



CSEAR Newsletter - December 2015 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

 CSEAR Council has now finalised and realised its Ann and Financial Statement for CSEAR for the period 1/ This can also be found on the CSEAR website 	•
1st CSEAR MENA (Middle East & North Africa) Cong and Environmental Accounting Research (15th Mar- be hosted by The American University of Sharjah, S The conference has now issued its First Call for Paper submission deadline for papers of 15 December 201 day conference will be free of charge, but participan requested to make their own travel arrangements. F details please visit the conference website, or contact Vinke, Chair of the Organising Committee.	www.aus.edu/csearmena Sharjah, UAE. rs with a 5. This one ts are For further www.aus.edu/csearmena www.aus.edu/csearmena www.aus.edu/csearmena
The CSEAR North America Conference will be held or June 2016 at the University of Normal, Illinois. Den F organising this for us with the help of Michelle Rodrigu for papers has been issued and a details can be found conference website.	Patten is kindly http://business.illinoisstate.edu/csear/ ue. A first call
The VI CSEAR Italian Conference will be held on 30 Ju 2016 at the University of Parma. Full details will be a but a first call for papers has now been issued.	
The VI GECAMB conference on Environmental Man- Accounting – the Portuguese CSEAR conference, w in 29th – 30th September, 2016 at the Polytechnic II Cávado and Ave, Barcelos, Portugal. A first call for p details will be available soon.	ill be held be uploaded as and when received nstitute of
The 1 st CSEAR Ireland conference, will take place at Business School, University of Limerick on October 2016, with a masterclass/workshop on the 19 th Octopapers will be issued in the near future and will be circ receipt.	be uploaded as and when received be uploaded as and when received
CSEAR China: we are in the early stages of organising CSEAR conference in China, to be hosted by the University Nottingham Ninbo China. Many thanks to Juergen So As the process progresses we will keep you informed.	ersity of eufert for this.

•	The CSEAR Council is rolling out its new Research Bulletin initiative. This is a service where by members can publicise their recent publications via the CSEAR website. All that is required is a simply summary submitted via the research bulletin form (see attached document) to csear@st-andrews.ac.uk The information submitted will be regularly uploaded to a dedicated page on the website which will be accessible by all members.	See attached document for completion
•	We thought that you might be interested to hear about subscription options available for the Social and Environmental Accountability Journal (SEAJ), the official journal of CSEAR. The journal provides a forum for a wide range of different forms of academic and academic-related communications whose aim is to balance honesty and scholarly rigour with directness, clarity, policy-relevance, and novelty. As a personal member of CSEAR you receive access to the journal either through print copies or online access, but does you institution take access to the journal for your colleagues and students? Do you think that SEAJ would be the perfect addition to your library's collection? If yes then please recommend that your library purchases a subscription. Alternatively your institution can subscribe directly at: http://www.tandfonline.com/pricing/journal/reajzo#.VGtW3Pms W5K	http://www.tandfonline.com/pricing/jour nal/reaj20#.VIWbETGsW5L
•	AAAJ Special Issue on Ecological Accounts: A reminder that the final deadline for submissions to the AAAJ special issue on Ecological Accounts: Making non-human worlds (in)visible during moments of socio-ecological transformation is 31 December 2015. While we have organised two workshops to date, and plan a third as part of the ACSEAR conference in Sydney in December 2015, the call for papers is open to all comers. A special submission portal is now open at Emerald/AAAJ, and we welcome early submissions of papers considered ready. There is no special preference given to early submissions, and all submissions will be subjected to AAAJ's normal submission protocols and double blind reviewed.	http://arts.st-andrews.ac.uk/ecological-accounts/ see attached pdf The submission link can be found here: http://www.emeraldgrouppublishing.com/products/journals/author_guidelines.htm?id=aaaj
•	The next special issue of SEAJ will be on Social Enterprise, Accountability and Social Accounting with Special issue editors: Hannele Mäkelä, University of Tampere; Ericka Costa, University of Trento; and Jane Gibbon, Newcastle University. Authors interested in contributing to this Special Issue of SEAJ should follow the 'Instructions for Authors' at www.tandfonline.com/reaj and submit their manuscripts to the SEAJ online submission system (http://mc.manuscriptcentral.com/reaj) selecting this special issue no later than 31st January 2016. Review papers and commentaries are also welcome until the 30th of July 2016. Authors are encouraged to contact the Guest Editors to discuss proposed topics: Hannele Mäkelä (hannele.makela@uta.fi); Jane Gibbon (jane.gibbon@ncl.ac.uk) and Ericka Costa (ericka.cost@unitn.it).	Please see attached pdf

CSEAR Centre for Social & Environmental Accounting Research **Accountability** Transparency** Responsibility**

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. If you have something to contribute or would like to find out more about the CSEAR blog please contact Colin Dey or Shona Russell.	http://csearweb.blogspot.co.uk/ Colin Dey: colin.dey@stirl.ac.uk Shona Russell: sr65@st-andrews.ac.uk
Teaching Case Competition 2016: after the successful 2015 competition it has been agreed to continue the competition on an annual basis, with the next one running in 2016. Full details of the competition can be found on the CSEAR website, but deadline dates for your diaries are: 10 June 2016: Deadline for submission by email to csear@st-andrews.ac.uk ; 1 July 2016: Winners notified; 22 - 25 August 2016: Winners present cases at CSEAR UK	http://www.st- andrews.ac.uk/csear/membersarea/teach _comp/
Charl de Villiers, Leonardo Rinaldi, and Jeffrey Unerman are guest editors for a special issue of AAAJ on Case study insights from the implementation of Integrated Reporting. Please find the call for papers attached.	See attached call for papers
• Join the Flourish Prizes: Student-Fueled Global Learning Platform: After a successful June launch at the UN PRME Global Forum in New York City, the Flourish Prizes for Business as an Agent of World Benefit are expanding. We're inviting all management and business school professors to join us in growing the Flourish Prizes learning platform and prizing initiative for business innovations. Professors will receive all needed classroom materials for their students. These materials include a one-hour recorded introductory webinar with Case Western Reserve University professors and Appreciative Inquiry founders David Cooperrider and Ron Fry. The Flourish Prizes are a student-driven initiative at management schools globally using the UN's new Sustainable Development Goals as a lens to discover and report on radical innovations. The stories will become nominations for the inaugural Flourish Prizes to be awarded in June 2017. The Spring 2015 pilot project invited 24 professors in 19 countries whose students turned in more than 50 stories about innovations they discovered. To sign up please send an email to Joe Kane at joe.kane@ecmignite.com with your name, title, and institution name.	See attached pdf Source: Delphine Gibassier www.AIM2Flourish.com

CSEAR NEWS (continued)

Initiative (Beatriz García Osma and Martin Walker): Providing timely constructive criticism and feedback to PhD proposals submitted by European PhD students. This feedback aims to help primarily first and second year PhD students, who are sufficiently early in their studies to benefit from detailed comments and suggestions on their proposals. The feedback will orient students both on the feasibility of their proposals as well as on their projected contribution, highlighting any theoretical and/or empirical weakness, as well as providing suggestions on recommended literature, methodology considerations, data restrictions, etc. This initiative should benefit PhD students across EAA membership, by providing and extra level of support for students and their supervisors.

Source Delphine Gibassier See attached pdf

General Invitation to Submit Article and Book Reviews for SEAJ: For each issue of SEAJ we, the review team, publish a range of book and article reviews covering the broad area of interest to SEAJ **readers.** Generally, and increasingly so, we **commission these** by identifying recent articles/books and then inviting academics to contribute a short review. However, the purpose of this email is remind everyone that we also welcome and encourage members of the CSEAR community to contact us with potential contributions to the review section, in particular book reviews. We welcome contributions from both senior and emerging academics. While we are open to a broad range of literature relevant to the SEAJ readers being reviewed, we do focus on reviews of recent publications. We also ask that you contact one of the review team (details below) prior to writing the review to ensure that a review of the article or book you identify has not already been published, or currently being reviewed by someone else. Reviews are generally 300-350 words, however can be longer in the case of a book review. We look forward to hearing from you (or your postgraduate students) soon with a suggested review. Regards, The SEAJ Review Team.

Conny Beck cornelia.beck@sydney.edu Helen Tregidga helen.tregidga@aut.ac.nz Matias Laine matias.laine@utu.fi

Call for Papers

The World Buddhist University would like to invite you to present an academic paper in the International Conference on "Buddhist Economics and World Crises" Please send your topic and abstract, and your completed paper to Khun Srinrat (Toon)	wbucentre@gmail.com,
The Social Impact of Research Infrastructures at the Frontiers of Science and Technology.	http://www.journals.elsevier.com/technological- forecasting-and-social-change/call-for-papers/call- for-paper-the-social-impact-of-research- infrastructures/
"The challenges and future of the accounting profession": Call for papers - 2016 international conference for critical accounting (ICCA) Emerging critical scholars workshop. Accounting and the new Labor process symposium (ANLP).	http://aux.zicklin.baruch.cuny.edu/tinker/2016ICCA



Call for Papers (continued)

peer scien	nal of Management Policies and Practices is a double blind reviewed international academic journal that publishes tific research papers on the policies and contemporary cices of management.	Email: editor@aripd.org.
a pee	new Journal of Environmental Accounting and Management, or reviewed publication that aims at linking environment and original science with complex system theory.	http://lhscientificpublishing.com/journals/JEAM- Default.aspx
inter	ournal of Human Resource and Sustainability Studies is an national journal dedicated to the latest advancements related pics of human resource, work, and ecological sustainability.	http://www.scirp.org/Journal/AimScope.aspx?Journ alID=2421&utm_source=E&utm_medium=cpJHRSS 20130617&utm_campaign=aimScope
journ	nal of Accounting & Marketing is an academic al providing an opportunity to share information amongst tists and researchers.	http://www.omicsgroup.org/journals/accounting- marketing.php
journ	ew of Contemporary Business Research is an international all concerned with the contemporary operation of business ems and enterprises.	http://rcbrnet.com/
Regis Boot confe	Annual (2017) Journal of Accounting Research Conference: stered Reports of Empirical Research, University of Chicago h School of Business on May 12-13, 2017. Funding for the erence is generously provided by the KPMG Foundation, in unction with the Accounting Research Center at Chicago Booth.	https://research.chicagobooth.edu/~/media/913oC8 D2A8D54E1598D704C8D9BF922E.pdf
Jose, Confe	al Conference on Business and Finance May 24-27, 2016, San Costa Rica. You are invited to participate in the 2016 Global erence on Business and Finance (GCBF). The conferences are sored by The Institute for Business and Finance Research, LLC	http://www.theibfr.com/costaricainfo.htm

Other Conferences

•	CFP 'Critical approaches to sustainability' Panel Proposal to be presented at the CADAAD 2016, University of Catania, 5-7 September 2016.	http://cadaad.net/
•	20th Financial Reporting and Business Communication Conference to be held at Bristol on the 30th of June and the 1st of July 2016.	See attached call for papers
•	5 th GRI Global Conference, Amsterdam, 18-20 May 2016	Https://www.globalreporting.org/5th-gri- global-conference/Pages/default.aspx
•	7th EURAM Early Career Colloquium — "Winter Olympics" "Networking (and) Methods" Martin-Luther University Halle- Wittenberg (Germany), 24-26 February 2016	Sabrina.rockau@wiwi.uni-halle.de

2015

Other Conferences (continued)

•	Symposium on sustainable Development research at universities in the UK, Manchester metropolitan university 5th-6th april 2016	Http://www.haw- hamburg.de/fileadmin/user_upload/fakls/o7fo rschung/ftz- als/veranstaltungen/symposium.sdintheuk.2_ 1pdf
•	7th International workshop on cooperative finance and sustainable development, June 16th - 17th 2016, Trento.	Http://www.euricse.eu/7th-euricse- international-workshop-on-cooperative- finance-and-sustainable-development/
•	The EURAM 2016 Conference "Manageable Cooperation?" Will be held in Paris, June 1 – 4 2016.	http://euram-online.org/annual-conference- 2016.html

- Greenbiz 16: February 23-25, JW Marriott Camelback Inn, Phoenix, Ariz; VERGE 16: September 19-22, Santa Clara Convention Center, Santa Clara, Calif;
- Greenbiz 17: February 14-16, JW Marriott Desert Ridge, Phoenix, Ariz; VERGE 17: September 18-21, Santa Clara Convention Center, Santa Clara, Calif.
- Greenbiz 18: February 6-8, JW Marriott Desert Ridge, Phoenix, Ariz.; Greenbiz 19: February 26-28, JW Marriott Desert Ridge, Phoenix, Ariz.

https://www.greenbiz.com/events/greenbiz-forum/phoenix/2016/speaker-nomination

Accounting and Reporting

•	What Colgate-Palmolive, Campbell and GM share: carbon pricing: Some 1,000 global brands account for emissions internally or will do so within two years. Are names from Alcoa to Yahoo next?	http://www.greenbiz.com/article/what-colgate-palmolive-campbell-and-gm-share-carbon-pricing?utm_medium=email&utm_source=e-news&utm_campaign=greenbuzz&mkt_tok=3RkMMJW WfF9wsRouuqXIZKXonjHpfsX66OQoXq%2B1MI%2FoE R3fOvrPUfGjl4JTsRjl%2BSLDwEYGJIv6SgFSLHEMa5qw7 gMXRToTD7sIJfbfYRPf6Ba2Jwyr%2FA%3D
•	Solar and the circular economy: A recipe for climate optimism? Ecological crises are piling up, but Swedish scientist Johan Rockström says the next few decades offer an unparalleled opportunity to undo the damage.	http://www.greenbiz.com/article/solar-and-circular-economy-recipe-climate-optimism?utm_medium=email&utm_source=e-news&utm_campaign=greenbuzz&mkt_tok=3RkMMJW WfFgwsRouv6zLZKXonjHpfsX66OQoXq%2BzIMI%2FoE R3fOvrPUfGJI4JSsJII%2BSLDwEYGJIv6SgFSLHEMa5qw7 gMXRQ%3D
•	'Over-Reporting': Quality not Quantity for CSR Reporting?	http://blog.ethicalcorp.com/2015/09/over-reporting-quality-not-quantity- for.html?utm_source=http%3a%2f%2fwk.ethicalcorp.com%2ffc_et hicalcorporationlz%2f&utm_medium=email&utm_campaign=EC+ News+25091s&utm_term=The+GlobalEthicist%3a+A+new+era+for +governance+in+Latin+America&utm_content=434583&gator_td= qlHhyTNGDyUBHVlaGbWPYZ1noyhlGxbOFe3XZgJlXSGwuJAGFk ahFFKfReT%2bl7yvmmxyowdeZ4Tn6G9%2b9XW29SilioJLRSaAqE %2fdoU%2feV5%2b3Ovev1VO36SC12TNdvCNcZ5xH8bhgcohYyoo AS6yAoYWYmlFH33fAFClCk8gjgZV7T2ZtxZQorAUM2R6JNDZ2JH i6L1w8mMZURdrVUGWsr8ldobqgurBywJertMw53E%3d
•	Just when we thought we were past the corporate scandals of the past decade, two new crises have emerged at large global companies – Toshiba and United Airlines .	http://www.bizjournals.com/bizjournals/how-to/growth- strategies/2015/09/how-to-make-ethics-an-everyday- pursuit-in-business.html?page=all http://www.nippon.com/en/in-depth/a04802/
•	The UNGP Reporting Framework and Integrated Reporting : The UNGP Reporting Framework focuses specifically on one of those factors – how companies manage risks to human rights – and enables more meaningful reporting on this issue to be embedded within an integrated report .	http://www.ungpreporting.org/resources/the-ungp- reporting-framework-and-integrated- reporting/#sthash.CJhsTpon.dpuf

Accounting and Reporting (continued)

•	Business arm of G20 identifies the very real potential behind <ir>.</ir>	http://us4.campaign- archive2.com/?u=b36f6aeef75cea67e62812844&id=66a5 67b5cc&e=923d6183o4#B2o
•	The BAM2015 Conference Report has now been released.	https://www.bam.ac.uk/news- story/8616?utm_source=june13- newsletter&utm_medium=email&utm_campaign=Newsl etter

Lots of articles from **Prem Sikka** this quarter. Here is a selection:

You may be aware that the OECD has published its reports on how to arrest corporate tax avoidance. Whilst the reports are welcome they do not tackle the fundamental issues.

http://leftfootforward.org/2015/10/oecd-corporate-tax-proposals-fall-flat/

https://theconversation.com/oecds-new-tax-proposals-wont-stop-companies-shifting-profits-to-tax-havens-48466

An article on the recent EU ruling on state aid disguised as tax avoidance. It seems that the UK is providing a sort of state aid by letting corporations write tax laws, going easy on enforcement cutting staff and constraining judicial capacity, and by reaching secret sweetheart deals. The article is titled "Starbucks and Fiat's tax deals upended in new approach to tackling avoidance"

https://theconversation.com/starbucks-and-fiats-tax-deals-upended-in-new-approach-to-tackling-avoidance-49608

The UK government is engaged in draconian trade union reforms. The ministers claims that tougher laws are needed because trade union practices affect members of the public. The same arguments also apply to accountancy trade associations because their members are involved in tax, accounting, auditing and insolvency scandals. The practices sanctioned by accountancy trade associations affect assessment of wages, pensions, dividends, taxes, utility prices and much more. These affect the lives of millions of people. However, there is little democracy, far less any public accountability. "The government's double standards on trade unions look like class war".

http://leftfootforward.org/2015/11/comment-the-governments-double-standards-on-trade-unions-look-like-class-war/

Comment on trade unions: The government's double standards ass war. A comparison of the treatment meted out to trade unions and accountancy trade associations

http://leftfootforward.org/2015/11/comment-the-governments-double-standards-on-trade-unions-look-like-class-war/

- Starbucks and Fiat's tax deals upended in new approach to tackling avoidance http://theconversation.com/starbucks-and-fiats-tax-deals-upended-in-new-approach-to-tackling-avoidance-49608
- OECD corporate tax proposals fall flat: Global tax reform should be handled by the United Nations rather than the

http://leftfootforward.org/2015/10/oecd-corporate-tax-proposals-fall-flat/

•	US Tax Evasion Cases: Apple, GE among American Companies Holding \$2.1 Trillion in Offshore Accounts.	http://www.ibtimes.com/us-tax-evasion-cases- apple-ge-among-american-companies-holding- 21-trillion-offshore-2129580
•	OECD's new tax proposals won't stop companies shifting profits to tax haven.	https://theconversation.com/oecds-new- tax-proposals-wont-stop-companies- shifting-profits-to-tax-havens-48466
•	The second analysis paper from GRI's 'Reporting 2025 Program' has just been released, providing greater insights into the shape of reporting over the next decade. Among many interesting predictions, one key realization is clear: the next decade will require concrete action from all organizations on what really matters if we are to truly create a more sustainable economy and world.	https://www.globalreporting.org/resourcelib rary/Sustainability-and-Reporting-Trends- in-2025-2.pdf

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Accounting and Reporting (continued)

•	Premier Oil, an independent UK-based oil company with gas and oil interests worldwide, explains why and how they report on their sustainability impacts, and shares advice on the process.	https://www.globalreporting.org/information/ne ws-and-press-center/Pages/Featured-Report- Premier- Oil.aspx?dm_i=4J5,3PVJW,HU5A8R,DDRNN,1
•	The Living with Environmental Change (LWEC) Biodiversity Climate Change Impacts Report Card summarises the latest scientific evidence and understanding of how climate change is affecting UK biodiversity.	http://www.nerc.ac.uk/research/partnership s/lwec/products/report-cards/biodiversity/
•	The Medium-Term Renewable Energy Market Report 2015 assesses recent trends in the electricity, transport and heat sectors, identifying drivers and challenges to deployment of renewable sources of energy, and making projections through to 2020.	https://www.iea.org/bookshop/708- Medium- Term_Renewable_Energy_Market_Report_2 015
•	The Cross-Sector Biodiversity Initiative (CSBI), a partnership between ICMM, IPIECA and the Equator Principles Association, has released A Cross-Sector guide for Implementing the Mitigation Hierarchy. This good practice guide focuses on managing biodiversity using the mitigation hierarchy - a framework for limiting the negative impacts of development projects on biodiversity and ecosystem services.	http://www.icmm.com/document/9460
•	Research, carried out by the AVOID2 consortium, was commissioned by the Committee on Climate Change to inform 'the scientific and international context for the fifth carbon budget' report was published in October 2015.	https://www.theccc.org.uk/publication/the- global-impacts-of-climate-change-under-2- 3-and-40-pathways/
•	Ethical Corporation have now launched "The Circular Economy Report 2015."	http://reports.ethicalcorp.com/reports/circular-economy/index.php?utm_source=http%3a%2f%2fuk.ethicalcorp.com%2ffc_ethicalcorporationlz%2f&utm_medium=email&utm_campaign=EC+News+231015&utm_term=The+Circular+Economy+Report+2015&utm_content=434583&gator_td=QDFhBOGWVlcvwvRvmbpUBqWIUrgHdoly%2bfNi63it%2bw03DLg0%2f9erM%2fknoZb3m8qCpH7vKrREbgMVNEsZwPkuOGr2gocap6hC9xNWEwHrWZ109IRqCfdRmthLovoBGsD%2fb8fZYm7l%2fA4TYjjwoRmb6GUypcyYahz5scDlX4pJKy6hOPUZx5yJzMFmMvLblLduFot1uHos1K3z32uHN%2f3IHmaQHZmgByu%2buACtLe7Mp8%3d
•	Find out about the sustainability reporting practices of Votorantim Ciemtos – one of the largest global construction materials companies, based in Brazil.	https://www.globalreporting.org/informatio n/news-and-press-center/Pages/Featured- Report-Votorantim-Cimentos- .aspx?dm_i=4J5,3RY45,HU5A8R,DLO8B,1

Accounting and Reporting (continued)

•	The International Federation of Accountants (IFAC) have set out a vision for the role of professional accountants in supporting integrated thinking and thereby helping to align capital allocation, corporate behaviour, financial stability and sustainable development.	https://www.ifac.org/publications- resources/creating-value-integrated- thinking
•	A report by KPMG has found that 142 companies issued an integrated report in Japan in 2014 . Writing in the report, the Chairman of KPMG in Japan, Tsutomu Takahashi said, "What we have seen is that companies are striving to explain their business activities objectively and to find a way to report them effectively."	http://us4.campaign- archive2.com/?u=b36f6aeef75cea67e628128 44&id=621213ca7d&e=923d618304#KPMG
•	The future of corporate reporting: The IIRC welcomes a report from The Fédération des Experts Comptables Européens (FEE) and its aim to provide additional momentum to the dynamics for change in corporate reporting.	http://www.fee.be/images/FEECogitoPaper_ TheFutureofCorporateReporting.pdf
•	The Global Sustainability Standards Board (GSSB) to issue GRI Sustainability Reporting Standards in 2016.	http://www.sustainability-reports.com/gssb- to-issue-gri-sustainability-reporting- standards-in-2016/
•	Kao Corporation, a major Japanese company providing a broad range of household products such as cosmetics and detergents, has announced that it was selected by Ethisphere Institute as one of the World's Most Ethnical Companies in 2015.	http://www.japanfs.org/en/news/archives/news_ido35392.html
•	NASA's Cady Coleman on the necessity of circular economy thinking: It might seem far-fetched, but space exploration could provide a window into the future of sustainability on Earth.	http://www.greenbiz.com/video/nasas-cady-coleman- necessity-circular-economy- thinking?utm_medium=email&utm_source=e- news&utm_campaign=greenbuzz&mkt_tok=3RkMMJW WfFgwsRouv6%2FOZKXonjHpfsX66OQoXq%2BzIMI%2F oER3fOvrPUfGjI4JSsdkl%2BSLDwEYGJIv6SgFSLHEMa5q w7gMXRQ%3D
•	Patagonia, the California-based outdoor clothing company, has as its mission statement: "Build the best product, cause no unnecessary harm, use business to inspire and implement solutions to the environmental crisis." To find out more, download this complimentary pack of selected findings from Ethical Corporation's "Circular Economy Report 2015" from Ethical Corporation. The full report provides unprecedented and exclusive insight into how some of the world's leading organisations are integrating a more circular approach to business, and how you can too.	http://1.ethicalcorp.com/LP=7254
•	An interesting take on tax avoidance: The town that took itself offshore to expose tax avoiders.	http://www.independent.co.uk/news/uk/crickhowell- welsh-town-moves-offshore-to-avoid-tax-on-local- business-a6728971.html
•	The Adaptation Finance Gap Update with Insights from the INDCs	file:///C:/Users/lc17/Downloads/The_Adaptation_Finance_Gap_Update_with_Insights_f rom_the_INDCs- 2015UNEP_Adaptation_Finance_Gap_Update_v5_(1).pdf .pdf
•	Businesses need to understand the benefits of good corporate behaviour, says ACCA's corporate governance expert.	http://www.accaglobal.com/uk/en/discover/news/2015/11 /cg-myanmar.html?from=XX

Accounting and Reporting (continued)

The Co-operators: Adapting to climate change — case study 4. In this case study, learn how Canadian insurer The Co-operators is responding to the challenges of climate change.	https://www.cpacanada.ca/en/business-and-accounting- resources/other-general-business- topics/sustainability/publications/the-cooperators- adapting-to-climate-change
A new publication from Chartered Professional Accountants of Canada (CPA Canada) discusses the evolving corporate reporting landscape, especially as it relates to addressing sustainability issues.	https://www.cpacanada.ca/en/connecting-and- news/news/media-centre/2015/July/changing-corporate- reporting-landscape
Corporate reporting is an essential element of companies' accountability. It is how they communicate on their position and performance to stakeholders. This new FEE paper puts forward ideas for corporate reporting to evolve in a way that will keep pace with the developing economic reality and address the needs of a wider stakeholder audience.	http://www.fee.be/index.php?option=com_content&vie w=article&id=1529&Itemid=106&Iang=en
Extractive sector struggles to make the grade: New report finds largest global miners failing to handle major climate risks.	https://www.cdp.net/en- US/News/CDP%2oNews%2oArticle%2oPages/Extractive- sector-struggles-to-make-the-grade.aspx
Global Compact Network France launches learning platform for improved sustainability reporting.	https://www.unglobalcompact.org/news/2591-10-19- 2015
New Dialogics is a joint project between the University of Glasgow and Glasgow School of Art. The research project proposes the development of a new type of accounting using an interdisciplinary approach. Through the GSA's Sustainability group, they have teamed up with Communication Design students and staff to consider the issues and produce examples of how data can be presented in new ways.	https://newdialogics.wordpress.com/ http://www.gsasustainability.org.uk/

Finance, Financial Markets and Institutions

•	Inside the Climate Bonds Initiative with Sean Kidney: The groups involved represent \$34 trillion of investors. For CGI's co-founder, it's critical to drive standards, policies and market education.	http://www.greenbiz.com/article/inside-climate-bonds-initiative-sean-kidney?utm_medium=email&utm_source=e-news&utm_campaign=greenbuzz&mkt_tok=3RkMMJW WfFgwsRouuqnAZKXonjHpfsX66OQoXq%2BzlMI%2FoE R3fOvrPUfGJI4JTctml%2BSLDwEYGJIv6SgFSLHEMa5qw 7gMXRToTD7slJfbfYRPf6Ba2Jwzp%2Fo%3D
•	Citibank: Clean energy will save \$1.8 trillion: A report by the banking behemoth gives the hard numbers to back up transitioning to a clean energy economy.	http://www.greenbiz.com/article/citibank-clean-energy-will-save-18-trillion?utm_medium=email&utm_source=e-news&utm_campaign=greenbuzz&mkt_tok=3RkMMJW WfFgwsRouuKzAZKXonjHpfsX66OQoXq%2BzlMl%2FoE R3fOvrPUfGJl4JSMRnl%2BSLDwEYGJlv6SgFSLHEMa5q w7gMXRQ%3D
•	Impact Investing has become the most widely used term to describe a "new form of investing". What is Impact Investing? How is it different? Is there significant money going into it?	http://blog.tbli.org/?p=2499&utm_source=TBLI+Mailing+ List&utm_medium=email&utm_campaign=5efa41b395- RSS_EMAIL_CAMPAIGN&utm_term=0_2c981d6575- 5efa41b395-315207481
•	6 banking giants demand strong COP21 deal, pricing carbon: JP Morgan Chase, Bank of America, Wells Fargo, Citibank, Goldman Sachs and Morgan Stanley call for a strong global climate deal, recognizing cost of carbon.	http://www.greenbiz.com/article/six-largest-us-banks-call-strong-cop21-agreement-and-carbon-pricing?utm_medium=email&utm_source=e-news&utm_campaign=greenbuzz&mkt_tok=3RkMMJWWfFgwsRouuazAZKXonjHpfsX66OQoXq%2B2IMI%2FoER3fOvrPUfGjl4JT8BhI%2BSLDwEYGJIv6SgFSLHEMa5qw7gMXRQ%3D

Finance, Financial Markets and Institutions (continued)

•	The Closed Loop Fund's first year: From aspiration to impact: The world's biggest companies formed an effort last year to invest in recycling. The co-founders reveal progress in creating markets for tricky plastic waste.	http://www.greenbiz.com/article/closed-loop-funds-first-year-aspiration-impact
•	First They Jailed the Bankers, Now Every Icelander to Get Paid in Bank Sale	http://www.redicecreations.com/article.php?id=34640
•	Major trends such as an ageing population, technological innovation and climate change will have significant financial impacts, whether through changing consumer habits or putting entire economic sectors at risk. The new what if? Economics hub, will be exploring these and other emerging trends, so look out for new content in the coming weeks.	http://www.theguardian.com/sustainable- business/series/what-if- economics?CMP=new_1194&CMP=
•	Can B Corps take companies beyond the bottom line ? B-Corps require businesses to consider environmental and social impacts , as well as financial returns - and interest in the concept is growing fast .	http://www.greenbiz.com/article/can-b-corps-take-companies-beyond-bottom-line?mkt_tok=3RkMMJWWfFgwsRouuK%2FIZKXonjHpfs X66OQoXq%2B2IMI%2F0ER3fOvrPUfGjI4JScBnI%2BSLD wEYGJIv6SgFSLHEMa5qw7gMXRQ%3D
•	There was a "palpable sense of momentum" towards investors dealing with climate at the Investor Group on Climate Change summit held in Melbourne.	http://ethicalinvestor.com.au/prospect-paris-agreement-driving-interest-low-carbon-transition/
•	UNEP delivers blueprint for 'the financial system we need': A two-year UNEP inquiry has delivered a plan to amplify the "quiet revolution" and transform the financial system to better deliver sustainability.	http://ethicalinvestor.com.au/unep-delivers-blueprint-financial-system-need/
•	Investors pay more for green bonds, researchers say: Demand from environmentally focussed funds has added a premium of 17 basis points to the price of green bonds according to a Barclays credit analysis.	http://ethicalinvestor.com.au/investors-pay-green- bonds-researchers-say/
•	Global partnership follows merger of European ESG research firms: A merger between European-based ESG research agencies Vigeo and EIRIS will increase the coverage of research and the likelihood of new products for local clients.	http://ethicalinvestor.com.au/global-partnership-follows- merger-european-esg-research-firms/
•	Cyber-attacks could be big threat to banking system: The next global panic will likely be caused not by banks losing huge sums, but by widespread failure of IT.	http://www.theguardian.com/sustainable- business/2015/oct/24/cyber-attacks-could-be-bigger- threat-to-our-banking-system-than-bad- debts?CMP=ema-1706&CMP=
•	Ev Williams talks up 'world positive' investments: Twitter's co- founder, CEO of the ideas platform Medium, gravitates to scalable ideas that could have a planetary impact.	http://www.greenbiz.com/article/ev-williams-talks-world-positive-investments?utm_medium=email&utm_source=e-news&utm_campaign=greenbuzz&mkt_tok=3RkMMJW WfF9wsRouuKTNZKXonjHpfsX66OQoXq%zBzIMI%2FoE R3fOvrPUfGjl4JScVII%2BSLDwEYGJlv6SgFSLHEMa5qw7 gMXRQ%3D

Finance, Financial Markets and Institutions (continued)

•	A report from the United Nations Environmental Programme (UNEP) titled, 'The Financial System We Need' argues that there is now a historic opportunity to shape a financial system that can more effectively finance the development of an inclusive economy. The report states that to achieve sustainable development "will require a re-alignment of the financial system with the goals of sustainable development."	http://integratedreporting.org/news/aims-for-integrated-reporting-are-in-line-with-other-global-movements/ http://www.unpri.org/whatsnew/unep-inquiry-releases-report-on-aligning-global-finance-with-sustainable-development/
•	CEOs and CFOs are not happy with current reporting: A survey of more than 350 CEOs, CFOs and COOs from across the globe has highlighted that only 25% of respondents are confident that their current reporting meets the information needs of investors and other external stakeholders.	archive2.com/?u=b36f6aeef75cea67e62812844&id=62121 3ca7d&e=923d618304#Value
•	A selection of recordings from the Responsible Extractives Summit 2015 have now been uploaded to the EC Player, including "demonstrate a return on investment from social investment initiatives".	http://www.ethicalcorp.com/business-strategy/audio- only/demonstrate-return-investment-social-investment- initiatives?utm_source=http%3a%2f%2f%cfuk.ethicalcorp.com%2ffc_ ethicalcorporationlz%2f&utm_medium=email&utm_campaign=EC +News+o61115&utm_term=Hear+from+leading+CSR+figures+from +the+comfort+of+your+desk&utm_content=434583&gator_td=7Z Kyvg%2buboyLKWIYH%2fCXT9BtJoiqz2oCzshGM8dlpµIFOWdCnJ rlYgXz%2b1TiOoycRv1hmBsq42MgtfKzzPeAE3M8HVkNZAUBZJI LFclpvtfTqctM%2fDZfb%zbT1LqWUQVmPINoTTPoUomoVpXMnu U8G3Xg1VwaMM738YUPLSCuyfWgq82SoeCDrQy1%2fpamPFGO 19V%2btbO3TbUe8Orgy5iBdEqvRueTZfbbnkRSgF89mDw%3d
•	Interested in Renewable Energy Finance 2.0? Oikos would love to hear from you.	http://oikos-international.org/news/interested-in- renewable-energy-finance-2-o-wed-love-to-hear-from- you/?utm_content=Lynn&utm_source=VerticalResponse &utm_medium=Email&utm_term=&utm_campaign=oiko s%2oNewsletter%2oNovember%202015content
•	Institutional investor attitudes shifting as environmental and social risks impact investment decisions.	http://www.sustainability-reports.com/institutional- investor-attitudes-shifting-as-environmental-and-social- risks-impact-investment-decisions/
•	Keystone XL and the next frontier in fossil fuel risks: President Barack Obama has become the latest global figure to weigh in on the increasingly tangible risk of stranded carbon assets. But are investors buying it?	http://www.greenbiz.com/article/keystone-xl-and-next-frontier-fossil-fuel-risks?utm_medium=email&utm_source=e-news&utm_campaign=greenbuzz&mkt_tok=3RkMMJW WfFgwsRouv63AZKXonjHpfsX66OQoXq%2B2IMI%2FoE R3fOvrPUfGJI4JSsBjI%2BSLDwEYGJIv6SgFSLHEMa5qw7 gMXRQ%3D
•	Banks shifting huge funds to clean energy: Clean energy financing to the tune of \$150 billion planned by Goldman Sachs, \$100 billion by Citi, \$62 billion from Wells Fargo — is starting to add up to real money.	http://www.greenbiz.com/article/banks-shift-billions- and-billions-clean- energy?utm_medium=email&utm_source=e- news&utm_campaign=greenbuzz&mkt_tok=3RkMMJW WfFgwsRouv63AZKXonjHpfsX66OQoXq%2B2IMI%2FoE R3fOvrPUfGjI4JSsBjI%2BSLDwEYGJIv6SgFSLHEMa5qw7 gMXRQ%3D
•	Banks still fail to incorporate climate risks in lending, report says: A year after Boston Common Asset Management's investor initiative, major banks don't account for greenhouse gas emissions.	http://www.greenbiz.com/article/banks-still-fail-incorporate-climate-risks-lending-report-says?utm_medium=email&utm_source=e-news&utm_campaign=greenbuzz&mkt_tok=3RkMMJW WfFgwsRouv63AZKXonjHpfsX66OQoXq%2B2IMI%2FoE R3fOvrPUfGJI4JSsBjI%2BSLDwEYGJIv6SgFSLHEMa5qw7 gMXRQ%3D
•	How to buy clean energy; when green marketing actually works.	http://www.greenbiz.com/article/episode-5-how-buy-clean-energy-when-green-marketing-actually-works?utm_medium=email&utm_source=e-news&utm_campaign=greenbuzz&mkt_tok=3RkMMJWWfFgwsRouv6jiZKXonjHpfsX66OQoXq%2BzlMl%2FoER3fOvrPUfGjl4JSsRll%2BSLDwEYGJlv6SgFSLHEMa5qw7gMXRQ%3D

Finance, Financial Markets and Institutions (continued)

•	The business guide to green power: 12 ways to invest in renewable energy: PPAs, on-site renewable, RECs, virtual PPAs let's take a moment to demystify the ways businesses can invest in clean energy.	http://www.greenbiz.com/article/business-guide-green- power-12-ways-invest-renewable- energy?utm_medium=email&utm_source=e- news&utm_campaign=greenbuzz&mkt_tok=3RkMMJW WfFgwsRouv67PZKXonjHpfsX66OQoXq%2B2lMl%2FoE R3fOvrPUfGjI4JSsFII%2BSLDwEYGJIv6SgFSLHEMa5qw7 gMXRQ%3D
•	Gearing up to Host Climate Conference, France Emerges as Green Finance Leader.	http://www.unep.org/newscentre/Default.aspx?Docume ntID=26854&ArticleID=35566&l=en http://www.unep.org/newscentre/Default.aspx?Docume ntID=26854&ArticleID=35566&l=en#sthash.t19QWjtR.dp uf
•	France's Financial (Eco)system: Improving the integration of sustainability factors (United Nations Environment Programme).	http://unepinquiry.org/
•	The PRI has launched the Limited Partners' Responsible Investment Due Diligence Questionnaire (LP Responsible Investment DDQ) to encourage standardised due diligence on environmental, social and governance (ESG) considerations in private equity.	http://www.unpri.org/whatsnew/pri-launches- esg-due-diligence-questionnaire-for-limited- partners/
•	The PRI has launched its new guidance document on engaging with companies on corporate tax issues. The document discusses why and how to engage with companies on their tax practices, including a list of red flags to look out for in identifying which companies to engage with and a list of suggested questions to choose from when holding discussions.	http://www.unpri.org/whatsnew/pri-launches- engagement-guidance-on-corporate-tax- responsibility/
•	Report on Progress 2015: the PRI reveals the highs and lows of responsible investment implementation. The 2015 Report on Progress analyses the results of 936 investors from 48 countries across six continents.	http://www.unpri.org/whatsnew/report-on- progress-2015/
•	Action on Wall Street to stem climate risk heralds tipping point in U.S. corporate behaviour: New research released today by CDP shows that Wall Street's financial giants are becoming catalysts for climate action as they seek to reduce climate-risk in their portfolios with new products and services that favor low-carbon and environmentally sustainable business approaches.	https://www.cdp.net/en- US/News/CDP%20News%20Article%20Pages/Acti on-on-Wall-Street-to-stem-climate-risk-heralds- tipping-point-in-U-S-corporate-behavior.aspx
•	Outraged by CEO salaries? It was your shares that approved them: There is little recognition of the pressure that we, the citizen investors, can put on companies to act more socially responsibly.	http://www.theguardian.com/sustainable- business/2015/nov/18/power-make-companies- responsible-shares?CMP=ema-1706&CMP=
•	Green finance briefing: Investment trends - Why the investment climate is improving.	http://www.ethicalcorp.com/environment/green-finance-briefing-investment-trends-why-investment-climate-improving?utm_source=http%3a%zf%zfuk.ethicalcorp.com%2ffc_ethicalcorporationlz%zf&utm_medium=email&utm_campaign=EC+News+201115&utm_term=Deforestation%3a+Indonesia%z7s+burning+questions&utm_content=434583&gator_td=UXha5IOnXISFanxLIAMhA9WMGoy4dmCZodTCa5Ea%zbyHYbF37pkZiqiadxZcW%2fxkboUOI6IvMK86%zfmQFB6jTeTGaBNNsjrlo%2f%zfhURW4%2fJOMIYNMyE%zfPHNu6I1Gebi6kyognZSD7jBRAZZWhR10Doo2lx7H8kkp2CBVLyIno%2bRBRukiEhZV5KojIJpnM%2bLgKoih%2bBddrPbVZtTd4,%2b36mkljfJ8E8dMnGnnZ%2bB6u%2fz8RvA%3d

Other Issues

•	Welcome to the next generation of sustainable development:	http://www.greenbiz.com/article/welcome-next-generation-
	COP 21, the administration's Clean Power Plan, and the Pope's Laudato Si, taken together, are creating new momentum for sustainability.	sustainable- development?utm_medium=email&utm_source=e- news&utm_campaign=greenbuzz&mkt_tok=3RkMMJWWfF9 wsRouuqnAZKXonjHpfsX66OQoXq%2B2IMI%2FoER3fOvrPUf Gjl4JTctml%2BSLDwEYGJlv6SgFSLHEMa5qw7gMXRToTD7slJ fbfYRPf6Ba2Jwzp%2Fo%3D
•	Businesses rush to make big sustainability pledges: As world leaders convene for Climate Week, businesses are making bold pledges toward 100 percent renewables and zero emissions. But words pale without actions.	http://www.greenbiz.com/article/businesses-rush-make-big- sustainability-pledges?utm_medium=email&utm_source=e- news&utm_campaign=greenbuzz&mkt_tok=3RkMMJWWfF9 wsRouuqXIZKXonjHpfsX66OQoXq%2B2lMl%2FoER3fOvrPUf Gjl4JTsRjl%2BSLDwEYGJlv6SgFSLHEMa5qw7gMXRToTD7slJf bfYRPf6Ba2Jwyr%2FA%3D
•	4 ways Brazil can lead on climate: Last-minute advice for the South American nation on the eve of its anticipated COP21 climate commitment.	http://www.greenbiz.com/article/4-ways-brazil-can-lead- climate?utm_medium=email&utm_source=e- news&utm_campaign=greenbuzz&mkt_tok=3RkMMJWWfF9 wsRouua7IZKXonjHpfsX66OQoXq%2B2IMI%2FoER3fOvrPUfG jl4JT8ZII%2BSLDwEYGJIv6SgFSLHEMa5qw7gMXRQ%3D
•	How Brazil is rethinking governance to clean up slums: How do we make cities work for people? An introduction to a study on key governance gaps in two Brazilian cities—Rio de Janeiro and São Paulo.	http://www.greenbiz.com/article/how-brazil-rethinking-governance-clean-slums?utm_medium=email&utm_source=e-news&utm_campaign=greenbuzz&mkt_tok=3RkMMJWWfF9 wsRouuK%2FLZKXonjHpfsX66OQoXq%2B2lMl%2FoER3fOvr PUfGjl4JScBql%2BSLDwEYGJlv6SgFSLHEMa5qw7gMXRQ%3 D
•	Sustainable Development Goal 11: Make cities and human settlements inclusive, safe and sustainable.	http://www.greenbiz.com/article/sustainable-development- goal-11-make-cities-and-human-settlements-inclusive-safe- and?mkt_tok=3RkMMJWWfFgwsRouuqXJZKXonjHpfsX66OQ oXq%2B2IMI%2FoER3fOvrPUfGJI4JT8JiI%2BSLDwEYGJIv6Sg FSLHEMa5qw7gMXRQ%3D
•	Sustainable Development Goal 13: Urgency to combat climate change: HSBC, Citi, Dell who will be next to join the vanguard in the fight against the changing climate and its impacts?	http://www.greenbiz.com/article/sustainable-development- goal-13-urgency-combat-climate- change?utm_medium=email&utm_source=e- news&utm_campaign=greenbuzz&mkt_tok=3RkMMJWWfF9 wsRouua7IZKXonjHpfsX66OQoXq%2BzIMI%2FoER3fOvrPUfG jl4JT8ZII%2BSLDwEYGJIv6SgFSLHEMa5qw7gMXRQ%3D
•	Sustainable Development Goal 17: Strengthen the global partnership for sustainable development: Can the UN bring multinational corporations and governments together for effective implementation of the SDGs?	http://www.greenbiz.com/article/sustainable-development- goal-17-strengthen-global-partnership-sustainable- development?utm_medium=email&utm_source=e- news&utm_campaign=greenbuzz&mkt_tok=3RkMMJWWfF9 wsRouuKnKZKXonjHpfsX66OQoXq%2B2lMl%2FoER3fOvrPUf Gjl4JScFhl%2BSLDwEYGJlv6SgFSLHEMa5qw7gMXRQ%3D
•	Less can be more, but endless is most : What a Tesla can teach us about the future of materials and sustainable design .	http://www.greenbiz.com/article/less-can-be-more-endless- most?utm_medium=email&utm_source=e- news&utm_campaign=greenbuzz&mkt_tok=3RkMMJWWfF9 wsRouuKnKZKXonjHpfsX66OQoXq%zBzIMI%zFoER3fOvrPUf GjI4JScFhI%zBSLDwEYGJIv6SgFSLHEMa5qw7gMXRQ%3D
•	5 big ideas to save the global food system: From reining in waste to rethinking the food we produce in the first place, it's time to act.	http://www.greenbiz.com/article/5-big-ideas-save-global-food-system?utm_medium=email&utm_source=e-news&utm_campaign=greenbuzz&mkt_tok=3RkMMJWWfF9wsRouuKnKZKXonjHpfsX66OQoXq%2B2lMl%2FoER3fOvrPUfGjl4JScFhl%2BSLDwEYGJlv6SgFSLHEMa5qw7gMXRQ%3D
•	9 supply chain tech companies you should know : Whole Foods is the latest big business to bet big on traceability tech — and it's far from alone in the rush for more control over product sourcing .	http://www.greenbiz.com/article/g-supply-chain-tech-companies-you-should-know?utm_medium=email&utm_source=e-news&utm_campaign=greenbuzz&mkt_tok=3RkMMJWWfFgwsRouuKnKZKXonjHpfsX66OQoXq%2B2IMI%2FoER3fOvrPUfGjI4JScFhI%2BSLDwEYGJIv6SgFSLHEMa5qw7gMXRQ%3D
•	Juneau makes strides in electric transportation: With plentiful hydropower and a thriving tourist industry, Alaska's capital is an ideal place for electric vehicles.	http://www.greenbiz.com/article/juneau-makes-strides- electric-transportation?utm_medium=email&utm_source=e- news&utm_campaign=greenbuzz&mkt_tok=3RkMMJWWfFg wsRouuKvBZKXonjHpfsX66OQoXq%zBzIMI%zFoER3fOvrPUf GjI4JScVjI%zBSLDwEYGJIv6SgFSLHEMa5qw7gMXRQ%3D

•	Solving the groundwater shortage: Here's one answer: As El Nino comes to the Western U.S., the dire groundwater shortage problem could be solved in part by diverting winter storm water overflows from rivers to farmlands.	http://www.greenbiz.com/article/heres-unexpected-answer- groundwater-shortage?utm_medium=email&utm_source=e- news&utm_campaign=greenbuzz&mkt_tok=3RkMMJWWfF9 wsRouv6zLZKXonjHpfsX66OQoXq%2BzIMI%zFoER3fOvrPUf GjI4JSsJII%zBSLDwEYGJIv6SgFSLHEMa5qw7gMXRQ%3D
•	Palm oil companies addressing their climate legacy: Palm oil mills are generating electricity using waste methane to benefit of communities and company profits.	http://www.theguardian.com/sustainable- business/2015/sep/15/palm-oil-plantations-climate-change- electricity-generation-methane- capture?CMP=new_1194&CMP=
•	ConAgra, Albertsons, Sodexo join federal fight to halve food waste: Some 252 food producers and restaurants have committed to reduce food waste. Along with green giants such as Unilever, they include 7-Eleven Stores and the Milwaukee Brewers.	http://www.greenbiz.com/article/conagra-albertsons-sodexo- join-federal-fight-halve-food- waste?mkt_tok=3RkMMJWWfF9wsRouuqvMZKXonjHpfsX66 OQoXq%2BzlMl%2FoER3fOvrPUfGjI4JTsVrl%2BSLDwEYGJIv 6SgFSLHEMa5qw7gMXRToTD7slJfbfYRPf6Ba2Jwyrv4%3D
•	3 new ways batteries can keep you going and going and going: Get ready for energy storage capabilities to disrupt the electricity grid.	http://www.greenbiz.com/article/3-new-ways-batteries-can- keep-you-going-and-going-and- going?mkt_tok=3RkMMJWWfF9wsRouuqTPZKXonjHpfsX66O QoXq%2B2lMl%2FoER3fOvrPUfGjl4JTsdql%2BSLDwEYGJlv6 SgFSLHEMa5qw7gMXRToTD7slJfbfYRPf6Ba2Jwyr%2F4%3D
•	It's always a shame when dirty deception bursts the bubble of a clean dream: That's what Volkswagen did with news about the company's deceptive trick to distort emissions test results of its diesel vehicles. In what may be one of the biggest environmental scandals in memory, VW has admitted to installing a "defeat device" to conceal that its "clean and efficient" diesel cars actually emit 10 to 40 times the amount of NOx than reported. That's like your 215-calorie Snickers bar having 2,150 to 8,600 calories instead.	http://www.greenbiz.com/article/volkswagens-deepwater-horizon?mkt_tok=3RkMMJWWfF9wsRouuqXJZ KXonjHpfsX66OQoXq%2B2IMI%2FoER3fOvrPUf GjI4JT8JiI%2BSLDwEYGJIv6SgFSLHEMa5qw7g MXRQ%3D
•	Revelations of corruption at Volkswagen have far-reaching and sinister consequences.	http://blog.ethicalcorp.com/2015/09/volkswagens-gaming-of-system-has-far.html?utm_source=http%3a%2f%2fuk.ethicalcorp.com%2ffc_ethicalcorporationlz%2f&utm_medium=email&utm_campaign=EC+News+250915&utm_term=The+GlobalEthicist%3a+A+new+era+for+governance+in+Latin+America&utm_content=434583&gator_td=qlHhyTNGDyuHBHVlaGbWPYZ1noyhl6XbOFe3XZgJlXSGwujAqFkahFFKfReT%2bl7yvwmxyowdeZ4Tn6Gg%2b9xWz9SliloJLRSaAqE%2fdoU%2feV5%2b3Ovev1VO36sC1zTNdvCNcZ5xH8bhgcohYyooAS6yAoYWYmlFH33fAFQlCk8gj9ZV7T2ZtxZQorAUM2R6JNDZ2JHi6L1w8mMZURdrVUGWsr8ldobqgurBywJertMw53E%3d
•	Two weeks after being named to the prestigious Dow Jones Sustainability Indices , the auto giant VW provides a master class in what's wrong with sustainable business .	http://www.greenbiz.com/article/volkswagen- and-dark-side-corporate- sustainability?utm_medium=email&utm_source =e- news&utm_campaign=greenbuzz&mkt_tok=3R kMMJWWfF9wsRouuazAZKXonjHpfsX66OQoX q%2B2lMI%2FoER3fOvrPUfGjI4JT8BhI%2BSLD wEYGJIv6SgFSLHEMa5qw7gMXRQ%3D

•	The latest issue of Radar explores the expectation that corporate sustainability goals need to be based less on what a company thinks it can achieve and more on scientifically robust benchmarks, limits and thresholds.	http://www.sustainability.com/library/radar- issue- o8?utm_medium=email&utm_campaign=Radar %2olssue%2oo8%2oAutumn%2o2o15&utm_con tent=Radar%2olssue%2oo8%2oAutumn%2o2o1 5+CID_9deab2eb176e8131db473659449cbaed& utm_source=Campaign%2oMonitor&utm_term= Download#.VkxJKbTtmko
•	World's first smog filtering tower goes on tour: A seven metre tall tower filters dirty air. Does it detract from tackling causes of air pollution?	http://www.theguardian.com/sustainable- business/2015/sep/19/worlds-first-smog- filtering-tower-on-tour-daan-roosegaarde-air- pollution?CMP=new_1194&CMP=
•	Suntory Develops New, Location-Sensitive Indicator for Water Use Impacts.	http://www.japanfs.org/en/news/archives/news_ ido35366.html
•	San Francisco Becomes The First City to Ban Sale of Plastic Bottles.	http://www.globalflare.com/san-francisco- becomes-the-first-city-to-ban-sale-of-plastic- bottles/
•	French MEP, Alain Cadec, is convinced that oceans are the new frontier for the 21st century, with marine litter representing a grave threat to our seas. Fortunately, he has some very pragmatic ideas on how to get to grips with this messy issue.	http://thefuturescentre.org/articles/4648/interview-mep-champions-circular-economy-marinewaste
•	The Eldis Climate Change Resource Guide focuses on adaptation, mitigation & development. It particularly looks at the relationship between climate change and other development sectors such as agriculture & food security, natural resource management, poverty & vulnerability, governance, health, gender, finance, & low carbon energy.	http://www.eldis.org/climatechange#.VkxTF7Ttmko
•	Climate Week has come and gone, another milestone on the road to — and through — COP21 in December. Senior writer Barbara Grady was in New York and filed a number of insightful pieces, focusing on the call for carbon pricing by six U.S. banking giants, the general sense of urgency expressed by big companies, and what companies were saying at the official launch of the Sustainable Development Goals.	http://www.greenbiz.com/article/six-largest-us-banks-call-strong-cop21-agreement-and-carbon-pricing?mkt_tok=3RkMMJWWfF9wsRouua7LZK XonjHpfsX66OQoXq%2B2IMI%2FoER3fOvrPUf GjI4JT8ZrI%2BSLDwEYGJIv6SgFSLHEMa5qw7g MXRQ%3D
•	UK becomes only G7 country to increase fossil fuel subsidies: Tory government is giving billions in ever increasing handouts to oil and gas majors at the same time as cutting support for clean energy, a report reveals.	http://www.theguardian.com/environment/2015 /nov/12/uk-breaks-pledge-to-become-only-g7- country-increase-fossil-fuel-subsidies
•	Exxon's climate lie: 'No corporation has ever done anything this big or bad'	http://www.theguardian.com/environment/2015 /oct/14/exxons-climate-lie-change-global- warming
•	Austrian State Now Produces 100% Of Electricity From Renewables.	http://www.iflscience.com/environment/austria n-state-produces-100-electricity-renewableso

•	Denmark just produced 140% of its electricity needs with renewable wind power.	http://www.ewao.com/a/1-denmark-just- produced-140-of-its-electricity-needs-with- renewable-wind-power
•	Sweden to become one of World's first fossil fuel-free nations.	http://ecowatch.com/2015/09/25/%E2%80%8Bs weden-fossil-fuel-free/
•	We've Consumed More Than the Earth Can Produce This Year: Thursday, August 13, was Earth Overshoot Day, when resource use is expected to outstrip the capacity for production—and it's getting earlier every year.	http://news.nationalgeographic.com/2015/08/15 0813-earth-overshoot-day-earlier/
•	The oceans are not worth \$24 trillion: Some things are beyond measure and beyond price. No amount of money is enough to compensate for the loss of the sacred.	https://www.opendemocracy.net/transformatio n/charles-eisenstein/oceans-are-not-worth-24- trillion
•	Will China's factories go green? China's announcement that it will launch a nationwide cap and trade program could change the nature of China's industry.	http://www.greenbiz.com/article/will-chinas-factories-go-green?utm_medium=email&utm_source=e-news&utm_campaign=greenbuzz&mkt_tok=3R kMMJWWfF9wsRouua%2FKZKXonjHpfsX66OQ oXq%2B2lMl%2FoER3fOvrPUfGjl4JT8Rgl%2BSL DwEYGJlv6SgFSLHEMa5qw7gMXRQ%3D
•	Solar and the circular economy: A recipe for climate optimism? Ecological crises are piling up, but Swedish scientist Johan Rockström says the next few decades offer an unparalleled opportunity to undo the damage.	http://www.greenbiz.com/article/solar-and-circular-economy-recipe-climate-optimism?utm_medium=email&utm_source=enews&utm_campaign=greenbuzz&mkt_tok=3RkMMJWWfFgwsRouuKTAZKXonjHpfsX66OQoXq%2B2lMI%2FoER3fOvrPUfGjl4JSctil%2BSLDwEYGJlv6SgFSLHEMa5qw7gMXRQ%3D
•	Earlier this year, the United Nations Commission on the Status of Women (CSW59), which marked 20 years since the 1995 Beijing Fourth World Conference on Women, also drew attention to the progresses made in engaging men and boys – a critical element in advancing gender equality. In particular the event highlighted the need for a greater evidence base on this area.	http://www.eldis.org/go/topics/resource- guides/gender#.VkyYoLTtmko
•	Walmart sustainability at 10: An assessment. It's been 10 years since the behemoth from Bentonville launched is sustainability quest. So, how's it doing?	http://www.greenbiz.com/article/walmart-sustainability-10-assessment?utm_medium=email&utm_source=e-news&utm_campaign=greenbuzz&mkt_tok=3RkMMJWWfF9wsRouv6rPZKXonjHpfsX66OQoXq%2B2lMl%2FoER3fOvrPUfGjl4JSstnl%2BSLDwEYGJlv6SgFSLHEMa5qw7gMXRQ%3D
•	The United Nations Environment Program (UNEP) released a report in which it explicitly called for adherence to the Sustainability Context principle in corporate environmental reporting.	http://www.unep.org/NewsCentre/default.aspx? DocumentID=26854&ArticleID=35553
•	Palm oil: worker's plight. Why do we care more about orangutans than migrant workers?	http://www.theguardian.com/sustainable-business/2015/nov/09/palm-oil-migrant-workers-orangutans-malaysia-labour-rights-exploitation-environmental-impacts?CMP=ema-1706&CMP=

•	Eldis Climate Change and Development Reporter: Regular bulletin that highlights recent publications on climate change and development issues.	http://www.eldis.org/climatechange#.VkyaJ7Tt mko
•	What cheap solar and battery storage mean for energy's future. BP publishes its outlook for the world's energy future: Renewables and battery storage play an important role, but so do oil and gas with new extraction techniques.	http://www.greenbiz.com/article/what-cheap-solar-and-battery-storage-mean-energys-future?utm_medium=email&utm_source=e-news&utm_campaign=greenbuzz&mkt_tok=3RkMMJWWfFgwsRouv67PZKXonjHpfsX66OQoXq%2B2IMI%2FoER3fOvrPUfGjI4JSsFII%2BSLDwEYGJIv6SgFSLHEMa5qw7gMXRQ%3D
•	Key findings from the World Co-operative Monitor 2015 - The co-operative sector continued to grow in 2013: The fourth edition of the World Co-operative Monitor, analyzing data from 2013, highlights the size and importance of the co-operative sector across the globe.	https://gallery.mailchimp.com/1c9965065e22b7 2afa91c6488/files/WCM_2015_WEB.pdf
•	Business and human rights were a key focus of the recent global summit of the International Organisation of Employers, which concluded with the signing of a new declaration committing businesses to the SDGs.	https://www.globalreporting.org/information/ne ws-and-press-center/Pages/Bolstering-the- SDGs-Declaration-of-the-Global-Employers- Summit- .aspx?dm_i=4J5,3RY45,HU5A8R,DLO8B,1
•	Low Carbon Transport Transition can shave 13 billion tonnes off India's CO2 emissions by 2050.	http://www.unep.org/newscentre/Default.aspx? DocumentID=26854&ArticleID=35594&I=en http://www.unep.org/newscentre/Default.aspx? DocumentID=26854&ArticleID=35594&I=en#sth ash.FdQXKJwH.dpuf
•	New tools for training champions of the fight against deforestation:	http://www.unep.org/newscentre/Default.aspx? DocumentID=26854&ArticleID=35589&I=en http://www.unep.org/newscentre/Default.aspx? DocumentID=26854&ArticleID=35589&I=en#sth ash.Cryjozm2.dpuf
•	'Whole System' Approach Needed to Cut Greenhouse Gas Emissions: Appropriate management of natural resources at centre of solutions to climate change, says international resource panel.	http://www.unep.org/newscentre/Default.aspx? DocumentID=26854&ArticleID=35599&I=en
•	Consumer challenges for low carbon heat: A recent report by the Energy Technologies Institute, highlights a number of issues that the UK has to address if it is to change how it heats the majority of its buildings in a low carbon manner.	http://www.eti.co.uk/wp-content/uploads/2015/11/3501-Consumer-Insights.pdf?utm_medium=email&utm_campaig n=Consumer+insights&utm_content=Consumer+insights+CID_34ada6cefe867eeooeg2c9ce197d7ocd&utm_source=Email%2omarketing%2osoftware&utm_term=Read%2othe%2ofull%2oreport%2ohere

Other Issues (continued)

• World Energy Outlook 2015: The International Energy Agency has released its latest World Energy Outlook 2015, which looks at signs of change in global energy in the 12 months since the last Outlook, as well as presenting projections for the evolution of the global energy system to 2040, based on the latest data and market developments, as well as detailed insights on the prospects for fossil fuels, renewables, the power sector and energy efficiency and analysis on trends in CO2 emissions and fossil-fuel and renewable energy subsidies.

http://www.iea.org/bookshop/700-World_Energy_Outlook_2015

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