

Call for chapters for a monograph

Accounting and Business in a Sustainable Post-Covid World: New Perspectives and Challenges

The onset of the Covid-19 pandemic has exerted a significant impact on the strategic, operational and financial performance of many organisations. It has accelerated long-term trends observable since the last few years within the areas of financial inclusion and sustainability, stakeholder capitalism, digitisation, cybersecurity and global connectivity. The pandemic has also brought specific issues to the forefront, including reprioritisation of strategic focus areas, assurance of employee health and safety, stakeholder engagement, transition into low-carbon economy. It has involved many adverse implications such as increasing inequalities and mobility constraints, production stoppages, supply chain disruptions, decrease in consumer spending, loss of significant clients, closures of locations, staff lay-offs and work restrictions.

Bodenheimer and Leidenberger (2020) argue that the pandemic can provide a window of opportunity for promoting sustainability transitions. However, as they state, that can only be reached due to deliberate planning and intentional strategic communication. This creates a room for narrative accounting and value reporting. Accountable organizations may wish to use these tools to disclose their sustainable actions directed at stakeholder relief. Cho et al. (2021) remark that "*accounting holds the potential to provide the visibility about the state and sustainability of ecosystems in business decision processes*". To achieve this, accounting may not be perceived as a tool representing performance, but rather as an instrument showing how the value is created for business itself, stakeholder and the planetary wellbeing.

We invite chapter proposals addressing a range of topics including but not limited to:

- Accounting and accountability during the Covid-19 pandemic: lessons learnt
- Covid-19 pandemic as a catalyst of transition towards sustainability of business and the planet
- Solidarity, trade-offs and stakeholder cooperation during the Covid-19 pandemic
- Digitisation and innovative technologies as drivers of value creation continuity during the pandemic
- Impact of Covid-19 pandemic on corporate social and financial performance
- Financial accounting and reporting implications of the Covid-19 pandemic
- New perspectives and challenges for accounting and business during the Covid-19 pandemic

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References:

- Bodenheimer, M., Leidenberger, J. (2020). COVID-19 as a window of opportunity for sustainability transitions? Narratives and communication strategies beyond the pandemic. *Sustainability: Science, Practice and Policy*, Vol. 16 No. 1, pp. 61–66. <https://doi.org/10.1080/15487733.2020.1766318>
- Cho, C., Senn, J., Sobkowiak, M. (2021). Sustainability at stake during COVID-19: Exploring the role of accounting in addressing environmental crises, *Critical Perspectives on Accounting*, (in press) doi.org/10.1016/j.cpa.2021.102327