share short overviews or updates with others in the CSEAR communities? The CSEAR Blog is looking for guest contributors to write up to 500 words on their research. There are many resources for those interested in using social media, including:
 - Sociological Imagination has created a number of resources for those interested in digital sociology, including discussion of positive (clarify ideas, practice writing for different audiences) and negatives (ruining your reputation, irrelevant topics, time management) about using this media
 - Just Publics including An Illustrated Guide to Academic Blogging... (for anyone who loves cartoons)
 - Deborah Lupton (sociologist) has written some nice pieces on 'why I blog' and risks of academic blogging

If you have something to contribute or would like to find out more about the CSEAR blog **please contact Colin Dey or Shona Russell.**

- We're delighted to be able to say that the 9th CSEAR Spanish Conference has been rescheduled to be held in Burgos, from 22-23 January, 2014. The organisers are Igor Álvarez and Carlos Larrinaga (University of Basque Country and University of Burgos). Full details of the conference can be found on the conference website:
- The 5th CSEAR North America Conference is being hosted by the École de comptabilité of FSA ULaval, Québec, Canada and will take place on July 2 and 3, 2014. The plenary speaker for the conference is Professor Ian Thomson, Professor of Accounting at University of Strathclyde (Glasgow, UK) and Convenor of the CSEAR Council. The conference fees will be covered by the conference organizers for up to 5 Ph.D. students provided they submit (and present) a paper for the conference. Please see website for full details.
- The 26th International Congress on Social and Environmental Accounting
 Research will once again be hosted by CSEAR at the School of Management,
 University of St Andrews, Scotland from 26th 29th August 2014. An
 Emerging Scholars Colloquium will be held on the first day of the
 conference. Maf Smith, Deputy Chief Executive at RenewableUK has been
 confirmed as the plenary speaker for the practitioner forum and this will
 take the form of a workshop on policy, how it is made and how you can
 influence it.
- The Vth Italian CSEAR Conference will be held in Padova, Italy on the 18th and 19th September 2014. The conference website is now up and a call for papers has been issued. The conference will focus on greenwashing and camouflaging. The plenary speakers will be Prof. Robin Roberts, University of Central Florida, Prof. Charles Cho, ESSEC Business School, and Piermario Barzaghi, KPMG Partner Global Sustainability

http://csearweb.blogspot.co.uk/ Colin Dey: colin.dey@stirl.ac.uk Shona Russell: sr65@st-andrews.ac.uk

http://csearspain2014.wordpress.com/

http://www.fsa.ulaval.ca/csearna please see attached call for papers

Please see website for further details: http://www.standrews.ac.uk/csear/conferences/nextcsea ruk/

http://www.economia.unipd.it/csear-italy-2014 please see attached call for papers



CSEAR NEWS (continued)

 A special issue of AAAJ on Ecological Accounts is being edited by our very own Colin Dey, Markus Milne and Shona Russell. The project has its own website and the project will run from 2014-2017. The call for papers is attached. Markus, Colin and Shona would welcome enquiries and expressions of interest and are also looking for contributions to next year's CSEAR St. Andrews conference. http://ecologicalaccounts.wordpress.com/ please see attached call for papers

 A number of CSEAR members are travelling to Tallinn for the EAA2014, and as such are now thinking of organizing a small workshop on social and environmental accounting research immediately preceding the EAA congress. Would you be interested in joining us for such a workshop on the Baltic Sea? Please let us know if you were interested in participating. Please see attached Call for Interest

Ian Thompson has guest co-edited a special issue of Accounting Education:
 Sustainability in Accounting Education. Many members of CSEAR have articles in this issue. If you can find the time to read the issue it will be worth it.

http://www.tandfonline.com/toc/raed20/2 2/4#.UrAb0_RdXAn

Call for Papers

 Call for papers: Centre for Impression Management in Accounting Communication (CIMAC) Conference Friday, 6th June 2014 Broadgate Tower Bangor Business School See attached call for papers

 Call for Papers: 2nd World Symposium on Sustainability at Universities, Manchester, UK, 3-5 September 2014 see attached call for papers

The Journal of Business Ethics Education in collaboration with PRiME is
publishing a Special Issue entitled Business & Human Rights Education:
Recovering the Purpose of Business Schools. The guest editors are Ken
McPhail, La Trobe University, and John Ferguson, Strathclyde University.

See attached call for papers further details: k.mcphail@latrobe.edu.au or john.ferguson@strath.ac.uk

Issues In Social and Environmental Accounting (Issues in SEA or ISEA), is an
international and refereed journal published quarterly by the Indonesian
Center for Social and Environmental Accounting Research and
Development (ICSEARD).

See attached call for papers

 The new Journal of Environmental Accounting and Management, a peerreviewed publication that aims at linking environment and ecological science with complex system theory. http://lhscientificpublishing.com/journals/J EAM-Default.aspx

 The Journal of Human Resource and Sustainability Studies is an international journal dedicated to the latest advancements related to topics of human resource, work, and ecological sustainability. http://www.scirp.org/Journal/AimScope.as px?JournalID=2421&utm_source=E&utm_m edium=cpJHRSS20130617&utm_campaign= aimScope

 Journal of Accounting & Marketing is an academic journal providing an opportunity to share information amongst scientists and researchers. http://www.omicsgroup.org/journals/accounting-marketing.php

3

A Special Issue of Sustainability Accounting, Management and Policy
Journal on "Camouflaging of corporate (un)sustainability" is being guest
edited by Giovanna Michelon, Silvia Pilonato, Federica Ricceri and Robin
Roberts. A call for papers is attached.

See attached call for papers



Other Conferences

Copernicus Alliance Conference "Leadership in a Changing World: Higher education, sustainability and the new Global Action Programme on ESD" 10

 11 January 2014 University of Gloucestershire, Cheltenham Spa, UK

http://www.copernicus-alliance.org/

Workshop on PRI Reporting Framework and IS resources, 14 January 2014,
 Helsinki, Finland

http://www.unpri.org/events/workshopon-pri-reporting-framework-and-isresources/

The Konopka Workshop on Accounting and Management Control
constitutes a discussion forum for researchers with an interest in the
organizational and social aspects of accounting systems. The 19th
Workshop will be held from 23rd - 24th of January, 2014 organized by the
ERGO Research Group, Universidad de Burgos.

http://www.ubu.es/es/depecademp/areas/areaeconomia-financiera-contabilidad/destacadosarea-economia-financiera-contabilidad/19thkonopka-workshop-on-accounting-andmanagement-control Alicia Santidrián, giergo@ubu.es.

 SDRN Annual Conference: Sustainability 2020: Sustainable development in the UK in 2020, 28th January 2014 BIS Conference Centre, , London http://www.sd-research.org.uk/latest/sdrn-annual-conference

• The International Conference on Governance 2014 is taking place from 13 - 15 February 2014, in Jakarta Indonesia.

http://www.trisaktiicg.com/index.php/hom

 The ESRC and British Academy (BA) are co-hosting a unique scoping workshop designed to explore issues around sustainable prosperity. The call for Expressions of Interest to attend closes at 12.00 on 7 January 2014. The workshop which will be held on 20 February 2014 at the British Academy, London Expressions of interest: http://www.esrc.ac.uk/funding-andguidance/fundingopportunities/29350/sustainableprosperity-the-social-science-and-economyof-the-nexus.aspx

International Conference on "Food Price Volatility: Causes and Challenges"
 February 27 - 28, 2014, Rabat, Morocco

http://www.imf.org/external/np/seminars/eng/2013/rabat/

 2014 EMAN Conference, "From Sustainability Reporting to Sustainability Management Control" will take place from 27-28 March 2014 Rotterdam, The Netherlands www.eur.nl/ese/eman2014/ eman-conference2014@ese.eur.nl

 Making a Difference: The Social Audit Network Conference, Newcastle University Business School, Friday 4th April 2014 http://www.socialauditnetwork.org.uk/eve nts-training/san-conference-2014/

 2014 BAFA 50th Annual Conference taking place at London School of Economics from 14 to 16 April 2014. For anyone who wishes to attend the conference and awards ceremony details of the BAFA conference are on the website http://bafa.group.shef.ac.uk/bafaevents/bafa-annual-conference.html

 The International Conference of Critical Accounting will take place at the Hunter College Conference Center, City University of New York from 16th – 17th April 2014. It will include an Emerging Critical Scholars Workshop and the Accounting and the New Labor Process Symposium (ANLP).

http://aux.zicklin.baruch.cuny.edu/tinker/2 014ICCA/ Anthony.tinker@baruch.cuny.edu Aida.Sy@Marist.edu; Aida.sy1776@gmail.com

 The 37th Annual Congress of the European Accounting Association (held jointly by the EAA and the Faculty of Economics and Business Administration of the University of Tartu) will take place in Tallinn, Estonia on May 21-23, 2014.

http://www.eaa2014.org/r/home



Other Conferences (continued)

 TBLI USA conference United Federation of Teachers (UFT), New York, 29-30th May 2014 http://www.tbliconference.com/index.php/ usa2014#.UqCX0cRdXAk

 2nd Conference on Institutions and Governance: A Multidisciplinary Approach, May 30-31, 2014 CUHK, Hong Kong http://www.bschool.cuhk.edu.hk/research/cig/events/conference2014/

3rd Interdisciplinary Tourism Research Conference, Istanbul, Turkey, 3 – 8
 June 2014

http://www.interdisciplinaryconference.org /

 The Global Research Forum on Sustainable Production and Consumption is holding its next global meeting on 'Global Transitions to Sustainable Production and Consumption Systems' from 8th -11th June 2014 and will be hosted by the Fudan Tyndall Centre in Shanghai, China. https://www.confmanager.com/main.cfm?cid=2724&nid=16327

 The theme of the 2014 Annual Meeting of the International Association for Business & Society (IABS) is: Reclaiming the Societal Dimension: New Perspectives on Society and Business. The meeting is being held in Sydney, Australia, from June 19-22, 2014. http://www.iabs.net/Conference.aspx

 The 30th EGOS (European Group for Organization Studies) Colloquium in Rotterdam, The Netherlands, 3-5 July, 2014, will host a subtheme, entitled 'The rise of accountability: Rethinking management accounting, control and organization theory'. http://www.egosnet.org/jart/prj3/egos/ma in.jart?rel=de&reservemode=active&contentid=1368705858152&subtheme_id=1334581 237115

 The next Critical Perspectives Conference will be held on July 7 - 9, 2014 at the Schulich School of Business, York University, Toronto, Canada. The Emerging Scholar's Colloquium will be held on July 6, 2014. See attached Call for Papers

 The 8th International Conference on Management and Service Science (MASS 2014) will be held from August 24-26, 2014 in Suzhou, China. http://www.massconf.org/2014/Home.aspx ?utm_campaign=mass&utm_source=e_cp& utm_medium=e_cp_conf_mass_1_2013110 6

Deltas in Times of Climate Change II International Conference. The second
Deltas in Times of Climate Change conference which will explore how deltas
can adapt to climate change is to be held in Rotterdam, the Netherlands,
24-26 September 2014.

http://climatenl.m10.mailplus.nl/archief/mailing-31159506.html

 The UAE are to host the First Global Conference on UN Partnership for Action on the Green Economy http://www.unep.org/newscentre/Default.aspx?DocumentID=2755&ArticleID=9676&l=en

Accounting and Reporting

Climate Armageddon! So what's new? The IPCC's new report confirms
previous dire messages, but business doesn't seem to want to listen. So
went the headline findings of the Intergovernmental Panel on Climate
Change's new Fifth Assessment Report, examining the physical science basis
for global climate change.

http://www.ethicalcorp.com/environment/ipcc-report-%E2%80%93-climate-armageddon-so-what%E2%80%99s-new?http://www.ipcc.ch/

5



There are **several items** from the **GRI** (**Global Reporting Initiative**) this quarter:

- Ernst Ligteringen (Chief Executive) was invited to submit an article for a high-level publication to coincide with the G20 summit in Russia in September. Read his reflections on how political leaders can use their influence to promote sustainable business: https://www.globalreporting.org/information/news-and-press-center/Pages/Political-leadership-sustainable-business-How-information-can-drive-transformation-for-a-more-sustainable-world.aspx
- GRI has been ranked in the top three most widely used and respected sustainability frameworks, according to a new survey by thought leaders and business executives: https://www.globalreporting.org/information/news-and-presscenter/Pages/Ranking-the-standards-Which-sustainability-frameworks-are-best-.aspx
- The next generation of the **Global Reporting Initiative's Sustainability Reporting Guidelines G4** was launched in the Netherlands on 7 November: https://www.globalreporting.org/information/news-and-press-center/Pages/G4-Next-Step.aspx
- The GRI has launched the GRI Taxonomy 2013 that has been fully updated for use with G4, GRI's latest version of the Sustainability Reporting Guidelines. The GRI Taxonomy 2013 is developed using XBRL:
 https://www.globalreporting.org/information/news-and-press-center/Pages/GRI-launches-GRI-Taxonomy-2013-to-support-digital-disclosure-of-sustainability-information.aspx
- The G4 Monitoring Program objective is to gain a clear understanding of how users have experienced G4 so far, to gather views on perceived strengths and weaknesses, and to identify areas that may require further explanation, clarification or improvement: https://www.globalreporting.org/information/news-and-press-center/Pages/Monitor-and-improve-GRI-asks-users-to-provide-feedback-on-G4.aspx; https://www.globalreporting.org/reporting/g4/Pages/G4monitoring.aspx
- GRI has established the G4 Pioneers Program a new initiative exclusively available to Organizational Stakeholders (OS) –
 GRI's core supporters. The Pioneers Program provides a chance for OS who are committed to producing a G4 report in their
 next reporting cycle, to ask GRI experts any burning questions they have about G4:
 https://www.globalreporting.org/information/news-and-press-center/Pages/80-pioneers-lead-the-way-on-G4.aspx
- On 2 December the GRI launched a new service to check whether the most critical disclosures in reports based on the G4
 Sustainability Reporting Guidelines are located as stated, and can be easily found by readers:
 https://www.globalreporting.org/information/news-and-press-center/Pages/GRI-to-launch-new-check-service-for-G4-reports.aspx
- The GRI and the Reporting and Assurance Frameworks Initiative (RAFI) have signed a Memorandum of Understanding (MoU) to underline their mutual commitment to advancing meaningful corporate human rights reporting: https://www.globalreporting.org/information/news-and-press-center/Pages/GRI-and-RAFI-collaborate-to-leverage-the-power-of-business-to-advance-respect-for-human-rights.aspx
- ICMM's 21 member companies have made a commitment to prepare their sustainability reports in accordance with the core option of the recently launched GRI G4 Guidelines: http://us7.campaign-archive1.com/?u=7a299f430392125fd155beddb&id=85e1eb38c9&e=5bf20e32ac; https://www.globalreporting.org/reporting/g4/Pages/default.aspx
- Paul Druckman, CEO of the International Integrated Reporting Council (IIRC) addresses some of the misconceptions about what integrated reporting is – and is not – providing insights into how it will develop in this interview with Carol Adams.

http://drcaroladams.net/integrated-reporting-what-it-is-and-is-not-an-interview-with-paul-druckman/#!

 This year's State of Green Business report has been published and includes significant changes. They've partnered with Trucost, a leading research firm focusing on natural capital and sustainability metrics, to revamp the indicators by which they assess progress within the private sector in addressing global environmental challenges. http://www.greenbiz.com/research/report/2013/02/state-green-business-report-2013



Similarly there are **several items** from the **UN Global Compact** this quarter:

- At the UN Global Compact's triennial Leaders' Summit in New York, the UN unveiled a new business engagement
 architecture that presents a major opportunity to leverage sustainability reporting to drive the private sector's
 contribution to sustainable development: https://www.globalreporting.org/information/news-and-presscenter/Pages/Sustainability-reporting-Bridging-the-divide-between-business-and-sustainable-development.aspx
- Oxfam International and the United Nations Global Compact announced a collaboration to urge Global Compact
 companies to work in conjunction with civil society organizations to undertake a poverty footprint assessment:
 http://www.unglobalcompact.org/news/561-10-17-2013
- Embarking on a new era of engagement with its non-business participants, the UN Global Compact has introduced a Communication on Engagement (COE): http://www.unglobalcompact.org/news/571-10-31-2013
- For the first time ever, companies have a guide to manage and report on their direct and indirect influences on climate policy. The UN Global Compact has released guidelines to help companies engage in climate policy in a transparent and accountable way that is consistent with their sustainability commitments: http://www.unglobalcompact.org/news/641-11-14-2013;http://www.unglobalcompact.org/docs/issues_doc/Environment/climate/Guide_Responsible_Corporate_Engagement_Climate_Policy.pdf
- The UN Global Compact has released a Business Reference Guide to the UN Declaration on the Rights of Indigenous
 Peoples as part of the second annual United Nations Forum on Business and Human Rights in Geneva:
 http://www.unglobalcompact.org/news/711-12-02-2013;
 http://www.unglobalcompact.org/docs/issues_doc/human_rights/IndigenousPeoples/BusinessGuide.pdf
- The U.N. Global Compact recently launched the Global Compact 100. Initial back-tested performance shows a neutral or
 positive correlation to financial performance: http://www.greenbiz.com/blog/2013/09/24/why-sustainability-indexes-missmark?mkt_tok=3RkMMJWWfF9wsRoksqTAZKXonjHpfsX66OQoXq%2B2IMI%2F0ER3fOvrPUfGjI4DS8VhI%2BSLDwEYGJIv6SgFSLHEMa5q
 w7gMXRQ%3D
- Company bosses feel constrained by market expectations, but transformational leaders are emerging. This was the
 prevailing view that emerged from a new UN Global Compact-Accenture study of more than 1,000 global CEOs from 27
 industries and 103 countries: http://www.ethicalcorp.com/business-strategy/analysis-ceo-survey-%E2%80%93-bosses-seeksustainabilityvalue?utm_source=http%3a%2f%2fuk.ethicalcorp.com%2ffc_ethicalcorporationlz%2f&utm_medium=email&utm_campaign=1679+Fin
 ance+Clicks+Nov+13+Content+e1&utm_term=Latest+CSR+and+SRI+analysis+from+EthicalCorp.com&utm_content=42046
- The Emerging Integrated Reporting Database contains examples of emerging practice in Integrated Reporting that illustrate how organizations are currently reporting concise information about how their strategy, governance, performance and prospects, leads to the creation of value over the short, medium and long term.

http://examples.theiirc.org/home

- Pioneering new management and measurement approach values PwC UK tax, economic, social and environmental contribution at £3.7bn. PwC UK has launched its 2013 Sustainability Report, which includes the first valuation of the total contribution of a business to the UK.
- http://www.ethicalcorp.com/csrreports/pwc-uk-2013-sustainability-report http://www.pwc.co.uk/corporatesustainability/index.jhtml

The **Chartered Institute of Management Accountants (CIMA)** has produced an **ethical scenario tool** to help people comply with **ethical standards** in a volatile and complex business environment.

http://www.brecorder.com/generalnews/172/1233209/ http://www.cimaglobal.com/About-us/Pressoffice/Press-releases/2013/CIMA-showsprofessionals-how-to-do-the-right-thing/

7



- GreenBiz has an interesting article on The Sustainability Consortium and its
 expansion to China. Still in its infancy, the group has successfully stayed
 under the radar as it worked with its influential members and academic
 partners to evolve tools and methodologies for standardizing consumer
 products sustainability.
- The Guardian has launched a new circular economy hub. Please see their website for information on how you can help then shape their content and what you would like to see covered
- The first inaugural meeting of the UN Sustainable Development Knowledge
 Platform was attended by Presidents, prime ministers, and other highranking officials, representing a follow-up of the commitment made at
 Rio+20 to continue to press for action on sustainable development at the
 highest levels.
- Fuji Xerox (China) Limited issued its first sustainability report that describes their corporate social responsibility (CSR) activities throughout the entire value chain, from procurement, manufacturing and sales to recycling of endof-life products.
- Australia could be the next country to require its publicly owned companies
 to disclose the environmental risks they are exposed to. The Corporate
 Governance Council of the Australian Stock Exchange has published a draft
 update to its principles that would oblige listed firms to report on
 environmental issues or explain why they are not doing so.
- Tax avoidance shows no sign of abating. Google, the company with the slogan "Don't be evil", is at it again. The company has been named and shamed by the UK House of Commons' Public Accounts Committee. Another company using complex corporate structures and intergroup transactions to avoid taxes is ExxonMobil. All over the world tax authorities are overwhelmed by the tide of avoidance and lack the financial and political resources to investigate giant corporations.
- The Crown Estate has published its first integrated report.
- Worries about tax avoidance have shot to the top of public concerns about business behaviour according to the latest survey of public opinion conducted for the Institute of Business Ethics by IPSOS Mori.
- Environmental activism power without accountability? Activists' emotive sound bites tend to win the PR war over companies' technical jargon. But while activism is valuable, it's not always accountable, writes Joseph Zammit-Lucia. The full article in the Guardian is worth a read.

http://www.greenbiz.com/blog/2013/09/20/ho w-far-sustainability-consortium-reachchina?mkt_tok=3RkMMJWWfF9wsRoksq7MZKXo njHpfsX66OQoXq%2B2IMI%2F0ER3fOvrPUfGjI4DS 8FmI%2BSLDwEYGJIv6SgFSLHEMa5qw7gMXRQ%3 D

http://www.sustainabilityconsortium.org/

http://www.theguardian.com/sustainable-business/circular-economy-hot-topics-talk-point?CMP=&et_cid=50534&et_rid=5613545&Lin kid=Circular+economy%3a+what+are+the+hot+to pics%3f+-+talk+point

http://sustainabledevelopment.un.org/inde x.php?menu=1556

http://www.japanfs.org/en/news/archives/ news_id034252.html http://www.fxasustainability.com.au/2013/

http://www.ethicalcorp.com/environment/sustai nability-news-roundup-%E2%80%93-october-2013?utm_source=http%3a%2f%2fuk.ethicalcorp.com%2ffc_ethicalcorporationlz%2f&utm_medium=email&utm_campaign=EC+News+021013&utm_term=Ethical+Corp+news%3a+the+latest&utm_content=42046

https://theconversation.com/google-andexxonmobil-run-rings-around-outdated-taxlaws-18845

http://ar2013.thecrownestate.co.uk/

http://www.ibe.org.uk/index.asp?upid=30&msid =4#

http://www.ibe.org.uk/userfiles/pressreleases/a ttitudes2013.pdf

http://www.ibe.org.uk/userfiles/surveys/attitud es10yr2013.pdf

http://www.theguardian.com/sustainable-business/blog/environmental-activism-power-without-

accountability?CMP=&et_cid=47548&et_rid=lc17 @st-

andrews.ac.uk&Linkid=http%3a%2f%2fwww.theg uardian.com%2fsustainable-

business%2fblog%2fenvironmental-activismpower-without-accountability



- The Diageo Sustainability and Responsibility Report 2013 needs more
 punch writes Elaine Cohen. Drinks giant Diageo puts forward a clear view of
 its big challenges, but let's itself down in the reporting of its performance.
- Hess 2012 Corporate Sustainability report A gush of transparency? With an A+ GRI (G3) application rating, the Hess Corporation seems to take transparency to the highest level. The honesty of Hess's reporting is laudable. But failing to include sustainability in its core values is a notable failing.
- An article in the Guardian tackles the question What are the steps that sustainability professionals can take to advance the circular economy. It indicates the 10 ways sustainability professionals can scale up the circular economy.
- The UNEP and a coalition of different institutions convened in Bangkok to explore ways to incorporate green accounting into national measures of wealth, urging countries put a value to their natural resources and ecosystem services. The workshop called for green accounting rather than the use of traditional gross domestic product (GDP) in Asia.
- Eldis has partnered with SPARC (the State Partnership for Accountability, Responsiveness and Capability programme) to offer the latest resources on good governance in Nigeria.
- Is 'natural capital' the next generation of corporate social responsibility?
 Accounting for environmental impact by placing monetary value on the natural world could allow corporations to manage resources sustainably.
 Following on from the World Forum on Natural Capital which took place between 21 22 November, the Guardian has an article that discusses Natural Capital and Environmental Profit and Loss Accounts vs CSR reporting.
- Corporate responsibility reports, once considered a niche activity only
 practiced by a few companies, has increased rapidly since 2000, but the rate
 of adoption has slowed in the past two years, according the CR Perspectives
 2013 Global CR Reporting Trends and Stakeholder Views report.
- The OECD has released its Environmental Performance Review of South Africa. The review examines South Africa's environmental policy framework and analyses progress on greening its economy, preserving biodiversity and improving environmental governance.
- Voting for the CR Reporting Awards 2014 is now open, and will close on the 31st January 2014.

http://www.ethicalcorp.com/communications-reporting/diageo-sustainability-and-responsibility-report-2013-%E2%80%93-needs-more-punch?utm_source=http%3a%2f%2fuk.ethicalcorp.com%2ffc_ethicalcorporationlz%2f&utm_medium=email&utm_campaign=1679+reporting+guys+1010&utm_term=CR+reporting+roundup&utm_content=434583
http://srreport2013.diageoreports.com/

http://www.ethicalcorp.com/communications-reporting/hess-2012-corporate-sustainability-report-%E2%80%93-gush-transparency?utm_source=http%3a%2f%2fuk.ethicalcorp.com%2ffc_ethicalcorporationlz%2f&utm_medium=email&utm_campaign=1679+reporting+guys+1010&utm_term=CR+reporting+roundup&utm_content=434583http://www.hess.com/sustainability/reports.asp

http://www.theguardian.com/sustainable-business/sustainability-professionals-scale-circular-economy?CMP=&et_cid=53283&et_rid=lc17@st-andrews.ac.uk&Linkid=http%3a%2f%2fw2fwww.theguardian.com%2fsustainable-business%2fsustainability-professionals-scale-circular-economy

http://www.eco-business.com/news/unepconvenes-green-accounting-summit-movebeyond-gdp/ http://www.unep.org/newscentre/Default. aspx?DocumentID=2752&ArticleID=9645&l=

http://sparc-nigeria.com/ http://eldis.org/go/latestnews/news/sparc-governance-reforms-innigeria#.Upx3FsRSh8E

http://www.theguardian.com/sustainable-business/blog/natural-capital-next-generation-csr?CMP=&et_cid=53283&et_rid=lc17@st-andrews.ac.uk&Linkid=http%3a%2f%2fwww.theguardian.com%2fsustainable-business%2fblog%2fnatural-capital-next-generation-csr

http://www.environmentalleader.com/201 3/11/20/cr-reporting-adoption-rate-slowsstudy-finds/ http://www.corporateregister.com/downlo ads/files.html

http://www.oecd.org/env/countryreviews/southafrica2013.htm http://www.oecd.org/newsroom/oecdlaunches-its-environmental-performancereview-of-south-africa.htm

http://www.corporateregister.com/crra/

9



Finance, Financial Markets and Institutions

The Enough Project along with the Responsible Sourcing Network released
a report, "Expectations for Companies' Conflict Minerals Reporting", that
articulates key reporting components that are important to socially
responsible investors and rights groups who have been advocates for a
clean minerals trade.

http://www.enoughproject.org/blogs/newreport-expectations-companies-conflictminerals-reporting http://www.sourcingnetwork.org/

 There is an interesting piece by Jo Confino about Rachel Kyte, the incoming head of climate change at the World Bank, on political leadership, carbon pricing, the psychology of communicating and rising anger at climate change inaction http://www.theguardian.com/sustainable-business/world-bank-fight-climate-change?CMP=&et_cid=53283&et_rid=lc17@st-andrews.ac.uk&Linkid=http%3a%2f%2fwww.theguardian.com%2fsustainable-business%2fworld-bank-fight-climate-change

 "Sustainable banks start by determining basic human needs to be met and then deliver financial services which meet those needs," said David Korslund, senior advisor to the Global Alliance for Banking on Values (GABV). "In contrast", he suggests, "most banks start by asking: 'How can we make as much money as possible?'" Read the full article in the Guardian. http://www.theguardian.com/sustainable-business/sustainable-banking-human-needs-david-korslund
http://www.gabv.org/wp-content/uploads/New-13-5923_GABV_report_Washington_07mvd1.pdf
http://www.gabv.org/

 The Nippon Foundation has launched the "Wagamachi Fund" project, a fund designed to help non-profit organizations, social entrepreneurs, and social businesses in cooperation with local financial institutions such as credit unions. http://www.japanfs.org/en/news/archives/news_id034208.html

 The Sustainalytics Prize for Academic and Student research, sponsored by research provider Sustainalytics, and prizes for best Masters, PhD, published article and doctoral fellowship, awarded in conjunction with the French social investment forum (FIR), were presented at separate ceremonies in Paris on 13 and 14 November. http://www.unpri.org/whatsnew/priacademic-network-conference-awardsrecognise-excellence-in-responsibleinvestment-research/ http://www.sustainalytics.com/ http://www.unpri.org/press/conferenceprize-rewards-innovative-research-intoresponsible-investment/

 The PRI Academic Network is pleased to introduce the RI Quarterly, a new publication which aims to provide investment professionals and others the latest research on responsible investment.

http://d2m27378y09r06.cloudfront.net/viewer/? file=wp-content/uploads/RIQUARTERLYvol1.pdf http://www.unpri.org/whatsnew/launch-of-the-ri-quarterly/

GATE Global Impact (GATE) has announced collaboration with the UN
Global Compact to feature select projects from the newly launched Social
Enterprise Action Hub on its own GATEWAY Platform. The partnership aims
to raise the profile of social enterprise projects to an investor audience.

http://gateglobalimpact.com/ http://www.marketwired.com/pressrelease/gate-global-impact-providefunding-opportunities-entrepreneurs-onsocial-enterprise-1832545.htm

Sumitomo Mitsui Trust Bank announced that it has started to make efforts
to measure how much a company depends on natural capital by expanding
observations upstream the supply chain, and including this evaluation in
loan criteria, a first worldwide: The newly developed product named
Environmental Rating Loans with the Evaluation of Natural Capital
Preservation. The Sanden Corporation, became the first company to be
financed with this product.

http://www.japanfs.org/en/news/archives/ news_id034307.html http://www.smtb.jp/tools/english/

 The Australasian Centre for Corporate Responsibility (the ACCR) is a notfor-profit association whose mission is to promote ethical investment. http://www.accr.org.au/

10

ACCOUNTABILITY

TRANSPARENCY

SUSTAINABILITY



Finance, Financial Markets and Institutions (continued)

- There is a new push in Australia to raise the profile of the co-operative and mutual business model, which proponents say inherently melds social and economic goals while contributing to a diversified economy. The recently launched Business Council of Co-operatives and Mutuals (BCCM) are developing a campaign and policy agenda to raise awareness about the function and power of member-owned businesses.
- http://www.thesustainabilityreport.com.au /new-co-op-body-to-stress-economic-socialvalue-of-model/4345/ http://bccm.coop/
- The International Co-operative Alliance (ICA) with the scientific and technical support of Euricse – has launched the 2013 report of its global statistical project: The World Co-operative Monitor.
- http://www.euricse.eu/sites/euricse.eu/file s/factscomments2013-2_1.pdf http://ica.coop/en
- One PacificCoast Bank is driven by a mission to serve low-income communities and the environment and has partnered with the Sierra Club to make it happen. One PacificCoast (based in Oakland, CA), offers a socially and environmentally preferable alternative: a bank with a mission to serve low-income communities and the environment.

http://www.theguardian.com/sustainable-business/bank-with-a-mission?CMP=

Prem Sikka has written an interesting article in the Guardian giving George
 Osborne five tips for banking reform.

http://www.theguardian.com/commentisfr ee/2013/nov/26/five-tips-for-georgeosborne-on-banking-reform

 The UKSIF (The UK Sustainable Investment and Finance Association) Annual Review 2012-13 is now available. http://uksif.org/wpcontent/uploads/2013/10/Annual-Review-2012-13-FINAL.pdf

 Morgan Stanley has launched a new institute, aiming to achieve a significant scale of sustainable investment by attracting a broad range of private sector capital. The new investment body, named the Institute of Sustainable Investing, will build on the financial services giant's ongoing work to advance market-based solutions to economic, social and environmental challenges. http://www.corporateregister.com/news/it em/?n=577

Other Issues

• The long-anticipated limits on coal emissions are welcomed by environmental groups, but are loathed by industry. The Environmental Protection Agency has released a draft regulation to limit carbon pollution from coal-fired power plants. The draft regulation is the first of four major regulatory steps the EPA will take to create a significant body of action on climate change before Obama leaves office.

http://www.nationaljournal.com/energy/white-house-rolls-out-tough-new-climate-change-rules-20130920http://www2.epa.gov/carbon-pollution-standards/regulatory-actions

Take a few moments to read this piece about tackling climate change:
 Copenhagen's sustainable city design.

http://www.theguardian.com/sustainable-business/tackling-climate-change-copenhagen-sustainable-city-design?CMP=&et_cid=47548&et_rid=lc17@st-andrews.ac.uk&Linkid=http%3a%2f%2fwww.theguardian.com%2fsustainable-business%2ftackling-climate-change-copenhagen-sustainable-city-design

 The OECD's Climate and Carbon: Aligning Prices and Policies document is now available. This report brings together lessons learned from OECD analysis on carbon pricing and climate policies http://www.oecdilibrary.org/environment-and-sustainabledevelopment/climate-andcarbon_5k3z11hjg6r7-en



The UN Climate Change Conference (COP19) was held recently in Warsaw and there are several articles relating to this:

- COP19 aims to keep governments on a track towards 2015 climate agreement and included significant new decisions that
 will cut emissions from deforestation and on loss and damage:
 http://www.unep.org/climatechange/ClimateChangeConferences/COP19/Blog/tabid/131171/catid/50030/Publications.aspx
- COP19: proved to be just another cop out. The idea that a meaningful agreement can be forced upon countries is farcical, writes Joseph Zammit-Lucia in the Guardian: http://www.theguardian.com/sustainable-business/cop19-un-climate-talks-another-cop-out
- Ministers were urged to make concrete pledges to increase funding to tackle climate change up to 2020: http://unfccc.int/meetings/warsaw_nov_2013/meeting/7649.php; http://gcfund.net/home.html; http://www.theguardian.com/sustainable-business/cop19-money-climate-change-warsaw-deliver
- COP19 concluded successfully with key decisions adopted at this conference being decisions on further advancing the
 Durban Platform, the Green Climate Fund and Long-Term Finance, the Warsaw Framework for REDD Plus, the Warsaw
 International Mechanism for Loss and Damage and other decisions:
 http://unfccc.int/meetings/warsaw_nov_2013/meeting/7649.php
- A pioneering new guide has been released by seven top international organizations at COP19 in Warsaw that calls on companies to align their corporate sustainability initiatives and climate policy: http://www.theclimategroup.org/what-we-do/news-and-blogs/new-guide-launched-to-help-companies-to-report-their-climate-policy-positions/; http://www.theclimategroup.org/_assets/files/Guide-RespCorpEng-Nov14.pdf
- The OECD's Climate and Carbon: Aligning Prices and Policies document is now available. This report brings together lessons learned from OECD analysis on carbon pricing and climate policies

http://www.oecdilibrary.org/environment-and-sustainabledevelopment/climate-andcarbon_5k3z11hjg6r7-en

 The Climate Reality Project announced that applications are open for the 24th Climate Reality Leadership Corps training program, which will take place March 12-14, 2014 in Johannesburg, South Africa. http://climaterealityproject.org/

In this provocative paper, PCI Executive Director Asher Miller and Transition
Movement Founder (and PCI Fellow) Rob Hopkins make a convincing case
for why the environmental community must embrace post-growth
economics and community resilience in their efforts to address the climate
crisis.

http://www.postcarbon.org/report/18820 95-climate-aftergrowth#

 The Asahi Glass Foundation 2013 Survey shows the Environmental Doomsday Clock Set at 9:19. The Japanese organization conducts an annual survey on the sense of crisis felt by respondents about human survival threatened by the deterioration of the global environment. http://www.japanfs.org/en/news/archive s/news_id034311.html

 The University of Tokyo, the Japan Agency for Marine-Earth Science and Technology (JAMSTEC), and the National Institute of Polar Research (NIPR) say they have worked out the mechanism of a 100,000-year glacial cycle and climate change connection. Please read the article for further details http://www.japanfs.org/en/news/archive s/news_id034320.html

• European Cabinet Ministers responsible for energy and climate change came together in October to set out their vision for a low carbon economy. The actions are to agree an "ambitious" EU 2030 Energy and Climate Policy Framework, reform the structure of the EU's Emissions Trading System and ensure the EU is in a position to put an ambitious emissions reduction offer on the table at the Ban Ki-Moon-hosted World Leader's Climate Summit in autumn 2014.

http://www.edie.net/news/6/EU-climatechange-Ministers-set-out-low-carbonvision-in-Brussels-/



Just 50 companies are responsible for nearly three quarters of the
greenhouse gas emissions of the 500 largest listed businesses in the world,
according to a new study by the Carbon Disclosure Project (CDP). The
report, co-produced with PricewaterhouseCoopers, claims to be 'the most
authoritative evaluation of corporate progress on climate change' so far
published.

http://www.corporateregister.com/news/item/?n=538

 World Meteorological Organization's (WMO) provisional annual statement on the Status of the Global Climate 2013 provides a snapshot of regional and national temperatures. http://www.unep.org/newscentre/Default.aspx ?DocumentID=2755&ArticleID=9702&I=en http://www.wmo.int/pages/mediacentre/press _releases/documents/ProvisionalStatementStat usClimate2013.pdf

 The European Environment Agency's report 'Trends and projections in Europe 2013' considers EU progress in meeting greenhouse gas emission reduction, renewable energy and energy efficiency targets. http://www.eea.europa.eu/media/newsr eleases/climate-and-energy-targets-2013 http://www.eea.europa.eu/publications/t rends-and-projections-2013

• The full list of **Annual CDP program reports** are available at this website:

https://www.cdp.net/en-US/Results/Pages/reports.aspx

 The FEEM (Fondazione Eni Enrico Mattei) Sustainability Index is an aggregate index comprised of 23 indicators related to economic, social and environmental dimensions. It provides projections of sustainability performances at the national and supranational scale up to the year 2030: http://www.feemsi.org/ http://www.feemsi.org/pag/results.php

 With a focus across adaptation, mitigation & development, The Climate Change Guide covers agriculture & food security, natural resource management, poverty & vulnerability, governance, health, gender, finance, & low carbon energy.

http://www.eldis.org/go/topics/resource-guides/climate-change#.Up8SHsRSh8E http://www.climate-change-guide.com/ http://cdkn.org/?s=climate+change+guide&sear chsubmit=%C2%BB&loclang=en_gb&type=solr& referrer=CDKN

 Geo-engineering is a hugely controversial theory but has recently received a nod from the Intergovernmental Panel on Climate Change (IPCC) in its recent climate change report. Read a thought provoking article on the subject in the Guardian. http://www.theguardian.com/sustainable -business/blog/climate-sciencegeoengineering-save-world

Is it possible for the chief executives of US corporations to show anything
even resembling leadership when it comes to speaking out about the
dangers of climate change? Another interesting article from the Guardian.

http://www.theguardian.com/sustainable -business/us-business-leaders-climate-change-silence

http://www.theguardian.com/sustainable-

Changing mind sets is key to preventing social and environmental disaster.
 We need to listen to Einstein and change the way we think if there's any chance of creating a sustainable society: 'We can't solve problems by using the same kind of thinking we used when we created them', Albert Einstein.
 Bold but obvious statements in a piece in the Guardian recently.

business/changing-mindsets-preventenvironmentaldisaster?CMP=&et_cid=53283&et_rid=lc17@standrews.ac.uk&Linkid=http%3a%2f%2fwww.th eguardian.com%2fsustainablebusiness%2fchanging-mindsets-preventenvironmental-disaster

The Global Compact Australia has released a report on the Australian
 Minerals Industry & Human Rights:

http://www.ethicalinvestor.com.au/index.php? option=com_content&task=view&id=2860<e mid=375

http://www.unglobalcompact.org.au/assets/Au stralian-Minerals-Industry-Human-Rights.pdf



- The BRIDGE Cutting Edge programme on gender and social movements,
 have produced a report that provides an in-depth exploration of theory, case
 studies and key learning and routes to change drawn from its programme.
 The report is intended for a broad audience interested and/or involved in
 work around social movements and on women's rights and gender justice.
- Please visit the EthicalCorp website and listen to the exclusive podcast by John Ruggie about the next steps for business and human rights.
- A new report from the International Labour Organization's International Programme on the Elimination of Child Labour (IPEC) shows a steep decline in child workers worldwide during the period 2008-2012. The report is the latest in IPEC's periodic surveys that aim to measure trends in child labour, towards the ILO target to eliminate the worst forms of child labour by 2016.
- The clothing chain Gap has made public a review of human rights practices in its supply chain.
- The number of companies to have signed up to the Bangladesh Accord on
 Fire and Building Safety has now reached 100. The Accord aims to make the
 garment industry in Bangladesh 'safe and sustainable for years to come',
 partly through an intense series of health and safety checks.
- Mauritania, Haiti, and Pakistan have the highest rates of forced labour in the world, according to the first global survey to catalogue slavery on a country-by-country basis. The Global Slavery Index, produced by the Walk Free Foundation.
- December 10th was Human Rights Day, and this year marks 20 years since
 the establishment of the UN High Commissioner for Human Rights. (UN
 OHCHR) Eldis have published a timeline, that looks at significant events and
 publications that focus particularly on human rights and the elderly.
- The Poverty-Environment Initiative (PEI) of the United Nations Development
 Programme (UNDP) and the United Nations Environment Programme
 (UNEP) is a global programme that supports country-led efforts to
 mainstream poverty-environment linkages into national development and
 sub-national development planning, from policymaking to budgeting,
 implementation and monitoring. See more at:
- The achievement of global food security requires policy coherence for development (PCD) at the global, regional and national levels. It requires action by advanced economies, by emerging and developing countries, and by civil society and international organisations.

http://www.bridge.ids.ac.uk/go/cuttingedge-packs/gender-and-social-movements http://socialmovements.bridge.ids.ac.uk/s tart-here/overview-report-and-briefbulletin

http://www.ethicalcorp.com/business-strategy/podcasts/next-steps-business-and-human-rights-exclusive-podcast-john-ruggie?utm_source=http%3a%2f%2fuk.ethicalcorp.com%2ffc_ethicalcorporationlz%2f&utm_medium=email&utm_campaign=EC+News+161013&utm_term=Exclusive+podcast+with+John+Ruggie%3a+The+next+steps+for+business+and+human+rights&utm_content=42046

http://www.ethicalcorp.com/supply-chains/analysis-child-labour-%E2%80%93-too-many-children-still-work?utm_source=http%3a%2f%2fuk.ethicalcorp.com %2ffc_ethicalcorporationlz%2f&utm_medium=email&utm_campaign=E6+News+271113&utm_term=What+can+companies+do+about+investor+short-termism%3f&utm_content=42046 http://www.ilo.org/ipec/lang-en/index.htm http://www.ilo.org/ipec/lnformationresources/WCMS 221513/lane-en/index.htm

http://www.shiftproject.org/ http://www.corporateregister.com/news/ item/?n=536

http://www.corporateregister.com/news/item/?n=558

http://www.corporateregister.com/news/ item/?n=562 http://www.globalslaveryindex.org/ http://www.walkfreefoundation.org/

http://www.eldis.org/go/latestnews/news/human-rights-day-from-theperspective-of-olderpersons#.Up8Ts8RSh8E http://www.tikitoki.com/timeline/entry/207336/Human-Rights-Day-2013-Older-people/

http://www.unpei.org/ http://www.unpei.org/#sthash.6O2q6k6v. dpuf

http://eudevdays.eu/topics/global-food-security-andpolicy-coherencedevelopment?utm_source=ECDPM+Newsletters+List& utm_campaign=5d18c0e3fc-Weekly_Compass11_15_2013&utm_medium=email&u

Weekly_Compass11_15_2013&utm_medium=email& tm_term=0_f93a3dae14-5d18c0e3fc-388605225



The Ethical Consumer Sector Report on the Food Industry: Food, Justice
and Corporate Power looks at some of the key issues in the global supply
chains such as GM and palm oil and at those campaigning to end harmful
practices such as food speculation.

http://www.ethicalconsumer.org/ethicalreports/foodi ndustrysectorreport.aspx?utm_source=ECRA+Monthly +Newsletter&utm_campaign=2e4c6b8460-August_newsletter8_26_2013&utm_medium=email&u tm_term=0_9856040c29-2e4c6b8460-268537329

 The Sahara Forest Project is a new environmental solution to create revegetation and green jobs through profitable production of food, water, clean electricity and biomass in desert areas. http://saharaforestproject.com/

General Mills has said that it will sustainably source ten 'priority ingredients' – including wheat, milk, cocoa and corn – by 2020. Because the ingredients make up 50 per cent of General Mills' total raw material purchases, the company says the commitment will be a significant move towards its eventual goal of 100 per cent sustainable sourcing.

http://www.corporateregister.com/news/item/?n=545

 The consumer-goods giant, Unilever, pledges that all the palm oil it buys globally will be from traceable sources by the end of 2014. Unilever is one of the largest buyers of palm oil. http://www.corporateregister.com/news/item/?n=583

• EthicalCorp has an interesting piece about Supply chain risk: what companies need to know.

http://www.ethicalcorp.com/supplychains/globalethicist-%E2%80%93-supply-chain-riskwhat-companies-need-

know?utm_source=http%3a%2f%2fuk.ethicalcorp.com %2ffc_ethicalcorporationlz%2f&utm_medium=email& utm_campaign=EC+News+091013&utm_term=Supply+ chain+risk+%7c+ethical+finance+%7c+Coke+CEO+on+C SR&utm_content=42046

 The Water Hub from the Guardian Sustainable Business Section has a very interesting article discussing conflicting reporting systems and how they may hinder companies' water risk strategies. http://www.theguardian.com/sustainablebusiness/conflicting-reporting-hinder-riskwater-

strategies?CMP=&et_cid=50703&et_rid=561354 5&Linkid=Conflicting+reporting+systems+may+h inder+companies%26%2339%3b+water+risk+str ategies

Can you create the green store for the future? The goal of this challenge is
to create a Green Store prototype. This Green Store prototype must be
sustainable in terms of materials, construction, energy, operation and
other aspects and will be realized in Germany.

http://thedoschool.org/challenges/greenstore-challenge/

 World Wide Fund for Nature (WWF)'s president on business partnerships and greenwashing: Critics say WWF is too cosy with corporates, but Yolanda Kakabadse asks where would we be if we didn't engage with the private sector?

http://www.theguardian.com/sustainable-business/wwf-president-business-partnerships-greenwashing?CMP=&et_cid=53283&et_rid=lc17@st-

andrews.ac.uk&Linkid=http%3a%2f%2fwww.th eguardian.com%2fsustainable-business%2fwwf-president-business-partnerships-greenwashing

Eldis has been following the World Health Summit 2013. They have created a Storify, focusing specifically on the Global Health track of the Summit, bringing together different interesting and relevant information and news on Global Health from the Summit and beyond.

http://www.eldis.org/go/latestnews/news/world-health-summit-2013an-eldis-storify#.UpxqY8RSh8E

 The 2013 Gap Report Strengthens Case for Wide-Ranging Global Action to Close Emissions Gap http://www.unep.org/newscentre/Default.aspx ?DocumentID=2755&ArticleID=9683&I=en http://www.unep.org/emissionsgapreport2013 /

The United Nations has agreed in principle to implement a global 'market-based" scheme that will encourage the airline industry to reduce its carbon emissions.

http://www.corporateregister.com/news/item/?n=548

ACCOUNTABILITY TRANSPARENCY

SUSTAINABILITY



- The Carbon Trust launches the world's first international standard for organisational waste reduction, awarded to organisations able to demonstrate that they are measuring, managing and reducing their solid and hazardous waste year on year.
- BHP Billiton has provided an additional 90 secondary and tertiary scholarships for Indigenous students by committing a further \$10 million to the Australian Indigenous Education Foundation. The investment builds on an existing three-year partnership with AIEF.

http://www.corporateregister.com/news/ item/?n=578 http://www.carbontrust.com/aboutus/press/2013/07/carbon-trust-to-takeon-waste

http://www.ethicalinvestor.com.au/index.php?option=com_content&task=view&id= 2850&Itemid=375

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