

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”

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For this Special Issue of *Sustainability Accounting, Management and Policy Journal* (SAMPJ)—in collaboration with the 7th North American Congress on Social and Environmental Accounting Research (7th 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 7th 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.¹

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; McElroy 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.

¹ 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 7th North American Congress on Social and Environmental Accounting Research (7th [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 1st, 2018.**

7th CSEAR NA

Submission deadline to the 7th CSEAR NA Congress: March 18, 2018.

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

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