

Special Issue on

“Social and environmental accounting research: Where we stand and where are we going”

Spanish Journal of Finance and Accounting

Call for Papers

In the last decades, sustainable development has placed itself as a key concern for governments, policymakers, companies, NGOs and society as a whole. Companies have emerged as one essential actor in terms of their contribution to address issues such as climate change, natural resources depletion, biodiversity, human rights and working conditions, among others. Practitioners, civil society, organizations, policymakers and researchers alike have suggested that contributions to sustainable development should be driven through refocusing organizations' objectives and management models, along the lines of corporate social responsibility (CSR) and corporate sustainability practices. The CSR field is today flooded with voluntary initiatives seeking to involve organizations in the management of social and environmental issues that are relevant for their key stakeholders. Associated (or central) to these CSR initiatives, a wide range of accounting practices that go beyond the established externally oriented financial reporting activities have emerged.

Academics have enquired the interplay between accounting, organizations, sustainable development and CSR, providing not only an impressive volume of research, but also relevant ideas and findings for the development and the critique of social and environmental accounting practice.

This Special Issue commemorates the twenty-fifth anniversary of the first special issue on environmental accounting that was published by the Spanish Journal of Finance and Accounting (SJFA) in 1993, as well as the twentieth anniversary of the first Spanish Conference on SEAR. This special issue aims to provide an overview of what SEAR has achieved in the past but, more importantly, to address the questions, theories and methods that will make SEAR up to the social and environmental challenges ahead. Papers in this SJFA special issue will build upon extant literature and will extend the results of recent discussions on SEAR at the international level.

The SJFA invites to submit manuscripts providing theoretical insights about social and environmental accounting, along with empirical contributions.

Areas of interest for this special issue include, but are not limited to, the following themes:

- Theorizations of social and environmental accounting.
- Development of relevant sustainability indicators at the corporate level.
- Accounting, corporate reporting and global sustainability.
- SEAR in the context of planetary boundaries and circular economy.
- Ecological footprint and supply chain approaches of SEAR.

- Accounting for corporate contributions to Sustainable Development Goals (SDGs)
- Social and environmental management accounting.
- Regulatory and voluntary perspectives of social and environmental accounting.
- The roles of assurance in social and environmental accounting.
- Social and environmental accounting roles within sustainable business models.
- Critique of social, environmental and sustainability accounting practices.

Tentative Time schedule

Manuscripts submitted to this special issue should follow the journal instructions for authors and will be subject to the usual blind review process. Potential contributors are encouraged to communicate with the co-editors about the suitability of their projects for this special issue.

Manuscripts should be submitted through the journal online submission system by October 20th 2017.

Tentative schedule:

- Call for papers: March 1st 2017.
- Paper submission deadline: October 20th 2017.
- Peer review/paper revision process: March 2018.
- Publication of Special Issue: 2018.

Guest Editors

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Submissions: papers should be sent to *Spanish Journal of Finance and Accounting* through Editorial Manager system in

<http://www.tandfonline.com/loi/refc20>

Authors should indicate they are submitting to a Special Issue (Accounting)