



CALL FOR PAPERS FOR THE SPECIAL ISSUE OF *Zeszyty Teoretyczne Rachunkowości* (ZTR – *The Theoretical Journal of Accounting*) in 2024

WITH GUEST EDITORS

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Zeszyty Teoretyczne
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SPECIAL ISSUE TOPIC

Sustainable Development, Accounting and Accountants

Context for the Special Issue

Accounting, traditionally considered a tool for optimizing the economic performance of entities, has also been perceived as a means for addressing the social and environmental areas of their operations (Unerman et al., 2007; Bebbington et al., 2017; Carnegie et al., 2021) to inform managers seeking to make businesses sustainable (Wenzig et al., 2022; Lambert and Sponem, 2011). Therefore, accountants are regarded, at least potentially, as a crucial element of a company's contribution to sustainable development (e.g., Tilt, 2009; Albu et al., 2011; Bebbington and Unerman, 2018; 2020; IFAC, 2016; ACCA, 2021). This is not a new notion. In fact, it has been developing over the years as *social environmental accounting* (SEA) and has been evidenced by the involvement of accounting researchers, practitioners, and accounting-related organizations in sustainability issues (Chung and Cho, 2018).

SEA is defined as the communication of an organization's social and environmental economic impacts to specific stakeholder groups and the general public. It requires expanding the responsibilities of companies beyond the traditional provision of financial statements to owners of capital, particularly shareholders. This



necessity is based on the assumption that companies have responsibilities other than making money for shareholders (Gray et al., 1996, 2017; Carnegie, 2022a, 2022b). As Bebbington et al. (2017) note, the original framing of the SEA literature is concerned with the social and environmental impacts of organizations and accounting (e.g., Gray et al., 1987; Gray et al., 1996). It was recently expanded to explore the interrelationship between sustainability, Sustainable Development Goals, governance, organizing, management, and accounting.

SEA has been developing as an area of research in accounting, while the broad understanding of accounting *per se* has remained unchanged. One of the popular definitions of accounting by the *American Accounting Association* defines it as “the process of identifying, measuring and communicating economic information to permit informed judgments and decisions by users of information” (AAA, 1996). Drawing on the extensive accounting literature in the sociological, interpretive and critical tradition since the early 1980s (including Gray et al., 1996), Carnegie et al. (2021) propose to redefine accounting in order to the discipline to reach its full potential for shaping a better world. They proposed the following new multidimensional definition of accounting: “Accounting is a technical, social and moral practice concerned with the sustainable utilization of resources and proper accountability to stakeholders to enable the flourishing of organizations, people and nature” (Carnegie et al., 2021, p. 69). Their proposal poses new challenges for accountants and the organized accounting profession. Principally, accounting information systems and accountants must evolve to respond to sustainability-related concerns by adapting traditional characteristics and developing new, broader concepts and capabilities (Twyford and Abbas, 2023).

There are concerns about whether and to what extent the accounting profession may be willing to consider and meet these challenges. As Deegan (2013) argues, the fact that t-accounts, and therefore debits and credits, have been in use since the 1400s, and did not cease to be used after negative numbers were introduced into mathematics, shows that accountants are reluctant to change and inspires little confidence that they are capable of making quick adjustments as environments and technologies transform. This view is supported by others (e.g., Wenzig et al., 2022; Krasodomska et al., 2020) who note that accountants express eagerness to learn, though rarely about sustainability. However, this knowledge may prove useful to them in the context of recent changes in the sustainability reporting and assurance landscape, introduced – in the European Union – by the Corporate Sustainability Reporting Directive and – at the global level – by the International Sustainability Standards Board mandated by the International Financial Reporting Standards Foundation.

Guidance for Authors

Against this background, the purpose of this Special Issue is to stimulate the debate on the challenges that contemporary accounting is facing in the context of sustainable development. We welcome submissions (ca. 32,000-44,000 characters long) on various aspects related to accounting and sustainability, literature reviews, and conceptual, quantitative, and qualitative studies.

Possible topics include but are not limited to:

- The contemporary understanding of accounting and the role of the accounting profession in relation to the sustainability agenda.
- The current state of academic research on accounting and sustainability, sustainability reporting, Sustainable Development Goals reporting and assurance.
- The way existing management accounting systems and practices can support managers in capturing commitment to sustainable development and/or undertaking efforts towards sustainability.
- The organizational actors involved in external and internal sustainability reporting and the role of accountants and accounting systems.
- The modifications that should be made to accounting education systems to enable them to equip future accountants and managers with the knowledge and skills to meet the challenges of sustainable development and how such modifications should be introduced.
- The potential role of digitalization in helping accountants to get more involved in sustainability-related topics. The way AI transforms the roles of accountants and assurance providers regarding sustainability reporting and Sustainable Development Goals reporting.
- The differences between sustainability-related challenges accountants face in large versus small companies, and whether these challenges are country or industry-specific.
- The differences between mandatory versus voluntary sustainability reporting initiatives in terms of consequences on the reporting quality and organizational responses.
- The competencies that accountants or assurance providers need to successfully collaborate with non-accounting experts in sustainability-related areas. The factors that can facilitate such collaborations.
- The way professional accounting organizations support the engagement of the profession in sustainability-related issues in various countries and internationally. The factors that may influence their engagement in this field.
- The extent to which accounting (and reporting) systems can address the Sustainable Development Goals and the relationships and interdependencies between them.
- The impact of the recent regulatory changes within the European Union related to the forthcoming Corporate Sustainability Reporting Directive and European Sustainability Reporting Standards on the engagement of the accounting profession in sustainability, sustainability reporting, reporting on Sustainable Development Goals, and assurance of information provided.
- The impact of global changes, including the recent consolidation among the main standard setters and the establishment of the International Sustainability Standards Board by the International Financial Reporting Standards Foundation on how the accounting profession approaches sustainability.

The deadline for submitting papers is **30th June 2024**.

The accepted papers will be published in December 2024 (*Zeszyty Teoretyczne Rachunkowości / The Theoretical Journal of Accounting*, vol. 48, no. 4).

To view the author guidelines for this journal, please visit the following page: <http://ztr.skwp.pl/resources/html/cms/FORAUTHORS>.

Submissions for the Special Issue will be made through ICI Publishers Panel: <http://ztr.skwp.pl/resources/html/cms/DEPOSITSMANUSCRIPT>

When submitting an article, please state that your paper is for Special Issue 2024 with Guest Editors in the additional comment in the Publishers Panel Index Copernicus system.

The coordinators of this Special Issue are Anna Szychta and Marek Masztalerz (ztr@skwp.pl).

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