

**SUSTAINABILITY AND CORPORATE SOCIAL RESPONSIBILITIES:
IMPLICATIONS FOR THE ACCOUNTING PROFESSION AND RESEARCH
OPPORTUNITIES**

MMPA Conference Agenda

Day One - November 30, 2007

8:00 Breakfast at the Living Arts Centre, City of Mississauga

8:45 Introductory Remarks *Len Brooks, Director, MMPA*

Part I - Sustainability and Global Reporting Initiative

9:00 Global Reporting Initiatives (GRI) and its Implication for the Accounting Profession

Presentation by Alan Willis, Consultant, Advisor to the Canadian Institute of Chartered Accountants

Alan has been a member of the GRI Steering Committee since its inception, and has been a member of the GRI Guidelines development and revision working groups from 1998 to date. He is also a judge for the Canadian Institute for Chartered Accountants' Corporate Reporting Awards.

10:00 Panel discussions on the Implications of GRI Reporting for the Accounting Profession

10:30 Break

Part II - Environmental Accounting and Practice in Japan

10:45 Environmental Accounting Practice in Japan

Presentation by Prof. Kokubu of Kobe University, Japan

Prof. Kokubu is Professor of Social and Environmental Accounting at Kobe University in Japan. He is an authority in the practice of environmental accounting in Japan. He has

published his research in *Accounting, Organizations & Society* and *Accounting, Auditing & Accountability* as well as chapters about environmental accounting practice in Japan.

11:45 Panel discussion on how environmental information can be used for managerial decision making, and for developing sustainable business strategy.

12:15 Lunch

Part III - Invited Presentations

1:15 Carbon Disclosure Project: What is it and who uses the information?

Presentation by Michelle McCulloch, Director, Corporate Development Innovest Strategic Value Advisors

Innovest Strategic Value Advisors was founded in 1995 with the mission of integrating sustainability and finance by identifying non-traditional sources of risk and value potential for investors. The company assists its clients in constructing and managing portfolios that out-perform the market by tracking company performance and strategic positioning on over 120 factors that are not captured or explained by the traditional, accounting-driven securities analysis. Innovest has been the lead researcher for the Carbon Disclosure Project since its inception five years ago. During that time period, the level of support from major investors has increased by a factor of ten – from USD 4 trillion to the current USD 41 trillion plus.

2:15 Carbon Finance: the Financial Implications of Climate Change

Presentation by Prof. Rodney White, University of Toronto

Rodney White is a Professor of Geography and Former Director of the Institute for Environmental Studies, University of Toronto (now known as the Centre for Environment). His research focus is on infrastructure planning, specifically water supply, energy and transportation, with experience in China, Vietnam, and several African countries. He teaches or coordinates courses on Water Resources Management, Business and Environmental Change, Cities as Ecosystems, Environmental Risk Analysis and Management, and Environment and Health.

His publications include *Mental Maps* (1974, with Peter Gould), *African Cities in Crisis: Managing Rapid Urban Growth* (1989, edited with Richard Stren), *Sustainable Cities: Urbanization and the Environment in International Perspective* (1992, edited with Richard Stren and Joe Whitney), *North, South and the Environmental Crisis* (1993), *Urban Environmental Management: Environmental Change and Urban Design* (1994), *Building the Ecological City* (2002), *Environmental Finance: Risk Assessment and Financial Products* (2002, with Sonia Labatt), and *Planning in Cities: Sustainability and Growth in the Developing World* (2002, edited with Roger Zetter).

3:15 Student debate – Topics to be decided

3:45 Panel discussions

4:30 Concluding remarks *Len Brooks*

5:30-9:30 Tour of Niagara Falls and Dinner for professorial colleagues and presenters

Day Two - December 1, 2007

Research Presentations at the University of Toronto Mississauga Room K112, Kaneff Centre

8:00 Breakfast - Faculty Club, Rm. 3140 South Building

9:00 Did The Gao Get It Right? Another Look At Corporate Environmental Disclosure
Charles H. Cho (Concordia University)
Dennis M. Patten (Illinois State University)

10:00 Business Sustainability: Achieving Corporate Social, Environmental and Financial
Performance Simultaneously
Jijun Gao (University of Western Ontario)
Tima Bansal (University of Western Ontario)

11:00 Coffee Break

11:15 Global Warming Disclosures by Eu, Japanese And Canadian Firms
Martin Freedman (Towson University)
Biki Jaggi (Rutgers)

12:15 Lunch - Faculty Club

1:30 Greenwash: Corporate Environmental Disclosures Under Threat Of Audit
Thomas P. Lyon (University of Michigan)
John W. Maxwell (Indiana University)

2:30 Greenhouse Gas Reductions Or Greenwash?: The Dos's 1605b Program
Thomas P. Lyon (University of Michigan)
Eun-Hee Kim (University of Michigan)

3:30 Coffee Break - Kaneff Centre

4:00 Does Corporate Governance Matter? The Case Of Environmental and Social
Responsibility Committees in the Board
Kevin Lam (Chinese University of Hong Kong)
Yue Li (University of Toronto)

6:30 Dinner at CN Tower