

Accounting and Cultures

Special Issue

The interplay between Sustainability and Value in Accounting:

A Historical Perspective

CALL FOR PAPERS

Deadline for Submission: 15 December 2025

Guest Editors

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The concepts of **sustainability** and **value** are often viewed through a contemporary lens, yet both have deep historical roots that stretch across cultures, economies, and political systems. As different contemporary challenges like climate change and social inequality grow more urgent, it is crucial to examine how processes, ideas, and movements have shaped the current understandings of sustainability and the value attributed to natural, social, and economic resources.

This special issue seeks to explore the interplay between **sustainability and value in accounting**, focusing on how different societies, periods, and organisations have negotiated the balance between resource use, environmental preservation, economic growth, and social equity and on the role played by accounting, accountability and auditing in these processes.

The special issue aims to collect contributions capable of offering a view which explores the interplay between the **different conceptualisation of value together with the multiple perspectives of sustainability**, thus balancing economic, social and environmental developments.

The emergence of **social or environmental accounting in different periods and geographical areas** offers the opportunity for an in-depth understanding of early practices.

The role of the **Accounting Academies** in supporting the development of social and environmental accounting is also a theme of interest for this special issue.

Investigating the **theoretical dimension** provides further insight, thanks to national and international authors who have significantly contributed to the discipline through scholarly works on these topics across various historical periods.

The **role of women** scholars in the early development of social and environmental accounting and reporting has often been overlooked and merits a thorough historical investigation.

The role of **corporate social responsibility** in the **education of accounting students** is another aspect that deserves scholars' attention.

We invite papers that address how different historical actors have contributed to the development of these concepts and what lessons the past can offer for addressing today's sustainability challenges in the accounting field.

Topics of Interest:

In line with these considerations, the Special Issue aims to promote, through the interpretative tools commonly used in Accounting, Business, and Financial History, interaction and discussion among scholars on numerous research areas related to the themes under investigation. As examples, but **not exhaustively**, the following are highlighted:

- Accounting, accountants and sustainability practices
- Accounting and audit profession in social, environmental and sustainability dimensions
- Role of Accounting Academies and Institutions in the development of early forms of social and environmental accounting
- Historical analysis of accounting theories, systems and practices on social and environmental dimensions
- History of Sustainability and Value in Accounting Education
- Cultural, social, and institutional influences on sustainability accounting practices
- Sustainability, Regulations and Public Institutions
- Historical case studies in different geographical areas and periods

Journal website for submission

<https://journals.francoangeli.it/index.php/cca/about/submissions>