

Approaches to Global Sustainability, Markets, and Governance
Series Editors: David Crowther · Shahla Seifi

David Crowther
Shahla Seifi
Abdul Moyeen *Editors*

The Goals of Sustainable Development

Responsibility and Governance

 Springer

Approaches to Global Sustainability, Markets, and Governance

Series editors

David Crowther, De Montford University, Leicester, UK

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Approaches to Global Sustainability, Markets, and Governance takes a fresh and global approach to issues of corporate social responsibility, regulation, governance, and sustainability. It encompasses such issues as: environmental sustainability and managing the resources of the world; geopolitics and sustainability; global markets and their regulation; governance and the role of supranational bodies; sustainable production and resource acquisition; society and sustainability.

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Chapter 1

Responsibility and Governance in Achieving Sustainability

David Crowther, Shahla Seifi and Abdul Moyeen

Abstract The terms corporate governance, corporate social responsibility and sustainability seem to have become ubiquitous and increasingly tend to be either used together or to be used interchangeably. In this chapter, the authors consider these terms their interchangeability and the context in which they are used. In doing so, they conclude that the terms are not interchangeable but are inevitably related and all must appear, at times, within the discourse of organisational reporting. In the context of increasing globalisation there is a, perhaps inevitable, tendency towards homogeneity and this chapter serves to set the scene for the topic of this book and the various contribution contained therein. The issues are complex and these contributions demonstrate the wide variety of ways in investigating this. There are a considerable number of topics covered and contributions made from people from all over the world. The introductory chapter demonstrates this.

Keywords Sustainability · Globalisation · Corporate social responsibility · Transparency · Governance · Convergence

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1.1 Introduction

There is considerable evidence that the field of social responsibility is changing and maturing. This can be seen from the issues which are of concern to people currently researching in the field. The concept of CSR has gradually spilled over to the other fields of inquiry so much so that today we can speak about the inclusion of social responsibility in any type of human activity (business, politics, justice, etc.). Increasingly the term social responsibility, corporate responsibility, sustainability and governance have become intertwined and are often treated as synonymous. With this in mind, a theme of sustainable development was adopted for the 15th International Conference on Corporate Social Responsibility and 6th Organisational Governance Conference held in Melbourne, Australia during September 2016. This of course raised the questions of what is meant by the term sustainable development and how it can be achieved. These are questions which were raised and addressed during this conference. And this book is one of the outcomes of this conference where a selection of papers addressing this theme is published. In doing so, the range of the papers shows the vibrancy of the topic and the wide variety of ways in which it has been addressed.

Recent years have seen a wide variety of misbehaviours from corporations and their leaders. Many would however consider that these corporations have however behaved no differently to most others and have merely been found out. Nevertheless the distancing of the rogues from the rest has led to a tremendous resurgence of interest in behaviour which has been classified as Corporate Social Responsibility (CSR). With that in mind, corporations have been busy repackaging their behaviour as CSR and redesignating their spinmasters as Directors of CSR, for there is much evidence that little has changed in corporate behaviour except for this repackaging—the power of the semiotic (Crowther 2012) being far more potent in the modern world than the power of actual action, and also obviating the need for such action. More recently terms such as corporate sustainability have become more fashionable, despite the core concepts remaining unchanged. Crowther and Rayman-Bacchus (2004) have argued that the corporate excesses, which have been disclosed and which have affected large numbers of people, have raised an awareness of the social behaviours of corporations. This is one reason why the issue of corporate social responsibility has become a much more prominent feature of the corporate landscape. There are other factors which have helped raise this issue to prominence and Topal and Crowther (2004) maintain that a concern with the effects of bioengineering and genetic modifications of nature is also an issue which is arising general concern. At a different level of analysis, Crowther (2000, 2002a, b) has argued that the availability of the World Wide Web has facilitated the dissemination of information and has enabled more pressure to be brought upon corporations by their various stakeholders. But, Wheeler and Elkington (2001) talk about the end of corporate environmental report due to the fact that historically this report has not engaged stakeholders and it appears to have been an attempt at communication using the Internet and social media as the vehicle.

Another point of view, about the diffusion of information and its impact, was presented by Unerman and Bennette (2004). They explain the difficulties in identifying all stakeholders that are affected by a corporation's activity. All these perspectives, therefore raise the question as to what exactly is CSR and how it can be made manifest and to what extent it can be considered to be corporate social responsibility. According to the EU (2001: 8):

...CSR is a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis.

From these various writings about CSR, we can infer that the social enterprise is not a new definition and has resonance with earlier ideas such as those of Dahl (1972: 18), who stated:

...every large corporation should be thought of as a social enterprise; that is an entity whose existence and decisions can be justified insofar as they serve public or social purposes.

Shaw (2004: 196) explains that the principal characteristics of a social enterprise are:

- (i) the orientation, "...directly involved in producing goods and providing services to the market, making an operating surplus...."
- (ii) the aim, "...explicit social aims (job creation, training or provision local services), strong social values and mission (commitment to local capacity building), accountable to their members and wider community for their social, environmental and economic impact.¹ The profits are to their stakeholders or for benefit of the community."
- (iii) and the ownership, "...autonomous organizations with loose governance and participation of stakeholders in the ownership structure."

All definitions—and there are many—seem to have a commonality in that they are based upon a concern with more than profitability and returns to shareholders. Indeed involving other stakeholders, and considering them in decision-making is a central platform of CSR. The broadest definition of corporate social responsibility is concerned with what is—or should be—the relationship between the global corporation, governments of countries and individual citizens. For example, the OECD has studied investment in weak governance zones. More locally, the concept of CSR is concerned with the relationship between a corporation and the local community in which it resides or operates. One aspect of CSR is concerned with the relationship between a corporation and its stakeholders. In this situation, activity could be focused on employees (see Parker 1977). The corporation develops its codes of conduct that could make some progress in improving labour rules and process, but the scope is limited and it is unclear if they can make a significant

¹An empirical study concerning the operational reporting of corporate natural assets (i.e. habitats, fauna and flora) can be seen in Jones (2003).

impact without the help of Governments with law enforcement. These efforts are likely to benefit only a small segment of the target workforce.²

For corporations however, within the broad concept of CSR there are three real issues which focus their attention at the moment: sustainability, corporate governance and the relationship with stakeholders. All are issues which are global in their impact; we will look at each in turn, although it will become apparent that they are all interrelated within the broader concept of corporate social responsibility.

1.2 A Focus on Sustainability

Over recent years, there has been a focus in corporate activity upon the concept of corporate social responsibility (CSR) and one of its modern manifestations, the notion of sustainability. Indeed many corporations which 10 years ago produced environmental reports renamed them CSR reports and now produce sustainability reports. One of the effects of persuading that corporate activity is sustainable is that the cost of capital for the firm is reduced as investors are led into thinking that the level of risk involved in their investment is lower than it actually is. This is perhaps as significant as a reputation for good governance which also has a demonstrable link to the reduction in cost of capital. One part of our argument therefore is that methodologies for the evaluation of risk are deficient because of the misrepresentation of the concept of sustainability: moreover this affects the short term as well as the longer term. Our argument is that a better evaluation by investment analysts will itself lead to better managerial decision-making.

The globalisation debate which is taking place in the present can be viewed dialectically as an opposition between the proponents of an unregulated market and the opponents of such unchecked capitalism. Few would dispute that in the present the proponents of an unregulated world—carefully packaged in the pejorative term of the free market—have the ascendancy. Thus the dominant ideology of the modern western world is that of the free market which its supporters argue, if unregulated, maximises economic wealth and optimises its distribution. Consequently there is increasing pressure upon governments around the world to reduce, and even eliminate, regulation so that we may all benefit from the prosperity which ensues from the free market. To support this assertion the idea of ‘trickle down theory’ (Aghion and Bolton 1997) was invented by the Chicago School of Economics and widely accepted without the existence of any evidence whatsoever. Absent (whether by ignorance or by design) from the discourse of ideological pressure is the fact that a completely unregulated free market only operates effectively in a situation of perfect competition—in other words never! The opponents of an unregulated world are more difficult to categorise as they represent a diverse collection of people and interests without a great deal of commonality except for

²See for example Scherrer and Greven (2001).

their opposition to the dismantling of regulation and the ascendancy of global capitalism. Discourse between the two groups tends to be confrontational and often violent: indeed it is problematic to describe it as discourse as most of both sides are not particularly interested in discourse, preferring instead to seek dominance for their view. On the face of it therefore it would seem problematic to describe these differing views as dialectical as there seems little scope for any synthesis to emerge. One aspect of the synthesis which has developed however is encapsulated in the concept of corporate social responsibility.

For some years now the concept of corporate social responsibility has gained prominence to such an extent that the concept seems ubiquitous in popular media and has gained increasing attention around the world among business people, media people and academics from a wide range of disciplines. There are probably many reasons (see Crowther and Ortiz-Martinez 2006) for the attention given to this phenomenon not least of which is the corporate excesses which continue to become manifest in various parts of the world. These have left an indelible impression among people that all is not well with the corporate world and that there are problems which need to be addressed. Such incidents are too common to recount but have left the financial markets in a state of uncertainty and have left ordinary people to wonder if such a thing as honesty exists any longer in business.

More recently, the language used in business has mutated again and the concept of CSR is being replaced by the language of sustainability. Such language must be considered semiotically (Barthes 1973) as a way of creating the impression of actual sustainability. Using such analysis then the signification is about inclusion within the selected audience for the corporate reports on the assumption that those included understand the signification in a common way with the authors. This is based upon an assumed understanding of the code of signification used in describing corporate activity in this way. As Sapir (1949: 554) states:

... we respond to gestures with an extreme alertness and, one might almost say, in accordance with an elaborate and secret code that is written nowhere, known by none and understood by all.

It is comfortable to assume a shared signification based upon a shared understanding of the language used; this shared signification may however be fictitious. An alternative—arguably more sinister interpretation would be to view the language of the statements concerning sustainability to be made in the Orwellian (1970) sense of being used as a device for corrupting thought by being used as an instrument to prevent thought about the various alternative realities of the organisation's activity. How one views these interpretations is to a large extent dependent on one's views of sustainability.

1.3 Is Sustainability Sustainable?

A growing number of writers over the last few decades have recognised that the activities of an organisation impact upon the external environment and have suggested that such an organisation should therefore be accountable to a wider audience than simply its shareholders. Such a suggestion probably first arose in the 1970s³ and a concern with a wider view of company performance is taken by some writers who evince concern with the social performance of a business, as a member of society at large. This concern was stated by Ackerman (1975) who argued that big business was recognising the need to adapt to a new social climate of community accountability, but that the orientation of business to financial results was inhibiting social responsiveness. McDonald and Puxty (1979) on the other hand maintain that companies are no longer the instruments of shareholders alone but exist within society and so therefore have responsibilities to that society, and that there is therefore a shift towards the greater accountability of companies to all participants. Implicit in this concern with the effects of the actions of an organisation on its external environment is the recognition that it is not just the owners of the organisation who have a concern with the activities of that organisation. Additionally, there are a wide variety of other stakeholders who justifiably have a concern with those activities, and are affected by those activities. Those other stakeholders have not just an interest in the activities of the firm but also a degree of influence over the shaping of those activities. This influence is so significant that it can be argued that the power and influence of these stakeholders is such that it amounts to quasi-ownership of the organisation. Indeed Gray et al. (1987) challenge the traditional role of accounting in reporting results and consider that, rather than an ownership approach to accountability, a stakeholder approach, recognising the wide stakeholder community, is needed.⁴ Moreover Rubenstein (1992) goes further and argues that there is a need for a new social contract between a business and its stakeholders.

Central to this social contract is a concern for the future which has become manifest through the term sustainability. This term sustainability has become ubiquitous both within the discourse globalisation and within the discourse of corporate performance. Sustainability is of course a controversial issue and there are many definitions of what is meant by the term. At the broadest definitions, sustainability is concerned with the effect which action taken in the present has upon the options available in the future (Crowther 2012). If resources are utilised in the present then they are no longer available for use in the future, and this is of particular concern if the resources are finite in quantity. Thus raw materials of an

³Although philosophers such as Robert Owen were expounding those views more than a century earlier.

⁴The benefits of incorporating stakeholders into a model of performance measurement and accountability have however been extensively criticised. See for example Freedman and Reed (1983), Sternberg (1997, 1998) and Hutton (1997) for details of this ongoing discourse.

extractive nature, such as coal, iron or oil, are finite in quantity and once used are not available for future use. At some point in the future therefore alternatives will be needed to fulfil the functions currently provided by these resources. This may be at some point in the relatively distant future but of more immediate concern is the fact that as resources become depleted then the cost of acquiring the remaining resources tends to increase, and hence the operational costs of organisations tend to increase.⁵

Sustainability therefore implies that society must use no more of a resource that can be regenerated. This can be defined in terms of the carrying capacity of the ecosystem (Hawken 1993). Viewing an organisation as part of a wider social and economic system implies that the effects of both internally and externally must be taken into account, not just for the measurement of costs and value created in the present but also for the future of the business itself. Such concerns are pertinent at a macro level of society as a whole, or at the level of the nation state but are equally relevant at the micro level of the corporation, the aspect of sustainability with which we are concerned in this work. At this level, measures of sustainability would consider the rate at which resources are consumed by the organisation in relation to the rate at which resources can be regenerated. Unsustainable operations can be accommodated for either by developing sustainable operations or by planning for a future lacking in resources currently required. In practice, organisations mostly tend to aim towards less unsustainability by increasing efficiency in the way in which resources are utilised. An example would be an energy efficiency programme.

Sustainability is a controversial topic because it means different things to different people (Aras and Crowther 2009) and it is uncertain as to whether it can be delivered by MNCs in the easy manner they promise (Schmidheiny 1992). The starting point must be taken as the Brundtland Report (WCED 1987) because there is explicit agreement with that Report and because the definition of sustainability in there is pertinent and widely accepted. Equally, the Brundtland Report is part of a policy landscape being explicitly fought over by the United Nations, Nation States and big business through the vehicles of the WBCSD and ICC, (see for example, Beder 1997; Mayhew 1997; Gray and Bebbington 2001). Recently however Crowther and Seifi (2016) have criticised this as a starting point, arguing that the debate has become stagnant and that these concepts are no longer relevant in the achievement of sustainability.

There is a further confusion surrounding the concept of sustainability: for the purist sustainability implies nothing more than stasis—the ability to continue in an unchanged manner—but often it is taken to imply development in a sustainable manner (Marsden 2000; Hart and Milstein 2003) and the terms sustainability and sustainable development are for many viewed as synonymous. Ever since the Brundtland Report was produced by the World Commission on Environment and

⁵Similarly once an animal or plant species becomes extinct then the benefits of that species to the environment can no longer be accrued. In view of the fact that many pharmaceuticals are currently being developed from plant species still being discovered this may be significant for the future.

Development in 1987 there has been continual discussion concerning development (Chambers 1994; Pretty 1995) and this has added to the confusion between sustainability and sustainable development.

1.4 Globalisation, Homogenisation and Convergence

The world is getting smaller through globalisation and mediums such as the Internet are bringing people closer together; indeed ITC (Information and Communication Technology) will eventually change the way organisations operate and society itself will also change. As the world shrinks different cultures are coming into contact with each other. This is having an effect on different areas of life and business is no exception. As Solomon and Solomon (2004: 153) state, 'International harmonisation is now common in all areas of business'.

When cultures meet it is the dominant culture that prevails; thus for example Solomon and Solomon (2004) highlight concerns that the Anglo—American model of corporate governance, is becoming more prevalent internationally than others. It could be argued on a number of levels that this is not the best way forward as countries have their own individuality. As Cornelius (2005) states, if all countries were the same it would erase the competitive advantage that some countries have over others. Perhaps Marshall McLuhan (McLuhan and Fiore 1968) was correct in arguing that future wars would be over economic resources. At the same time there are organisations such as the OECD which are promoting a need for a basic global standard of corporate governance. Indeed governance has become an issue for all organisations and even for governmental bodies—problems in organisations such as FIFA highlighting this need.

Probably since the mid-1980s, corporate governance has attracted a great deal of attention. Early impetus was provided by Anglo-American codes of good corporate governance.⁶ Stimulated by institutional investors, other countries in the developed as well as in the emerging markets established an adapted version of these codes for their own companies. Supra-national authorities like the OECD and the World Bank did not remain passive and developed their own set of standard principles and recommendations. This type of self-regulation was chosen above a set of legal standards (Van den Barghe 2001). After big corporate scandals corporate governance has become central to most companies. It is understandable that investors' protection has become a much more important issue for all financial markets after the tremendous firm failures and scandals. Investors are demanding that companies implement rigorous corporate governance principles in order to achieve better returns on their investment and to reduce agency costs. Most of the times investors are ready to pay more for companies to have good governance standards. Similarly a company's corporate governance report is one of the main tools for investor'

⁶An example is the Cadbury Report.

decisions. Because of these reasons companies cannot ignore the pressure for good governance from shareholders, potential investors and other markets actors.

On the other hand, banking credit risk measurement regulations are requiring new rules for a company's credit evaluations. New international bank capital adequacy assessment methods (Basel II) necessitate that credit evaluation rules are elaborately concerned with operational risk which covers corporate governance principles. In this respect, corporate governance will be one of the most important indicators for measuring risk. Another issue is related to firm credibility and riskiness. If the firm needs a high rating score then it will have to pay attention for corporate governance rules also. Credit rating agencies analyse corporate governance practices along with other corporate indicators. Even though corporate governance principles have always been important for getting good rating scores for large and publicly held companies, they are also becoming much more important for investors, potential investors, creditors and governments. Because of all of these factors, corporate governance receives high priority on the agenda of policymakers, financial institutions, investors, companies and academics. This is one of the main indicators that the link between corporate governance and actual performance is still open for discussion. In the literature, a number of studies have investigated the relation between corporate governance mechanisms and performance (e.g. Agrawal and Knoeber 1996; Loderer and Martin 1997; Dalton et al. 1998; Cho 1998; Bhagart 1999; Choles 2001; Gompers 2001; Patterson 2002; Heracleous 2001; Demsetz and Villalonga 2002; Bhagat and Jefferis 2002; Becht et al. 2002; Millstein and MacAvoy 2003; Bøhren and Ødegaard 2004) Most of the studies have showed mixed result without a clear cut relationship. Based on these results, we can say that corporate governance matters to a company's performance, market value and credibility, and therefore that company has to apply corporate governance principles. But most important point is that corporate governance is the only means for companies to achieve corporate goals and strategies. Therefore companies have to improve their strategy and effective route to implementation of governance principles. So companies have to investigate what their corporate governance policy and practice needs to be.

Since corporate governance can be highly influential for firm performance, firms must know what are the corporate governance principles and how it will improve strategy to apply these principles. In practice there are four principles of good corporate governance, which are:

- Transparency,
- Accountability,
- Responsibility,
- Fairness.

All these principles are related with the firm's corporate social responsibility.

1.5 Globalisation and Accounting

The tools of accountancy are its accounting and financial models. Accountancy has its work cut out to continue developing GAAP⁷ models for external reporting that can be applied universally across the world and this work is in hand. Models for the production of internal financial information are much less well developed and standardised. Less progress is being made here partly because of strong resistance by corporate managers, often on the grounds that more transparency would erode their competitive advantage. Better internal financial management models must be devised. They must be coherent with external financial information models if they are to achieve the level transparency needed to monitor and control the changing intentions of corporate managers. There may be a case for more standardisation and possible regulation of these models.

As far as external financial information models are concerned then progress is being made to improve accounting worldwide and update it to increase its relevance in the 'global village' that we now all live. New international accounting standards have been introduced from 1 January 2005 (Deloitte 2004). The aim is to harmonise accounting practices across the world which is crucial to providing a regulatory environment to monitor and control international activities, especially those of multinational companies, who can exploit gaps in different accounting regimes to their own advantages. There is a wide variety of practices world wide making harmonisation a challenge requiring compromises at national level to move towards world wide standardisation. If successful, external accounting reports across the world will become more universal, comprehensible and transparent. Accounting as a profession will be more uniform across the world with the possibility of more ready transferability of accounting skills. To achieve international harmonisation the focus must be, at least initially, on eroding differences rather than expanding the overall scope of regulation and conforming to the international standard may also reduce flexibility at national level. For these reasons, it may be that innovative solutions for the improvement of internal financial management information will emerge from sources other than the international standard setting process (Eastburn 2000).

Fundamental to the management of an organisation is the need to separate the core cost of generating income on an ongoing basis from all other costs. Both the trading account and the cost of sales used in GAAP models purport to make this distinction but in fact do not do so. Separating core and discretionary costs would provide better financial management information to managers than if the GAAP model is used on its own. There is a possibility of using of value based models to overcome the weaknesses of GAAP models for the provision of relevant and useful financial management information. The main recommendation of value based management is to separate operating and investing activities (Copeland et al. 2000), which more or less correlate to core and discretionary costs. The purpose is to

⁷Generally Accepted Accounting Practice.

classify expenditure transactions according to the characteristics of the return on that expenditure.⁸ Operating transactions have a quick return whilst investing transactions have a longer term return cycle. This theme is continued with the further classification to value streams⁹ (Baggaley and Maskell 2003), also recognised on the basis of different characteristics of return on expenditure. As yet, few organisations currently apply value based models for day to day management, but those that do, also continue to use GAAP models. It is important that individual organisations develop alternative solutions to improving their financial management information because it is vital as a potential source of competitive advantage.

There is no compulsion on organisations to use GAAP models as the basis of their internal financial management information. When an organisation does use GAAP as the basis of its financial management information it will be able to monitor the impact of management on external reporting. Internal and external financial information can be reconciled readily and this alignment will ensure a high level of transparency (Adler and Borys 1996; Ahrens and Chapman 2004). The lack of regulation over the use of models for internal use gives managers a degree of discretion which they can exploit to 'fudge' the links between the internal and the external information. In this way, their activities are not transparent. Auditors and stakeholders are unable to unlock the information for their purposes and the accountability trail is broken. Managers often justify such actions on the grounds of competitive advantage. One solution might be to develop GAAP models to fully support financial management information requirements as well as external reporting and regulate their use. This would ensure greater transparency but may have consequences on the competitive position of the organisation and this issue would need to be addressed in some way.

Just as slow has been the harmonisation of the rules that determine economic activity throughout the world which originally varied from country to country. Where there has been a high degree of world wide standardisation there have been opportunities to develop world wide channels of communication and trade. The information profession, for example, has benefited from a high level of standardisation of technical rules which has allowed the www to develop. The benefits of a world wide level playing field are not universally accepted as the erosion of national specialities can be eroded along with conformation with global standards. The accountancy profession, lagging behind, as failed to achieve a high degree of harmonisation across the world and managers of organisations have exploited the loopholes thus created with as much attention as any other lucrative source of business. Whether or not harmonisation is ultimately good or bad the process of harmonisation has increased complexity in the short term. There is still a long way to go, but partial harmonisation is worse than either of both extremes, and accelerating the pace of harmonisation to a situation where complexity starts to reduce

⁸Return on expenditure is not the traditional ratio, return on investment ROI. Instead it is used loosely to describe the streams of future cash flows that relate to the expenditure.

⁹Also known as lines of business.

will be a major factor in accountancy becoming a more useful tool once again for monitoring and influencing organisational behaviour.

1.6 Responsibility and Governance in Sustainability

It is clear that the issue surrounding responsibility (corporate and organisation), governance and sustainability are intertwined to a significant degree and each cannot be adequately addresses without a recognition of the others. These issues are addressed in a variety of ways by the contributors to this volume. Firstly aspects of the issues are addressed at a theoretical level by contributions from O'Neil considering the triple bottom line; Moyeen considering stakeholder engagement; Bolton considering complexity in decision making; and Crowther and Seifi considering the need to redefine CSR. Following from this, different aspects of sustainability are considered by various contributors. Thus Nguyen considers energy efficiency in emerging economies; Greenland, Dalrymple, Levin and O'Mahoney consider agricultural water management; Gretebeck looks at solar lighting in Cambodia; while Rabello, Anderson and Nairn consider the oil and gas industries. In the final section a number of organisational perspectives are investigated. In this section Bhinekewati considers social capital in the supply chain; Morton and Greenland consider tobacco branding; Paynter, Halabi and Lawton investigate CSR reporting; Gomez, Pujois, Alvarado and Vargas investigate higher education; and Song-Turner looks at green hotels in China.

The issues are complex and these contributions demonstrate the wide variety of ways in investigating this. There are a considerable number of topics covered and contributions made from people from all over the world. We believe that this is one of the strengths of this book in both showing the diversity of issues but also the commonality of concerns from people worldwide. It is clear however that presenting such a variety can only extend the debate, and so bring us nearer to identifying conclusions and further action. Please feel free to comment on any of the ideas (via the editors) or to propose further contributions to the debate in future volumes.

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Part I
Theorising the Relationship