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CALL FOR PAPERS

Special issue: Social enterprise, accountability and social accounting

Special issue editors:

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Ericka Costa, *University of Trento*

Jane Gibbon, *Newcastle University*

Social enterprise may have an important role to play in the transition towards a more sustainable society. Indeed, there are great expectations of their capacity to deliver social welfare whilst solving complex social problems with innovative solutions. However, there are also many unresolved questions, from the varying understandings and underpinnings of what a social enterprise is, to the supporting infrastructure needed to both develop and extend the field. Social enterprise is currently being promoted in the EU, USA and globally, yet more knowledge is needed, for instance, on the social impact measurement, governance and financing of these organisations that strive to resolve and balance both social and financial goals.

Existing research on social enterprise reports important findings on their accountability and performance measurement practices (Mook, Richmond, and Quarter 2003; Gibbon and Affleck 2008; Nicholls 2010), whilst acknowledging challenges related to social accounting and reporting in this context. A 'striking lack' of reporting practices for social enterprises has been reported (Nicholls 2009). In addition, much of the literature on accountability for social enterprise is found to be under-theorised and lacking rigorous conceptual framing (Ebrahim and Rangan 2014). Moreover, the understandings, or discourses, on social enterprise vary (Defourny and Nyssens 2010; Dey and Steyaert 2010; Hulgård 2010). The competing discourses constitute and shape the nature and purpose of the institutional field of social enterprise, influencing how the field is promoted, resourced and regulated.

The impacts of social enterprise and other values-based organisations have been somewhat neglected within the field of accounting research (Costa, Parker, and Andraus 2014). As their purpose is to create social impact rather than economic value for shareholders, conventional accounting measures are often not appropriate or suitable, and may even distract them from their purpose of social value (Ebrahim 2003; Nicholls 2009; Gibbon and Dey 2011). Social enterprises can provide a fruitful basis for identifying, measuring, and reporting broader impacts on society, and for developing alternative, more democratic accounting approaches, due to their aim of maximising the well-being of society in general rather than that of a single stakeholder group. Moreover, social accounting research may also add to our understandings on accountability and performance measurement in the context of a social enterprise.

This special issue invites papers that discuss the relationship of social and environmental accounting and social enterprise. We encourage and welcome a broad range of contributions that add insights into the field of social enterprise from an accounting perspective. We particularly welcome papers that develop and widen the scope of social accounting through analysis of the social, environmental and economic action of social enterprise. All sorts of contributions are encouraged from empirical papers, theoretical perspectives, engagement research, as well as

commentaries and more polemical work. Topics that might be considered for publication in this special issue include, but are not limited to the following:

- Varying discourses of social enterprise and the implications for social accounting
- Understandings of sustainability accounting and accountability in the context of social enterprise
- Social impact accounting, measurement and reporting of social enterprise
- Performance measurement in social enterprise
- Theorising and terminology of social impact measurement
- Democratic governance, stakeholder engagement and social accounting in social enterprise
- Environmental accounting in the context of social enterprise
- Critical perspectives on the practice and discourse of social enterprise
- Social/solidarity economy and accounting

Authors interested in contributing to this Special Issue of *SEAJ* should follow the ‘Instructions for Authors’ at www.tandfonline.com/reaaj and submit their manuscripts to the *SEAJ* online submission system (<http://mc.manuscriptcentral.com/reaaj>) selecting this special issue no later than **31 January 2016**. Review papers and commentaries are also welcome until **30 July 2016**.

Authors are encouraged to contact the Guest Editors to discuss proposed topics: Hannele Mäkelä (hannele.makela@uta.fi), Ericka Costa (ericka.cost@unitn.it) and Jane Gibbon (jane.gibbon@ncl.ac.uk)

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