Dear Colleague,

We are pleased to invite you to the annual Accounting, Society and the Environment (ASE) Research workshop, which will be held on Thursday 28th April 2022. The workshop has an associated special issue of British Accounting Review and workshop participants will be especially encouraged to submit their papers. ASE is a friendly, scholarly event bringing together researchers from around the world to present, discuss and debate their research projects in various stages of development. The workshop is intended as a forum to encourage research collaboration across institutions and disciplines and for the dissemination of research outputs. The workshop is interdisciplinary and welcomes contributions from all disciplines interested in Accounting, Society or Environmental issues. We had hoped to run an in-person event in Aberdeen, but sadly the pandemic continues to disrupt normal life so we feel that it is best to hold ASE online one more time, before hopefully resuming normal service in 2023.

The theme of this year’s workshop is ‘The road to recovery: sustainability imperatives and the reshaping of public finance and accounting in the post-pandemic world’ and as mentioned above is supported by a special issue in the British Accounting Review. The plenary speaker for the workshop is distinguished Professor Lee Parker from RMIT.

The COVID-19 pandemic has triggered one of the most severe economic recessions in nearly a century: collapsing economic activity, shattering lives and families, generating an upsurge in unemployment and greatly intensifying pre-existing inequalities, particularly in developing countries. This has placed extraordinary pressures on public sector services and finances worldwide with diminishing capacity and mounting debt (World Bank, 2020). Further, it has materially reversed movement towards, and advancements achieved through, the UN’s Sustainable Development Goals (SDGs), which seek to address systemic inequality, injustice and discrimination in our societies and economies (Fleming, 2021). While public and third sector organisations struggle to construct post-pandemic recovery plans, there is a danger that planners confronted with a barrage of crises could be further distracted from the SDG framework, at a time when its relevance has never been greater.

As the global pandemic plays out, the services of public and social organisations are needed, more than ever, by the most vulnerable in society. Public services and third sector work are at the heart of providing the essential services that are fundamental to the improvement of civil society and the creation of sustainable development (Cruikshank, 1999). The 17 SDGs, 169 targets and 231 indicators set out in the Transforming our world: the 2030 Agenda for Sustainable Development requires governments to have efficient and effective public policy and institutional arrangements to coordinate, mediate or directly provide public services that deliver on the SDG targets (UN, 2020a). Working towards meeting the SDGs undoubtedly requires significant political will and resources to create the necessary ‘innovation and transformation’ within such organisations (UN 2020b). Under normal circumstances, providing the necessary leadership and support to service providers trying to align with their service delivery to the SDGs is challenging, but in the wake of the pandemic the financial and resource constraints begin to look insuperable.

Despite unparalleled increases in public spending, the COVID-19 pandemic has also brought into sharp focus the fragility of the apparatus of many parts of essential service provision, including healthcare, age care, co-production networks, education, and social protection. At the same time, it has emphasised serious deficiencies in public sector financing, infrastructures, clean and wastewater management systems, energy systems and transport systems. Decades of market-based reforms that have sought to create leaner more efficient service delivery have to some extent achieved this at the cost of robustness in the face of shocks to the system. In much the same way that we see just-in-time supply chains and other lean business processes failing, as various elements of their normal functions have been impeded, public and third sector service delivery is collapsing as demand for services fluctuates far beyond normal parameters with availability resulting in the availability of resources declining sharply. The crisis has further exacerbated and highlighted social inequalities, discrimination, and weak governance in ways that simultaneously hinder recovery planning and make it all the more imperative.

For information on pandemic impacts on the SDGs see The Sustainable Development Goals Report 2020 (UN, 2020d)
The policy choices that governments make in their pandemic recovery plans will determine the level of movement towards developing a more inclusive, sustainable, and resilient future. António Guterres, Secretary-General of the United Nations, states that ‘Everything we do during and after this crisis must be with a strong focus on building more equal, inclusive and sustainable economies and societies that are more resilient in the face of pandemics, climate change, and the many other global challenges we face’ (UN, 2020c). It has been argued that specific attention needs to be given to key areas such as development of more resilient healthcare systems, exploring ways that direct spending can create growth and job opportunities that support households and businesses and provide additional social benefits. Likewise, greater attention needs to be given to biodiversity, reducing carbon emissions and the development of a more climate-resilient economy (Sobkowiak, Cuckston, & Thomson, 2020).

In the face of the problems outlined above, policy makers, accountants and business experts have a key role to play in the recovery from the crisis (Paterson et al., 2019; Bebbington and Unerman, 2020; Unerman, 2020). Therefore, this special issue seeks to create a space in which the academic accounting community can explore the challenges faced by public and third sector planners and decision makers as they aim to restore stability and functionality to post pandemic services, without losing sight of the SDGs. Topics of potential interest to the special issue include, but are not limited to:

- The role of accounting in mapping the internal-external interface between public organisations and SDGs.
- Theoretical perspectives explaining how or why SDGs are embedded (or not) in public/third sector organisations accounting systems.
- The role of financial management leadership in strengthening diversity and sustainability in times of crisis.
- Sustainable development as a challenge for public financial management during and after COVID-19.
- Budgeting in the light of SDGs: how public and third sector entities are incorporating sustainable development in their strategies and programmes.
- Sustainable procurement and its future role in the public and third sectors.
- Transparency and legitimacy of governments: how sustainable development strategies affect the preparation of budgets and financial statements.
- Mainstreaming SDGs, organisational challenges, opportunities and strategies.
- Accountants’ views and perceptions of SDGs and their deliverability.
- Lean practices and sustainability – is lean thinking a contributor to, or a detractor from organisational sustainability?
- Public-private partnerships and sustainable infrastructure development.
- Cultures of resistance – has the pandemic become a rationale deployed to deflect progress towards the SDGs.
- The inequality, poverty, and sustainability crisis, an inconvenient truth or opportunity for organisational change?
- Critiques of the effectiveness and usefulness of SDGs in public, third sector and non-government organisations.
- Reframing corruption and governance: what COVID-19 has revealed about organisational governance, accountability, and leadership.

Contributors are encouraged to interpret this theme broadly, yet critically, including the use of diverse theoretical and methodological perspectives to a wide range of countries and regional settings. A selection of the best papers will be eligible for submission to a special issue of the British Accounting Review (Guest editors, Audrey Paterson, William Jackson, Colin Dey and Alan Lowe). BAR is ranked by the Australian Business Deans Council (ABDC) Quality Journal List as A*. In the Association of Business Schools (ABS) it is 3-rated. It currently has a Scopus Cite Score of 7.0 and an impact factor of 5.577. https://www.elsevier.com/journals/the-british-accounting-review/0890-8389/guide-for-authors

The guest editors welcome enquiries from those who are interested in submitting a paper to the special issue. It is anticipated that this special issue will be published in 2024. Any queries about the special issue should be directed to Audrey Paterson (audrey.paterson@abdn.ac.uk).

The submission deadline for workshop papers is 18th of March 2022. Manuscripts should be sent electronically (in a Word file format) to: aseresearch95@gmail.com. We will also accept a few PhD posters. At previous events these received good discussion and feedback. To encourage full papers, there will be a Best Paper Prize for the most developed and innovative paper. This event has been sponsored by the Chartered Institute of Management Accountants (CIMA). There is no fee for participation or attendance in this workshop. Registration for the workshop can be made through the link:

We hope that you will be able to join us and look forward to receiving your submissions.

Audrey Paterson and Bill Jackson, University of Aberdeen;
Colin Dey, University of Stirling;
Alan Lowe, RMIT.