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CALL FOR PAPERS

Special Issue of *Accounting Forum*

“Accounting for the Circular Economy”

Guest Editors:

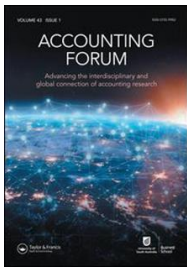
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For this Special Issue of *Accounting Forum*—in collaboration with the 8th North American Congress on Social and Environmental Accounting Research (8th CSEAR NA), we invite scholarly reflections on the role of accounting in the circular economy. Proponents of the circular economy call for a transformation of current corporate practices from a linear “take-make-waste” into an infinite loop where waste and pollution are “designed out,” materials are continually (re)used and natural systems are protected (Ellen MacArthur Foundation, 2019). Academically, it can be defined as “an economic model wherein planning, resourcing, procurement, production and reprocessing are designed and managed, as both process and output, to maximize ecosystem functioning and human well-being” (Murray, Skene, & Haynes, 2017, p. 377). Aware of planetary boundaries and societal challenges, the circular economy is gaining momentum and could play a significant role in supporting the achievement of many of the United Nations’ Sustainable Development Goals (SDGs).

Transitioning to a circular economy model requires a systemic shift in business approaches (Frishammar & Parida, 2019); one in which value is redefined in order to find worth in elements that were once neglected or discarded; one in which traditional ways of doing business are cast aside and in which networks and partnerships are pivotal (Paquin & Howard-Grenville, 2013). Accounting is envisioned as key to this transformation. New forms of accounting are needed to transform waste from a costly or non-valuable item into a source of value – either economic, ecological and/or societal. Material flow accounting offers some hope in this respect (Chompu-Inwai, Jaimjit, & Premsurianunt, 2015), but concerns about its theoretical foundations and practical applicability remain (Christ & Burritt, 2015). Accounting is also required to spur system thinking and provide market and non-market actors with new performance measurement systems of the circularity of the economy, whether at the organizational, industry or country level (Di Maio, Rem, Baldé, & Polder, 2017; Geng, Fu, Sarkis, & Xue, 2012; KPMG, 2019). Last but not least, accounting is essential to help organizations shift from a product-perspective to a function or life cycle analysis lens. Recent work on infrastructure accounting used by platform organizations could provide an avenue for such investigation



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(Kornberger, Pflueger, & Mouritsen, 2017). Digital platforms are indeed expected to play a central role in the transformation of business practices towards circularity (Ciulli, Kolk, & Boe-Lillegraven, 2019).

As it stands, quantitative public data currently exists providing practitioners with industry average metrics to conduct comprehensive environmental assessments of key products. Databases include the U.S. Life Cycle Inventory Database, the CPM LCA Database, the European Life Cycle Database, among others. There are drawbacks to these databases however. Many Life Cycle Analysis (LCA) tools only provide data for one country or region and the data is not as detailed or firm-specific as would be necessary for empirical analysis. Therefore, it is important to better understand the role of accounting in this growing field, the benefits and issues associated with this data, and how the accounting profession might expand the data to include social constructs.

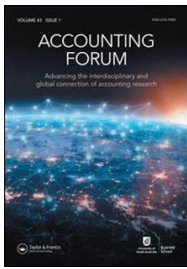
Despite the essential role of accounting to achieve a circular economy, the topic has been surprisingly neglected by accounting research. The aim of this special issue is to initiate a conversation about how accounting practice and scholarship could contribute to the circular economy movement. We invite 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 circular economy context:

- Reflections on accountability in a circular economy context: What does it entail? How should it be developed?
- Analyses of how accounting can enable or constrain the transition to a circular economy business model
- Analyses of how accounting can enable or constrain systemic thinking
- Analysis of accounting for waste or for a particular type of waste (e.g. food, plastic, packaging)
- Analyses of the role of reporting guidelines such as the GRI Standard for waste, Integrated Reporting, ISO 14040 and 14044, etc., in the circular economy movement
- Analyses of how the adoption of a circular economy model links to the attainment of some of the UN SDG's targets.
- Critical evaluations of the consequences of mobilizing accounting in the circular economy movement
- Studies of accounting used by bridging entities, such as platform organizations, professional associations or geographical conglomerates
- Use of accounting by states or transnational organizations for circular purposes
- Studies of accounting used with a function and/or a life-cycle analysis perspective

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 Editorial Manager, the online submission and peer review system. Registration and access are available through this [link](#). Author guidelines can be found [here](#).



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This Special Issue of *Accounting Forum* is in collaboration with the **8th North American Congress on Social and Environmental Accounting Research** (8th [CSEAR NA](#)) to be held in Toronto on July 3-4, 2020. A special stream of parallel sessions will be dedicated to papers on circular economy, where guest editors will act as chairs to provide suggestions and feedback to the authors in preparation of their submission. Of course, 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 31st, 2020.**

8th CSEAR NA

Submission deadline to the 8th CSEAR NA Congress: March 15, 2020.

Dates of the 8th CSEAR NA Congress: July 3-4, 2020.

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