

Annual Report

2020–2021



Annual Report to CSEAR Members

For Period (1 August) 2020 – (31 July) 2021

Message from the Co-Directors

While the COVID-19 pandemic has continued to affect our lives for another year, CSEAR has continued to adapt to the challenges we have faced as a community. Thanks to the resilience and fortitude of our members, Council and Associates, we have continued to develop a jam-packed programme of online events and initiatives throughout the year.

We are very grateful, in particular to Charles Cho and Ericka Costa for organising the CSEAR Webinar Series, Matt Sorola for organising the CSEAR Reading Group and Jan Bebbington for organising the PhD Webinars.

We would also like to thank the conference committee for the 6th CSEAR France/EMAN Conference as well as the organising committee for the 8th Emerging Scholars Colloquium.

In addition to our online programme, CSEAR also embarked on a significant international project funded by the Royal Society of Edinburgh. The **Building Carbon Literacy Project** sought to map the provision of climate change education in accounting and finance courses in Higher Education Institutions (HEIs) drawing on: (i) a multi-language survey; (ii) desk-based review, and; (iii) workshops with educators around the world.

The project officially ended on 31 October. Since then, the team have finalised a report, held two

online events and one online workshop. The first online event involved professional accounting bodies and academics sharing perspectives on the need for enhanced provision of climate change and sustainability in degrees, accounting professional qualifications and continuing professional development. The second event focused on the experience of developing 'Carbon Accounting for Net-Zero' at the University of Birmingham.

An additional workshop was held with colleagues across the UK to consider how to take forward climate change education in accounting and finance degrees and associated research. Building on the RSE report and the related events and workshops, CSEAR will continue to develop this work throughout 2022.

As the above brief overview of our activities demonstrates, despite the impact of the pandemic, the CSEAR community continues to thrive.

2021 also brought changes to the CSEAR office, with Lori Leigh Davis stepping down from the CSEAR administrator role. We would like to note our thanks to Lori for all the support she has provided to the CSEAR office over the past 3 years. We are also delighted to welcome our new administrator, Louise Henderson, to the CSEAR team here in St Andrews.

Introduction

This report summarises the main activities undertaken by CSEAR throughout the membership period 1 August 2020 – 31 July 2021. We will also include some more recent news and updates from the CSEAR office. The report includes an overview of CSEAR conference activity, our communication and promotion initiatives, membership figures, updates on *Social and Environmental Accountability Journal* (SEAJ) and a summary of our current financial position. Further details about CSEAR's Council

and governance are available at the end of this report.

The COVID-19 pandemic has impacted CSEAR activities for another year. However, the resilience and fortitude of our members, Council and Associates has led to more online initiatives and events and the community continues to thrive.

This year the CSEAR community said goodbye to a much loved colleague and friend.

In Memory of Conny Beck

Written by Carlos Larrinaga.



Conny gravitated from Germany, her home country, to England, where she did a master's and completed a Ph.D. under the supervision of the late professor David Campbell. Then she gravitated to Australia to become a lecturer at the University of Sydney.

Conny always orbited social and environmental accounting. She was part of the great new CSEAR generation of researchers, with Matias Laine, Michelle Rodrigue, and Helen Tregidga, among others.

Conny had a charming sense of humor. Her influential 2010 paper on content analysis developed a "consolidated narrative interrogation" model that she and her coauthors called CONI. And in her last article on reporting boundaries, we joked about the ideas we borrowed from her "cousin" Ulrich Beck, who of course she read in the original German language.

These days when academics oversell themselves and trumpet their accomplishments, Conny showed colleagues and friends how to be an achieved academic and still be humble. For those of us who had the privilege of being her friends and working with her, we could see right away that this modesty emerged from her integrity. She gifted us with her hard work, engagement, inquisitiveness, and insightfulness. With a smile, she accepted unreliable coauthors like me but never let you down, never missed a deadline and, even in the hospital, she apologized for skipping a meeting.

And Conny had plans. She was co-editing a *Critical Perspectives on Accounting* special issue on *The Future of Interdisciplinary Accounting Research*. She had plans to visit other universities. We had plans to work on new projects. We had plans to meet and talk. It is heartbreaking.

What a joy was to work and talk with Conny. Many of us have lost not just a colleague but also a friend.

Conny left us on the 30th of November 2021 in Sydney after fighting a long battle.
Goodbye Conny

2020–21 Summary: COVID Impacts, Memberships and Initiatives

CSEAR Conferences 2020–21

Due to the ongoing COVID pandemic, the schedule of events was affected. CSEAR Conferences were cancelled, postponed or moved online. The following conferences took place online.

- The 6th CSEAR France/EMAN Conference was (held online and organised by Audencia Business School) from 17–19 May, 2021.
- The 8th Emerging Scholars Colloquium was held online from 23–25 August, 2021.
- A-CSEAR Online Conference 21 – The A-CSEAR conference was due to run F2F in 2021. However due to boarder restrictions it moved to fully online. The event was hosted by The University of Tasmania on 2 December, 2021. There was just under 100 participants. Participation was free.
 - A-CSEAR Hall of Fame – James Guthrie was welcomed into the A-CSEAR Hall of Fame at this event.

Future Conferences

- The 8th CSEAR North America Conference will be held at the Schulich School of Business in Toronto on June 28–29, 2022. The first Call for Papers was distributed in February 2022.
- The 9th Early Scholars Colloquium and the 32nd CSEAR International Congress will take place on Monday 22 August 2022 (ESC) and Tuesday 23 August to Thursday 25 August (Congress) 2022 in St Andrews, Scotland. The first Call for Papers for both events went out in January 2022.
- The 8th CSEAR Italy Conference will take place in person in Cagliari (Sardinia) on 8 and 9 September, 2022. Patrizio Monfardini will be the conference host.
- 2022 A-CSEAR Conference – A-CSEAR Conference is going ahead in 2022, run by Victoria University, Wellington, from 12–14 December.

- The 14th CSEAR Spain Conference will take place on 19 and 20 October 2023 at University of Córdoba. Organizing committee: Mercedes Luque Vilchez (Universidad de Córdoba) and Carmen Correa Ruiz (Universidad Pablo de Olavide de Sevilla).

CSEAR Events

- CSEAR Webinars were held on the first Thursday of each month and were organised by Charles Cho and Ericka Costa.
- CSEAR Reading Groups were held on the third Thursday of each month and were organised by Matt Sorola.
- Three CSEAR PhD Webinars took place in February, April and June 2021 and were hosted by Jan Bebbington.

Membership

Membership of CSEAR has increased to 224 (December 2021) from 193 (December 2020). From September 2021, we have replaced the fixed annual membership with a rolling 1 year membership.

Website

Work on the new CSEAR website is ongoing and continues to be a high priority with a launch date in the first half of 2022.

CSEAR – Key facts and figures

- Paid members: 224
- Membership countries represented: 32
- International Associates World-wide: 17
- International Congresses held since 1988: 31
- Regional Conferences in last 6 years: 33
- Emerging Scholars Colloquiums: 8
- Social and Environmental Accountability Journal (SEAJ) Editions: 41 volumes
- Number of Facebook followers (as of Dec 2021): 891
- Undergraduate and postgraduate students taking a course delivered by a CSEAR member each year: approximately 10,000.

Looking forward

Our priorities for the next 12 months are:

- New look CSEAR website to be launched.
- Looking at an alternative membership model which meets the needs and expectations of members.
- Run 'in person' CSEAR Conferences including the ESC and the International Congress.
- Provide members with personalised and engaging experiences.
- Provide relevant research, learning and professional development resources and tools.
- Enhance policy/advocacy.
- Support global initiatives in line with contemporary challenges.
- Strategic partnerships with accounting profession and institutional bodies.

Partner Institutions

CSEAR's international community and conferences are supported by partner institutions. Partner institutions further promote the interest, involvement of members and promotion of social and environmental related activities to their respective countries. To date we have the following partners:

- CSEAR France, ESSEC Business School (initiator Charles Cho), now moved to Montpellier Management
- CSEAR Brazil/ South America (initiator Leila Macias)
- The Centre de Recherche en Comptabilité et Développement Durable (Centre for Research on Accounting and Sustainability) at the Université Laval (initiator Michelle Rodrigue)
- CSEAR Italy at the University of Bergamo (initiators Massimo Contrafatto and Ericka Costa)

Special Community Building Initiatives

In 2021, in order to keep our community connected, CSEAR organised three online initiatives; Webinars, Reading Groups and PhD Webinars.

Online webinars

CSEAR Webinars are designed to give members an opportunity to present their work and are hosted by Charles Cho and Ericka Costa. The webinars were scheduled on the first Thursday of each month (alternating with the PhD seminars). Speakers included Andi Romi (Texas Tech University, USA), Michelle Andreus (University of Trento), Jane Andrew (University of Sydney, Australia) and Leanne Keddle (Carleton University, Canada).

Reading Groups

The CSEAR Reading Groups are organised by Matt Sorola and took place on the third Thursday of the month. They offer the CSEAR community the opportunity to discuss papers and contemporary issues with others members. The subjects included “Storytelling in Accounting”, “Articulating a New Deal for a Circular Economy”, “Queering Accounting” and “Interdisciplinary (Accounting) Research – and its ‘Blind Spots’”. Most sessions have invited guests who bring their experiences to the discussion.

PhD Webinars

Hosted by Jan Bebbington, three CSEAR PhD Webinars took place during 2021. They were open to doctoral students and early career scholars who have a CSEAR membership. Attendees learnt about social and environmental accounting research and associated methods.

These workshops covered the following:

- Discussion on the foundations of environmental (and social) accounting – Jan Bebbington looked back to the start of a distinct field in environmental accounting (dated to 1990) and described the elements that came together for the field to emerge. At the same time, she also discussed how these roots of the field might play out in the current context
- The 2nd workshop focused on the idea of ‘telecoupling’ (Lui et al., 2015) and how organisations intersect with socio-ecological systems. The hidden links between organisational operations and social-environmental effects have started to be investigated by sustainability scientists and are of great relevance to accounting scholars.
- The 3rd workshop described the process by which the following paper came into being “Initiating sustainable development reporting: evidence from New Zealand”. In contrast to the nice ‘clean’ description of the research process presented in the paper, the ‘reality’ of the project was not so straightforward. The session described how we tackled this work, what we did well, what went badly and the compromises that we faced in doing the research and writing it up.

All of these sessions were free to CSEAR members. We thank the organisers for all of their work in running these well received programmes. We have a number of Reading Groups and Webinars scheduled throughout 2022. For any further details about these initiatives, or if you have an idea for future workshops or CSEAR-related events, please contact csear@st-andrews.ac.uk

Building Carbon Literary Project

This RSE funded project was led by Shona Russell. The project finished at the end of October and the report has been finalised. Two online events have been hosted and a total of 80+ attendees (120 people registered for the events). The first involved a round table with professional accounting bodies and academics sharing perspectives on the need for enhanced provision of climate change and sustainability in degrees, accounting professional qualifications and continuing professional development. The second event focused on the experience of developing ‘Carbon Accounting for Net-Zero’ at the University of Birmingham.

Communication and Social Media

As mentioned, we are in the process of significantly upgrading the CSEAR website. Progress on this was delayed due to the pandemic, however this should be completed in the near future. We have a growing [Twitter](#) profile and an established [Facebook](#) identity, both provide forums to exchange information and ideas and promote communication and networking. We are also working to build our presence on [LinkedIn](#).

Social Media Presence

CSEAR Webinars are designed to give members an opportunity to present their work and are hosted by Charles Cho and Ericka Costa. The webinars were scheduled on the first Thursday of each month (alternating with the PhD seminars). Speakers included Andi Romi (Texas Tech University, USA), Michelle Andreus (University of Trento), Jane Andrew (University of

Sydney, Australia) and Leanne Keddie (Carleton University, Canada).

Newsletter

Our monthly newsletter goes out to all members sharing CSEAR news and events that may be of interest. Members are encouraged to contact csear@st-andrews.ac.uk if they have any information or initiatives they wish to share with the community.

CSEAR Blog

CSEAR hosts its own blog site [<http://csearweb.blogspot.co.uk/>]. Recent postings include [Social and Environmental Accounting Theory: A Limb, not a Lens](#) and [Global survey aims to map sustainability and climate change across accounting and finance education](#). We have 43 followers on our Blog. [Follow the CSEAR Blog](#).

Table 1: CSEAR Followers Across Social Media Platforms from 2018-2021

Social Media	Number of Followers 2018	Number of Followers 2019	Number of Followers 2020	Number of Followers 2021
CSEAR Facebook Group	649	735	830	891
Twitter @CSEARUK	329	540	768	1005
CSEAR's LinkedIn Profile	174	345	396	499

Membership

CSEAR membership provides individuals with access to a world-recognized, global community of scholar. Alongside participation in an active scholarship network, members receive access to electronic or hard copies of the Social and Environmental Accountability Journal (SEAJ). Memberships run from January 1 to December 31 (this has now changed to a rolling membership). In 2020-21, membership fees remained at £72 (with an electronic copy of the SEAJ) and £80 (hard copy of the SEAJ), while student fees were £35 (electronic) and £50 (hard copy). For 2021, the subscriptions of SEAJ were not subject to VAT. Whilst some institutions require payment through wire transfer, we continue to encourage all renewals to be completed online. CSEAR Executive Council and CSEAR UK is reviewing the membership term to take account of issues raised by members in the 2020 survey.

In 2021, 224 individuals joined CSEAR, including 75 new members (49 in 2020) and 87 students (62 in 2020). In terms of membership based on SEAJ format, this included 196 electronic copies; 28 hard copies; 3 complimentary electronic format memberships. CSEAR Council will continue to monitor and review the level of both fee categories. There are only a few practitioner memberships, which perhaps presents an opportunity for CSEAR to expand its membership outside of academia. Furthermore, the number of engaged members is hoped to increase through the online events initiatives stated earlier.

A summary of membership numbers is given in Table 2 below.

Table 2: Membership Numbers 2014-2021

Year	Number of Members	Students	SEAJ Electronic	SEAJ Hard Copy	SEAJ Complimentary
2014	234	Unspecified	205	25	4
2015	265	Unspecified	235	27	3
2016	220	Unspecified	194	22	4
2017	228	Unspecified	195	29	4
2018	261	64	220	37	4
2019	240	59	198	34	8
2020	193	62	161	24	6
2021	224	87	196	28	3

CSEAR continues to be an international network. As of December 2021, we have members from 32 countries across the world (see Figure 1). While many members are located in Europe, Australasia and North America we have growing membership in Asia, Africa and South America. We look forward to significantly expanding our membership in 2022.

Membership Growth Initiatives

The CSEAR Administrator aims to increase membership by:

- Publicising CSEAR via social media platforms – further ongoing efforts to inspire membership purchases and renewals will be completed on the social media platforms including the CSEAR Facebook page and the CSEAR Centre UK LinkedIn account.
- Contacting prior members and inviting them to renew their membership.
- Inviting those published in SEAJ to join CSEAR.

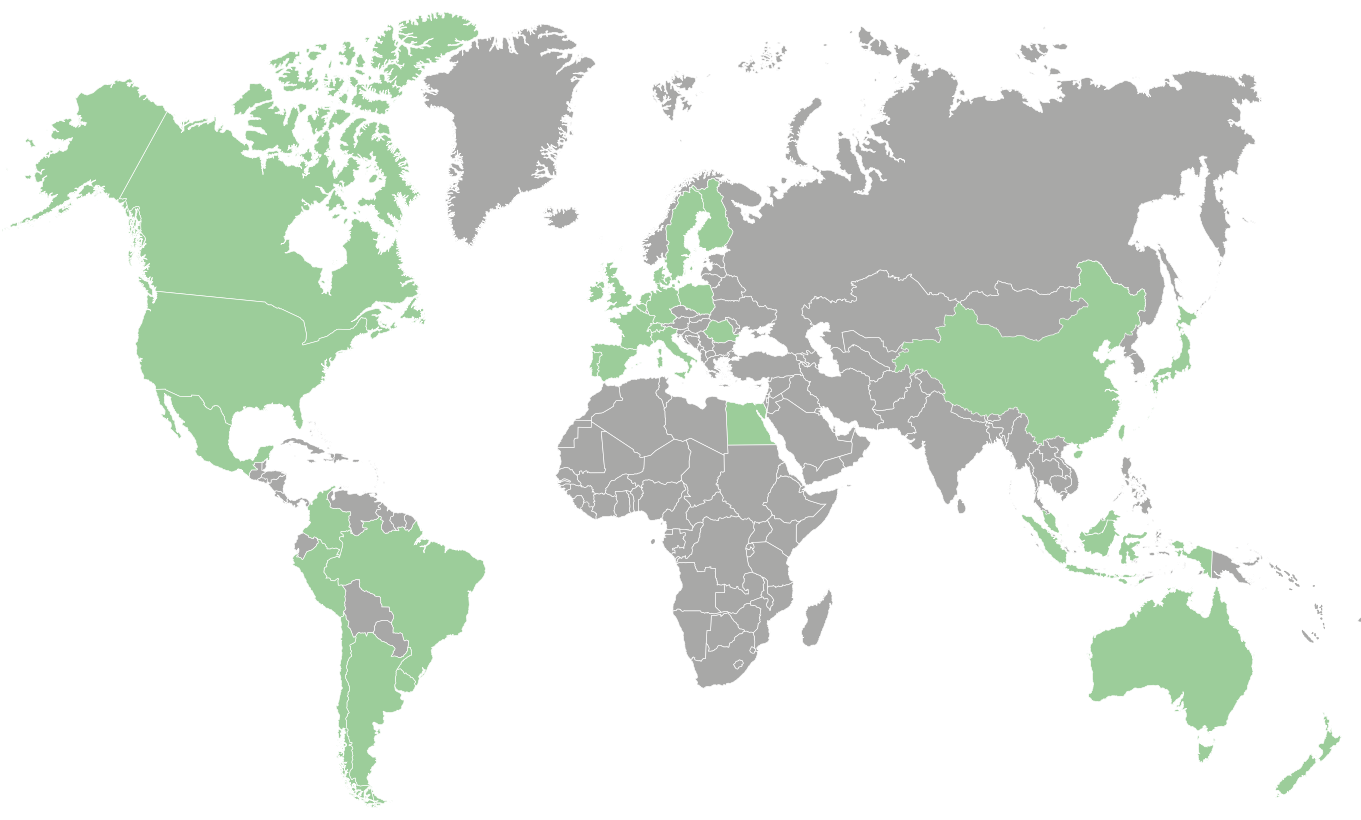


Figure 1: Location of CSEAR Members, December 2021

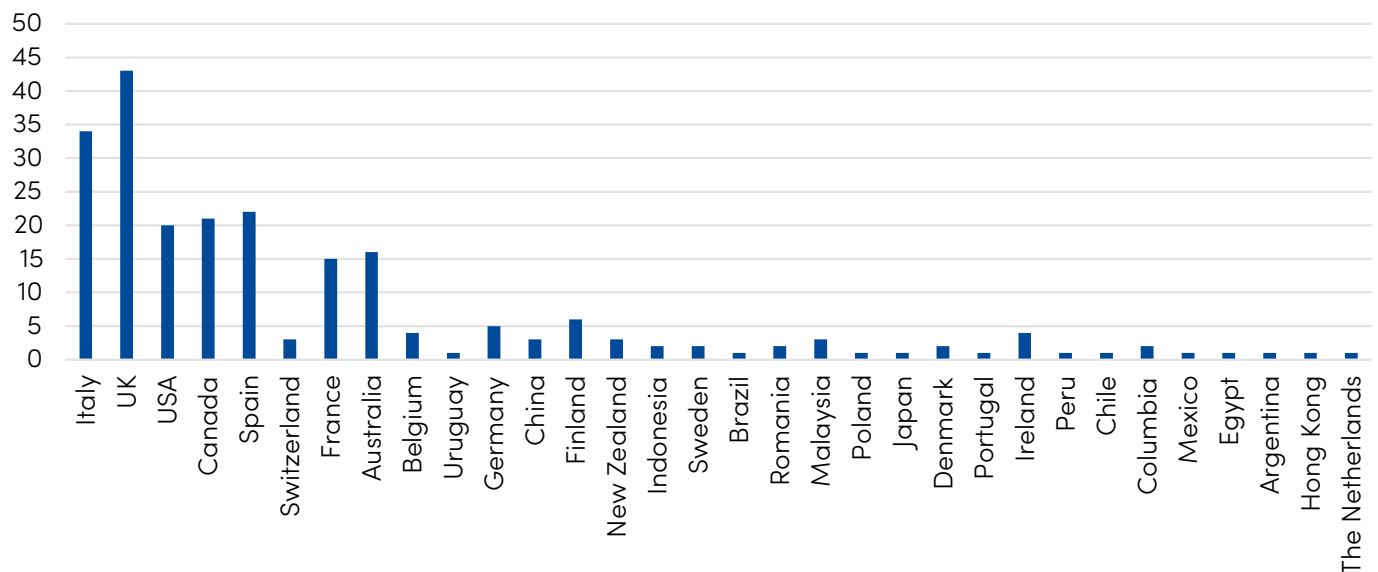


Figure 2: Number of Paid CSEAR Members by Country, December 2021

Mentoring

The Emerging Scholars Colloquium (ESC) remains the key forum for CSEAR to provide mentorship to new and emerging scholars. Ericka Costa (University of Trento, Italy), Leonardo Rinaldi (Royal Holloway University London, UK) and Andrea Romi (Texas Tech University, USA) are the main coordinators of the 9th ESC in 2022. The OC has determined the following:

- The CSEAR ESC will be a one-day event and will take place in St Andrews on Monday 22 August 2022.
- The colloquium will be organised in to small group sessions and guided by leading scholars in the field of SEA research, representing various research methodologies, topics and a range of theoretical expertise. There will also be some plenary sessions where participants will be able to interact (both formally and informally) with faculty and organising committee members.

- Emerging scholars wishing to participate are invited to apply before 30 April 2022.

The first Call for Papers was sent out in January 2022. For more information please contact Dr Ericka Costa at: ericka.costa@unitn.it

SEAJ and SEAJ Editorial Board

SEAJ continues to be published by Routledge, who undertake marketing and promotional activities on behalf of the journal. Routledge continues to be responsible for institutional and library subscriptions.

Editors: Michelle Rodrigue and Helen Tregidga

Review Editors: Lies Bouten, Mercy Denedo, Matthew Scobie

Convenor: Matias Laine

Social Media Editor: Kylie Kingston

Publisher contact: Zoe Sternberg (Portfolio Manager)

Publisher's Notes

SEAJ has received around 31 000 article downloads in 2021. From the last three volumes, the most downloaded article in the past 12 months is '[Accounting for Sustainability Governance: The Enabling Role of Social and Environmental Accountability Research](#)' by Leonardo Rinaldi, with 1574 downloads. The majority of the most downloaded articles are free access or open access.

Content of Volume 41 (Year 2021)

- 41(1-2) 1 guest editorial; 4 articles, 1 book review, 1 thematic review and 6 article reviews
 - o Special Issue: "Accounting and Conservation." Guest Editor: Thomas Cuckston, Aston Business School, UK. The special issue was so popular that it led to the publication of a double issue on the topic.
- 41(3): 1 editorial, 2 articles, 2 commentaries, 2 essays, 1 book review, 1 thematic review and 2 article reviews
 - o Part of this issue paid tribute to Jeffrey Unerman, former SEAJ editor who passed away in late 2020.

Forthcoming at the journal

- Issue 42(1) – Special Issue: 'Accounting and Climate Finance: Engaging with the Intergovernmental Panel on Climate Change.' Guest Editors Robert Charnock and Ian Thomson, University of Birmingham
 - o To include 3 or possibly 4 articles plus an editorial. The editors are excited about this special issue and expect it will be an exceptional offering.
- Issue 43(1) – Special Issue: "Accounting in Competing Worlds." Guest Editors: Lee Moerman, University of Wollongong, Dianne McGrath, Charles Sturt University Daniel Murphy, Charles Sturt University, and Sandra van der Laan, University of Sydney.
 - o Deadline for submissions is January 31, 2022.
- Issue 44(1) – Special Issue: "Finding our Voices – Exploring Diversity, Inclusion and Accounting by the Marginalised and Managed Diverse." Guest Editors: Matthew Egan, University of Sydney, Nicholas McGuigan, Monash University, Lisa Powell, Monash University, Barbara Voss, University of Canberra
 - o Deadline for submissions is November 30, 2022.
 - o The call for papers can be [found here](#).

Changes to the editorial team in 2021

In early 2021, SEAJ welcomed Kylie Kingston (Queensland University of Technology) in the new position of social media editor.

At the end of 2021:

- Matias Laine stepped down as Convenor, replaced by Helen Tregidga.
- Helen Tregidga stepped down as Joint Editor, replaced by Colin Dey
- Lies Bouten stepped down as Reviews Editor, replaced by Nicolas Garcia-Torrea

SEAJ thanks them all for their hard work for the journal over the years.

Library

The CSEAR Office at the University of St Andrews holds a large hard copy library of books, journal articles, annual reports and stand-alone reports as well as an important historical archive of reports. The work to identify what needs to be

archived and what can be digitized and then archived had been delayed due to the health pandemic but will resume once the University's buildings are reopened.

CSEAR Financial Update

CSEAR Council continues to seek other funding sources to strengthen our financial situation and support the growth and success of the community. Membership fees and any surplus from the UK conference are key to our operations. Opportunities through training programmes and workshops are also being explored.

Notwithstanding, CSEAR maintains a stable surplus. This is important for future expenditures towards research, expanding engagement and educational activities such as extra workshops. For now, we would like members to be aware of these constraints and to support CSEAR in seeking alternative sponsorship opportunities.

The format of the accounts was changed in 2018-19 due to the changes within the School of Management's accounting department. Going forward the approved finances will be detailed in the table on the following page.

Forward Planning

The future of CSEAR will depend on funding and its success in grant applications, sponsorship agreements and membership fees. The Council will actively seek sponsorship and support from other bodies for the CSEAR conferences. The Council also considered developing a series of workshops and executive education programmes both in the UK and worldwide to increase income each year. This is an area that has been identified as a major priority for Council to address, as the self-funding model of CSEAR relies heavily on grant applications and successes. Members will be advised of achievements and successes.

Cost Band	Detail	2018-19	2019-20	2020-21
Donations	Restricted donations NO Perfrmnce Condtn		(4,322)	
Donations	Current Balance Gifts & Donations		4,322	4,394
Conference Income	Academic Conference Income	(41,145)	(5,873)	(72)
Conference Income	Academic Conference Income Carry Forward	157	(39,272)	
External Contributions to Costs	External Contribution to Specific Expend	9,971	(5,500)	(831)
External Contributions to Costs	External Reclaim of Spend			(2,209)
Memberships	External Membership	(13,496)	(8,304)	(12,215)
Misc Sales	Sales-Books	(35)		
Other Services Provided	Payment for Services Provided (Non-Consult)		(2,209)	
Royalty/Patent	Royalty Income	(2,810)	(1,032)	(1,430)
Total income:		(47,538)	(62,101)	(16,685)
Bank Charges	Credit Card Charges	1,381	314	289
Conference & Group	Conference - Internal	36,383	31,500	
Consumables	Flowers/Computer Cons/Other Excursion Costs	270	133	
Entertainment & Hospitality	Hospitality/Entertaining/External Speakers	433	17,302	3,920
Equipment & Furniture	Computers	579		
Inter-Departmental Recharges	Internal Recharges - Other Depts/ Staff Course Fees	(11,443)	(267)	(267)
Postage, Printing & Stationery	Stationery/Postage and Franking General	99	61	4
Print & Design	Design Internal Recharges	3		
Training	Conference-Course Fees		1,005	
Travel & Subsistence	Flights/Rail/Taxi/Accommodation/ Subsistence-Travel		1678	132
Books, Publications and Subscriptions	Subscriptions			119
Legal and Professional Fees	Professional Services			12,840
Casual Salaries	Hourly Pay - Basic	1,027	1,276	
Managerial Specialist & Admin	Managerial Specialist & Admin Grade 4	17,368	18,298	18,613
Total Expenditure		46,098	71,301	35,651
Net (Income)/Expenditure		(1,439)	9,200	18,966
Open Reserves at 1 August		109,113	110,552	101,352
Closing Reserves at 31 July		110,552	101,352	82,386

The People in CSEAR

People are central to CSEAR. In 2020-21, Council members and the broader CSEAR network have worked hard to support research and collegiality in such challenging times. There is clearly much more to do in the future and we would welcome any suggestions on how we can increase the involvement of the CSEAR community.

Staffing

Louise Henderson is the new CSEAR Research Administrator on a part-time contract (22hr/week), taking over from Lori Leigh Davis in December 2021. Currently, this position is internally funded by CSEAR and will be reviewed annually with a view to extending the contract for 12 months in each instance, as long as finances allow.

CSEAR Council Members

Name:	Role/Notes:	State:	Institution:
Ian Thomson (IT)	Convenor: Voted in again 2019	England	University of Birmingham
John Ferguson (JF)	Co-Director	Scotland	University of St Andrews
Shona Russell (SR)	Co-Director	Scotland	University of St Andrews
Charles Cho (CC)	Opted in as International Associate Chair	Canada	Schulich School of Business, York University
Matias Laine (ML)		Finland	Tampere University
Robin Roberts (RR)		USA	University of Central Florida
Colin Dey (CD)		Scotland	University of Stirling
Massimo Contrafatto (MC)		Italy	Universita Degli Studi Di Bergamo
Stephanie Perkiss (SP)	Co-opted onto the Council as Chair of the Council's ACSEAR subcommittee.	Australia	University of Wollongong
Giovanna Michelin (GM)		England	University of Bristol
Professor Gunnar Rimmel (GR)		England	Henley Business School
Eija Vinnari (EV)		Finland	Tampere University
Helen Tregidga (HT)		England	Royal Holloway University of London
Michelle Rodrigue (MR)		Canada	Université Laval
Louise Henderson (LH)	CSEAR Administrator	Scotland	University of St Andrews

CSEAR Council Meetings

The Council met online on 3 occasions in 2021. The dates of the meetings and the members of Council present are summarized below:

	Meeting 1 (March 4)	Meeting 2 (June 22)	Meeting 3 (October 25)
Present	IT, JF, SR, EC, CC, EV, ML, HT, CD, MR, GM, RR, GR, MC, LD	IT, JF, RR, GM, GR, CC, CD, ML, MR, EV, MC, SR, LD	IT, JF, SR, EC, HT, GM, GR, CC, CD, ML, EV, MC
Apologies for Absence	SP	EC, HT, SP	MR, RR, SP

Committee of International Associates

Convenor: Charles Cho	Canada	Schulich School of Business, York University
Stephanie Perkiss	Australia	University of Wollongong
Cornelia Beck	Australia	The University of Sydney Business School
Tiffany Leung	Macau	City University of Macau
Sheila Killian	Ireland	University of Limerick
Ericka Costa	Italy	University of Trent
Michelle Rodrigue	Canada	Université Laval
Carlos Larrinaga	Spain	Universidad du Burgos
Hongtao Shen	China	Jinan University – School of Management
Mohamed Saeudy	UK	University of Bedfordshire
Chris Van Staden	New Zealand	University of Auckland
Hannele Mäkelä	Finland	Tampere University
Den Patten	USA	Illinois State University
Sophie Spring	France	Montpellier Management
Teresa Eugénio	Portugal	Escola Superior de Tecnologia e Gestao Instituto Politecnico de Leiria

Distinguished Expert Advisors in 2020/21

Professor Tom Lee	University of St Andrews
Professor Lee Parker	RMIT University
Dr Osamuyimen Egbon	University of Essex

CSEAR By-Laws and Roles, Responsibilities and Governance of the Committee of International Associates

In May 2014, the Council and Committee of IAs completed the CSEAR By-Laws and Roles, Responsibilities and Governance of the Committee of International Associates. There

have been no amendments to these documents during the current session. These documents are available on the Centre's website (<https://www.st-andrews.ac.uk/csear/about/>).