

## Call for Papers

### Special Issue of *Accounting Forum*

#### “Social and Environmental Accounting and Reporting in Emerging and Less Developed Countries”

**Guest Editors: Dr. Ataur Belal [Aston University, UK], Dr. Stuart Cooper [Aston University, UK] and Dr. Robin Roberts [University of Central Florida, USA]**



#### **Submission Deadline: February 1, 2011**

Research on social and environmental accounting in emerging and less developed countries is scarce as most of the studies in social and environmental accounting literature has concentrated on Western developed countries (Belal & Owen, 2007; Islam & Deegan, 2008). The socio-economic realities of emerging and less developed countries are different as are corporate motivations for undertaking social and environmental accounting.

Some of the emerging countries, more commonly known as BRICs (Brazil, Russia, India and China) (Wilson & Purushothaman, 2003), have seen significant economic growth in recent times. Such growth will inevitably have social and environmental effects. Advocates (Belal, 2002, 2008; Owen, Swift, & Hunt, 2001; Pachauri, 2004; Unerman & Bennett, 2004) of corporate social responsibility (CSR) and its reporting argue that business organisations as ‘engines of economic growth’ should be held responsible and accountable for the related social and environmental consequences which could be significant in these countries. Research on social and environmental accounting is also scarce in some of the former eastern European countries which went through significant political changes and introduced strong economic reforms. These BRICs, eastern European and other less developed smaller ex colonial countries are confronted with massive problems that include those related to the effects of climate change, poverty, human rights violations, child labour, corruption and social exploitations. Some of these issues are more contentious in this context. It can be argued (Belal, 2008; Unerman, 2003; Unerman & Bennett, 2004) that some of these tensions can be illuminated via complete and transparent social and environmental disclosures which then can be used to hold organisations to account.

The purpose of this special issue is to provide a forum to explore social and environmental accounting and reporting from the under researched context of emerging and less developed countries. Appropriate topics include:

- Disclosure media used for social and environmental reporting in emerging and less developed countries and whether they are different from the trend emerging in the developed countries.
- Institutional factors shaping or constraining the emergence of the social and environmental accounting agenda.
- Field work based extensive case studies exploring the why and how of social accounting processes in large commercial organisations.
- Stakeholder perceptions of emerging economy stakeholders (such as NGOs) towards the phenomenon of social and environmental reporting.
- Absence of social and environmental accounting in this context.

We encourage submissions (empirical and conceptual) which deal with the above themes (but not limited to this list) using appropriate theories and research methods. Submissions should be submitted by February 1, 2011 to Dr. Robin Roberts [submissions from North America] [[rroberts@bus.ucf.edu](mailto:rroberts@bus.ucf.edu)] and to Dr. Ataur Belal [submissions from rest of the world] [[a.r.belal@aston.ac.uk](mailto:a.r.belal@aston.ac.uk)]. Submissions should follow *Accounting Forum* guidelines.