Accounting and sustainability

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In recent years there has in the public sphere been increasing discussion concerning the various social and environmental challenges global societies face, and issues such as climate change, biodiversity loss and human rights feature regularly in the media and political discussions. Alongside this increasing social awareness, the relationship between accounting and sustainability is also getting more attention. Organizations are expected to be aware of and assess the broader social, environmental and economic impacts of their activities, and subsequently communicate them to a range of different stakeholders. Moreover, organizations are increasingly paying attention to how their activities can be highly dependent on the social and environmental context they operate in. A range of sustainability accounting and reporting tools and practices are now regularly employed by organizations in the planning, measuring and controlling of their impacts and dependencies in relation to various social and environmental issues.

Likewise, corporate social responsibility and sustainable development are attracting increasing interest within the accounting literature, and papers focusing on these questions appear regularly in major accounting research journals. At the same time, however, we argue that there is a wide range of themes and questions that require further attention, as the knowledge base of this swiftly developing area is still developing. For instance, more needs to be known about how organizations collect social and environmental accounting information, how that information is turned into numbers and indicators of both financial and non-financial character, what purposes such information serves internally, how it affects organizational decision-making and/or general prioritizing processes (or not), and how such information is understood by different stakeholder groups both inside and outside of organizations. We further maintain that the Nordic context would offer an excellent context for scholarly research on these topics, through for instance studies employing the case study methodology in an extensive way.

For this track, we invite research papers examining the interface of accounting and sustainability. While the track is open to all scholars favoring any approaches and research designs within the domain of social and environmental accounting research, our particular interest is on research looking at organizational practices from an inside perspective. We maintain that there is plenty of scope for further qualitative and interpretive work providing in-depth knowledge of how social and environmental issues feature within accounting, accounting systems and accounting practices within organizations. At the same time, we remain open-minded for innovative submissions shedding further light on the relationship between accounting and sustainability.