Birth of a Sustainability Working Group in the New Zealand Accountancy Profession

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In The Beginning

Accountants are frequently thought of as a backward looking lot - primarily because they often work with historic data. With their eyes on the ball, New Zealand accountants Paul Watkinson and Ray Skinner teamed up in the middle of last year when they realised they had similar dreams and visions. They felt that a real way to add value to clients and a wide range of stakeholders was to increase awareness of New Zealand accountants about sustainability issues and opportunities.

They discerned more and more overseas activity in these areas and although there was some activity in New Zealand this seemed to be patchy and slow. This was puzzling as various talented people had been performing sterling work in the area for years - some of these being members of the Institute of Chartered Accountants of New Zealand (the Institute) and others not.

There was also the feeling that although New Zealand sees itself as a "clean green country" the reality was something different. There appeared to be increasing risk of the image becoming discredited and potentially a major impediment to ongoing earnings of valuable overseas currency. Another perception was that neither the Institute, nor its members at large, seemed to be aware of the potential to deliver services in these areas. Such services would concurrently assist stakeholders to improve their financial performance.

Getting Things Going

With this in mind Paul and Ray said "if no one is doing it, why not us?". Late in November 2000 they approached about twenty Institute members and others who have standing in the business community that had publicly expressed interest in the issues. This method was used because articles in the "Accountants Journal" had generally resulted in only one enquiry from a potential readership of 25,000 members.

Since the first meeting in February membership of the Group has risen to almost one hundred people. Growth has come from direct approaches to individuals and by the word spreading "over the back fence".

The Membership

Although about half the Group are located in Auckland, members are distributed throughout the country, and three are overseas members. This presents a communication challenge and heavy reliance is placed on emails for agendas, minutes, newsletters, and other material. The following list gives an indication of the diversity of organisations for whom members work:

- Central government
- Local & regional councils
- Industry
- Legal firms
- Academia
- Commerce
- Most of the Big
- Small Chartered
- Chartered Accounting
- Accounting firms
- ICANZ staff
- And more....
Academia is represented by people at the universities of; Auckland, AUT, UNITEC, Massey (Palmerston North and Albany), Waikato, Otago (where APCEA also has a branch), Charles Sturt (Australia) and Aberdeen. (UK).

Members include senior executives, partners, CFO's, directors, professors, about six people with PhD's, several with Masters and others studying toward Masters. Skill sets are shown below.

- Planners/ strategists
- Senior Lecturers
- Engineers
- Business change agents/trainers
- Lawyers
- Communications specialists
- Scientists
- Analysts, etc..

Another "slice" of members shows that they include Fellows of the Institute, committee members and two former Presidents. Even so, there are key sectors not represented in the membership and much remains to be done to broaden the base of the Group. Group members have links with more than thirty other New Zealand and overseas organisations ranging from the Anew NZ Trust to the Zero Waste NZ Trust.

Vision

The vision of the Sustainability Working Group is:

"To enhance the understanding of sustainability in business."

This statement is deliberately broad based, simplistic and non-specific with a clear understanding that it will develop and evolve.

The Group's areas of interest encompass a very wide range of topics and go far beyond the areas in which accountants traditionally work. The Group seeks to increase the awareness of every member of the Institute, and the Institute itself of sustainability issues and opportunities.

The Group seeks to do this through informing, educating and encouraging people to become aware of sustainability in business activities, and demonstrate how they can be instrumental in obtaining improvements in business and beyond. Improvements which will make New Zealand and other countries better places to live, work and play.

Activities

The Group has monthly meetings, based in Auckland and now has access to the Institute's video conferencing facilities which enable people in Wellington to participate more actively.

A sub-group has identified various frameworks and standards for reports, assembled material regarding the top 20 Business Sustainability Reports from around the world, as ranked by The Global Reporters, First Edition 2000, and catalogued applicable New Zealand reports.

Current activities include guidelines and frameworks for reporting and tailoring those to the size and nature of New Zealand entities. Related activities include generating and expanding networks, developing synergies and learning by sharing.

A web page and extranet should be launched at the end of September 2001. Access is via the Special Interest Groups page at the
Institute's web site http://www.icanz.co.nz/StaticContent/StaticPages/Regions/SIG.cfm?SIGNAME=Sustainability%20Working%20Group&SIGID=1. There will be links to a large number of web sites, various reports and publications, details of Group meetings, a members only area, members' interests, a discussion group and so on.

Other work is proceeding to involve the Institute with sustainability issues and ultimately to involve the membership at large. One example is development of a remit to present to the Institute's 15th November 2001 AGM for establishment of a National Committee.

The Group is aiming to have material published in every edition of the "Chartered Accountants Journal". Material is also being published directly by members in other publications and media. They are also presenting to Special Interest Groups, conferences, seminars and workshops.

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Environmental Management Accounting Education in the Philippines – the Accountancy Profession as a Medium for Change

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Accounting is the language of business. Business decision makers rely on information provided by accounting to communicate and make sound decisions. Can accounting, the discipline that provides the language of earnings and capital, also give the environment a much needed voice in business decision-making?

Introduction

Degradation of the global environment and the problems that accompany it have been widely documented. Many of these problems, such as pollution, deforestation, land degradation, and resource depletion are particularly acute in developing countries including the Philippines, which is also struggling to solve poverty and other social inequities. The race for economic development has also brought about tremendous pressure for increased exploitation of the country’s natural resources.

As disastrous floods, diseases and other fallout from environmental abuses and neglect are experienced by the nation, like the Ormoc Flood Disaster of 1991 and the Marcopper Mining Accident of 1996, environmental protection has slowly but surely become one of the leading causes of many Filipinos. During the past decade, environmental issues have caught the attention of policy makers, community