

“Sustainability in Our Times Conference”

Track: *Sustainable accounting and accountability!*

Track description

As sustainability concerns including climate change, biodiversity loss, and social inequality become increasingly central to organizational life, new methods for accounting for nature and society are rapidly evolving. Sustainability accounting and accountability encompass techniques that measure, plan, and evaluate environmental, social, and economic performance (Laine et al., 2022), expanding decision-making beyond traditional financial metrics (Dechow, 2023). However, disagreement persists over what counts as material and how it should be measured, as reflected in the shifting global reporting landscape (Abhayawansa, 2022; O'Dwyer et al., 2024; Rodrigue et al., 2024). In parallel, alternative methods for valuing nature are emerging regionally (Rambaud & Richard, 2015), while social accounting remains comparatively underdeveloped despite its emancipatory potential (Spence, 2009). These developments offer new opportunities for the accounting profession, yet they also challenge established norms and practices (O'Dwyer, 2011; Wright et al., 2012).

We invite submissions that examine how sustainability accounting is being developed, implemented, contested, and institutionalized at both micro and macro levels. Research questions may include:

Systems and Standards

- How might traditional accounting systems be expanded to incorporate social and environmental value, and what facilitates or hinders their adoption?
- To what extent should sustainability reporting be standardized, and how do differences between frameworks (e.g., CSRD, ISSB, AASB) shape materiality, scope, and practice?

Profession and Practice

- How do sustainability-oriented accountants negotiate tensions between profit and purpose, and how are these negotiations expressed in practice?

Valuing Nature and Society

- How should nature be valued—monetized, quantified, or intrinsically? What are the opportunities and risks of its financialization?
- How can social accounting better capture equity, justice, and human rights, and what enables their broader diffusion?

References:

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Track chair

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Michelle is an Assistant Professor of Accounting and Sustainability at NEOMA Business School. Her research focuses on sustainable finance, employing a sociological approach to examine the integration of environmental, social, and governance (ESG) metrics into traditional finance at both the individual and field levels. Her work has been published in *Accounting, Organizations and Society*. She is an active member of multidisciplinary, international research communities such as RIODD (Réseau International des Organisations sur le Développement Durable) and CSEAR (Centre for Social and Environmental Accounting Research). She also participates in the diffusion of sustainable finance practices in the field through different mandates as a member of advisory boards of companies and public bodies.