

# CALL FOR PAPERS

## Special Issue of

### *Sustainability Accounting, Management and Policy Journal*

#### **“Towards a Better Understanding of Sustainability Accounting, Management and Policy Research and Practice in North America”**

##### **Guest Editors:**

Charles H. Cho, Schulich School of Business, York University (Canada)  
([ccho@schulich.yorku.ca](mailto:ccho@schulich.yorku.ca))

Anna Kim, HEC Montréal (Canada)  
([anna.kim@hec.ca](mailto:anna.kim@hec.ca))

Michelle Rodrigue, École de comptabilité, Université Laval (Canada)  
([michelle.rodrigue@fsa.ulaval.ca](mailto:michelle.rodrigue@fsa.ulaval.ca))

Thomas Schneider, Ted Rodgers School of Management, Ryerson University (Canada)  
([tschneider@ryerson.ca](mailto:tschneider@ryerson.ca))

For this Special Issue of *Sustainability Accounting, Management and Policy Journal (SAMPJ)*—in collaboration with the 7<sup>th</sup> North American Congress on Social and Environmental Accounting Research (7<sup>th</sup> CSEAR NA), we invite manuscripts that examine sustainability issues that are particularly relevant to the North American context. The papers may problematize social and environmental issues to examine how accounting in the broadest sense (Gray, 2010a; 2010b) emerges through them and influences their understanding and management (Alvesson and Sanberg, 2013; Bebbington and Larrinaga, 2014), or can address sustainability management and policy issues. Similar to the 7<sup>th</sup> CSEAR NA Congress, the Special Issue provides a forum to engage and debate about the current state, as well as the future, of sustainability accounting, management and policy research and practice in North America.<sup>1</sup>

North America is without a doubt a fertile ground to study sustainability issues. For example, within the United States, there is tremendous tension between various levels of government and society, characterized by opposed views on a plethora of social and environmental issues. Canada seems to be going its own direction on many things (e.g., legalization of cannabis and carbon taxes), but at the same time is in lockstep with many of the individual states within the United States. Mexico faces the massive issues of immigration and the ‘wall’, while in the Caribbean and other parts of the continent development issues and extreme poverty exist in relatively close proximity to the world of tax avoidance and evasion. There have been recent changes in North America in sustainability accounting, management and policy (Camilleri, 2017; Cho et al., 2014; Dilla et al., 2016; Elroy and Thomas, 2015; Ramsden et al., 2014), and we can expect more in the near to medium term. These changes have, and will have, significant impacts on the perceived relevance and understanding of the social and environmental issues at stake.

---

<sup>1</sup> Geographically we are considering all of North America, including Canada, the United States, Mexico, the Caribbean and other offshore islands, as well as a part of the North American continent commonly referred to as Central America (e.g., Panama, Honduras).

They will ultimately impact how performance will be managed and accountability will be achieved (if achieved at all). In such a context, the potential of sustainability accounting and management to contribute to the transition toward a less unsustainable North America/World (Bebbington and Larrinaga, 2014) is currently unclear and warrants our attention.

Relatedly, North American scholars (current and future) evolve in a unique context. Pursuing sustainability accounting research in North America is fraught with significant challenges (Cho and Patten 2008; 2013). It is related to, among other things, the legitimacy of the domain as a field of research and to the barriers to publication enforced by many academic journals and accounting departments (Malsh and Tessier, 2015). In parallel, sustainability accounting education is in its infancy, often being cast aside in favour of adding more economic-focused knowledge into higher education curricula (Boulianne and Keddie, forthcoming). Developing our understanding of the inner workings of the context and craft of sustainability accounting and management research and education would represent a valuable step towards transforming North American academia.

We invite both conceptual and empirical submissions drawing on a range of theoretical perspectives and diverse methodologies. Essays and viewpoints are also welcome. While not representing an exhaustive list, the following topic areas highlight potential research themes linked to the North American context:

- Legalisation of cannabis
- Social housing
- Wildfires
- Indigenous peoples in a context of self-government and accountability
- Development of carbon policies and carbon markets
- Welcoming and integrating migrants and refugees
- (Illegal) immigration
- Money laundering and tax havens
- Natural resources
- Supply chain audit and responsible sourcing
- North American Free Trade Agreement (NAFTA)
- The impacts and roles of the political environment
- Involvement of the North American accounting profession in sustainability accounting and management
- Pursuing sustainability research/doctoral studies in North America
- Developing sustainability accounting and management education

Authors are invited to contact the Guest Editors should they want to suggest a theme of inquiry or validate whether a research topic falls within the scope of the call for papers.

### **Important notice**

Papers submitted to the Special Issue will undergo a typical double blind review process. Submissions to the journal must be made using ScholarOne Manuscripts, the online submission and peer review system. Registration and access is available through this [link](#). Author guidelines can be found [here](#).

This Special Issue of *SAMPJ* is in collaboration with the 7<sup>th</sup> North American Congress on Social and Environmental Accounting Research (7<sup>th</sup> [CSEAR NA](#)) to be held in Toronto on June 21 and 22, 2018. However, submissions to this Special Issue may be made directly without submitting to the conference.

## Important dates

### Special Issue

Submission deadline for the Special Issue: **October 1<sup>st</sup>, 2018.**

### 7<sup>th</sup> CSEAR NA

Submission deadline to the 7<sup>th</sup> CSEAR NA Congress: March 18, 2018.

Dates of the 7<sup>th</sup> CSEAR NA Congress: June 21-22, 2018.

## References

- Alvesson, M. and Sandberg, J. (2013), *Constructing Research questions: Doing interesting research*. . Sage, Thousand Oaks, California.
- Bebbington, J. and Larrinaga, C. (2014), "Accounting and Sustainable Development: An Exploration", *Accounting, Organizations and Society*, Vol. 39 No. 6, pp. 395-413.
- Bebbington, J., Unerman, J., and O'Dwyer, J. (2014), *Sustainability Accounting and Accountability*, 2<sup>nd</sup> edition. Routledge, New York.
- Boulianne, E. and Keaddie, S.L. (forthcoming), "Where is Sustainability within the Canadian CPA Education Program?" *Advances in Environmental Accounting & Management*.
- Camilleri, M.A. (2017), "Corporate Citizenship and Social Responsibility Policies in the United States of America", *Sustainability Accounting, Management and Policy Journal*, Vol. 8 No. 1, pp. 77-93.
- Cho, C.H., Michelon, G., Patten, D.M., Roberts, R.W. (2014), "CSR Report Assurance in the USA: An Empirical Investigation of Determinants and Effects", *Sustainability Accounting, Management and Policy Journal*, Vol. 5 No. 2, pp. 130-148.
- Cho, C.H. and Patten, D.M. (2010), "Social and Environmental Accounting in North America: A Research Note", *Advances in Environmental Accounting and Management*, Vol. 4, pp. 161-177.
- Cho, C.H. and Patten, D.M. (2013), "Green Accounting: Reflections from a CSR and Environmental Disclosure Perspective", *Critical Perspectives on Accounting*, Vol. 24 No. 6, pp. 443-447.
- Dilla, W., Janvrin, D., Perkins, J., and Raschke, R. (2016), "Investor Views, Investment Screen Use, and Socially Responsible Investment Behavior", *Sustainability Accounting, Management and Policy Journal*, Vol. 7 No. 2, pp. 246-267.
- Elroy, M.W. and Thomas, M.P. (2015), "The MultiCapital Scorecard", *Sustainability Accounting, Management and Policy Journal*, Vol. 6 No. 3, pp. 425-438.
- Gray, R. (2010a), "A re-evaluation of social, environmental and sustainability accounting: An exploration of an emerging trans-disciplinary field?", *Sustainability Accounting, Management and Policy Journal*, Vol. 1 No. 1, pp. 11-32.
- Gray, R. (2010b), "Is accounting for sustainability actually accounting for sustainability... and how would we know? An exploration of narratives of organisations and the planet", *Accounting, Organizations and Society*, Vol. 35 No. 1, pp. 47-62.
- Malsch, B. and Tessier, S. (2015), "Journal Ranking Effects on Junior Academics: Identity Fragmentation and Politicization", *Critical Perspectives on Accounting*, Vol. 26, pp. 84-98.
- Ramsden, C., Smardon, R.C., and Michel, G. (2014), "Municipal Collaboration for Carbon Footprinting: Syracuse, New York Case Study", *Sustainability Accounting, Management and Policy Journal*, Vol. 5 No. 2, pp. 224-254.