`CSEAR E-Newsletter' – September 2014FROM 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

Sincere apologies but the 13th A-CSEAR Conference 2014 due to be held at La Trobe University Sunday 30 November to Tuesday 2 December 2014. HAS BEEN CANCELLED DUE TO UNFORESEEN CIRCUMSTANCES. It has not been possible to reschedule this conference. The next A-CSEAR Conference will be held at Macquarie University in Nov/December 2015. Further detay will be provided once known. A letter from LaTrobe University is attached. Output Description:	ce ils
The VIth GECAMB conference on Environmental Management and Accounting – the Portuguese CSEAR will take place from 6-7 November 2014 and will be hosted by Polytechnic Institute of Leiria, Portugal.	
We are very pleased to announce that Social and Environmental Accountability Journal (SEAJ) will be indexed on the Scopus Database. Scopus is the world's largest abstract and database of peer-reviewed academic literature. Inclusion in the Scopus database requires a quality assessment process, undertaken by an independent and expert content selection & advisory board. We are delighted that SEAJ content will be available through Scopus and we are sure this will extend the visibility of the important research published in the journal. Additionally SEAJ the AE list (at rank of 1), the Australian Dean's list and the ISU Accounting journal list.	
 The CSEAR Council has undertaken to write its 2nd Annual Report to CSEA members. This report has been circulated to all members in a separate email. It can also be found on the CSEAR website. 	http://www.st- andrews.ac.uk/csear/membersarea/csear- council/session13_14/
 Some new class outlines have been added to the Educational Resources section of the website: a postgraduate level course in Sustainability Accounting and Reporting by Helen Tregidga at AUT (Auckland University Technology); an MBA course on Stakeholder Engagement and Sustainabil Reporting by Helen Tregidga at AUT (Auckland University of Technology); course on Sustainable Transformation and Accountability for non-accounting students by Ian Thomson while at the University of Strathclyde course outline for fourth year accounting students that includes sustainability accounting as a portion of the course by Nola Buhr at the University of Saskatchewan; and an undergraduate course on Accounting Sustainable Development (In French) by Marc Journeault and Michelle Rodrigue at Université Laval. Please feel free to browse this growing repository of resources. 	rity
 Questions raised by participants in the 1st Emerging Scholars Colloquium (held on the 26th August 2014 immediately before the 26th ICSEAR in St Andrews) will soon be available on the CSEAR blog. Academics have been invited to answer these questions in an open dialogue fashion. Please see the CSEAR Blog for further details. 	http://csearweb.blogspot.co.uk/
 For those of you that tweet, CSEAR now has a presence on Twitter (@csearUK). 	www.twitter.com

CSEAR NEWS (continued)

•	The 3rd French Conference on Social and Environmental Accounting Research (3rd CSEAR France) Conference will be held from June 11-12, 2015 at ESSEC Business School, France.	Please see attached call for papers. Further details are available from csear-france@essec.edu;
•	Following on from the very successful Practitioner sessions held during the 26 th CSEAR Conference in St Andrews in August 2014. Rebecca McCaffry (CIMA) has provided the following link to a series of videos that CIMA have produced on ethics .	http://www.cimaglobal.com/Professional- ethics/Ethics/Responsible- business/ethicswebcasts/CIMA-and-ethics- webcasts/Ethics-animation/
•	CSEAR Teaching Case Study Competition 2015 CSEAR is launching a new annual teaching case study competition for members. All members (including PhD students and practitioners) are invited to contribute a teaching case study as part of our initiatives to develop the effectiveness of Accounting and Sustainability education. Five winners, as determined by a panel of judges, will be invited to present their cases in a plenary session at CSEAR UK conference in Royal Holloway University of London (26th-28th August 2015) and have their cases published in an e-book format that will be distributed free to all CSEAR members. They will also receive a framed award certificate and be listed on the CSEAR webpage. The aims of this competition are: to develop a database for CSEAR members of high quality Accounting and Sustainability teaching cases; to encourage the development of high quality teaching cases and promote effective case writing Strategies; facilitate the exchange of ideas leading to the improvement of case research, writing, and teaching; assist with the distribution and publication of cases.	please see attached for full details
•	Mentoring: Many of us have found the CSEAR community to be a place that supports the conditions for personal and profession growth and development. Mentoring and career development have been a central element in CSEAR's developmental DNA and a defining attitude of this academic community. The question considered here is: How can we build upon and enhance this central tenet of the community? This is a continuation of the conversation began last year with the membership questionnaire, discussions at the CSEAR 2013 (St. Andrews) and the Council's subsequent contemplations on this topic. The attached article outlines the thinking that underpins this recommendation in the hope it will stimulate dialog as well as a renewed sensitivity and commitment to engaging as an imaginative and supportive community. It is proposed that CSEAR provides the context and conditions where mentoring type relationships and career development opportunities can emerge through encouraging and facilitating a supportive network of academics. We strongly encourage and very much appreciate any observations, comments, suggestions, disagreements, etc. in the spirit of constructive dialog wherein new insights emerge that can facilitate a supportive network for mentoring and career development by and within the CSEAR community (csear@st-andrews.ac.uk).	Please see attached discussion document. Please email comments, suggestions, disagreements etc., to csear@st- andrews.ac.uk;
•	An SEAJ Special issue on EU regulation about corporate social and environmental reporting will be published in April 2016, with Special Issue Editor Thomas Riise Johansen. Authors interested in contributing to this Special Issue of SEAJ should submit their manuscripts to the SEAJ online submission system not later than the 31st of January 2015, selecting this special issue. Review papers and commentaries are also welcome until the 30th of June 2015.	please see attached call for papers http://mc.manuscriptcentral.com/reaj

CSEAR NEWS (continued)

•	The 27 th International Congress on Social and Environmental Accounting Research will be held during the week of 24 th August 2015 and will be hosted by Professor Jeffrey Unerman and the School of Management at the Royal Holloway University of London. Further details will follow. 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@stirl.ac.uk; sr65@st-andrews.ac.uk;
•	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.	cornelia.beck@sydney.edu; helen.tregidga@aut.ac.nz; Matias.Laine@staff.uta.fi;
•	Routledge has announced a major new book series: Routledge Research in Social and Environmental Accounting and Accountability with Series Editors Jan Bebbington, Brendan O'Dwyer and Jeffrey Unerman. The aim of this series is to encourage and create an outlet for high quality in-depth research publications in the area of social and environmental accounting and accountability encompassing both theoretical contributions and theoretically informed empirical insights. If you are interested in submitting a proposal for the series, please contact the Series Editors.	jan.bebbington@st-andrews.ac.uk; Jeffrey.Unerman@rhul.ac.uk; B.G.D.Odwyer@uva.nl; please see attached flier
•	PhD Opportunity – Ecological Accounts and The Food Sector - Christian Herzig is seeking applications for the position of Research Assistant and PhD Student who, in his/her doctoral thesis, would like to engage with this topic.	http://arts.st-andrews.ac.uk/ecological- accounts/2014/08/25/phd-opportunity- ecological-accounts-and-the-food-sector/

Call for Papers

•	How would you Reinvent Foreign Aid? GDN Next Horizons Essay Contest 2014 in partnership with the Bill & Melinda Gates Foundation on The Future of Development Assistance.	http://www.gdn.int/html/page11.php?MID= 3&SID=24&SSID=80
•	Global Conference on Business and Finance. The conference is sponsored by The Institute for Business and Finance Research, LLC (IBFR).	http://www.theibfr.com/costaricainfo.htm



Global Sustainability Research Conference 2015: The Call for Abstracts for the Global Sustainability Institute (GSI) Research Conference 2015 is now open.	http://www.anglia.ac.uk/ruskin/en/home/microsit es/global_sustainability_institute/global_sustainabi lity.html?utm_source=gsi_conference2015&utm_m edium=url&utm_campaign=redirect
The Lancet-Rockefeller Commission on Planetary Health: The Lancet now invites the submission of innovative and rigorous research that addresses the topic of global environmental change, ecosystem impairment, and the health of human civilisations.	http://www.thelancet.com/journals/lancet/a rticle/PIIS0140-6736%2814%2961289- 7/fulltext
The Journal of Industrial Ecology invites you to submit articles for a special issue on Linking Local Consumption to Global Impacts by January 15th, 2015.	http://jie.yale.edu/jie-cfp-local-global
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.	please see attached call for papers
The Journal of Corporate Citizenship is pleased to invite papers for a special issue of the JCC on 'Japanese Approaches to CSR.	www.greenleaf-publishing.com/jcc
The new Journal of Environmental Accounting and Management, a peer-reviewed publication that aims at linking environment and ecological science with complex system theory.	http://lhscientificpublishing.com/journals/JE AM-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.aspx ?JournalID=2421&utm_source=E&utm_mediu m=cpJHRSS20130617&utm_campaign=aimSco pe
Journal of Accounting & Marketing is an academic journal providing an opportunity to share information amongst scientists and researchers.	http://www.omicsgroup.org/journals/accoun ting-marketing.php

Other Conferences

International Summit of Cooperatives Quebec October 6-9, 2014.	http://www.sommetinter.coop/cms/en_CA/si tes/somint/home/edition-2014/articles- scientifiques.html
ECB Workshop on Non-standard Monetary Policy Measures Monday, 6 and Tuesday, 7 October 2014, Frankfurt.	full papers or extended abstracts in PDF format to NSMWorkshop@ecb.europa.eu by 30 June 2014
Constructed Wetlands for Water Management and Pollution Control - CWA Annual Conference: 7th - 8th October 2014, Manchester Town Hall.	http://www.aquaenviro.co.uk/view- product/Constructed-Wetlands-for-Water- Management-and-Pollution-ControlCWA-Annual- Conference?utm_source=Aqua+Enviro+Mailing+List &utm_campaign=e9415774c6- Events+%26+Training+diary&utm_medium=email& utm_term=0_f1b1e3c81e-e9415774c6-70639941
3rd European Conference on Banking and the Economy (ECOBATE 2014) 8 October 2014, Winchester, UK.	ecobate@soton.ac.uk
The Politics of Climate Change 2014: what cause for hope? Department of International Relations and Grantham Research Institute on Climate Change and the Environment public lecture on Tuesday 14 October 2014.	http://www.lse.ac.uk/publicEvents/events/20 14/10/20141014t1830vOT.aspx

Other Conferences (continued)

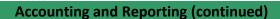
	The Sustainable Green Infrastructure Conference 2014 23rd October, British Library Conference Centre, London.	http://greensocialengineering.org/
(The UCL Institute for Sustainable Resources (UCL ISR) & UCL Grand Challenge of Intercultural Interaction (GCII) will host a two-day conference In November to explore the concept of stewardship for planet earth.	Call for papers- 'Stewardship for Planet Earth: Sustainable Resources & Governance – Evidence, Challenges & Solutions' and http://www.bartlett.ucl.ac.uk/sustainable/latest/ac tivities/symposium_series/symposium_2014/resear ch-call
9	Sustainable Innovation 2014: Cities & Regions as Catalysts for Smart & Sustainable Innovation. Part of the 'Towards Sustainable Product Design' series of conferences, 3rd-4th November 2014, KADK, Copenhagen.	http://cfsd.org.uk/events/sustainable- innovation-2014/sustainable-innovation- 2014-eshot/
i	Global Equality and Diversity Conference: Redefining Equality and Diversity in the Information Age-A new impact matrix for public sector organisations, business and academia Tuesday 4th November 2014, Central London.	http://www.neilstewartassociates.com/bn15
	Natural Capital Summit- 'Valuing our Life Support Systems' 6th - 7th November 2014, British Library, London, UK.	http://www.naturalcapitalinitiative.org.uk/ev ents/valuing-our-life-support-systems-2014/
	Urban Future Global Conference 2014 18th-19th November, Graz, Austria.	http://www.urban-future.at/en/conference
E	Sustainable Scotland Network's Annual Conference 25th November, Edinburgh, UK: 'Talking Tactics – aspiration, inspiration, and motivation for a sustainable Scotland'.	https://www.eventbrite.co.uk/e/sustainable- scotland-network-conference-2014- registration-12489142361
ā	Westminster Energy, Environment and Transport Forum- 'Utilising academic research in policy-making: Horizon Scanning, trend analysis and policy effectiveness' 25th November, London, UK.	http://www.westminsterforumprojects.co.uk/ forums/event.php?eid=860&t=7365
	2nd Geneva Summit on Sustainable Finance, November 27th, 2014, Geneva, Switzerland.	http://www.geneva-summit-on-sustainable- finance.ch
	The Economics of Global Poverty January 5-7 2015, Wenham, MA - An nternational conference on the campus of Gordon College.	http://www.gordon.edu/EconomicsOfGlobalP overty
	5th International Conference on Accounting and finance May 2015 Singapore.	http://www.acc-finance.org/index.html
(E	Meditari Accountancy Research European Conference and Doctoral Colloquium 2015 2-3 July 2015 Main Topic: Current Issues on Social, Environmental and Gender Accounting. University of Bologna, Italy School of Economics, Management and Statistics – Forlì Campus.	See attached pdf

Accounting and Reporting

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Accounting and Reporting (continued)

•	The Intergovernmental Panel on Climate Change (IPCC) have issued their Fifth Assessment Working Group III Report 'Climate Change 2014: Mitigation of Climate Change'. This final report assesses the options for mitigating climate change and their underlying technological, economic and institutional requirements. The report can be downloaded from the IPCC website. A concise summary of the key messages is also available on The Carbon Brief blog. The report says the effects of climate change are already occurring on all continents and across the oceans. The world, in many cases, is ill-prepared for risks from a changing climate. The report also concludes that there are opportunities to respond to such risks, though the risks will be difficult to manage with high levels of warming.	http://report.mitigation2014.org/spm/ipcc_w g3_ar5_summary-for-policymakers_approved.pdf http://www.ipcc.ch/ http://www.carbonbrief.org/blog/2014/04/n ot-just-another-climate-report-main-messages-from-the-un-report-on-tackling-emissions/ http://www.unep.org/newscentre/Default.as px?DocumentID=2764&ArticleID=10773&I=en #sthash.GHDLwnqg.dpuf http://www.unep.org/publications/ebooks/e missionsgapreport2013/ http://www.unep.org/climatechange/
•	Regulation – The sustainable business of government. Large companies should impress upon government officials the importance of long-term thinking, no matter how much better company practices are becoming, no matter how good your sustainability reporting or even stakeholder relations are, you can never overestimate the lack of knowledge and understanding in some sections of government about the right role of business.	http://www.ethicalcorp.com/business-strategy/regulation-%E2%80%93-sustainable-business-government?utm_source=http%3A%2F%2Fuk.ethicalcorp.com%2Ffc_ethicalcorporationlz%2F&utm_medium=email&utm_campaign=EC%2Onews%20030714&utm_term=Regulation%20%E2%80%93%20The%2Osustainable%2Obusiness%20of%20government%20%0D%0D%C2%AO&utm_content=434583&gator_td=lBshWU%2FYbPGWVcsldXpBV2GNHGfetIdiQ15svLvMcNvbNoURvXGWDGIZE1e3MACaxZlAmS55zf3b1xKj4lRki4Xm6hdCOc%2FN3pmwlnz5l7crAWNykmpMcEAiLculTg10%2BWEIQ5YNGZUSgE3XuJMoADp8vyBNn1y%2FcoHHY6OALR6vLlfwEt0gz5vt9YmMCNimJ0CvP1et%2FPN8sL%2F35TY4rjlEutoERR9pJ3v1pCajrHc%3Dhttp://tobiaswebb.blogspot.co.uk/
•	Sustainable business – The more things change, the more they stay the same. Mallen Baker reviews his columns over the past 12 years – and how much, or little, things have changed. Mallen Baker is managing director of Daisy Wheel Interactive.	http://www.ethicalcorp.com/business-strategy/sustainable-business-%E2%80%93-more-things-change-more-they-stay-same?utm_source=http%3a%2f%2fuk.ethicalcorp.com%2ff c_ethicalcorporationlz%2f&utm_medium=email&utm_cam paign=EC+news+030714&utm_term=Regulation+%E2%80%93+The+sustainable+business+of+government+%0d%0d%C2%A0&utm_content=434583&gator_td=lBshWU%2fYbPGWVcsldXpBV2GNHGfetIdiQ15svLvMcNVbN0URvXGWDGIZE1e3MACaxZlAmS55zf3b1xKj4lRki4Xm6hdCOc%2fN3pmwJnzSl7crAWNykmpMcEAiLculTg10%2bWEIQ5YNGzUSgE3XuJMoADp8vyBNn1y%2fcoHHY6OALR6vLlfwEt0gz5vt9YmMCNimJ0CvP1et%2fPN8sL%2f35TY4rjlEutoERR9pJ3v1pCajrHc%3d
•	The Institute for Public Policy Research (IPPR) report- 'A brighter future: How tackling climate change can deliver better living standards and shared prosperity' The Institute for Public Policy Research (IPPR) has published a report and illustrated guide demonstrating how tackling climate change can also help address some of the economic and social challenges facing the UK.	http://www.ippr.org/publications/a-brighter-future
•	Infographic of emissions pathways The World Resources Institute has produced an infographic using data from the recent Intergovernmental Panel on Climate Change (IPCC) report.	http://www.wri.org/ipcc-infographics- emissions
•	EEA Signals 2014 report— 'Well-being and the environment' Every year, the European Environment Agency (EEA) seeks to raise awareness around a number of environmental issues through the publication of its annual Signals report. Signals 2014 focuses on the links between our well-being, the economy and the environment.	http://www.eea.europa.eu/publications/sign als-2014



(OWG) on Su	e Document of the UN General Assembly Open Working Group stainable Development Goals (SDGs) has been released 13th and final session of the Group held 14th-18th July.	http://sustainabledevelopment.un.org/focodgs.html
Approaches, The latest ES	ry transitions at the international, European and national level: objectives and tools for sustainable development governance' SDN Quarterly Report provides an overview of the concept of a transitions and transformative environmental and a policies.	
report has be (DDPP), a coll countries can meet the inte	conisation Pathways Project Interim 2014 report An interim the released for the Deep Decarbonisation Pathways Project laborative initiative to understand and show how individual in transition to a low-carbon economy and how the world can ternationally agreed target of limiting the increase in global te temperature to less than 2 degrees Celsius (°C).	http://unsdsn.org/what-we-do/deep- decarbonization-pathways/
<i>sector</i> ′ is a n	ort 'Decentralising Power: The role for cities in the UK's energy ew report examining how cities can be at the forefront of the a secure, affordable and decarbonised energy sector.	http://www.ippr.org/events/decentralising power-the-role-for-cities-in-the-uks-energy sector
by the Green comprehensi pursuing gree	th in Practice: Lessons from Country Experiences' This report Growth Best Practice (GGBP) initiative is the first we international assessment of lessons from experiences of en growth across all levels of government and all regions. It uthors in evaluating more than 60 programs around the world.	http://www.ggbp.org/wp- content/uploads/2014/06/Green-Growth-in Practice-062014-Full.pdf
released by the governments	he Global Commission on the Economy and Climate finds that and businesses can improve economic growth and reduce emissions at the same time.	http://static.newclimateeconomy.report/Ti NewClimateEconomyReport.pdf
the Green All the long awa i	w Climate Economy report isn't just another report' A post on liance blog provides a clear outline of why the publication of ited report of the Global Commission on the Economy and mark an important moment in the gathering global politics of ge.	http://greenallianceblog.org.uk/2014/09/1 why-the-new-climate-economy-report-isnt- just-another-report/
Recommended development regarding end	port- 'Energy Solutions for Smart Cities and Communities: ations for Policy Makers' provides recommendations for the tof proposals for future policies at EU, national and local level ergy efficiency and use of renewable energy in buildings, urban and sustainable communities in general.	nolicy makers final ndf
The Co-opera	ative publishes 2013 Sustainability Report.	http://www.co-operative.coop/our- ethics/sustainability-report/
The Crown Es	state publishes Annual Report and Accounts for 2013/14.	http://www.thecrownestate.co.uk/our- business/integrated-reporting/
	gister have added 1,031 new reports and 69 new reporting their database.	http://www.corporateregister.com/reviews
	z NGO report is now available. The GreenBiz site is well worth many interesting pieces too numerous to mention here.	http://www.greenbiz.com/research/report/2014 2/18/greenbiz-ngo-report http://www.greenbiz.com/

Accounting and Reporting (continued)

Accounting and Reporting (continued)				
http://hdr.undp.org/sites/default/files/hdr14 -report-en-1.pdf				
http://www.erc.uct.ac.za/Research/publicati ons/14-Winkler-Transparency_of_MAs.pdf				
http://www.post2015hlp.org/wp- content/uploads/2013/05/UN-Report.pdf				
https://icrs.info/ http://www.ethicalcorp.com/people-careers/analysis-icrs %E2%80%93-sustainability-gets-its-professional- body?utm_source=http%3a%2f%2fuk.ethicalcorp.com%2fi c_ethicalcorporationlz%2f&utm_medium=email&utm_can paign=EC+News+050914&utm_term=Is+Rio+Ready+for+20 16%3f&utm_content=434583&gator_td=Gwhl.%2bqzQzo3 9PTczbxxE6Ja%2f42bbLHDhTQDBiQWu9RHkf7eNqeegNiZiI JUY%2fG6mezvTU9%2fBGQxAcQ%2belkBGVeGWRaU53VN IXT23fsDhXtlpWl2F1zYhJke6yWEcmFQeaxFvdwWgRGdL7T 9j04YKxQh0hPxGOEk8%2fm9ELX9kUG886rARq%2bhv5uOl DXGspCntKVhzq0GhleHej3CrRVdlUlcoUe3SozS3%2bzEqcf2 A%3d				
n of his articles:				
d modern politics is based on the assumption lic spaces' should-know/#more-87768 holder ownership: what we should know"				

An article on the Left Foot Forward website with the title "The nonsense of shareholder ownership: what we should know". http://leftfootforward.org/2014/09/the-nonsense-of-shareholder-ownership-what-we-should-know/#more-87768

"Big accountancy firms have a human rights problem" https://theconversation.com/big-accountancy-firms-have-a-human-rights-problem-28630

Tesco, UK's largest supermarket is embroiled in an accounting scandal which has resulted in profits being inflated by around £250 million. His commentary on it is entitled "Trolley load of trouble in store for Tesco and its bean counters". https://theconversation.com/trolley-load-of-trouble-in-store-for-tesco-and-its-bean-counters-32008

•	Sustainability Reporting - The What and Why: For more than a decade now, many leading global organizations have produced some form of sustainability reporting. Sometimes these documents manifest in reports sent directly to stakeholders, and in other cases they adhere to specific guidelines defined by external reporting or sometimes regulatory bodies.	http://www.environmentalleader.com/ http://www.enviroreporting.com/detail_press.pht ml?act_id=1247&username=guest@enviroreporting .com&password=9999&username=guest@envirore porting.com&password=9999&groups=ENVREP	
•	Sustainability reporting policies worldwide – today's best practice, tomorrow's trends: The third Carrots and Sticks publication is produced by the project team from UNEP, GRI, KPMG and the Centre for Corporate Governance in Africa.	https://www.globalreporting.org/resourcelib rary/carrots-and-sticks.pdf	

Accounting and Reporting (continued)

 Mandated corporate social responsibility reporting: coming soon to a country regulating you. Disclosure of environmental, human rights and social risks is moving from its home between the glossy pages of voluntary reports into the hard-nosed realm of mandatory legal requirements. Developments in the EU, India and China, which are significant markets for many multinational companies, represent what now is a growing trend toward compelling greater transparency in corporate reporting of nonfinancial risks and policies. 	http://www.lexology.com/library/detail.aspx ?g=802f19d2-27cf-4a02-a6f3-1e554491c025 http://www.enviroreporting.com/detail_pres s.phtml?act_id=1244&username=guest@enviroreporting.com&password=9999&username =guest@enviroreporting.com&password=999 9&groups=ENVREP
Why collaboration is top of the agenda for the Global Reporting Initiative. Collaboration, openness and supporting evolution rather than revolution will be at the forefront of GRI's future strategy, says the organisation's new CEO. Also read Allen White's (co-founder and former chief executive at GRI), open letter.	http://www.theguardian.com/sustainable-business/blog/collaboration-agenda-global-reporting-initative?CMP=new_1194 http://www.theguardian.com/sustainable-business/blog/michael-meehan-chief-executive-global-reporting-initative
The International Integrated Reporting Council's (IIRC) new paper, 'Assurance on <ir>: an introduction to the discussion' is now available, helping stakeholders understand the role of assurance and initiate a global discussion on its benefits and challenges.</ir>	http://www.theiirc.org/wp- content/uploads/2014/07/Assurance-on-IR- an-introduction-to-the-discussion.pdf
The International Integrated Reporting Council's (IIRC) Corporate Reporting Dialogue aims to promote greater coherence, consistency and comparability between corporate reporting frameworks, standards and related requirements, leading to improved efficiency and effectiveness. Participants represent all major international standards and frameworks.	http://us4.campaign- archive1.com/?u=b36f6aeef75cea67e6281284 4&id=39e250dc0a&e=923d618304#CRD
In implementing the New European Accounting Directive, the Member States have choices which give them the chance to improve accounting in their country and those choices should be more evidence-based. This was the main conclusion of a roundtable facilitated by EFAA (European Federation of Accountants and Auditors for SMEs), with the support of ACCA (Association of Chartered Certified Accountants), and NBA (Nederlandse Beroepsorganisatie van Accountants).	http://www.accaglobal.com/uk/en/discover/ news/2014/07/european- accounting.html?from=XX
The Global Reporting Initiative has advanced its pioneering work in the sustainability field by reaching the important milestone of 20,000 reports registered in GRI's Sustainability Disclosure Database from more than 6,500 organizations.	http://database.globalreporting.org/search

Finance, Financial Markets and Institutions

The European Commission has published a first comprehensive review of the financial regulation agenda as a whole. This economic review sets out how the reforms will deliver a safer and more responsible financial system by enhancing financial stability, deepening the single market for financial services and improving its efficiency whilst improving market integrity and confidence.	http://europa.eu/rapid/press-release_IP-14- 564_en.htm
The Key Issues Guide on Climate Finance by the Overseas Development Institute produced by Eldis Programme (2013) is now available.	http://www.eldis.org/go/topics/resource- guides/climate-change/key-issues/climate- finance#.VBIXdy5dVIh

Finance, Financial Markets and Institutions (continued)

The Principle for Responsible Investment (PRI) is still growing despite local delistings: The Emerald Club, SIRIS and Bank Mecu are just some of the local financial institutions to leave the United Nations-backed Principles for Responsible Investment it has been announced.	http://ethicalinvestor.com.au/pri-still-growing- despite-local-delistings/
Policy spotlight focusses on impact investing: Local impact investors are pushing for a dedicated social investment bank ahead of an 'ambitious and dynamic' report from the G8 aiming to drive the future of social investment.	http://ethicalinvestor.com.au/policy-spotlight- focusses-impact-investing/
The 'Sustainable finance guide for banks' has released by WWF. This new guide shows how banks can go "beyond reputation and risk management to embrace transformative change" through sustainable practices.	http://ethicalinvestor.com.au/sustainable- finance-guide-banks-released-wwf/
What is "best practice engagement" for ESG issues? New guidelines from the Governance Institute of Australia encourage more "mutually useful" engagement between companies and institutional investors and recognise long-term ESG issues.	http://ethicalinvestor.com.au/best-practice- engagement-esg-issues/
Responsible investors look to extend the investment timeframe: The Principles of Responsible Investment (PRI) has launched a discussion paper on the implementation of long-term mandates in an effort to create a more sustainable financial system.	http://ethicalinvestor.com.au/responsible- investors-look-extended-investment- timeframe/
UK law defined: sustainability risks are real and need to be considered by trustees. Pension trustees have a responsibility to assess ESG risks affecting the long-term value of companies, according to a report by the United Kingdom Law Commission.	http://ethicalinvestor.com.au/uk-law-defined- sustainability-risks-real-need-considered- trustees/
The Investor Group on Climate Change (IGCC): Repeal of carbon tax will create investor uncertainty. The repeal of the carbon tax is a blow to Australia's investment environment and economic prospects the Investor Group on Climate Change said.	http://ethicalinvestor.com.au/igcc-repeal- carbon-tax-will-create-investor-uncertainty/
The launch of a new Green Bond Index is planned by Barclays and MSCI following consultation with the market to develop an "appropriate benchmark index methodology". The Green Bond Index is intended to reflect the fixed-income investment in projects and initiatives with direct environmental benefits.	http://ethicalinvestor.com.au/new-index-keep- pace-green-bonds/
Lightweight ESG reporting is too common says Australian Council of Superannuation Investors (ACSI). More than 40 per cent of the country's biggest 200 public companies are failing investors by offering the most basic levels of sustainability reporting.	http://ethicalinvestor.com.au/lightweight-esg- reporting-common-says-acsi/
Special Issue on Cooperative Banks by the Journal of Entrepreneurial and Organizational Diversity (JEOD): This special issue argues that the new reality created by the great financial crisis has fostered the development of cooperative banks —at least at the local level— and allowed them to reestablish and even strengthen trust towards the banking system in a period when this was strongly endangered.	http://www.euricse.eu/en/node/451 http://www.jeodonline.com/news/special-issue-cooperative-banks
The UK Sustainable Investment and Finance Association (UKSIF) are delighted to announce the launch of a new website for Good Money Week, their annual campaign to raise awareness of sustainable, responsible and ethical finance to help people and organisations make good money choices.	http://www.goodmoneyweek.com/

Finance, Financial Markets and Institutions (continued)

•	A coup	le of	articles	from	Prem	Sikka:
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Burger King has brewed up a whopping great tax avoidance problem https://theconversation.com/burger-king-has-brewed-up-a-whopping-great-tax-avoidance-problem-30989

New rules on banker bonuses are more bark than bite https://theconversation.com/new-rules-on-banker-bonuses-are-more-bark-than-bite-30057

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https://www.gresb.com/ http://www.enviroreporting.com/detail_press.phtml? act_id=1246&username=guest@enviroreporting.com &password=9999&username=guest@enviroreporting. com&password=9999&groups=ENVREP
http://www.theguardian.com/sustainable- business/banking-reform-bankers-hippocratic- oath-report?CMP=new_1194
http://ted.europa.eu/udl?uri=TED:NOTICE:2993 40-2014:TEXT:EN:HTML&src=0
http://lawcommission.justice.gov.uk/publications/fiduciary_duties.htm
http://www.theguardian.com/sustainable- business/rethinking-prosperity?CMP=new_1194
http://unctad.org/en/PublicationsLibrary/wir20 14_en.pdf
http://www.unep.org/newscentre/Default.asp x?DocumentID=2796&ArticleID=10984&I=en
http://d2m27378y09r06.cloudfront.net/viewer /?file=wp- content/uploads/PRIAnnualReport2014.pdf

Other Issues

•	The International Council on Mining and Metals ICMM) and UN Global Compact hosted a multi-stakeholder international workshop to explore challenges and promote good practice at the operational level around Indigenous Peoples and mining. The workshop took place as a side event to the United Nations Permanent Forum on Indigenous Issues (UNPFII).		http://www.icmm.com/articles/human-rights- and-indigenous-peoples-workshops-2013-2014	
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Other Issues (continued)

• 'Education for sustainable development: Guidance for UK higher education providers' is a guidance document intended to be useful to higher education practitioners who plan to offer students the chance to think and learn about sustainable development as an element of their higher education experience.	http://www.qaa.ac.uk/en/Publications/Documents/ESD-guidance-consultation.pdf
The UK's Met Office has produced a series of new, global maps to illustrate some of the impacts of climate and population change in the context of a globalised world. The Human Dynamics of Climate Change (HDCC) maps include information about a number of key metrics and some of the implications of climate change in an un-adapted world with 'business as usual' greenhouse gas concentrations.	http://www.metoffice.gov.uk/climate- guide/climate-change/impacts/human- dynamics
Successful applications to the Nexus Network think piece call of June 2014 have now been announced. Thirteen applications were chosen from over a hundred high quality applications from academics, policy and business organisations, both in the UK and from around the world. The Nexus Network brings together researchers, policy makers, business leaders and civil society to develop collaborative projects and improve decision making on food, energy, water and the environment.	http://thenexusnetwork.org/projects/thinkpiec es-2014/
The Global Buildings Performance Network (GBPN) recently launched a new open source interactive tool for identifying the best possible policy scenarios for saving energy in the building sector worldwide.	http://www.gbpn.org/databases-tools/mrv-tool/about
DYNAMIX is an EU-funded FP7 research project which aims to identify dynamic and robust policy mixes that can lead to decoupling the environmental impact of resource use from economic growth in the European Union.	http://dynamix-project.eu/newsletter/promising-policy-areas-fostering-decoupling-2nd-newsletter-dynamix-research-findings
The 'challenges of climate change: children on the front line' is a UNICEF eBook on the challenges of climate change facing children around the world.	http://www.unicef-irc.org/e-book/Climate-Ch-web-D215/#
 'Key Issues Guide on Low Carbon Development' (by Eldis): The key question at the heart of the low carbon development agenda is how can countries achieve development in ways that do not worsen climate change? One crucial issue is therefore identifying where the synergies lie between reducing carbon emission and reducing poverty, and where there may be trade-offs. 	http://www.eldis.org/go/topics/resource-guides/climate-change/key-issues/low-carbon-development#.VBIT4S5dVIg
The 'Beyond storms & droughts: the psychological impacts of climate change' report divides the impacts of climate change on human wellbeing and health into three general categories: impacts on mental health, impacts on physical health, and impacts on community health.	http://ecoamerica.org/wp- content/uploads/2014/06/eA_Beyond_Storms_ and_Droughts_Psych_Impacts_of_Climate_Chan ge.pdf
The World Health Organisation (WHO) guidance to protect health from climate change through health adaptation planning: To aid the process of integrating climate-related health issues into the UNFCCC's National Adaptation Plan (NAP) framework, the World Health Organisation has created this guide aimed at decision makers involved in the planning of adaptation actions for health and climate.	file:///Users/lynn/Downloads/1529%20Health %20National%20Adaptation%20Process%20121 113.pdf

Other Issues (continued)

•	The Department for International Development (DFID) key sheet 'The impact of climate change on the health of the poor' is aimed at DFID staff and development partners to consider the impact of climate change on the health of the world's poor, and explores tools for adaptation to climate change.	http://www.dfid.gov.uk/documents/publicatio ns/climatechange/4health.pdf
•	Thematic focus: Gender and Climate Change (Eldis 2014) focuses on gender equality and the role that both women and men play in responding to climate change.	http://www.eldis.org/go/topics/resource- guides/climate- change/gender&clim#.VBIWUC5dVIg
•	'Current status of social forestry in climate change mitigation and adaptation in the ASEAN region' by the Center for People and Forests, examines the current status of social forestry and aims to update the Initial Baseline Assessment on Social Forestry and Climate Change published in 2010.	http://www.recoftc.org/site/uploads/content/pdf/Situational%20Analysis%20Final%20web_461.pdf
•	Building resilience for food & nutrition security. In examining a number of NGO initiatives on food and nutrition security, this International Food Policy Research Institute paper seeks to identify approaches, barriers, and opportunities to consider in the future.	http://www.ifpri.org/sites/default/files/publica tions/2020resilienceconfpaper07.pdf
•	Most corporate boards have learned to act quickly when a scandal breaks. It is now the rare board that doesn't launch an independent investigation quickly when misbehaviour is reported. But the responsibility of the board to prevent scandals is more important than the responsibility to clean up the mess once it has emerged. Here most boards are still at the starting gate.	http://www.marketwatch.com/story/5-ethical-responsibilities-of-corporate-boards-2014-08-14
•	Is ethics the saviour of branding? In order to retain credibility, branding needs ethics at its heart.	http://www.ethicalcorp.com/business-strategy/ethics-saviour-branding?utm_source=http%3a%2f%2fuk.ethicalcorp.com%2f fc_ethicalcorporationlz%2f&utm_medium=email&utm_camp aign=EC+News+290814&utm_term=ls+ethics+the+saviour+of +branding%3f&utm_content=434583&gator_td=mhigS4OdkN px3UdjJo8x%2fm3nJHyRQAsjA3LuMbKZMwmWotzHdqjh0v10 kjgV1tMH0Jf1dlyD4wYi16oiSiDhl4Ff1OFe3jStdjPcTiZ8WDw7m wogO%2fK8gCYOIR%2fMwkrcWhf5oVK1AUd%2f4gvKWCVBsjJ g8BDfU%2b3XCoEpI6lYxROFz6bg5HcXD9uoJYKWzn5ZytTpOq1 TXFh8g64RdOlln8Sssp9nzVEsZL1cJi%2fBJcg%3d
•	A new report reveals how the world's cities are responding to climate change <i>Protecting Our Capital</i> , based on responses from 207 cities and 4,500 large companies, has found that many are already implementing measures towards climate change adaptation and mitigation.	http://www.ethicalcorp.com/environment/analysis-climate-proofing-%E2%80%93-cities-centre-climate-plans?utm_source=http%3a%2f%2fuk.ethicalcorp.com%2ffc_ethicalcorporationlz%2f&utm_medium=email&utm_campaig n=1679+Enviro+200814&utm_term=The+latest+environmental+sustainability+analysis&utm_content=434583&gator_td=xV qBPXobd7YtkEqDTIH839GIGNwznt3%2boJLheqmvko6eDHj5y7evnH%2fkhv8HMygs9du4IvBxgZYGxud0ezNHpeeP2wwzTXef4lo%2bJ3rrwTH42m0r7eAlHZ%2fib50K6gkJyS3INZfVy3108d3vlzH%2fqBINPo5QHCxg1g3KUoTP%2fX3OwX6b098gwG2lKl%2fris8ZKkZ7pmhZwq4IJUbgcg7clghJoyyGz3SDRLyatqF0zFAYpcN2GnA1iciZE%2fpM89B https://www.cdp.net/CDPResults/CDP-global-cities-report-2014.pdf
•	ICMM's Water stewardship framework outlines a common industry approach for what is a complex and locally-defined issue.	http://www.icmm.com/document/7024
•	Read an interview with Toshihiro Nakamura, co-founder and CEO of Kopernik, a non-governmental organization (NGO) attracting global attention for its work in connecting "last mile" communities, the poor living in the most remote parts of developing countries, with technologies that transform their lives.	http://www.japanfs.org/en/news/archives/ne ws_id035002.html http://kopernik.info/



•	The Japanese government and the World Bank launched a joint project called "Learning from Mega Disasters" in October 2011, driven by a goal to learn from the experience of the Great East Japan Earthquake on March 11, 2011. The project involves compiling a variety of knowledge on disaster risk reduction and post-disaster reconstruction in order to share it as international public assets.	http://www.japanfs.org/en/news/archives/news_id034983.html
•	The government of Shizukuishi Town in Iwate prefecture has entered into a cooperation agreement with Etrion Corporation , a solar power producer based in Switzerland, and Hitachi High-Technologies Corporation , a subsidiary of Hitachi, Ltd., to develop a large-scale solar power generation project with an output of about 25 megawatts .	http://www.japanfs.org/en/news/archives/news_id034976.html
•	Geothermal Heat Pump Brings Year-Round Farming to Town in Northern Japan: Niseko, a town in Hokkaido, Northern Japan, is becoming as energy independent as possible by using renewable energy, especially geothermal heat.	http://www.japanfs.org/en/news/archives/news_id034970.html
•	Japan has world's third largest geothermal reserves, 60 percent of which can be developed.	http://www.japanfs.org/en/news/archives/news_id035043.html
•	EthicalCorp has an 8-page management briefing that delves into supply chain performance in the garment industry within Cambodia and Bangladesh . It's a great piece of analysis and well worth a read.	http://events.ethicalcorp.com/cms- assets/documents/172313- 141609.ethicalsupply-chain-reportv2x.pdf
•	Adults Pay Tribute to World's "Climate Champions" - a group of young people who seek solutions to global warming and who work toward their realization.	http://miracle-kids.net/en/report/2014/rpt_id000107.html
•	Unusual renewables: bacon-powered motorbikes and cars running on chocolate, batteries powered by sweat and 3D printed wind turbine - some wacky and wonderful innovations in renewable energy.	http://www.theguardian.com/sustainable- business/2014/sep/02/bacon-biofuel- harvesting-energy-human-perspiration-unusual- renewables?CMP=new_1194
•	Fashion brands pledge to end sourcing fibres from endangered forests: Stella McCartney, H&M, Zara and Quiksilver commit to finding alternatives for forest fibres contributing to deforestation.	http://www.theguardian.com/sustainable- business/sustainable-fashion- blog/deforestation-fashion-brands-pledge- forest-fibres?CMP=new_1194
•	11% of UK businesses say slavery in their supply chains is 'likely': The supply chain risk index shows that while risks have fallen businesses are still exposed to disruptions such as the Ebola outbreak and the Middle East crisis.	http://www.theguardian.com/sustainable-business/2014/aug/18/11-of-uk-businesses-say-slavery-in-their-supply-chains-is-likely?CMP=new_1194
•	Turning carbon dioxide emissions into chemicals, fibres and jet fuel - A carbon revolution? Scientists are using the principles of photosynthesis to turn CO2 emissions into useful products.	http://www.theguardian.com/sustainable- business/carbon-dioxide-chemicals-fibres-jet- fuel-photosynthesis?CMP=new_1194
•	Are Major Companies Putting Revenue before Human Welfare?	http://3blmedia.com/News/Are-Major-Companies- Putting-Revenue-Human-Welfare
•	Written and published by Psychology for a Safe Climate , this booklet provides an opportunity for readers to reflect on how they and those around them have responded to news of climate change . And it discusses how we can better encourage community engagement .	http://psychologyforasafeclimate.org/our-work.php

Other Issues (continued)

 SustainAbility recently published Evaporating Asset: Water Scarcity and Innovations for the Future, a report developed with the support of the Rockefeller Foundation. 	file:///Users/lynn/Downloads/evaporating_ass et_water_scarcity_and_innovations_sep_2014. pdf
The United Nations Energy Programme (UNEP) has a few publications this qua	arter:
Forests in a changing climate: a sourcebook for integrating REDD+ into academic file:///Users/lynn/Downloads/-Forests%20in%20a%20Changing%20Climate-%20A%20Sourcebook%20for%20Integrating%20REDD%20into%20Academic%20Programmes-2014PUNEP Year Book 2014: emerging issues in our global environment file:///Users/lynn/Downloads/-UNEP%20Year%20Book%202014-%20emerging%20issues%20in%20	DF%20-%20final.pdf
UNEP Programme Performance Report, 2013 ile:///Users/lynn/Downloads/-UNEP%20Programme%20Performance%20Report,%202013-2014PP	R-en.pdf
Read the latest CDP report Climate action and profitability: A higher return on equity. This new report highlights relationship between business leadership on climate action and financial profitability.	https://www.cdp.net/CDPResults/CDP-SP500- leaders-report-2014.pdf
The United Nations moved a step closer to consensus on goals that would tie together efforts to eliminate poverty, safeguard the environment and iron out social injustices. The 17-point plan overlaps with key UN Global Compact initiatives, and covers many of the same priority objectives identified by Global Compact Local Networks in 2013 consultations.	https://www.unglobalcompact.org/news/1191-07-25-2014
The UN Global Compact's CEO Water Mandate convened its annual multi- stakeholder conference in Stockholm, Sweden – an event that featured the release of a new study on the role of business in the global sanitation challenge.	https://www.unglobalcompact.org/news/1221 09-01-2014 http://ceowatermandate.org/
Philanthropists and foundations: Getting their climate act together: a blog piece for Forum for the Future by Jonathon Porritt.	http://www.forumforthefuture.org/blog/philar thropists-and-foundations-getting-their- climate-act-together
A recent working paper by the New Economics Foundation (NEF) sets out the essential premise of their ' <i>Towards a New Social Settlement'</i> project: that the goals of social justice and environmental sustainability are profoundly connected and interdependent .	http://b.3cdn.net/nefoundation/550bcded7f0b 7a8b45_5rm6b17dz.pdf
'The wasteline: Redefining 'waste' and improving resource management policy': This IPPR briefing paper analyses the UK's waste policies to date, and recommends practical steps towards creating a cultural shift in the way we manage our resources and what we consider 'waste'.	http://www.ippr.org/publications/the- wasteline-redefining- %E2%80%98waste%E2%80%99-and-improving- resource-management-policy
The UK Government's vision for global climate deal- 'Paris 2015: Securing our prosperity through a Global Climate Change Agreement' is a policy paper setting out the background to the upcoming December 2015 United Nations Climate Change Conference in Paris for a legally binding global climate agreement, and outlines the UK's and global community's interests in securing a successful agreement.	https://www.gov.uk/government/publications, paris-2015-securing-our-prosperity-through-a-global-climate-change-agreement
For the last 50 years , much of Africa has experienced a decline in moisture availability with the strongest decline happening in areas that were already relatively dry . This trend has affected agricultural productivity and contributed to increased urban migration .	http://www- wds.worldbank.org/external/default/WDSCont entServer/WDSP/IB/2014/06/16/000158349_2 0140616110124/Rendered/PDF/WPS6925.pdf

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