

Accounting for Social Impact Special issue call for papers from Qualitative Research in Accounting & Management



Guest Editors

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Background

Papers are invited for consideration for inclusion in a QRAM special issue on ‘Accounting for Social Impact’. Social impact is a significant and emergent theme in contemporary theory, practice and education. It is relevant for, and has been researched in, a number of diverse fields within the accounting literature resulting in a range of foci. For example, research within charities and non-governmental organisations has acknowledged that the demonstration of social impact is often implicated within accountability relationships with a variety of stakeholders such as funders and beneficiaries (Agyemang et al., 2017; O’Leary, 2016; Yang, Northcott & Sinclair, 2017). Other studies have sought to understand the consequences of accounting for performance and impact within internal organisational practice (Chenhall, Hall & Smith, 2013, 2014). A further stream of research from the social accounting literature has investigated external understandings of social impact and their broader societal consequences, often in terms of motivating social movements and anti-hegemonic practices (Denedo et al. 2017; Dey et al. 2011; Laine & Vinnari, 2017; Tregidga, 2017; Vinnari & Laine, 2017). Research has also identified several conceptual and practical challenges of accounting for social outcomes and impact particularly when implicated in accountability exercises (Connolly & Hyndman, 2013; Ebrahim & Rangan, 2014; O’Dwyer & Unerman, 2007, 2008; Yang & Northcott, 2018). As such, research to date has come from diverse backgrounds and starting points yet is still limited and a focus on understanding the role of accounting in relation to social impact requires further investigation.

Our aim is to encourage work which investigates the role of accounting in understanding, measuring and reporting social impact. This can include studies from within an organisational setting, for example those within the not-for-profit, public or for-profit sectors. We also welcome studies beyond these institutional settings, including those that investigate external accounting practices (including, but not limited to counter-accounts) that seek to represent, evaluate and report (often negative) understandings of social impact by those most affected by particular societal circumstances. While such external accounting practices have tended to focus on the negative, we also note its potential for accounting for “positive” social impact, something that warrants further attention. We are particularly interested in papers which take a multi-sector approach in order to understand accounting for social impact and in an attempt to learn from different contexts where aspects of accounting for social impact have been investigated, or studies which consider how different strands of research can learn from one another (e.g. how can research from social accounting inform accounting for social impact within the charity sector and vice versa).

We welcome contributions that address (but are not limited to) the following topics:

- Understanding social impact. In particular, papers may address the following questions: how is accounting implicated in creating particular understandings of social impact, and aligning (or antagonising) diverse understandings of the concept? What is the role of accounting in generating or managing any conflicts that may arise? How do the diverse actors and different institutional settings understand the concept of social impact? What are the roles of accounting practices in these meaning making processes? What understandings of social impact do current accounting processes and practices privilege and with what consequences? Is accounting implicated in enabling collaboration between businesses, not-for-profits, governments, communities and others in relation to understanding social impact, and if so how?
- Measuring social impact. In particular, papers may address the following questions: What influences the adoption and implementation of outcomes and/or impact measurement? What approaches are used in measuring outcomes and/or impact? What roles do service users or communities play in measuring social impact? What are the consequences of these measures for social projects and movements?
- Reporting social impact. In particular, papers may address the following questions: How does regulation, and regulation changes, affect social impact performance and reporting in, or across, the various sectors? What are the consequences (intended and/or unintended) of reporting social impact? How does the use of technology affect the reporting of social impact?

This list is not exhaustive, but a key point is that papers should bring insight into the various aspects of social impact as they are relevant both to discrete sectors, and across sectors. While we have no wish to prescribe research methods and theories, given the journal outlet we are seeking those which take a qualitative research approach.

Deadlines

- Deadline for submission of papers to QRAM: **1 February 2019**
- Publication of Special Issue: 2020
- Manuscripts should be prepared and submitted in accordance with QRAM [author guidelines](#) and is subject to QRAM's regular double-blind review process. All submissions must be made via [QRAM's online system](#)
- Please specify that your submission is to the special issue on “Accounting for Social Impact”
- Enquiries and expressions of interest to any of the guest editors are welcomed.

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