



Social and Environmental Accountability Journal

Call for Papers

Special Issue: “Accounting and Social Movements in Contemporary Times”

Guest Editors

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“Neither the most sophisticated political debates nor the best researched exposés of corruption or political failure will bring about change. Social movements, in their various forms, are required to do that.”

Cooper and Coulson (2014, p. 238)

The Social and Environmental Accountability Journal (SEAJ) invites submissions for a special issue titled “Accounting and Social Movements in Contemporary Times”. This issue challenges authors to consider how accounting, accountants, and accounting scholars can engage with social movements and their activism to understand and learn from, influence, and/or advance their social change efforts.

Our societies are becoming increasingly polarised as the ‘normal’ plurality of sociopolitical, cultural, economic, and religious perspectives and differences are reinforced on extreme and partisan lines of contested political terrains and described in terms of “Us” versus “Them” (McCoy et al., 2018, p. 16). At the same time, our world grapples with ‘wicked’ problems or ‘grand challenges’ including climate change and environmental degradation, food insecurity and rising rates of poverty, populist responses and extremism, geopolitical tensions and war, systemic racism, refugee crises, and more. Within this complex setting, we are also witnessing the mutual challenge of intersectional movements and counter-movements in civil society along ideological lines (Hager et al., 2022; Gil de Zúñiga et al., 2022; Vüllers and Hellmeier, 2022). Moreover, the rise of populist movements on both sides of the political spectrum has introduced new dynamics that complicate the role of social movements. These movements often leverage simplified and polarised narratives that can overshadow nuanced, justice-oriented efforts (Moffitt, 2016). The mobilisation of populist rhetoric makes it challenging to foster inclusive and emancipatory outcomes.

This brings us to an important question: in contemporary times, what role(s) can accounting play to further social movements’ social change efforts to uphold and achieve socially progressive and democratic values such as those encompassed by the UN Sustainable Development Goals (SDGs), including human rights, equality and fairness, peace and justice, climate action and environmental protection, access to healthcare and education, and the rights of marginalised communities?

By definition, social movements (and the people, organisations, and networks within them) are distinct social processes and mechanisms within civil society through which actors engage in collective action on behalf of a constituency to achieve specific social and/or political goals (della Porta and Diani, 2006). These goals are based on a set of opinions and beliefs for changing elements of the social structure and/or the distribution or exercise of power (McCarthy and Zald, 1977, pp. 1217-1218; Tilly, 1984, p. 306). Social movements have been viewed as integral players in democratic societies, existing as counter-hegemonic spaces for formulating, advancing, and leveraging the interests of society against extant power and authority, and acting as powerful levers for social change (Castells, 1997, 2012; Diani, 2000; Turner and Killian, 2024; Stein, 2009, p. 749). Popular historical movements still powerful today include the women’s suffrage and liberation movements; movements for peace, civil liberties, and human rights (e.g. US civil rights movement and the anti-apartheid movement); trade union and labour movements; anti-fascist and

anti-racist movements; animal rights movements; green and environmental movements (e.g. the anti-nuclear movement). More recent examples of social movements in different parts of the world include the Arab Spring, Black Lives Matter, #MeToo, and the anti-quota revolution in Bangladesh which led to the downfall of an autocratic regime (UNICEF, 2024; Al Jazeera, 2024). Many of the SEAJ readership can identify and/or are members of various movements and the specific organisations that are formed within them.

While social movements have traditionally been viewed as espousing democratic social values and seeking to effect 'progressive' social change, the 'injustice(s)' which movements seek to remedy and rectify are defined differently on alternative and conflicting ideological frontiers. The social movements literature has explored the interactions between 'social movements' and 'countermovements' – both seeking social change but clashing over the direction it should take (Kalm and Meeuwisse, 2023, p. 293, citing Dillard, 2013). Historically, social movements have been conceptualised as socially progressive, 'leftist' in political orientation, and challenging power relationships; while countermovements have represented conservative sociopolitical and religious values and societal elites who seek to uphold the status quo (Kalm and Meeuwisse, 2023, p. 293). More recently, the social movements literature has conceptualised countermovements in relation to their resistance to another movement rather than political orientation (Kalm and Meeuwisse, 2023, p. 294). Thus, all social movements and countermovements can lean right or left, and advocate socially progressive or conservative social change goals.

Over the last two decades, critical social environmental accounting scholarship has highlighted the role of social movements and social movement organisations (SMOs) as key social change spaces in broader efforts to effect accountability, transparency, and sustainability (see, for example, Ball, 2007; Catchpowle and Smyth, 2016; Cooper et al., 2005; Cooper and Coulson, 2014; Dey 2024; Dey et al., 2011; George et al., 2023; Haines-Doran, 2022; McLaren & Appleyard, 2022; Michelon et al., 2017 Shenkin and Coulson, 2007; Tregidga, 2017). By holding powerful organisations to account for their social and ecological impacts, social movements and SMOs are said to play a crucial role in shaping and developing discourses and practices within the field of SEA. Their actions and activism often lead to increased scrutiny and pressure on powerful players and authorities, including corporations, government actors and bodies, and other elites calling on them to change their practices and adopt more sustainable and socially responsible policies and systems, thus contributing to the advancement of environmental and social justice (Dey et al., 2011).

Scholars have focused on the use of accounting information by social movements "in their struggle for a more emancipated world" (Catchpowle and Smyth, 2016, p. 223), and the development of 'counter accounts' articulated within social movements as tools for democratising and facilitating progressive social change (Cooper et al., 2005; George et al., 2023; Spence, 2009). Scholars have explored the ways in which social movements and SMOs employ 'counter accounts' as part of their broader social change interventions to (re)claim voice and mobilise action around those harmed by the actions (or inactions) of powerful organisations, industries, or governance regimes (Apostol, 2015; Denedo et al., 2017, 2019; George et al., 2023; Gómez-Villegas & Ariza-Buenaventura, 2024; Laine & Vinnari, 2017; Norris, 2024; Thomson et al., 2015; Tregidga, 2017; Vinnari & Laine, 2017).

While emancipation through counter accounting practices emerging with and by social movements has been a key theme explored by SEA scholars (Cooper et al., 2005), the literature has also critiqued the potential of counter accounts in achieving emancipatory changes (Tweedie, 2023). As contemporary societies are highly polarised across class, racial, gender, sexual, and national lines, there are emerging concerns over far-right and left-wing populist uprisings (Tweedie, 2023; Mudde, 2004), and the impact and effectiveness of some social movements in promoting socially progressive goals such social justice, equality, inclusivity, and human rights are questioned. These critiques also highlight several potential key limitations of counter accounting. Counter accounts often face the challenge of legitimacy and recognition within mainstream discourse, limiting their influence (Gallhofer & Haslam, 2002). Additionally, there is a risk that these counter narratives can be co-opted by dominant institutions, thereby diluting their transformative potential (Tanima et al., 2023). Furthermore, counter accounts may struggle to address the complexities and intersectionalities of oppression, potentially oversimplifying or overlooking critical dimensions of inequality (Brown, 2009; Brown and Dillard, 2013).

In light of these challenges, there is a need for more critical and reflective exploration of social movements and countermovements (sitting on different lines of ideological political frontiers) and their use of counter accounting practices for divergent political and social change agendas; and thus, their potential to effect and achieve accountability. This includes recognising the limitations and potential unintended consequences of social movement social change practices, including counter accounts, as well as exploring innovative ways to amplify marginalised voices without compromising their integrity (Thomson et al., 2015). Additionally, it is important to consider opportunities for strategic alliances and solidarity between social movements, and academics to enhance the collective potential for counter-hegemonic socially progressive and democratic social change efforts (George et al., 2023; Tweedie, 2023).

Thus, we invite authors to consider the following questions for this special issue on accounting and social movements in contemporary times:

1. Should social movements continue to play a significant role in SEA research?
2. What role does/can accounting (including counter accounting) play in the social change efforts of social movements and countermovements – across all political and ideological spectrums? A consideration of accountings' emancipatory potential and complicity in reinforcing non-socially progressive values is necessary here.
3. What are socially progressive and democratic social movements up against in contemporary societies, and how can accounting support their social change objectives?
4. In what ways, if any, can accounting support or hinder contemporary social movements' efforts toward social change, particularly in a hyper-digital age?
5. What role can we play as researchers in social movements' social change efforts – not only in studying them but working with them as activist academics?
6. Should pedagogy be developed to integrate the study of social movements and their interaction with accounting practices, fostering critical thinking and activism among students, and if so, how can this be done?
7. How can diverse theoretical, methodological, and empirical approaches enrich our understanding of the role of accounting in contemporary social movements?

We invite researchers to submit research papers, essays, commentaries, and any other innovate research outputs to explore these questions. This special issue is open to a wide range of theoretical, methodological, and empirical approaches, and submissions can range from theoretical to empirical studies, as well as case studies, narrative accounts, pedagogical insights, and reflections.

This special issue aims to contribute to the ongoing discussions on how social movements can leverage innovative accounting practices to promote accountability, transparency, and sustainability in contemporary times (Brown and Dillard, 2013; George et al., 2023; Spence, 2009). Ultimately, by bringing together a diverse range of perspectives and insights, this special issue seeks to contribute to the development of more inclusive and transformative accounting. It aims to inspire future research and action that can further empower social movements and promote greater accountability and justice in a world facing increasing polarisation, inequality, and environmental uncertainty.

Submission

Manuscripts should be prepared in accordance with Social and Environmental Accountability Journal's [editorial policy](#) and [style guide](#) and submitted by 31/08/2025 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.

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