



## Social and Environmental Accountability Journal

### Call for Papers

### Special Issue: “Bringing planetary boundaries back to Earth: Rethinking accounting for ecological limits”

Guest Editors

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Deadline for submission: **30th August 2024**

The Social and Environmental Accountability Journal invites submissions for a special issue titled “Bringing planetary boundaries back to Earth: Rethinking accounting for ecological limits”. This issue aims to foster a critical engagement with the concept of planetary boundaries in accounting and accountability for ecological limits.

In an era marked by significant ecological challenges (i.e. effects of climate change, illegal fishing, deforestation, soil erosion and degradation, water scarcity, among others), understanding ecological limits is crucial. The planetary boundaries framework, introduced by Johan Rockström and his team in 2009, offers a crucial model for understanding and maintaining the ecological limits of our planet amid the growing impact of human activities on the environment. This innovative concept identifies critical thresholds in Earth's system processes, proposing a 'safe operational zone' for human development that respects and preserves these natural limits. Emphasizing the need to adhere to these boundaries, the framework is instrumental in protecting the resilience of our ecosystems and ensuring the sustained health and diversity of both human life and the planet's rich biodiversity (Rockström et al., 2009), but it is also in many ways lacking and open to criticisms. In particular, the societal influence on the scientific knowledge underpinning our understanding of these limits is not fully acknowledged. Critics have challenged the framework as reductionist and technocratic, as short on social, cultural, and political perspectives, as lacking considerations of equity, and as championing technoscientific approaches over other ways of knowing and engaging with ecological limits (Biermann and Kim, 2020; Sobkowiak, Senn, & Vollmer 2023).

There is a growing recognition of the pivotal role accounting practices, broadly considered, can play in identifying, delineating, and managing ecological limits. A range of accounting research has begun to investigate how human activities on Earth can be quantified and valued (see for example Bebbington and Larrinaga-Gonzalez, 2008; Andrew and Cortese, 2011; Bebbington and Larrinaga, 2014; Antonini and Larrinaga, 2017; Cuckston, 2018). In particular,

the integration of planetary boundaries into accounting practices (see Linnenluecke et al., 2015; Schaltegger, 2018; Veldman and Jansson, 2020; and Wu et al., 2021 for further details in this area), highlights the potential of accounting to operationalize these concepts through tangible management practices and corporate reporting. Yet, this integration often raises vital debates on social, normative, narrative, and control dimensions (e.g. Jabot, 2023). There is the danger that accounts and accountings for ecological limits which have been extraordinarily productive outside of professional practice in academia and industry end up being marginalised. Arguably, ecocritical writing across the humanities and the environmental social sciences as well as nature writing in general have done more to raise environmental awareness than recent activism among professional and technoscientific elites in accounting, industry, academia, and policy-making coalitions. Moreover, the latter have been confronted and challenged by peripheral, subaltern, multispecies and pluriversal understandings of ecological limits and the vulnerability of life on Earth (see only Escobar 2017; De la Cadena & Blaser 2018; Liboiron 2021). There is room to preserve and expand accounting for ecological limits by means of recognising diverse ways of sensing and reporting on them (Sobkowiak et al. 2023). Although the concept of planetary boundaries has its origins outside traditional accounting, it presents a significant opportunity for accountants to reflect on the existing framework while advocating for a more inclusive and interdisciplinary approach.

This special issue aims to enhance our comprehension of humanity's impact on Earth's ecological systems by exploring how the field of accounting can transcend traditional organizational and professional confines and contribute to a more holistic understanding and effective management of, as well as care for, planetary boundaries. To this end, we invite contributions that explore the intersections of accounts and accountings, environmental awareness, ecological limits, and the sustainability of life on earth. We encourage contributions that offer innovative, interdisciplinary, emancipatory, hybrid, and subaltern perspectives, practices, and methodologies, addressing the intricate and interconnected dynamics of our ecological systems and intertwined ways of life. We invite you to join us in encouraging and fostering research and practice that opens up the planetary boundaries framework for a wider engagement with the diverse ways of accounting for ecological limits.

Submissions may include, but are not limited to, the following themes:

- Exploring novel approaches in accounting that enhance our understanding of planetary boundaries.
- Examining the integration and implications (for the practice) of planetary boundaries within accounting methods.
- Unpacking the technoscientific practices and apparatuses that have been used to articulate planetary boundaries.
- Investigating how accounting influences the perception and management of planetary boundaries or of ecological limits more generally considered.
- Exploring accounting's contribution to broadening the concept of ecological limits beyond traditional models and domains.
- Articulating, contesting, or reconciling different forms of accounting for ecological limits.

- Exploring inclusivity and diversity in accounting for ecological limits and giving space to peripheral, marginalised, subaltern voices.
- Unpacking how social and political forces shape planetary boundaries, ecological limits, and how they get accounted for.
- Fostering pluralism of approaches in understanding planetary boundaries and ecological limits.

This special issue is open to a wide range of theoretical, methodological, and empirical approaches. Submissions can range from theoretical explorations to empirical studies, as well as case studies, narrative accounts, and reflective pieces. We particularly encourage submissions that reflect a multiplicity of views and knowledge systems, including those from indigenous and marginalized communities, environmental activists, multispecies ethnographers, and all variants of ecocriticism. We are particularly interested in contributions that challenge traditional notions and offer novel perspectives on the intersection of accounting, environmental science, policy-making, political activism, decolonialism, posthumanism, ecocriticism, and counter accounting.

Authors are invited to submit their manuscripts according to the Journal's [editorial policy](#) and style guide. Early expressions of interest and submissions are encouraged. All papers will be reviewed in accordance with the Journal's usual procedures. In preparing their manuscripts, all authors are invited to consult the Guide for Authors available [here](#).

### **Submissions**

Manuscripts should be submitted by **30<sup>th</sup> August 2024** via the Journal's [online submission system](#). Please select the 'special issue' option and indicate in your cover letter that your manuscript is in consideration for this special issue. 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.

**For any queries or discussions regarding potential submissions, please contact the Guest Editors:**

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