



## Social and Environmental Accountability Journal Call for Papers Special Issue: “SEA 2020 and beyond”

### Guest Editors:

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Deadline for submissions: 31/12/2018

This is a call for conversation. We are seeking contributions which consider what the future of social and environmental accountability (SEA) research and practice (and perhaps the future of SEAJ) might look like and what is needed to get us there. This special issue aims to (re)invigorate the dialogue, insightful commentary and (radical) critique that has brought this journal and the community which it serves to where it is today (see e.g. Lowe & Tinker, 1977; Harte & Owen, 1987; Maunders & Burritt, 1991; Milne, 1996; Tinker & Gray, 2003; Owen, 2008; Bebbington et al., 2017; Dillard & Vinnari, 2017). Looking at SEA 2020 and beyond, we aim to reflect not only on where we are now and where we are going, but perhaps more importantly, where we should go.

Emerging and early-career SEA scholars operate within a holistically different academic landscape than that of their predecessors (Laine, 2006). Social and environmental issues are now regularly featured in accounting journals (Gray & Laughlin, 2012), and their conceptual connection to business and accountability has been made (Parker, 2011). These advancements were made by early SEA scholars, many of whom are members of the SEAJ community, and although SEA researchers continue to face challenges – some old, some new – they do so from a more established institutional position. Recognition of these accomplishments is important, but we aim to move beyond them to capitalise on the opportunities they afford us. We believe now is the time to reflect and to explore new issues and find new spaces to develop alternative theories, knowledges and practices.

Many members of the SEAJ community are motivated by an urgent need to address catastrophic social, ecological and economic devastation, and this can be seen in the topics addressed within the journal. The catastrophic nature of these issues has also garnered support amongst wider society for SEA research, and while this has led to an increased acceptance of SEA research, it has also introduced new challenges. As SEA research is ‘normalised’, there is a very real risk that it will become ‘just another variable’ being added into mainstream research, a fashionable topic that attracts editors and facilitates publication, but does little to address the issues underpinning such topics. Careful consideration must be given to the shifting motivations and interests accompanying this normalisation process, as there is a very real potential for them to erode the progress made thus far (see e.g. Tregidga et al., 2018).

Motivated by both the opportunities and challenges that are facing SEA research, we open this call for papers. We recognise the insights, concerns and calls for action of those who have come before us, as well as a duty to think and act in new ways to guide us into the future. This special issue seeks to look to the future and build from the progress that the SEAJ community has already made in justifying the relevance of SEA research (Parker, 2011), becoming more broadly inclusive of a plurality of perspectives and seeking inclusive dialogue (Dillard & Brown, 2012), being cognisant of the motivations - or lack thereof - and direction of SEA research into the future (Correa & Laine, 2013), and recognising our influence within the economy so as to advance humanity (Bebbington & Campbell, 2015).

We welcome submissions across a range of areas and approaches that align with the aims of SEAJ. However, in line with the special issue theme, submissions must go beyond a review of the existing and include a consideration of the future. We would particularly welcome submissions that push beyond boundaries, unsettle assumptions, foster agonistically pluralist debate, seek to develop radical insights and perhaps even say 'fuck you' to those who stand in our way (Thomson, 2013). We especially encourage perspectives from, or which centre, voices currently underrepresented in the SEA literature. Possible areas for consideration include, but are not limited to:

#### Theories and their praxis:

- A reflection on the use and future potential of well-trodden theories in SEA (e.g. legitimacy theory, stakeholder theory, institutional theory, actor-network theory)
- A reflection on the use and future potential of emerging and newly established theories (e.g. critical discourse analysis, dialogics, political democratic theories, pragmatic sociology, economic democracy, critical realism, pragmatism)
- A reflection on the use and future potential of underutilized theoretical perspectives in SEA (post-colonialism, feminism and gender studies, geography, natural sciences)
- A reflection on theories not yet considered within SEAJ in relation to their potential (e.g. anarchism, radical ecology, de-growth)

#### Knowledges:

- Reflections on the past and how that might inform the future
- Reflections on the role of morality in accounting
- Reflections on the differences between, and interconnectedness of, accounting and accountability
- Questioning the current basis for SEA knowledge – why should anyone care about SEA research? How do we make SEA research relevant in the future?

#### Practices:

- Explorations of the relationship between accounting and accountability into the future (blockchain - AIS, degrowth initiatives, decentralisation of power structures, shadow banking, social and environmental instability, challenges to democracy, post-capitalist landscape)
- How accounting can be used to foster a progressive social agenda
- Assessing organisational structures / Accounting and accountability that fosters cooperation and collaboration within (decentralised) organisations

- Development of dialogic (and polylogic) communicative spaces
- Championing alternative perspectives of accounting and accountability both inside the classroom, and in wider society.
- Accounting and accountability that can facilitate cooperation, community and group decision-making.
- Accounting(s) that facilitate the dilution of power asymmetries and the operation of non-hierarchical organisational structures.
- New sites of research (private equity, student-debt, cannabis industry, shadow banking, payday lenders)

#### Methods/Actions:

- Novel ideas towards external engagement (participatory budgeting, co-operatives, employee owned firms, podcasting, direct media-engagement)
- Engagement with arts, activism and advocacy.
- Moving from disciplines to problems. ('applied' SEA)
- The future of, and potential for, quantitative/qualitative approaches within SEA research

#### Scholarship:

- Reflections on engaged scholarship: How authors have or could engage in practices outside of publication which have (or could) lead to a more just social and environmental order.
- Enabling early-career researchers (paths to publication, spaces for dialogue and discussion, workshops, low-barrier methods of disseminating research ideas, fostering interdisciplinary)
- Empowering the SEA research community (fostering discussion and debate)
- Critical reflections on life as an early-career academic.
- Critical reflections on the future of SEA research.
- Analysis of scholarly communities as social movements rather than mere academic groups which research social movements. (sponsorship of movement facing workshops and forums, direct engagement with social and environmental organisations in association with SEAJ, alternative un-juried conferences and workshops)
- Developing citizen 'experts' in SEA

#### **Submission Instructions and Dates:**

In keeping with the tradition of SEAJ, this special issue will accept the following types of submissions: empirical papers, review papers and essays, manuscripts reporting or proposing engagement, commentaries and polemics, reviews of an article or book. Guidelines for each of these submissions (including word limits and submission formatting) can be found under the 'instructions for authors' at [www.tandfonline.com/reaaj](http://www.tandfonline.com/reaaj)

Authors interested in contributing to this Special Issue of SEAJ should follow the 'Instructions for Authors' at <https://www.tandfonline.com/toc/REAJ20/current> and submit their manuscripts to the SEAJ online submission system <https://mc.manuscriptcentral.com/reaaj> selecting this special issue no later than 31 December 2018.

The special issue is due to be published in early 2020.

**Authors are encouraged to contact the Guest Editors to discuss proposed contributions:**

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