



Special Issue of *ACCOUNTING IN EUROPE*

*Call for papers*

## **Accounting for Diversity and Equity: (How) should we regulate it?**

*Guest Editors*

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*Accounting in Europe* invites submissions for a special issue on "**Accounting for Diversity and Equity: (How) should We Regulate It?**". This issue intends to foster dialogue on whether to or around the regulation of diversity and equity in accounting and related fields. It encourages contributions from a variety of methodologies, e.g., qualitative, quantitative, surveys, experimental, and more.

Submissions from diverse epistemological and institutional contexts are encouraged, including research conducted both within and outside Europe, and across multiple levels of analysis, ranging from organizational and professional contexts to local, national, and global settings.

### **Research Themes**

This special issue aims to explore both the impact and effectiveness of existing diversity and equity frameworks and/or regulations. Recognising the early stage of diversity and equity frameworks in this area, it also aims to explore existing good practices (and limitations) in relation to diversity and equity that may be relevant to policy makers and regulators in advancing their understanding of the field.

The terms diversity and equity are themselves multi-layered and particularly complex, and are open to wider discussion both within the academic world and at a policy level. Historically, regulation has concentrated on gender quotas or transparency around gender representation and pay gaps. However, current discussions are expanding to consider a wider range of diversity

dimensions (e.g., race, ethnicity, disability, sexuality, and beyond) and intersectional approaches, meaning when two or more diversity dimensions conflate.

In line with the mission of *Accounting in Europe*, this special issue aims to contribute to the ongoing discourse about disclosure, policy and regulation around diversity and equity. Possible themes include, but are not limited to:

- **The impact of diversity and equity regulations, policies, and frameworks:**
  - On organizations, the accounting profession, and accounting academia.
  - Accounting for diversity and equity in time management, workload, pay, promotion and wellbeing
  - Accounting for diversity and inclusion in the workplace, workforce, protections and education
  - Exploring the implications of diversity and equity while accessing public services
  
- **Best practices in diversity and equity management at the organizational level:**
  - Reporting frameworks for diversity and equity
  - Key Performance Indicators (KPIs) for measuring diversity and equity
  - Ethical considerations in managing diversity and equity data
  - (Mandatory) disclosure practices in fostering diversity and equity, as well as its (unintended) consequences
  
- **Accounting practices addressing specific diversity dimensions** (e.g., gender, race/ethnicity, disability, sexuality, religion), or intersectional approaches that examine the conflation of multiple diversity factors.
  - Accounting for human rights, diversity and equity and the racialisation of the others
  
- **Diversity and equity approaches:**
  - Business case versus social justice frameworks.

## **Editorial Policies**

*Accounting in Europe* is a leading outlet for policy-relevant research, including accounting-related issues that influence practice, policy, and regulation. The journal encourages submissions across all areas of accounting, from contemporary developments in auditing, taxation, and standard setting, to the impact of regulatory changes, either in Europe or for Europe from a global perspective.

The guest editors welcome inquiries from potential contributors. Questions regarding the special issue should be directed to the editors via the contact details provided.

### **Manuscript Submission Process**

Submissions should be made through the [Accounting in Europe Portal](#).

Authors should specify in their cover letter that their submission is intended for the special issue. The deadline for full paper submissions is September 15, 2025. Submissions must comply with the [journal's manuscript preparation and submission guidelines](#).

Papers may be submitted in English, French, German, or Italian. The review process will take place in the language of submission, but a high-quality English version must be provided upon conditional acceptance.

### **Relevant bibliography**

Alawattage, C., Arjaliès, D.-L., Barrett, M., Bernard, J., de Castro Casa Nova, S. P., Cho, C. H., Cooper, C., Denedo, M., D'Astros, C. D., Evans, R., Ejiogu, A., Frieden, L., Ghio, A., McGuigan, N., Luo, Y., Pimentel, E., Powell, L., Navarro Pérez, P. A., Quattrone, P., Romi, A. M., Smyth, S., Sopt, J., & Sorola, M. (2021). Opening accounting: A manifesto. *Accounting Forum*, 45(3), 227-246.

Anderson-Gough, F., Edgley, C., Robson, K., & Sharma, N. (2022). Organizational responses to multiple logics: Diversity, identity and the professional service firm. *Accounting, Organizations and Society*, 103, 101336.

Baker, A., Larcker, D. F., McClure, C., Saraph, D., & Watts, E. (2024). Diversity washing. *Journal of Accounting Research*, 62(5), 1661-1709.

Cai, W., Chen, Y., Rajgopal, S., & Azinovic-Yang, L. (2024). Diversity targets. *Review of Accounting Studies*, 29(3), 2157-2208.

Ghio, A., Occhipinti, Z., & Verona, R. (2024). The consideration of diversity in the accounting literature: A systematic literature review. *European Accounting Review*, 33(5), 1667-1691.