

Carbon Financial Accounting Workshop – Draft Schedule

Day One - Monday 14th January 2013

'Establishing what is going on with carbon financial accounting and why it might be important'

0900 – 0930 Coffee & registration

0930 - 0950 Welcome and Introduction by Dr Heather Lovell, Edinburgh University

0950 - 1020 Professor Wendy Espeland, North Western University – *Accounting as a Radical Idea*

1020 - 1050 Professor Donald Mackenzie, University of Edinburgh - *The Material Sociology of Carbon Markets*

1050 – 1110 Panel Discussion/questions and answers

1110 - 1125 Break: tea and coffee

1125 - 1215 Session on carbon financial accounting policies and practices

- Overview Professor Carlos Larrinaga (author of ACCA-IETA 2010 report *Accounting for Carbon*)
- European Commission, Polona Gregorin – EU ETS and improvements for Phase 3: implications for accounting of emission allowances – climate policy maker's view
- IETA & CDSB – perspectives on existing policies, practices and how IETA/CDSB fills gaps

1215 - 1245 Panel discussion/questions and answers

1245 -1345 Lunch break

1345 - 1500 Small group discussion - Participants break into 2 groups and discussion will be structured by a set of 3 questions particular to each group, with the overall theme – 'the role of standards in climate mitigation'

1500 – 1540 Papers: research on carbon financial accounting

Sales de Aguiar, T - *Dealing with fluctuating values and mismatches: any past events to reflect on?*

Ascui, F – *Beyond emission allowances: accounting for carbon offsets and stocks*

1540 - 1600 Break

1600 - 1650 Papers: research on carbon financial accounting (continued)

Ismer, R – *Accounting for EU ETS under IFRS*

Stevenson/Fox – *Global climate change and fossil fuel reserves reporting*

1650 - 1700 Wrap up/reflections - Day 1

1700 Finish

1900 Dinner and Drinks

Day Two – Tuesday 15th January 2013

‘Critical thinking on how to resolve carbon accounting issues – research ideas, solutions and ways forward’

0900 - 0915 Introduction to Day 2

0915 - 1015 Papers – The Accounting Profession and Climate Change

Adrain, A. ICAS – *Generally Accepted Carbon Accounting Practice*

Barrett, J. *Alternative methods to Carbon accounting and their appropriate applications*

Kerr, A. *(Re)-financing the low carbon transition: why valuation of carbon assets and liabilities matters*

1015 - 1030 Questions and discussion

1030 - 1050 Break

1050 - 1200 Small group discussion – Participants will be split into 2 groups for discussion (one academic, one practitioner – each to consider the question ‘Where do we go from here?’)

1200 - 1215 Reporting back –ideas and how to fund them

1215 - 1300 Developing a collaborative research agenda

1300-1400 Lunch

1400 – 1500 Workshop reflections by Patricia McConnell, IASB, and Professor Wendy Espeland, Northwestern University. Discussion and– review of the workshop [including short written review from participants/questionnaire],

1500 – Tea/Coffee & Close

Carbon Financial Accounting Workshop – Registered Participants

Mr	Francisco	Ascui	University of Edinburgh
Professor	John	Barrett	University of Leeds
Professor	Jan	Bebbington	University of St Andrews
Mr	Augustine	Entonu	London School of Business and Finance
Miss	Wendy	Espeland	Northwestern University
Dr	Alison	Fox	University of Dundee
Mr	Navraj	Ghaleigh	Edinburgh Law School
Professor	Roland	Ismer	FAU University Erlangen
Dr	Andy	Kerr	Edinburgh Centre for Carbon Innovation
Dr	Carlos	Larrinaga	Universidad de Burgos
Mr	Chung-En	Liu	University of Wisconsin-Madison
Dr	Donald	MacKenzie	University of Edinburgh
Dr	Steve	Priddy	London School of Business and Finance
Dr	Thereza Raquel	Sales de Aguiar	Heriot-Watt University
Miss	Lorna	Stevenson	University of St Andrews
Professor	Pauline	Weetman	University of Edinburgh Business School
Mrs	Anne	Adrain	ICAS
Miss	Sarah	Deblock	IETA
Miss	Lois	Guthrie	Climate Disclosure Standards Board
Miss	Polona	Gregorin	European Commission
Mrs	Patricia	McConnell	IASB