



# A-CSEAR 2024

## CALL FOR PAPERS

4-6 December 2024

*Creating Communities: Accounting for, with, to, of, despite, or beyond?*

The University of Canterbury (UC) Business School warmly invites you to the 23<sup>rd</sup> Australasian Centre for Social and Environmental Accounting Research (A-CSEAR) Conference and Early Scholars' Colloquium to be held in-person at UC, Ōtautahi Christchurch, New Zealand. The Early Scholars' Colloquium will be held on 4 December 2024, followed by the main conference on 5<sup>th</sup> and 6<sup>th</sup> December 2024.

### Conference theme

The theme for the conference is:

*“Creating Communities: Accounting for, with, to, of, despite, or beyond?”*

This theme is intentionally open-ended and invites accounting scholars to consider the multitude of ways in which accounting exists for and with communities, and how communities might be formed and reinforced through processes of accounting. The significance of community responses to epic events such as climate change, natural disasters, and military conflict is well documented (Davies, 2012; Vincent, 2023), and the CSEAR community itself has a well-established focus on addressing these urgent concerns (Dillard and Brown, 2012; Gray et al., 2009; Gray et al., 2014; Guthrie and Parker, 2017). Accounting tools and practices may facilitate the accountability of economic entities with a community focus, including cooperatives and credit unions (McKillop and Wilson, 2015), international aid agencies (Denedo et al., 2017), social enterprise (Kay and McMullan, 2017), and non-profits (Chenhall et al., 2010; Kober and Thambar, 2021). The mobilisation of community-based Indigenous accounting practices as forms of social accounting and accountability has further been explored as an alternative to Western models of economic interaction (Finau and Scobie 2022; Jayasinghe and Thomas, 2008, Norris et al., 2022; 2023). Yet while corporate and public sector entities appear increasingly concerned to engage diverse stakeholder perspectives in their reporting, approaches to community engagement have had varying success (Bellucci et al., 2019; Kaur and Qian, 2021; Kaur and Lodhia, 2018). Where tensions emerge between civil society and corporate actors, grassroots movements may take more active approaches to call dominant political and corporate actors to account (George et al., 2023; McLaren and Appleyard, 2021; Scobie et al. 2020). Of related concern within the academic literature relates to appropriate methodologies for

grassroots engagement, including decolonising methodologies (McNicholas and Barrett, 2005; Smith, 2012) and participatory engagement (Brown and Dillard, 2014; Holdaway 2019), to ensure research projects engage respectfully with community partners. Building on these themes, we therefore encourage conceptual, empirical, and creative submissions that consider accounting's role in enabling, directing, permitting or restricting communities to emerge and thrive. We also welcome other submissions of relevance to the focus of CSEAR.

Possible conference streams include:

- Social accounting & accountability
- Environmental accounting & accountability
- Indigenous Peoples & accounting
- Sustainability disclosure & reporting
- Management accounting
- Public sector and taxation
- Accounting education
- Not-for-profit

Best Paper Awards will be presented to the best full papers within the following categories:

1. Best overall paper
2. Best ECR paper
3. Best paper on the topic of Indigenous Peoples and accounting

### Conference venue

The conference will be held at UC's beautiful campus, located in parklike grounds about 4 kms from the centre of Christchurch city. Numerous accommodation and dining options are available close to the campus or in town. Christchurch is the gateway to the South Island of New Zealand and we hope conference participants can make the most of their visit to this incredible place.

Further information concerning registration and accommodation options will be provided in due course. Conference registration will include attendance at the conference dinner.

### Submission process

In keeping with the format of the CSEAR (Centre for Social and Environmental Accounting Research) main conference, these submissions are encouraged this year:

1. Full paper (suggested limit of 8,000 words, excluding references)
2. Abstract, representing work in progress
3. Academic research output other than an article

Authors submitting full papers are expected to provide a complete manuscript by the submission deadline, whereas authors submitting a work in progress are invited to submit a 300-word abstract.

Submissions to be made via the A-CSEAR2024 conference website from 1 July 2024.

For more information email: [acsear2024@canterbury.ac.nz](mailto:acsear2024@canterbury.ac.nz)

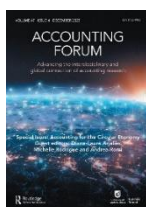
### Deadlines

Submissions open 1 July 2024 and close 31 July 2024, with decisions made to authors by the 30<sup>th</sup> of August 2024.

### Proudly sponsored by



**CHARTERED  
ACCOUNTANTS**  
AUSTRALIA + NEW ZEALAND



## References

- Brown, J. & Dillard, J. (2014) "Integrated reporting: On the need for broadening out and opening up. Accounting." *Accounting, Auditing & Accountability Journal*, 27(7): 1120-1156.
- Chenhall, R. H., Hall, M., & Smith, D. I. (2010) "Social capital and management control systems: A study of a non-government organization." *Accounting, Organizations and Society* 35(8): 737-756.
- Davies, A. (2012) "Enterprising Communities: Grassroots Sustainability Innovations". Edited by A. Davies. Bingley: Emerald.
- Denedo, M., Thomson, I., & Yonekura, A. (2017) "International advocacy NGOs, counter accounting, accountability and engagement." *Accounting, Auditing & Accountability Journal* 30(6): 1309-1343
- Dillard, J. & Brown, J. (2012) "Agonistic Pluralism and Imagining CSEAR into the Future." *Social and Environmental Accountability Journal*, 32(1): 3-16.
- Finau, G. & Scobie, M. (2022) "Old ways and new means: Indigenous accountings during and beyond the pandemic." *Accounting, Auditing & Accountability Journal* 35(1): 74-84.
- George, S., Brown, J. & Dillard, J. (2023) "Social movement activists' conceptions of political action and counter-accounting through a critical dialogic accounting and accountability lens" *Critical Perspectives on Accounting* 91 (2023) 102408: 1-27.
- Gray, R., Brennan, A., & Malpas, J. (2014). "New accounts: Towards a reframing of social accounting." *Accounting Forum*, 38(4): 258-273.
- Gray, R., Dillard, J. & Spence, C. (2009) "Social Accounting Research as If The World Matters." *Public Management Review*, 11:5, 545-573.
- Guthrie, J. & Parker, L. D. (2017) "Reflections and projections 30 years of the interdisciplinary accounting, auditing and accountability search for a fairer society". *Accounting, Auditing & Accountability Journal* 30(1): 2-17.
- Holdaway, M. (2019) "Crossing disciplines: exploring the contribution of a critical futures approach to democratising community engagement with a focus on the gas industry." *Pacific Accounting Review*, 31(1), 159-180.
- Jayasinghe & Thomas (2009) "The preservation of indigenous accounting systems in a subaltern community." *Accounting, Auditing & Accountability Journal* 22(3): 351-378.
- Kay, A. & McMullan, L. (2017) "Contemporary challenges facing social enterprises and community organisations seeking to understand their social value." *Social and Environmental Accountability Journal*, 37:1, 59-65.
- Kaur, A. and Lodhia, S. (2018) "Stakeholder engagement in sustainability accounting and reporting." *Accounting, Auditing & Accountability Journal* 31(1): 338-368.
- Kaur, A. and Qian, W. (2021) "The state of disclosures on Aboriginal engagement: an examination of Australian mining companies." *Meditari Accountancy Research* 29(2): 345-370.
- Kober, R. and Thambar, P. J. (2021) "Coping with COVID-19: the role of accounting in shaping charities' financial resilience." *Accounting, Auditing & Accountability Journal* 34(6): 1416-1429.
- McKillop, D. G. & Wilson, J. O. S. (2015) "Credit Unions as Cooperative Institutions: Distinctiveness, Performance and Prospects." *Social and Environmental Accountability Journal*, 35:2, 96-112.
- McNicholas, P. and Barrett, M. (2005) "Answering the emancipatory call: an emerging research approach 'on the margins' of accounting." *Critical Perspectives on Accounting* 16(4): 391-414.
- McLaren, J. & Appleyard, T. (2021) "Social movements, identity and disruption in organizational fields: Accounting for farm animal welfare." *Critical Perspectives on Accounting* 84 (2022) 102310: 1-21
- Norris, E., Kutubi, S., & Greenland, S. (2022) "Accounting and First Nations: A systematic literature review and directions for future research." *Australian Accounting Review*, 32(2), 156-180.
- Norris, E., Kutubi, S., & Greenland, S. (2023) "Cultural accountability in the annual report: The case of First Nations entities in Australia". *Accounting & Finance*, 63: 4453-4478.
- Scobie, M., Milne, M. J. & Love, T. R. (2020) "Dissensus and democratic accountability in a case of conflict." *Accounting, Auditing & Accountability Journal* 33(5): 939-964.
- Smith, L. T. (2012) "Decolonizing methodologies: research and indigenous peoples." New York, Zed Books.
- Vincent K. (2023) "Development geography II: Community-based adaptation and locally-led adaptation." *Progress in Human Geography*. 47(4):604-612.