



# **Social and Environmental Accountability Journal**

## **Call for Papers**

### **Special Issue: “Special Issue on Accounting for Anti-corruption in Social and Environmental Accounting Research”**

#### **Guest Editors**

Oana Apostol, Tampere University, Finland

Cătălin Albu, Bucharest University of Economic Studies, România

Nadia Albu, Bucharest University of Economic Studies, România

Mercy Denedo, Durham University Business School, United Kingdom

Deadline for submission: 30 November 2023

Corruption is a global phenomenon, whose multifarious and far-reaching consequences are difficult to grasp in their entirety. While the economic consequences of corruption are relatively well known, recent advances in literature also document the myriad of implications that corruption has on societal relationships, the lives of people and the natural environment (Haller and Shore 2005; Williams and Le Billon 2017). Importantly, venality can decelerate or discontinue progress made in our sustainability agenda (Teichmann, Falker, and Sergi 2020). Devoting attention to “the good, the bad and the ugly” of accounting with respect to corruption plays a significant role in the ability of our societies to fight with contemporary social and environmental ailments, such as environmental degradation (Teichmann, Falker, and Sergi 2020), biodiversity loss (Mrema 2017) and social inequality (Rivkin-Fish 2005). Accounting scholarship has yet to catch up with these academic developments.

Accounting infrastructure seems to play an ambiguous role in relation to corruption, with mixed evidence in terms of how accounting is helpful in curbing corruption. The impact of these accounting practices on corruption has received little attention in this literature (Changwony and Paterson 2019, p.2) and we argue that this is still the case within Social and Environmental Accounting Research (SEAR). Accounting is implicated either in supporting processes of corruption prevention and detection (Abdul-Baki, Diab, and Kadir 2022) or in facilitating criminal acts (Apostol 2022; Changwony and Paterson 2019). The latter is manifest especially in contexts witnessing struggles to transition towards a capitalist ideology and free markets, as many countries outside Western Europe and North America are (but see Neu et al. 2013; Sargiacomo et al. 2015; Grossi and Pianezzi 2018). The evidence suggests that the introduction of New Public Management (NPM) mechanisms in such settings does not necessarily act as an effective accountability and governance framework to curb corruption. The undesired alliance of accounting structures and venality can often be an outcome of accounting structures developed outside the host regions, unfit to local cultural specificities (Goddard et al. 2016). However, such local fine-grained examinations of the intricate relationship between accounting and corruption in relation to social and environmental aspects, are rare and require more scholarly attention.

Corrupt and fraudulent practices epitomise unethical, unsustainable behaviour regardless of whether they occur in the private, public or third sector. Global organisations such as Transparency International, Extractive Industries

Transparency Initiative (EITI) and government agencies/bodies have introduced initiatives to tackle corruption and fraudulent practices. For instance, the Anti-money Laundering Act was introduced globally to fight corruption and prevent the illicit flow and laundering of funds. In an attempt to tackle corruption, money laundering, and tax evasion, the Extractive Industries Transparency Initiative (EITI) introduced the beneficial ownership initiative to unveil the true owners of businesses. This is particularly significant in the aftermath of the Panama Papers scandal exposing the use of surrogates and politically exposed persons to evade taxes, launder money and corruption (Saxton & Neu, 2022). Social movement, and Non-Governmental Organisations (NGOs) supported the introduction of the Dodd-Frank Act in the US to regulate the disclosure practices of organisations likely to finance corrupt and organised crimes directly or indirectly. The Dodd-Frank Act compels transparent disclosures on conflict minerals, which can have implications for the rights of local communities across multinational companies' supply chains (Islam and van Staden, 2018; Cortese and Andrew, 2020). Social and environmental accounting research can critically shed light on the anti-corruption disclosure practices of organisations to understand their level of compliance to transparency and accountability initiatives in preventing corruption and illicit financial flows (Cortese and Andrew, 2020; Islam and van Staden, 2018; Chatzivgeri *et al.*, 2020). Moreover, corruption and fraudulent practices, including bribery, could exacerbate income disparity and tax evasion, particularly when public funds are diverted into private hands. The implications of this income inequality on the provision of social and infrastructural development, and in improving the quality of life for the poor and excluded communities need to be critically explored to build accountable institutions and to influence governance systems.

Corruption and fraudulent practices have an enormous impact on the achievement of United Nations Sustainable Development Goals (SDGs). SDG 16 includes a distinct commitment to substantially reduce corruption and bribery in all their forms to build accountable, inclusive, and transparent institutions at all levels. SDG 16 also includes a pledge to reduce illicit financial flows, strengthen the recovery and return of stolen assets, and improve access to information to combat all forms of organised crime, including organised corrupt practices that affect sustainable development. SDG 16 cannot be achieved without meaningful actions to reduce corruption and fraudulent activities, including in the accounting, auditing and accountability areas (International Federation of Accountants 2016; Bebbington and Unerman 2018), and progress towards the other goals are likely not to be accomplished without a clear agenda to tackle such practices. Issues of accounting, auditing and accountability in connection to corruption are relevant not only for developing countries but also for developed ones (Doig and McIvor 2003; Ejiogu, Ejiogu, and Ambituuni 2019). Since the adoption of anti-corruption initiatives by both developed and developing countries, it is important to explore the effectiveness of institutional and legal frameworks as well as accounting, auditing and accountability practices to combat corruption and strengthen the achievement of the SDGs.

Accounting research has focused on corporate behaviours and practices as the agent of change, but it is also important to explore the role of civil society organisations, social movement organisations or advocacy groups in creating visibilities, monitoring, detecting, and exposing corrupt and fraudulent practices (Denedo, Thomson, and Yonekura 2017; Islam and van Staden 2018) that jeopardise sustainability goals. These organisations are often at the forefront of championing policy interventions such as transparency initiatives and assist in holding accountable politically exposed individuals, corporations, third sector and public sector organisations. SEA researchers have an opportunity to shed light on the effectiveness of the technologies, accounting practices and accounting assemblages adopted by these organisations in unveiling the front and backstage analogies of these anti-corruption instruments in driving policy and practical interventions (Everett, Neu, and Rahaman 2007; Lehman and Morton 2017; Thomson, Dey, and Russell 2015; Roberts 2015).

SEAR is yet to provide insights on the implications of corruption, misuse of power, corrupt conducts and institutional (un)accountability on ecological and social vulnerabilities and their impacts on human rights, intragenerational and intergenerational equity, particularly in resource-rich nations (Cortese and Andrew 2020; Gupta and Vegelin 2016; Sikka 2011). The consequences of these precarious and structural weaknesses and

vulnerabilities in the public, private and third sector on citizens, local communities and the ecology need to be brought to the fore to understand its sustainability and human rights impacts (Lehman and Morton 2017).

To this end, we invite contributions to this special issue of Social and Environmental Accountability Journal (SEAJ). We welcome papers that contribute to our understanding of the limitations and potentials of accounting in addressing corruption in relation to social and environmental phenomena, particularly in relation to accounting, auditing and accountability issues. Submissions are welcome from a wide range of theoretical, methodological, and empirical approaches as long as they are consistent with this call for papers and SEAJ requirements. Such investigations might include but are not limited to:

- Corruption in relation to social and environmental accounting practices.
- The role of national bodies and institutions in mitigating corruption and the effectiveness of such mechanisms in obtaining more transparent social and environmental information.
- The role played by the institutional environment in accommodating, interfering with and curbing corrupted practices, particularly within social and environmental accounting.
- The limitations and strengths of auditing in curbing unscrupulous conduct in the context of social and environmental practices.
- How accounting is implicated in the sustainability practices occurring between Western-based organisations and governments located in regions traditionally characterised by high corruption.
- The outcomes of new public management reforms for the advancement of the sustainability agenda.
- The role of the accounting profession in processes that undermine or encourage corruption in social and environmental practices.
- The anti-corruption disclosure practices of organisations to understand their level of compliance to transparency and accountability initiatives in preventing corruption and illicit financial flows.
- The accounting and accountability roles of anti-corruption initiatives and strategies and their implications for the SDGs.
- Transparency and (un)accountability implications for corruption and the SDGs.
- The accounting and accountability implications of income inequality on the provision of social and infrastructural development, and improvement of the quality of life for the poor and excluded communities.
- The effectiveness of institutional and legal frameworks to combat corruption, and to strengthen the achievement of the SDGs.
- The implications of corruption, misuse of power, corrupt conducts and institutional (un)accountability on ecological and social vulnerabilities and their impacts on human rights, intragenerational and intergenerational equity, particularly in resource-rich nations.
- The role of civil society organisations, social movement organisations and advocacy groups in creating visibilities, monitoring, detecting, and exposing corrupt and fraudulent practices.
- The effectiveness of the technologies, accounting practices and accounting assemblages adopted by civil society organisations in unveiling the front and backstage analogies of anti-corruption instruments in driving policy and practical interventions.

## Manuscript submission information:

Submissions should be prepared in accordance with *Social and Environmental Accountability Journal's* [editorial policy](#) and [style guide](#), and submitted by 30 November 2023, via the journal's [online submission system](#). Although SEAJ supports all views and opinions, the official language of the special issue is English. We thus invite all authors to ensure high quality manuscripts in the English language and consider submitting their manuscripts to professional English language proofing services.

Any inquiries about the special issue can be addressed to the special issue guest editors via email.

Oana Apostol, Tampere University, Finland - [oana.apostol@tuni.fi](mailto:oana.apostol@tuni.fi)

Cătălin Albu, Bucharest University of Economic Studies, România - [catalin.albu@cig.ase.ro](mailto:catalin.albu@cig.ase.ro)

Nadia Albu, Bucharest University of Economic Studies, România - [nadia.albu@cig.ase.ro](mailto:nadia.albu@cig.ase.ro)

Mercy Denedo, Durham University Business School, United Kingdom - [mercy.e.denedo@durham.ac.uk](mailto:mercy.e.denedo@durham.ac.uk)

The journal's submission system will be open for submissions to the special issue until 30 November 2023 and we expect the special issue to be published in 2025. When submitting your manuscript, please select "Special Issue on Accounting for Anti-corruption in Social and Environmental Accounting Research". All submissions will first be screened by the special issue guest editors, in collaboration with SEAJ Joint editors, to determine their fit with the scope of the special issue and of the journal. Papers will be reviewed in accordance with the normal review processes for SEAJ. In preparing their manuscripts, all authors are invited to consult the Guide for Authors available [here](#).

## References:

- Abdul-Baki, Z., Diab, A. and Kadir, A.O. 2022. "Resisting institutionalized corruption: The case of public audit in Nigeria." *Journal of Accounting and Public Policy*, 107052, <https://doi.org/10.1016/j.jaccpubpol.2022.107052>.
- Apostol, O. 2022. "Accounting for anticorruption: Where are the social and environmental accounting scholars?" *Social and Environmental Accountability Journal*, 42(3), 223-234.
- Bebbington, J. and Unerman, J. 2018. "Achieving the United Nations Sustainable Development Goals: An enabling role for accounting research." *Accounting, Auditing & Accountability Journal*, 31(1), 2-24.
- Chatzivgeri, E., Chew, L., Crawford, L., Gordon, M. and Haslam, J. 2020. "Transparency and accountability for the global goods? The UK's implementation of EU law requiring country-by-country reporting of payments to governments by extractives." *Critical Perspectives on Accounting*, 67-68, 102074.
- Changwony, F. K. and Paterson, A. S. 2019. "Accounting practice, fiscal decentralization and corruption." *The British Accounting Review*, 100834.
- Cortese, C. and Andrew, J. 2020. "Extracting transparency: the process of regulating disclosures for the resources industry." *Accounting, Auditing and Accountability Journal*, 33, 472-495.
- Denedo, M., Thomson, I., and A. Yonekura. 2017. "International advocacy NGOs, counter accounting, accountability and engagement", *Accounting, Auditing & Accountability Journal*, 30(6), 1309-1343.
- Doig, A. and McIvor, S. 2003. "The National Integrity System: assessing corruption and reform." *Public Administration and Development*, 23, 317-332.
- Ejiogu, A., Ejiogu, C. and Ambituuni, A. 2019. "The dark side of transparency: does the Nigeria Extractive Industries Transparency Initiative help or hinder accountability and corruption control?" *The British Accounting Review*, 51, 100811.

- Everett, J., Neu, D. and Rahaman, A. S. 2007. "Accounting and the global fight against corruption." *Accounting Organizations and Society*, 32(6), 513-542.
- Goddard, A., Assad, M., Issa, S., Malagila, J., and T.A. Mkasiwa. 2016. "The two publics and institutional theory – A study of public sector accounting in Tanzania." *Critical Perspectives on Accounting*, 40, 8-25.
- Grossi, G., and Pianezzi, D. 2018. "The new public corruption: Old questions for new challenges." *Accounting Forum*, 42(1), 86-101.
- Gupta, J. and Vegelin, C. 2016. "Sustainable development goals and inclusive development." *International Environmental Agreements: Politics, Law and Economics*, 16, 433-448.
- Haller, D., and C. Shore. 2015. "Corruption. *Anthropological Perspectives*." London: Pluto Press.
- International Federation of Accountants. The 2030 Agenda for Sustainable Development. A Snapshot of the Accountancy Profession's Contribution. [https://www.ifac.org/system/files/publications/files/The-2030-Agenda-for-Sustainable-Development-A-Snapshot-of-the-Accountancy-Professions-Contribution-2016\\_0.pdf](https://www.ifac.org/system/files/publications/files/The-2030-Agenda-for-Sustainable-Development-A-Snapshot-of-the-Accountancy-Professions-Contribution-2016_0.pdf)
- Islam, M. A. and van Staden, C. J. 2018. "Social Movement NGOs and the Comprehensiveness of Conflict Mineral Disclosures: Evidence from Global Companies." *Accounting Organizations and Society*, 65, 1–19.
- Lehman, G. and Morton, E. 2017. "Accountability, corruption and social and environment accounting: micro-political processes of change." *Accounting Forum*, 41, 281-288.
- Mrema, J. P. 2017. "Forest Resources and Local Elite Capture: Revisiting a Community-Based Forest Management 'Success Case' in Tanzania." In *Corruption, Natural Resources and Development from Resource Curse to Political Ecology*, edited by A. Williams, and P. Le Billon, 131–141. Cheltenham: Edward Elgar Publishing Limited.
- Neu, D., J. Everett, A. S. Rahaman, and D. Martinez. 2013. "Accounting and Networks of Corruption." *Accounting, Organizations and Society*, 38, 505–524
- Rivkin-Fish, M. 2005. "Bribes, gifts and unofficial payments: Rethinking corruption in post-soviet Russian health care." In *Corruption. Anthropological perspectives*, edited by D. Haller, and C. Shore, 47-64. London: Pluto Press.
- Robert, J. 2015. "The 'subject' of corruption." *Critical Perspectives on Accounting*, 28, 82-88.
- Sargiacomo, M., L. Ianni, A. D'Andreamatteo, and S. Servalli. 2015. "Accounting and the Fight Against Corruption in Italian Government Procurement: A Longitudinal Critical Analysis (1992–2014)." *Critical Perspectives on Accounting*, 28, 89–96.
- Saxton, G.D. & Neu, D. 2022. "Twitter-based social accountability processes: The roles for financial inscriptions-based and values-based messaging", *Journal of Business Ethics*, 181, 1041–1064.
- Sikka, P. 2011. "Accounting for human rights: the challenge of globalization and foreign investment agreements." *Critical Perspectives on Accounting*, 22, 811-827.
- Teichmann, F., M. C. Falker, and B. S. Sergi. 2020. "Gaming Environmental Governance? Bribery, Abuse of Subsidies, and Corruption in European Union Programs." *Energy Research & Social Science*, 66, 101481.
- Thomson, I., Dey, C. and Russell, S. 2015. "Activism, arenas and accounts in conflicts over tobacco control." *Accounting, Auditing and Accountability Journal*, 28(5), 809-845.
- Williams, A., and P. Le Billon. 2017. "Corruption, Natural Resources and Development from Resource Curse to Political Ecology." Cheltenham: Edward Elgar Publishing Limited.