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CSEAR Centre for Social & Environmental Accounting Research Accountability Transparency Responsibility



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Centre for Social and Environmental Accounting Research: Cultivating a discipline

Highly Commended: Driving change through education, training and academia award

What

CSEAR is a membership organisation and academic network that focuses on social and environmental accounting. Established in 1991, CSEAR has influenced the development of this area of accounting for nearly 30 years. Over this time, the discipline of social and environmental accounting has flourished, moving from a niche area of interest to a well-established area of research and practice. The forward-looking work of CSEAR - and its members - has helped to cultivate this shift.

CSEAR members are mainly academics but many also have professional accounting backgrounds. Members come from around the world, and satellite offices help to expand the reach of CSEAR's activities. Conferences, workshops and an academic journal provide opportunities for members to connect and share ideas on how to teach, research and implement social and environmental accounting. CSEAR also nurtures and supports the future of the discipline through an annual emerging scholars' colloquium and a mentoring programme.

Beyond the membership network, CSEAR publications are used in teaching courses in the UK and beyond, and CSEAR members engage with professional bodies, regulators and policymakers. CSEAR is currently based in St Andrews, Scotland. It has 250 members and satellite offices in Brazil, Canada, France and Italy.

'The work from core people in the CSEAR community has not just influenced academics in the field and helped generate and build this academic network, but it's had a more far-reaching impact in terms of putting books together, engaging with practice and [working] with professional bodies and organisations.'

Professor John Ferguson, Co-Director, CSEAR





The CSEAR network seeks to support sustainable accounting practice, exploring and sharing new ways of accounting and reporting for a sustainable society. As a global community of scholars, CSEAR aims to bring students, practitioners and policymakers into dialogue with academia about the implications of, and the possibilities for, social and environmental accounting. CSEAR seeks to influence the finance sector to create long-term value for society and the environment as well as shareholder returns.

When it was founded, CSEAR saw that social and environmental accounting was a peripheral concern for business and finance. CSEAR wanted to grow the discipline, developing and propagating a rigorous, academically sound, sustainable approach to finance education and practice. Over the years, CSEAR and its members have worked to bring sustainable finance into mainstream academia and financial practice.



'It is difficult to imagine what social and environmental accounting would look like had CSEAR not existed. The judging panel was particularly impressed with the passion of individuals involved and their determination to create a space for the evolution of accounting practice.'

Finance for the Future Awards judges



How

CSEAR has cultivated the field of social and environmental accounting with a range of activities and approaches:

- > CSEAR has expanded its reach using a network model. Satellite offices have been set up at key research institutes, with further offices planned. These satellite offices enable CSEAR to have smaller workshops around the world that can address the concerns and needs of national and regional contexts.
- > The centre has focused on retaining and attracting members. This is part of CSEAR's strategic plan. Staff are also reaching out to previous members through direct email and social media to encourage them to rejoin the network.
- Members are critical to CSEAR's work and act as champions of social and environmental accounting in their own countries. They forge links with practitioners and policymakers.
- > CSEAR holds an annual conference, and country members also maintain an established conference programme in many countries. Academics, practitioners and researchers gather at these conferences to connect, share ideas and promote best practice in the teaching, research and practice of sustainable accounting.
- > CSEAR sustains the discipline by supporting emerging scholars. Before each UK conference, one day is dedicated to introducing new academics to the latest research and providing them with an opportunity to present and discuss their own work.
- > A range of initiatives encourage links between CSEAR members beyond the annual and regional conferences. From a 'Meet the Member Monday Memo' to a newsletter that highlights stories and achievements to an active social media presence, the CSEAR team works to bring members together.
- > CSEAR runs a teaching case study competition to improve the effectiveness of social and environmental accounting education. Winners present their case study, and winning case studies are published as an e-book that is available to all members.
- > CSEAR's work has been integrated into academic courses on sustainable accounting and related areas. CSEAR also encourages institutions to introduce social and environmental concepts early in students' financial education – for example, including material on stakeholder needs in financial accounting and reporting modules.
- > Each conference includes a practitioners' forum to stimulate dialogue between academia and practice. Previous speakers have talked about subjects such as human rights, sustainable development policy, environmental management and the Principles for Responsible Investment.

www.st-andrews.ac.uk/csear



DISCLAIMER

This case study presents **Centre for Social and Environmental Accounting Research** entry for the Finance for the Future Awards 2019. The case study only includes information that was part of the organisation's 2019 entry. Some of this information may now be out of date. For a current view of the organisation's work, please visit their website at the link given above.



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