

COVID-19 and accounting as multidimensional technical, social and moral practice: A framework for future research

Abstract

Purpose - This article focuses on providing an understanding of the importance and relevance of a proposed new definition of accounting to reset, inform and develop accounting education, professional practice and research, from tomorrow, for the purpose of shaping a better world. In the process of setting an agenda, we outline, discuss, and analyse the eight articles which follow depicting complementary and insightful scenarios during COVID-19.

Design/methodology/approach - This study applies an original informing framework for discussion and analysis purposes, described as Framework of the Multidimensional Nature of Accounting. The proposed, multidimensional definition is "Accounting is a technical, social and moral practice concerned with the sustainable utilisation of resources and proper accountability to stakeholders to enable the flourishing of organisations, people and nature" (2021a, p. 69, 2021b).

Findings - Accounting is conceived, understood and examined in the research portrayed as a combined technical, social and moral practice concerned with shaping a better world to enable the flourishing of organisations, people and nature. To the contrary, accounting is not recognised as a mere neutral, benign, technical practice.

Research limitations/implications - While this article examines the other articles, there is no substitute for carefully reading, and reflecting on, all the articles published. Importantly, each contribution provides unique and comprehensive insights on accounting during the initial global pandemic period.

Originality/value - Accounting is studied in different organisational and social contexts against the backdrop of a global pandemic, among other "wicked problems" worldwide.

Keywords Accounting; COVID-19; education; professional practice; research; technical, social and moral practice.

Introduction

The World Health Organisation (WHO) declared a global "pandemic" on 11 March 2020, due to the fast spread and high casualty rate of COVID-19. Earlier, on 30 January 2022, WHO had taken the initial step of declaring this emerging pandemic a "public health emergency of international concern".¹ The COVID-19 pandemic has caused immense grief, both in terms of loss of human life and widespread illness and has stimulated extraordinary containment measures in most countries. All aspects of society were impacted by the virus and its immense implications, including triggering a substantial worldwide economic decline with many countries moving into a deep recession. There have also been rapidly increasing geopolitical tensions, including in the Asia-Pacific region, particularly focussed on the sovereignty of Taiwan as well as the conflict between Ukraine and The Russian Federation conflict during 2022.

Universities and other institutions of higher education as well as businesses worldwide experienced periods in lockdown mode, when they ceased face-to-face learning and teaching in view of the risks of spreading the disease far more widely, with greater adverse implications for human life and public health than had been witnessed. Countries or regions where English is the national language, including Australia, Canada, New Zealand, the United Kingdom, and the United States of America, have been particularly impacted. Higher education providers in these "education export" countries had become heavily reliant on international students, especially those who depart their own countries to study abroad to undertake their higher education studies with the intent of gaining a different cultural experience, to develop their language skills and to gain access to labour markets.

Prior to COVID-19, China provided high levels of international students in the intakes of public universities in many countries or regions, particularly at universities in the countries identified above. In Australia, for example, the largest and highest profile universities located in major Australian capital cities, particularly in Melbourne and Sydney, have been heavily impacted. Key regional universities, especially those located near major Australian capital cities, have also been affected. Universities that have experienced sharp downturns in student numbers and, as a result, are assessing the

¹More information is available from WHO at: [Coronavirus disease \(COVID-19\) pandemic \(who.int\)](https://www.who.int/emergencies/diseases/novel-coronavirus-2019)

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3 implications for funding research within the sector, impacting their potential for
4 knowledge creation across all disciplines. On the other hand, "education import"
5 nations are also facing dynamics and opportunities. Concerning the latter, some
6 countries, such as China, are focussed on stimulating future investment and the
7 development of higher education as an education export, which may involve the
8 recruitment of internationally recognised academics from these traditional "education
9 export" countries, such as from Australia and New Zealand for instance.
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16 A period of rapid change has commenced in universities, as in all other sectors,
17 and will continue to occur, at least in the foreseeable future. Major change in any
18 organisational setting presents those in positions of responsibility with opportunities
19 as well as threats. We, as the guest editors of this special issue (SI), took on this
20 project under the foundational belief, expressed in colloquial terms, that "every dark
21 cloud has a silver lining". This propensity is seen to be applicable to accounting
22 education, research and publication, and innovation in professional accounting
23 practice.
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30 On issuing the Call for Papers in August 2020, we choose not to offer a list of
31 potential topics for possible study, as has become fashionable for thematic special
32 issues. This was due to the expected ongoing and major intrusion of the virus into our
33 lives and its fast and wide spreading and its key uncertain or unknown impacts. Why
34 was this so? In short, considering that COVID-19 has affected every aspect of human
35 and economic life, we did not want to potentially narrow the topics or issues to be
36 addressed by scholars at all levels, ages and backgrounds on this theme. However,
37 there are clearly "big questions" to be answered and "wicked problems" to be solved
38 worldwide, which COVID-19 has contributed to bringing to the fore and helped to
39 multiply, and to which accounting researchers, professional accountants and the
40 accounting profession can make significant contributions with ramifications in local,
41 national, regional and international society. Adopting another innovation, we sought
42 to receive research proposals in advance of submissions, which were required to
43 outline the topic, the express research objective, the key research question(s), and the
44 methodological and theoretical approaches, particularly interdisciplinary and critical
45 research perspectives. Proposals were also to include a list of between 8-10 key
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3 references for the proposed research project to fit the SI theme, which, in short-form,
4 was described in our SI submission to Emerald as "COVID-19 and accounting".
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7 More specifically, this SI explores the potential contribution for accounting
8 education, research and publication, and engagement with professional accounting
9 practitioners to answer, big questions and solve wicked problems. How may this
10 prospect or intention be operationalised? While it is widely understood that
11 accounting is a technical practice, this SI actively encouraged submissions from authors
12 who recognise accounting as social practice and moral practice as well (Carnegie,
13 Parker and Tsahuridu, 2021a, 2021b, 2022a, 2022b; Carnegie, Ferri, Parker, Sidaway
14 and Tsahuridu, 2022). Indeed, accounting is strongly influential in our lives; it is
15 pervasive and exists and operates in organisations of all types, including in the family
16 home and the local sporting club.
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25 Accounting is indeed increasingly recognised around the globe for its effects on
26 (and reflections of) people's behaviours and underlying organisational cultures, with
27 ramifications for organisational and social functioning and development. Active
28 encouragement was given to potential contributors to this SI to examine how
29 accounting educators and researchers can more accurately and effectively represent
30 and position accounting as a key technical, social and moral practice in society. In
31 essence, this means to actively engage with, and understand the importance of,
32 accounting as a multidimensional practice in the classroom, online, and increasingly in
33 the field of professional practice in all sectors. Accounting is impactful; it is a
34 constitutive device and can be nuanced and developed innovatively in aspiring to
35 shape a better world and, in so doing, in seeking to meet this worthy aim for humans
36 and non-humans alike on Planet Earth.
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47 Potential contributors were encouraged to consider "the fit" of conventional
48 wisdom in accounting. By way of illustration, the Call for Papers briefly addressed the
49 "accounting entity" or the "reporting entity" as a key accounting concept or
50 assumption in accounting education, research and publication, and professional
51 practice. This evidently neat and tidy, and readily acceptable notion in financial
52 reporting, however, continues to present significant drawbacks in effectively securing
53 the future of our social and natural environment.
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3 What are the key means for accounting to effectively address climate change
4 (Linnenluecke, Birt and Griffiths, 2015), cross border calamities and disasters
5 (Sargiacomo, Serva lii, Potito, D'Andreamatteo and Gitto, 2021), including the
6 containment or prevention of global and regional pandemics (Rinaldi, Cho, Lodhia,
7 Michelin and Tilt, 2020)? While organisations extract their income from a diversity of
8 sources, they impose costs daily, intentionally or unintentionally, onto the social and
9 natural environment and upon communities, otherwise known as externalities. Such
10 costs include pollution of all forms, climate change impacts, protecting endangered
11 species, ravaging fires, dangerous heat levels and water loss and degeneration. These
12 costs are not specifically accounted for in conventional financial statements or made
13 available to shareholders or owners and all other stakeholders. This technical
14 accounting assumption, now known as an accounting concept, one of the
15 underpinnings of regulated financial reporting around the globe, may be ripe for
16 revisiting as this does not adequately accommodate the preservation, conversation
17 and protection of the natural environment, indeed of nature itself, which sustains all
18 living beings on this planet. There is no "Planet B" !

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20 During the COVID-19 period, not recognising the social phenomenon of
21 accounting constructing reality, directly linked to its pervasiveness, and the full
22 acknowledgment of accounting's enabling and disabling characteristics, shows an
23 unacceptable lack of understanding, we argue, of accounting's key change agent role
24 as the driver of major reforms and altered behaviours worldwide. To be specific,
25 accounting has considerable potential to instil new behaviours and cultures in
26 organisations, communities and societies, for instance, by means of "key performance
27 indicators" (KPIs) or metrics cascaded throughout organisations of all forms and to all
28 levels, to instil new behaviours and cultures in organisations, communities and
29 societies. This SI recognises accounting in any organisational and social context as
30 being a multi-faceted technical, social and moral practice. Therefore, it is essential to
31 understand its full capabilities and potential for the betterment of all people, the social
32 and natural environment from which we gain sustenance, all other life forms and for
33 the Planet to support and nurture liveability.

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35 Therefore, the Si's timing could not be any more apt to explore in the higher
36 education sector the opportunity identified whereby accounting can be re-evaluated
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3 and materially reconstituted to enable prominent big questions to be answered and
4 perplexing wicked problems to be solved. Perceiving accounting narrowly as a
5 technical practice alone is unlikely to create the necessary mind space or initiative that
6 is so urgently needed to contribute to shaping the world. More particularly, Carnegie
7 et al. (2021a, p. 72) explain that "accounting is not a mere neutral, benign, technical
8 practice". The definition of accounting, proposed by these authors, is: "Accounting is a
9 technical, social and moral practice concerned with the sustainable utilisation of
10 resources and proper accountability to stakeholders to enable the flourishing of
11 organisations, people and nature" (2021a, p.69). Supported on this definition, this
12 study proposes a framework of the multidimensional nature of accounting, which will
13 be useful for future research.
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23 The remainder of this paper is structured as follows. Initially, an outline is
24 provided of the background and informing literature of this opening and introductory
25 article of the SI. In the next section, an overview is provided of the contributors to this
26 SI. There follows an outline of each of the eight articles published in this SI. In the
27 following section, an informing framework is introduced to the literature, known as
28 the "framework of the multidimensional nature of accounting". The next section
29 presents the discussion and analysis of these articles making use of this analytical
30 framework. In the final section, concluding comments are provided, along with a
31 challenge for readers concerning shaping the future of accounting as inseparable from
32 shaping the future of the world. This dependence is not to be mistaken. Herein lies
33 significant opportunities for accounting education, research and professional practice
34 around the globe, premised on accounting and accountants being fully cognisant of the
35 nature, roles, uses and *impacts* of accounting on our own lives and the lives of all of us,
36 humans and non-humans alike.
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51 **Background and informing literature**

52 Since the early-to-mid 1980s, conceptions of accounting have broadened as
53 accounting, combined with the impacts of the discipline in organisations, society and
54 nature, have been progressively subject to more in-depth investigation and analysis by
55 contemporary and historical accounting researchers (see, for instance, Burchell, Clubb,
56 Hopwood, Hughes and Nahapiet, 1980; Tinker, 1980; Tinker, Merino and Neimark,
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3 1982; Hopwood, 1983, 1985, 1990; Hoskin and Macve, 1986; Loft, 1986; Miller, 1986,
4 1994; Gray, Owen and Maunders, 1987; Tinker and Neimark, 1988; Guthrie and Parker,
5 1989, 1990; Napier, 1989; Kirkham and Loft, 1993; Miller and Napier, 1993; Hopwood
6 and Miller, 1994; Miller, 1994; Hood, 1995; Carnegie and Napier, 1996; Power, 1997,
7 2003). Increasingly, accounting has become an object of research less technical or
8 procedural in nature, but rather is recognised as a pervasive, enabling and disabling
9 and highly influential global social phenomenon. Moreover, accounting has been
10 progressively conceived as a device or as an instrument of power and control.
11 Accounting's now comprehensive interdisciplinary academic literature, set in the
12 sociological, critical and interpretative reaction, does not typically conceptualise it "as
13 a value-free body of ideas and techniques for putting into effect and monitoring
14 contracts freely entered into between equals" (Carnegie and Napier 1996, p. 8, also
15 see Walker, 2016; Carnegie, McBride et al., 2021).

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18 Arrington and Francis (1989) argue that accounting constructs realities which in
19 turn dictate the conditions of human life, who also claim that "current theories of
20 accounting are infused with unexamined commitments to particular moral and social
21 orders" (1989, p. 4). Francis (1990) describes accounting as a moral and discursive
22 practice. He develops the notion of moral practice following the neo-Aristotelean
23 approach of MacIntyre (1984), who describes a practice as a

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38 socially established cooperative human activity through which goods internal to
39 that form of activity are realized in the course of trying to achieve those
40 standards of excellence which are appropriate to, and partially definitive of,
41 that form of activity, with the result that human powers to achieve excellence,
42 and human conceptions of the ends and goods involved, are systematically
43 extended (1984, p. 187).

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49 Accordingly, morality is at accounting's core, which along cannot allow accounting
50 practitioners around the world to adequately conceive it as a purely instrumental or
51 technical pursuit.

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Accounting, on writing, continues to be increasingly and widely recognised
around the globe for its effects on, and reflections of, people's behaviours, and
underlying organisational cultures, with ramifications for organisational and social
functioning, development and for society. Increasingly research and accounting

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3 academics stress the shortcomings of traditional accounting and financial reporting
4 and the evolving needs of society. A few fields of research in accounting are outlined
5 and some examples of recent studies in these areas are shown for indicative purposes
6 only. These includes research on the social impacts of accounting, including
7 performance measurement (Power, 2015; Yang, O'Leary and Tregidga, 2021; Carnegie,
8 2022a, 2022b), the audit society (Jeacle and Carter, 2022); social and environmental
9 accounting or sustainability accounting (Gray and Laughlin, 2012; Kaur and Lodhia,
10 2019; Lai and Stacchezzini, 2021; Atkins and McBride, 2022), corporate social
11 responsibility (CSR) (Cho, Krasodomska, Ratliff-Miller and Godawska, 2021), and
12 integrated reporting (Eccles and Krzus, 2010; Eccles and Saltzman, 2011; Dragu and
13 Tiron-Tudor, 2014) and extending beyond such notions (de Villiers, Hsiao, Zambon and
14 Magnaghi, 2022; de Villiers, la Torre and Bates, 2022) as well as, more recently, the
15 impacts of COVID-19 (Lodhia, Sharma and Low, 2021; Leoni, Lai, Stacchezzini,
16 Steccolini, Brammer, Linnenluecke and Demirag, 2021, 2022;² Carnegie, Guthrie and
17 Martin-Sardesai, 2022; Carnegie, Martin-Sardesai, Marini and Guthrie, 2022).

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More particularly and of major significance, accounting is more influential than many people may think. Many people perceive accounting as little more than a set of techniques, concepts and procedures-that is, as technical practice. In short, "accounting is the doing of it". Indeed, this is a mere emphasis in the "nuts and bolts" of accounting, which is the conception of not only of the vast majority of the public but often by many professional accountants themselves. Accounting is seriously misrepresented and misunderstood if it is conceived only as technical practice. Accounting is a practice that underlies and enables organizational action and much of human activity and impacts non-humans in the process of its doing. In this way, accounting is fundamentally a social practice; it guides and influences the behavior of people in organizations and society, shapes and changes organisational culture and broader world views, and thereby impacts our lives with implications for organisational and social functioning and development as well as nature (see, for instance, Tsahuridu and Carnegie, 2018; Carnegie and Tsahuridu, 2019; Carnegie et al., 2021a, 2021b).

²Leoni, et al. (2021, 2022) were special issues (two in all) of Accounting, Auditing & Accountability Journal, on the theme "Accounting, management, finance, and accountability in times of crisis: A COVID-19 perspective".

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3 We highly commend readers, therefore, making a firm commitment to fully
4 understand the nature, roles, uses and *impacts* of accounting in the world, as this
5 contributes to authorising ourselves to envision the multidimensional nature of
6 accounting as social practice and moral practice as well as a technical practice to be
7 enacted as instrumental in shaping a better world. In essence, this is the nub of the
8 assembled SI. We strongly argue that it is essential to understand accounting across all
9 facets of the profession as a multidimensional practice, including in the classroom,
10 on line and other forms of academic accounting (Bebbington and Unerman, 2018).
11 Accounting is impactful; it is a constitutive device and can be nuanced and developed
12 innovatively in aspiring to shape a better world and, in so doing, in seeking to meet this
13 worthy aim for humans and non-humans alike (Bebbington and Larrinaga, 2014).
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25 **Key Characteristics of the Contributors**

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27 All nine articles published, including this article, are authored by a community
28 of scholars, comprising 25 authors in number, one of whom (Twyford) is the author or
29 co-author of two articles. Therefore, this issue was produced by 24 different authors,
30 of whom 16 are women (66.7 %), and eight (33.3%) are men.³ Of the 24 authors, 17
31 are domiciled in Australia (71%), three are from Italy, and one each from Finland, New
32 Zealand, Portugal and the United Kingdom (UK).⁴ Four of these authors are non-
33 accounting scholars, with one from the management discipline and one each
34 respectively specialised in medical imaging, physics and technology; health and
35 biomedical sciences, and innovation management in business and law. The other 20
36 authors are drawn from the discipline of accounting, while those domiciled in Italy
37 (three in all) operate in the *Economia Aziendale* arena, which is typically regarded as
38 accounting education and research set, more broadly, within a business economics and
39 management context.
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51 In terms of the academic ranks of these authors, eight are Professors,⁵ five are
52 Associate Professors,⁶ five are Senior lecturers, and six are lecturers. Of the professors,
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56 ³This information was collected by the authors based on information known to us, based on personal
57 experience of the contributors and information available on websites.

58 ⁴The authors of these four countries are women as identified by the authors.

59 ⁵This number of professors includes an adjunct professor, a distinguished professor and an honorary
60 professor.

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3 seven are men, and of the five associate professors, four are women. Therefore, on
4 combining professors and associate professors, which constitute 13 of the 24 authors
5 (54%), eight are men (62%), and five are women (38%). Contributors at the Senior
6 Lecturer and Lecturer levels are made up almost entirely of women, comprising 10 of
7 the 11 authors (91%) at these two lower academic levels. Only one of these eight
8 articles was sole authored by Twyford.
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14 Of these nine articles, one was prepared by five authors, another by four
15 authors, three by three authors, three by two authors, and there was one sole-
16 authored study. In summary, the key characteristics of this SI are as follows: 1)
17 predominately written by women; 2) predominantly by authors located in Australia, 3)
18 most authors at professor/associate professor levels are men, and 4) authors are
19 drawn from six different countries/regions, including the following countries as
20 members of the European Union (EU) - Finland, Italy and Portugal.
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29 **Outline of Articles**

30 This introductory article introduces, discusses and analyses the eight articles in this
31 issue hereafter following that were written in response to the Call of Papers for this
32 thematic SI, and accepted for publication after successfully passing the double blind,
33 peer review process deployed. The eight articles presented here are ordered according
34 to four key sub-themes that were identified by us as important and prominent. These
35 sub-themes are listed as follows:
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- 41 • Aged care, health care, and occupational health and safety
- 42 • Opportunities for, and development of, accounting education
- 43 • Universities and their future directions in the context of COVID-19
- 44 • On the boundaries of accounting: Interdisciplinarity in the calculative era

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49 The first category comprises three articles, the next two categories comprise two
50 articles each, and the final category includes one comprehensive article. This section
51 outlines these articles, in turn, using these four categories.
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55 *Aged care, health care, and occupational health and safety*

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60 ⁶There is one Reader within this category of associate professors.

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3 Twyford (2023) examines crisis accountability and aged "care" during a deadly
4 COVID-19 outbreak occurring in 2020 at Anglicare's Newmarch House in Kingsford,
5 New South Wales, Australia, in the circumstances arising following the marketisation
6 of aged care services in the country under the *Aged Care Act* (1997). The study is
7 concerned with identifying and filling gaps in mandated reports with "social accounts"
8 collected in the form of investigative journalism, newspaper articles and media
9 commentary to broaden and clarify the accountability expectations (or lack of effective
10 accountability) arising during the crisis. In the process, the author unveils a more
11 nuanced and human-centric rendering of the ramifications of the aged care health
12 crisis in society. The author conceptualises accounting as a multi-dimensional,
13 technical, social and moral practice, using the accounting definition proposed by
14 Carnegie et al. (2021a, 2021b).

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16 COVID-19 was found to have exacerbated pre-existing issues in the Australian
17 aged care sector, exemplified by the tragedy of the deaths of elderly residents under
18 the care of Newmarch House. Illuminating the pre-existing primarily financial form of
19 accountability and applying Foucault's biopolitical framework (Foucault, 1976, 1978,
20 1979), with important insights from social accounts, the study highlights the
21 ramifications of accounting for people, in substance, as "costs". The specific
22 organisational and social context of Newmarch House elucidates the nature and
23 effects of the biopolitical policy pursued, leading to 'letting die' the elderly or
24 vulnerable individuals towards the end of their unique lives while simultaneously in
25 favour of 'making live' more productive people. This prioritised the notion of economy
26 but, more particularly, "the economy" as the treasure of managerial living. This study
27 demonstrates the failures of accountability in aged care. The author calls for
28 accounting educators globally to know and teach what accounting does as social
29 practice and what accounting should or should not do, as moral practice, in educating
30 current accounting students and future entrants into the international accounting
31 profession.

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33 Vesty, Kokshagina, Jansson, Cheong and Butler-Henderson (2023) highlight the
34 challenges faced by accounting and accountants in health care, in a context where
35 there is a need for targeted investments to guarantee the health and well-being of the
36 population. These challenges also encompass investment in e-health and digital
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3 interventions that strive to enhance population health and reduce hospital admissions.
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5 The accounting challenges examined in this study are those associated with measuring,
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7 investing and accounting for value in health care. According to the authors, this
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9 requires a more nuanced conception of accounting involving a shift from accounting as
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11 a technical practice to one that embraces social and moral values, particularly given
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13 the segregated and politically motivated funding environment. A multidisciplinary
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15 team from accounting, digital health, information systems, value-based health care
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17 and clinical expertise carried out the study. The research was supported by field
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19 interviews undertaken with clinicians, accountants and administrators in public
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21 hospitals throughout Australia and Europe.

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23 The study highlights three key implications for accounting education and
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25 research. Firstly, there is an important social and moral role for accounting to play in
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27 health care decision-making. This calls for greater knowledge and awareness of the
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29 multiplicity of accounting values, controversies and compromises that play out in
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31 practice (Annisette, Vesty and Amslem, 2017). Secondly, the economic modelling of
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33 the 1980s, although malleable, is becoming increasingly political and contestable,
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35 having implications for education, research and practice. The study exposes the
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37 conflict between accounting and economics, whereby accounting is implicated in the
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39 practice of giving life to contested health economics models, as argued by the authors.
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41 Finally, the study highlights how value is viewed as an assemblage of economising and
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43 financialisation, with numbers and quantifications made increasingly visible by the
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45 pandemic-driven health-care crisis. The authors highlight the moral duty of
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47 accountants to innovate outdated techniques and to recognise that the accounting
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49 techniques are far from neutral, thereby supporting the definition of accounting
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51 advanced by Carnegie et al. (2021a, 2021b) as a multidimensional technical, social and
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53 moral practice. They illuminate the potential threat to accounting because of
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55 dysfunctional health care decisions for which accountants are implicated, which is a
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57 situation not aided by the limited availability of value-based literature in accounting.

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59 Parker and Narayanan (2023) explore corporate social responsibility and
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accountability for maintaining employee health and safety during the COVID-19 era.
The authors adopt an accountability in action lens in evaluating the potential
occupational health and safety (OHS) accountability consequences of this pandemic,

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3 which is of major social and economic importance globally. They adopt a
4 multidimensional research approach based on purposive sampling of several sets of
5 publicly available data, comprising: 1) the historical and contemporary research
6 literature addressing corporate social responsibility and accountability, 2) the
7 literature more specifically addressing OHS and its reporting from the recent
8 accounting and OHS literatures, and 3) recent relevant Web-based reports and articles
9 concerning pandemic related OHS government and industry sponsored guidelines for
10 employers and their workplaces across the UK and Australia.
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18 The study shows, firstly, that the extant literature on OHS has been
19 predominantly functionalist in its approach and that accountability through action
20 provides an opportunity to make employers more visibly accountable for their
21 response to the pandemic. Secondly, it shows that despite recent progress on OHS
22 issues, significant concerns with the emerging regulations and legal obligations on
23 employees have the potential to make OHS issues a prominent part of corporate social
24 responsibility research. The increased attention to regulatory and legal liability
25 concerns have emerged as at least potential drivers of renewed corporatisation,
26 stimulating increased research attention on OHS issues. The authors canvas the
27 ramifications for the emergence of a broader range of accountability forms and
28 visibilities in OHS. Importantly, they argue for the importance of OHS accountability-
29 related issues taking on the same prominence as CSR and sustainability accounting
30 reporting in accounting education and research. This development and enhancement
31 of higher education curriculums is essential in aspiring to effectively educate the future
32 professional accountants, along with the next generation of organisational decision
33 makers, including managers.
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49 *Opportunities for, and development of, accounting education*

50 The conceptual study by Powell and McGuigan (2023, p. x) views the human-centered
51 and dualist properties of accounting education through a rewilding lens "informed by
52 posthumanist and ecofeminist thought". The study posits that academics in accounting
53 education can contribute to addressing global crises by developing new approaches to
54 the education of future accountants. The paper explores how a rewilding of accounting
55 education could lead to the development of pedagogies that embed an understanding
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3 of values beyond the human, thus leading to learning and teaching that fosters a
4 relational understanding of the natural world and all its species. A critical stance is
5 taken to the opening of this ecocentric approach, as proposed, to be facilitated by
6 accounting educators from today. The proposed rewilding of learning in accounting in
7 the contexts in which it operates allows for the broadening of accounting thought and
8 conversation, especially as current students enter the profession as the shapers of its
9 future. This article contributes by innovatively augmenting the literature on social and
10 environmental accounting education and the Anthropocene for the purpose of shaping
11 a better world.
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20 The rewilding of accounting education, according to the authors, is enabled by
21 means of learning with and from nature, Indigenous knowledge perspectives, play as a
22 common language across species, and empathy as a dialogical bridge for the
23 understanding of other perspectives. These approaches, which move away from a
24 reliance on anthropocentric viewpoints, lead to a wider view of accounting beyond
25 technical to moral and social perspectives (Carnegie et al., 2021a, 2021b). The COVID-
26 19 pandemic is viewed as providing a catalyst for accounting educators to consider the
27 crises we face globally and to realign with nature. They emphasise that accounting
28 graduates need to be much better prepared for, and capable of, addressing future
29 crises arising from our disconnect with nature on a more integrated and holistic basis.
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38 In the context of COVID-19 'case number' reporting, specifically, the reporting
39 of non-financial information, Sidaway, Juric and Deegan (2023) demonstrate how
40 teaching broader accounting concepts can advance the understanding that students
41 have about accounting's technical, social and moral dimensions. This viewport is
42 premised on how accounting education and practice has traditionally emphasised the
43 technical aspects of accounting and has overwhelming situated accounting, especially
44 regulated accounting, within a financial context. The authors' exploratory study uses
45 content analysis of COVID-19 case and death statistics, specifically non-financial
46 information, reported by several international health reporting agencies. Their study
47 also confirms, through the application of a "novel data set", the technical, social and
48 moral aspects of accounting (Carnegie et al., 2021a, 2021b).
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58 Using an unexpected global pandemic, declared as COVID-19 by the World
59 Health Organisation, the authors demonstrate how accounting educators can position
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3 the qualitative characteristics of decision-useful information beyond a monetary
4 valuation, financial reporting context, or an unnecessarily restricted educational
5 setting in accounting. Furthermore, the exploration of accounting for non-financial
6 information in this setting effectively demonstrates that accounting has 'technical',
7 'social' and 'moral' dimensions. Moreover, this more prominent positioning of these
8 qualitative characteristics to evaluate non-financial information can create dialogue
9 on, and understanding of, the connectedness of decision-making and the notion of
10 accounting, characterised by both financial and non-financial information, whether
11 regulated in its application and reporting or not, as a multidimensional technical, social
12 and moral practice. The authors conclude that by emphasising an examination of the
13 broader dimensions of accounting, educators can expose for assessment and
14 evaluation the most significant power of professional accounting and of professional
15 accountants, particularly their role in potentially constructing and sustaining a
16 particular social reality for society.
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Universities and their future directions in the context of COVID-19

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32 O'Connell, Tharapos, De Lange and Beatson (2023) render a polemic analysing
33 of prior literature on the growth and shaping of universities, with a focus on their
34 business schools, across the last two decades or so. This study explores and critically
35 assesses how universities have increasingly adopted a self-interested stance using
36 commercially orientated, business-like practices and behaviours to justify their
37 transformation, which continues at the time of writing. This evolution has been
38 described in the Australian context as the advent and operation of the "Enterprise
39 University" (Marginson and Considine, 2000). According to the authors, the notion of
40 an Enterprise University has involved universities cascading towards mimicking
41 business and commercial imperatives. It has yielded undesirable outcomes, including
42 the muddling of the core mission of universities, alienation of key stakeholders, an
43 apparent mania for global university ranking success, an excessive focus on income
44 growth and a lack of regard for financial risk. This is well illustrated in connection with
45 the growth of income derived from fee-paying, onshore, international students as a
46 typically growing proportion of total income, from continuing operations as has
47 occurred, for instance, in Australia (Carnegie, Martin-Sardesai et al., 2022).
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3 The authors' analysis of pertinent literature pertaining to the evolution of
4 universities is used to generate a framework that identifies major influences on
5 universities and business schools, the key impacts of COVID-19 and strategies for
6 attention and adoption post-COVID-19. Our universities are urged to enhance their
7 contributions and relevance to society, increase their sustainability, and to better
8 position themselves to help solve wicked problems in a post-COVID-19 world. They
9 argue our universities to become more reflective of, and more ambitious about, what
10 they can instil in their student body, with a greater emphasis on business acumen as
11 well as by teaching accounting as a multidimensional technical, social and moral
12 practice and not as a mere, neutral, benign, technical practice (Carnegie et al., 2021a,
13 2021b). This includes a focus on sustainability accounting and reporting and social
14 justice as well as higher-order skills, such as critical thinking and problem-solving,
15 necessary in a post-COVID-19 landscape (Tharapos, 2021).
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27 Netnography is adopted in the study by Masiero, Leoni and Bagnoli (2023), in
28 analysing the Face book postings made by a sample of three Italian universities across a
29 period of 62 weeks from February 2020 to March 2021, to identify and interpret the
30 accountability discharged by means of this social media platform by these institutions
31 during the partial period of the COVID-19 pandemic. Netnography has been defined as
32 "the branch of ethnography (the scientific description of the customs of individual
33 peoples and cultures) that analyses the free behavior of individuals on the internet
34 [using] online marketing research techniques to provide useful insights" (Kozinets,
35 2002).⁷ The authors' purpose is to explore how, and to what extent, universities
36 utilised Facebook to discharge and shape their accountability during the COVID-19
37 emergency. This social media research platform was found to provide a forum for
38 account-sharing during an unexpected crisis, with immense social and economic
39 ramifications, that was identified as common to both the account givers and the
40 intended recipients, with many of the latter also subsequent account providers to the
41 universities as givers.
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54 The study discovered that this platform was used for a variety of intentions,
55 from conveying simple instructions to rendering traditional accountability for their
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59 ⁷ Refer also to: <https://martech.zone/what-is-netnography/> and <https://kozinets.net/>
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3 conduct during the crisis. Moreover, the Facebook postings examined were found to
4 render "voice" to various stakeholders' thoughts and experiences. This conception is
5 described as "account(share)ability" (Masiero et al., 2023, title), effectively permitting
6 various stakeholders to feel included and enabled as informed by, and informing of,
7 the university community of these institutions during the crisis. In the authors'
8 assessment, this is the first study in their experience to investigate the use of social
9 media and its implications by universities for account rendering purposes and to reveal
10 the possibilities illuminated by these findings in supporting other, even potentially
11 more ethical, forms of accountability.
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21 *Broadening the boundaries of accounting: Interdisciplinarity in the calculative era*

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23 The study by Twyford and Abbas (2023) concerned an investigation into the
24 COVIDSafe app, released by the Australian government in response to the global
25 wicked problem of COVID-19. The authors demonstrate the value of interdisciplinarity
26 to broaden the boundaries of accounting, with a focus on conceiving the accounting
27 discipline in the early 2020s as beyond having a technical orientation alone but rather
28 also encompassing key social and moral considerations. This multifaceted conception
29 of accounting as a combined technical, social and moral practice draws upon the
30 definition of accounting proposed by Carnegie et al. (2021a, 2021b). It further
31 proposes the intersections of the accounting and information systems (IS) disciplines
32 to reveal possible interconnections through a socio-technical framing derived from the
33 IS discipline. Through a close reading of publicly available media and government
34 sources related to the COVIDSafe app collected between April 2020 to April 2021, the
35 value of this framing is demonstrated.
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47 The socio-technical framing emphasises the interconnections of accounting and
48 accountability, specifically in a setting necessitating interdisciplinary reflection. The
49 study's findings demand that the accounting profession should address a wide array of
50 wicked problems by explicitly engaging in interdisciplinary dialogue and action.
51 Specifically, the urgent need for interdisciplinary dialogue, particularly concerning an
52 interconnectedness of accounting and information systems (IS), that requires a deeper
53 appreciation of the social and moral dimensions and implications of accounting in the
54 organisational and social contexts in which it operates. This means the purposeful
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3 advancement and nuanced application of accounting practice, education and research
4 toward the view of accounting in context, centring on expectations of the public
5 interest, including the notion of public interest technology and the betterment of
6 society (Abbas et al., 2021). There is substantial scope for progressing this dialogue,
7 leading the authors to commend other scholars to engage in interdisciplinary work 'on
8 the boundaries' and exploring the potential of accounting for tomorrow, both
9 requiring new skills and understanding of the implications of accounting emergence,
10 change or the lack of accounting change for organisational and social functioning and
11 development. Accounting's future will not be well guided nor advanced to its full reach
12 and potential by continuing to offer itself and the services of its practitioners as a
13 merely neutral, benign, technical practice. Given the framing deployed, this study also
14 has ramifications for the IS discipline.

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16 Each of these articles offers considerable potential to professional accounting,
17 professional accountants, accounting researchers and educators, public policymakers
18 and regulators to address and prepare for redefining accounting as a technical, social
19 and moral practice, as most of these authors have endorsed following the proposed
20 new definition of accounting by Carnegie et al. (2021a, p. 69; 2021b). This definition of
21 accounting for tomorrow is as follows:

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**Accounting is a technical, social and moral practice concerned with the
sustainable utilisation of resources and proper accountability to stakeholders
to enable the flourishing of organisations, people and nature.**

The next section introduces a framework for discussion and analysis based on this
proposed new definition of accounting, which is termed "Framework of the
Multidimensional Nature of Accounting" (hereafter "Framework"). This encapsulates
the field in which the SI authors have set their studies on "COVID-19 and accounting".
In short, greater breadth is required to enhance understanding of accounting in the
world and for accounting to be able to shape a better world in the future. This
Framework is deployed primarily to organise our discussion and provide our analysis of
the articles published in the remainder of this issue and in future accounting research.

Framework of the Multidimensional Nature of Accounting

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3 Traditional accounting definitions are constructed along the lines of measuring,
4 recording, classifying, and summarising financial information for use in decision
5 making. Whatever traditional definitions readers may recall, these would have
6 focussed exclusively or strongly on accounting being a solely neutral, benign technical
7 practice. Accounting, however, is much more than an ensemble of techniques,
8 concepts and procedures; it is beyond a purely instrumental or technical pursuit.
9 Carnegie et al. (2021a, 2021b) define accounting as a combined technical, social and
10 moral practice. Figure 1 provides diagrammatical representation of a Framework,
11 where the three dimensions of technical, social and moral practice are shown as
12 conceptions constituting the nature of accounting in the early 2020s.
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23 [Insert Figure 1 here]
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27 Accounting as social practice concerns the enabling, disabling and pervasive
28 characteristics of accounting. Particularly, these key attributes reveal how accounting,
29 whether changing or change resistant, impacts human behaviour, shapes
30 organisational and social culture, and has implications for organisational and social
31 functioning and development. As a social practice, accounting orders our lives by
32 means of key performance indicators {KPIs} or metrics, for instance, which are culture
33 bending or reshaping devices. Accounting impacts organisations, people and
34 nature. Accounting is moral practice - indeed, morality is at accounting's core - it is a
35 practice whose actions and inactions affect others, now and in the future. It
36 contributes to shaping the moral order and accountability infrastructures of
37 organisations and society, reflected in the overarching responsibility to act in the
38 public interest and accord with the Code of Ethics for Professional Accountants.⁸
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49 Under the Framework, key questions pertaining to each dimension of
50 accounting are identified for differentiation purposes, and each dimension is
51 concerned with five fundamental elements. As a technical practice, accounting is
52 concerned with concepts, and generally accepted practices, including those prescribed
53 by accounting standards and other rules. While this may be understood as the
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59 ⁸In Australia, this Code is known as APES 110, available at: [Code of Ethics - Home \(apesb.org.au\)](https://www.apesb.org.au/code-of-ethics). Also
60 see Quayle (2021).

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3 "toolbox" of professional accountants, it is based on convention of what can be done
4 and premised on conventional assumptions about the world, with limited interest or
5 appeal to local, national, regional and international society. The accounting profession
6 and professional accountants are urged to be more forward looking and aspirational in
7 future, to shape a better world by means of enabling the flourishing of organisations,
8 people and nature. Therefore, professional accounting and accountants must aim to
9 help answer big questions and to solve wicked problems in societies. This does not
10 necessarily require a tool out of the existing toolbox but the use of innovative thinking
11 and approaches, best informed by interdisciplinary perspectives and adopting
12 multidisciplinary approaches and teams. In short, accounting needs to answer
13 questions and solve problems by devising and using new tools, in possible combination
14 with the old tools. These new tools may not necessarily be imagined or conceived by
15 the authors at the time of writing their SI papers.

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18 Similarly, accounting as social practice and moral practice needs to be fully
19 understood and respected. As Figure 1 shows, accounting as a social practice is
20 primarily concerned with the impacts or effects of accounting in the world on
21 organisations, people, nature, or the planet. Whether changing or change-resistant,
22 accounting has consequences for our behaviour (i.e., the individual behaviour of each
23 of us) extending to organisational and social culture on a collective basis. Accounting
24 conditions the way we think, and what we do; accordingly, it is highly influential in the
25 ordering of our lives. It is a key ingredient in the world views of people.

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28 Further, as Figure 1 shows, accounting as a moral practice involves the
29 centrality of morality in accounting. This embraces audit and assurance, both external
30 and internal and the notion of broad-scope disclosure involving financial and non-
31 financial disclosures and other narratives. As a moral practice, it is vital for the
32 accounting profession to possess a social conscience for the sake of its own legitimacy.
33 This requires a development of accounting, moving from its technical origins into using
34 accounting forms, whether already developed or not, as a means of nurturing the
35 world into better shape, to a less aggressive, less KPI-driven and, arguably, less mean-
36 spirited place to becoming a more inclusive, caring and compassionate place. This is a
37 place that universally respects the social and natural environment, including all forms
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3 of nature, and aspires to preserve the planet for all, humans and non-humans alike,
4 thereby facilitating our collective sustenance.
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7 The discussion and analysis of the articles in the SI follows in the next section
8 with consideration of how their findings, implications and recommendations may
9 "enable the flourishing of organisations, people and nature" by means of accounting
10 aspiring to help in shaping a better world.
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14 15 16 **Discussion and Analysis**

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18 The authors contributing to this thematic SI are generally concerned with
19 creating positive change in the world through accounting. There was a fair amount of
20 discontent shown towards accounting developments, such as in the public sector,
21 where the technical practice of accounting is prized as paramount or all important.
22 Accounting ought to be suitable for the organisational and social contexts in which the
23 public sector and other entities operate in the public interest and for the benefit of
24 society. Under the philosophy of New Public Management or the "managerial turn" of
25 neoliberalism, accounting has been deployed to alter, change or transform the
26 organisational and social contexts in which entities operate. According to Carnegie, et
27 al. (2022b):
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36 A major international evaluation of the impacts of New Public Management
37 (NPM), enabled in action by means of techniques and processes of accounting,
38 is both overdue and necessary. Under NPM, there is growing and concerning
39 evidence of the goal displacement effect towards business profit/commercial
40 returns and a divergence away from community and society service.
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45 Moreover, what has been experienced is the advent of a meaner, neo-liberalised
46 world. This new space often involves the production of sterile, unchallenged
47 accounting numbers and reports and a mania for KPI-driven performance
48 measurement. Importantly, this state of play is likely to arise under national or
49 international ranking regimes, such as under global university rankings (see, for
50 instance, Carnegie, 2022; Carnegie and Lucas, 2022; Carnegie and Parker, 2022).
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54 Expressly, Carnegie et al. (2021a, 2021b) argue that accounting is a social
55 practice and a moral practice and is not a neutral, benign, technical practice alone.
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60 Seven of the following eight articles hereafter published specifically deployed this

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3 proposed new definition of accounting in undertaking their studies (i.e., Masiero et al.
4 2023; O'Connell et al. 2023; Powell and McGuigan, 2023; Sidaway et al. 2023; Twyford,
5 2023; Twyford and Abbas, 2023; Vesty et al. 2023). Three sub-sections now follow. In
6 the first sub-section, the discussion and analysis appear as "accounting as technical,
7 social and moral practice". Thereafter, the next two sub-headings are labelled as
8 "accounting as financial and non-financial information" and "accounting and its
9 impacts in organisational and social contexts".
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18 *Accounting as technical, social and moral practice*

19 Parker and Narayanan (2023) point to a developing focus on CSR and
20 sustainability, aptly articulating that other social responsibilities need not be forgotten,
21 such as occupational health and safety (OHS) obligations. While these authors did not
22 quote or cite the Carnegie et al. (2021a, 2021b) proposed definition of accounting,⁹
23 they focus on revisiting "the CSR and OHS issues that occupied attention of researchers
24 into accountability of social impacts". Therefore, in this investigation, they depict a
25 strong emphasis on accounting as social practice. Furthermore, they allude to the
26 morality of CSR disclosures and reporting into providing accountability for social
27 impacts in stating the "emerging regulations and legal obligations on employees have
28 the potential to make OHS issues a prominent part of corporate social responsibility
29 research" (Abstract). These two authors, therefore, are thoroughly in tune with the
30 notion of accounting as a multidimensional technical, social and moral practice.
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42 Importantly, Parker and Narayanan (2023) observe that "while corporates may
43 see these [obligations] as dysfunctional impacts on productivity and profits, they more
44 importantly represent major ongoing impacts on human lives, families, communities
45 and the general society". The authors argue that accountability through action is the
46 opportunity to make employers more visibly accountable. They also argue that
47 accounting education and research are not well servicing or supporting OHS. This is
48 portrayed as an important and necessary future direction to be promptly and
49 adequately led by accounting educators and researchers.
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57 ⁹On the other hand, the first-named author of these two authors is indeed the same Parker, who is the
58 second-named author of Carnegie et al. (2021a, 2021b). Narayanan is an interdisciplinary accounting,
59 auditing and accountability researcher in the sociological, critical and interpretive tradition (see, for
60 instance, Boyce, Narayanan, Greer and Blair, 2019; Narayanan and Boyce, 2019).

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3 Of the other seven articles, the authors of five of these quoted in full the
4 definition of accounting outlined earlier and elaborated upon in Figure 1 (Powell and
5 McGuigan, 2023; Sidaway et al., 2023; Twyford, 2023; Twyford and Abbas, 2023; Vesty
6 et al., 2023). The broad scope of accounting positions taken by each of these five
7 author teams is now aligned with the Framework outlined in Figure 1. The order of
8 presenting this collective analysis is as stated in the brackets as contained in the earlier
9 sentence.

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11 According to Powell and McGuigan (2023), "by opening students up to less
12 anthropocentric viewpoints, the rewilding of accounting education positions students
13 to conceptualise a broader definition of accounting", as provided by Carnegie et al.
14 (2021a, 2021b). Powell and McGuigan added "it further allows for critical analysis and
15 interrogation of more recent forms of accounting including environmental accounting,
16 integrated reporting, accounting for biodiversity and extinction accounting (2023). In
17 their conclusions, the authors state "encompassing technical, moral and social
18 perspectives ... within accounting curricula assists in developing accounting graduates
19 who are better equipped to understand and initiate the potential role of accounting in
20 addressing global challenges" (2023). They also argue that accounting "educators
21 cannot afford to work in isolated silos and a broad open-mindedness to
22 interdisciplinary and transdisciplinary perspectives and practices is needed" (2023).
23 Figure 1 captures their approach by these educators "to collectively contribute to
24 shaping a better world for all species, humans and non-humans alike, for a
25 multispecies coexistence" (2023).

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27 Sidaway et al. (2023) align their study with the definition systematized in Figure
28 1. The authors explain that numerous accounting textbooks are used in accounting
29 education, with each one offering a definition of what is accounting. However, these
30 authors aptly point out that there is a common thread among them, being the
31 tendency to "focus on accounting as a technical practice that is limited to economic
32 information, transactions and events". They call attention to Carnegie et al. (2021a,
33 2021b) who "urge the accounting profession to reconceptualise the definition of
34 accounting to focus less on the technical aspect and more on the social and moral
35 conceptions of accounting". Specifically, these authors call for the qualitative
36 characteristics of decision-useful information to be applied in the context of the
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3 connectedness of decision-making and the notion of accounting as a technical, social
4 and moral practice" (2023). Figure 1, therefore, reflects the approach of Sidaway et al.
5 {2023}, other than a noted lack of focus by these authors on the use of interdisciplinary
6 perspectives and the adoption of multidisciplinary approaches/teams. While the
7 authors were aware of the constitutive nature of accounting in stating "the power of
8 accounting to shape organisations and societies is enabled through a number of
9 mechanisms or roles" (2023), they do not specifically address the notion of accounting
10 as shaping a better world by means of the broadening of its definition.

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18 Twyford {2023} and Twyford and Abbas {2023} introduce the proposed new
19 definition of accounting with their justification closely following the Framework
20 provided in Figure 1. Twyford {2023} examines failures of accountability in aged care
21 during COVID-19 and calls for accounting educators to understand and teach what
22 accounting does and can do as social practice and what accounting should and should
23 not do as a moral practice. She refers to "the inadequacy of current accounting
24 definitions that focus solely on its technical features rather than its social implications"
25 (2023) and argues "this requires a renewed vision for what constitutes accountability
26 and for accounting to embrace the social and moral implications of an account". She
27 argues "accounting graduates and accountants have moved on from the mere
28 technical elements of practice, such as data entry (now performed mainly by software
29 systems), to more critical and creative thinking that acknowledges the humanistic and
30 social imperatives of accounts (AFAANZ, 2021)". Similarly, Twyford and Abbas {2023}
31 aspire "to counter the idea that accounting and accountability present neutral arbiters
32 of reality ... and consider the broader implications of accounting during crises such as
33 COVID-19 beyond 'objective' numbers" (2023). They are not only concerned with the
34 technical aspects of accounting or mere numerical forms of accounting and advocate
35 the widespread use of expanded forms of accounting and accountability particularly
36 non-financial accounts. Both studies are concerned with adopting a new, expanded
37 vision for what constitutes accountability as well as what is conceived as an account in
38 the accounting domain as well as with accounting as a facilitator for shaping a better
39 world. Twyford (2023) explains how "accounting practice can move from a financial
40 discourse to a genuinely human one, embracing the importance of the right to human
41 existence and care for the betterment of our world and its people".
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3 Twyford and Abbas (2023) are alert to the requirement for the adoption of
4 interdisciplinary approaches in addressing complex and wicked problems that the
5 world is facing, perceiving the value of interdisciplinarity to broadening the boundaries
6 of accounting. The authors are particularly concerned with the interconnectedness of
7 accounting and IS. Moreover, they urge accounting scholars, through interdisciplinary
8 dialogue, "to enhance our understanding of accounting and, therefore accountability,
9 beyond numbers, to improve accounting-related and other decision-making processes
10 in the interest of public interest, the public good and shaping a better world". In
11 addition, Twyford (2023) on her sole written article acknowledges the need for the
12 accounting curriculum to "encourage involvement with community and provide space
13 for critical evaluation and creative solutions" which is argued as "a pertinent direction
14 for the discipline, given employers prefer multidisciplinary graduates".

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16 In their investigation examining measuring, investing, and accounting for value
17 in health care, Vesty et al. (2023) advocate the need for a more nuanced interpretation
18 of accounting, embracing social and moral values rather than being perceived as a
19 technical practice alone. Two key questions which emerge from these studies are
20 identified as follows: What have we learnt, or what can we still learn, from the current
21 situation on writing? How can accounting and accountability actively contribute to
22 improving the quality of health care, particularly aged care, under the circumstances of
23 increases occurring in the average life expectancy of humans? The authors argue that
24 the new definition of accounting offered by Carnegie et al. (2021a, 2021b) is fitting for
25 deployment "given the multiple stakeholders concerned about the power of economic
26 control and financial performance evaluation driving decisions in this public sector
27 setting". In their concluding comments, these authors "highlight the moral duty of
28 accountants to innovate outdated techniques as well as recognise that the accounting
29 techniques are far from neutral They communicate a social and political reality".
30 Without effective innovation in accounting, Vesty et al. (2023) conclude that "the
31 accounting code of ethics is compromised, and the profession is failing to service their
32 clients - and stakeholders - with the best tools possible for societal health and well-
33 being".

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35 O'Connell et al. (2023) and Masiero et al. (2023) did not specifically quote the
36 Carnegie et al. (2021a, 2021b) definition of accounting. However, the first named
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3 authors referred, in two instances, to "teaching accounting as a social and moral
4 practice" (O'Connell et al., 2023). Dismissing the notion of accounting as a technical
5 practice alone, these authors put the view "that university curricula are too technically
6 focused and do not equip students with the higher-order professional skills needed in
7 the world of work". Further, the authors of the second study expressly supported the
8 view of "accounting as a technical, social and moral practice" (Masiero et al., 2023).
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14 O'Connell et al. (2023) provide an extensive "wish list" in their polemic where
15 they argue that our universities are required to enhance their contributions and
16 relevance to society. They argue the need for universities to become more ambitious
17 about what they inculcate their students with, providing a greater emphasis on
18 business acumen and, in the case of accounting in the context of business education,
19 to teach accounting as a social and moral practice. From the perspective of the
20 authors, a greater focus by universities on sustainability accounting and reporting and
21 social justice would lead to the production of "graduates and research that helps solve
22 society's wicked problems, such as climate change and income inequality". To do this,
23 the authors allude to the "increasing calls for a greater focus within Accounting
24 Schools on teaching accounting as a social and moral practice with the public interest
25 in mind (Carnegie et al., 2021b; Quayle, 2021)" (O'Connell et al., 2023). Earlier, Quayle
26 (2021) stated that her study on accounting and whistleblowing, including a literature
27 review, highlights "organisational wrongdoing outside the view of current accounting
28 frameworks and provides an argument for expanding the accounting and
29 accountability knowledge boundaries to incorporate these wider social, political and
30 moral concerns (Carnegie et al., 2021[a])". Finally, O'Connell et al. (2023) argue, in
31 broad humanistic terms, that accounting students need to be better prepared for
32 whatever lies ahead of them in future, rather than just being made, more narrowly,
33 "job ready" as a more modern-day "catch-cry" of many universities.
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51 Masiero et al. (2023) argue that the capabilities of the Internet and developing
52 digital technologies are contributing to shaping accounting as a multidimensional
53 technical, social and moral practice. The authors believe that the virtual world offers
54 people and organisations new and innovative means to provide accounts. The
55 universities involved in this study, in providing an account on social media of actions
56 and activities, "discharged accountability for their practical social impact, highlighting
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3 how they were succeeding in improving social benefit" (Masiero, 2023). Accordingly, it
4 has become "paramount for accounting scholars to engage with this realm and to
5 investigate the modes of accountability that are being adopted or are emerging in
6 these virtual contexts (Jeacle, 2021)" (Masiero et al., 2023).
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10 11 12 *Accounting as financial and non-financial information* 13

14 As the further step in this analysis, these eight articles were examined for an
15 understanding of their use of the words "financial" and "non-financial", pertaining to
16 accounts, aspects, disclosure, information, measures, organisational performance,
17 reports, among other combinations as specifically provided for in Figure 1 as an
18 element of accounting as a technical practice. Many of the authors advocated an
19 expansion of non-financial reporting and disclosure in accounting, seeking to balance a
20 time-honoured emphasis in accounting of external financial reporting. According to
21 Twyford (2023), "when we adequately acknowledge, accept and embed the notion of
22 accounting as a technical, moral and social practice, it then moves to accounting
23 educators to edify our students in this broader understanding of accounting and be
24 more cognizant of the importance of caring about non-financial aspects of society".
25 Moreover, she argues for the adoption of more critical and creative thinking which
26 acknowledges the humanistic and social imperatives of accounts.
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38 Twyford and Abbas (2023) demonstrate "how broadening the notion of
39 accounting and providing nonfinancial accounts and accountability through applying
40 socio-technical theory enriches our understanding of social phenomena and
41 implications" (2023). This joint study illuminates a reorientation of accounting research
42 "into an interdisciplinary space that deliberately deviates from the technical,
43 mainstream perspective of accounting". Rather, accounting is "instead centred on its
44 social, technical and moral implications", hereby complementing the proposal for
45 redefining accounting of Carnegie et al. (2021a, 2021b). They actively encourage a
46 deeper appreciation of the social and moral dimensions and implications of accounting
47 in its organisational and social contexts.
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56 Other contributors to this SI, however, place little or no focus on non-financial
57 information. Here are two sets of authors. First, O'Connell et al. (2023) do not make
58 any mention of non-financial in their article. However, they argue for the "critical
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3 analyses of university financial statements and disclosures". Second, Parker and
4 Narayanan (2023) provide two separate mentions of non-financial, expressly to "non-
5 financial information" and "non-financial disclosures". Therefore, seven of these eight
6 articles made either prominent references to the importance of non-financial
7 information or provided equal or almost equal coverage to each form of key types of
8 accounting information.
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14 In the other four of the eight studies (50%), specifically (Masiero et al., 2023;
15 Powell and McGuigan, 2023; Sidaway et al., 2023; Vesty et al., 2023), there was found
16 to be an equal or close to equal reference to the terms financial and non-financial
17 measures or metrics in their articles. While Vesty et al. (2023) make one mention only
18 of non-financial in their article, referring specifically to "non-financial measures, such
19 as PROMS and PREMS", they refer on seven separate occasions to each of these
20 "patient-reported outcome and/or experience measures (PROMS and PREMS)". In
21 addition, they use other terms such as "scorecard metrics" or balanced scorecard"
22 (once each), contested value (once) which includes non-financial measurement. On
23 observing the key words used by the authors in all eight papers, Sidaway et al. (2023),
24 included "non-financial information", however, "financial" was not used in any of these
25 papers as a key word to refer to financial information or similar term.
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38 *Accounting and its impacts in organisational and social contexts*

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40 All the articles specifically refer to the impacts of accounting in the world.
41 Accordingly, to Andrew, Baker, Guthrie and Martin-Sardesai (2020 p. 767), "the
42 pandemic has reminded us of our co-dependence and that a more robust society will
43 require us to protect and support our most vulnerable citizens". Twyford (2023) calls
44 for a re-centring of accounting on humans rather than only on financial/economic
45 imperatives, under which "we need to recognise, practice and teach accounting as a
46 social practice that impacts and influences the lives of people". She proposes that
47 accounting, routinely and narrowly described as 'the language of business', "be
48 rearticulated as a public good and as such, the 'language of society', for it is 'through
49 language we interpret the world' (Chwastiak and Young, 2003, p. 534)", that will
50 "require important and transformational shifts in the ontological and epistemological
51 view that many hold of accounting and accountability, especially practitioners".
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3 Similarly, Twyford and Abbas (2023) agree with the broadening of accounting's
4 language beyond business to the language of organisations, people and nature so that
5 "further accountability can be discharged towards people, society and the public
6 interest while highlighting the implications felt by citizens who exist within the social
7 subsystem". To the contrary, Parker and Narayanan (2023), point out that the
8 traditional financial reporting focus is at risk of being narrowly focussed and may be
9 insufficient for organisations "to be held accountable for their Covid-19 era actions
10 towards employees and customers".
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18 Sidaway et al. (2023) advocated for accounting not just to be concerned with
19 the qualitative characteristics of financial information for general-purpose financial
20 reporting and called for accounting education to position the qualitative characteristics
21 of decision-useful information beyond a mere financial context. As accounting
22 information influences behaviour, creating a diversity of social impacts, it stands to
23 reason to use diverse information of equivalent integrity in dispensing impacts
24 engineered by means of the adoption of accounting around the globe. In concluding,
25 these authors argue the need to examine accounting's full dimensions to "expose the
26 very real power of accounting (and 'accountants'), and its (their) role in constructing
27 reality" (2023, p. x). They add, "arguably, there has never been a time when
28 accounting numbers have had greater social impact with associated moral implications
29 for so many people globally than has been the case with the COVID-19 pandemic".
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40 The high importance of accounting is also in the awareness of Powell and
41 McGuigan (2023, p.) who argue "accounting positions humans as central and superior
42 where the voices of non-human species that share our world are silenced". More
43 expressly and sharply, this is envisioned as conventional accounting principles and
44 practices promoting "an anthropocentric speciesism", most specifically "a hierarchical
45 distinction and discrimination of non-human species (Horta and Albersmeier, 2020)"
46 (Powell and McGuigan, 2023, p. x). It may also be argued, reflecting further, that
47 accounting has become a mechanism for creating categories and classifications among
48 we humans of the world, which trend to focus on segregation or even discrimination
49 within our own species as well as the natural world around us.¹⁰
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59 ¹⁰Appreciation is expressed to one of the reviewers of an earlier iteration of this paper for making this
60 apposite point. An example arises in performance measurement systems of public universities which are

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Apart from holding an over-arching perspective that "the power of education to change lives and re-shape society in a positive way has been well articulated in the literature" (O'Connell et al., 2023), the authors are also alert to the notion of "accounting for societal good". They argue, among other points, that "a greater focus on the liberal arts, along with student research projects co-designed with industry to help solve wicked problems, such as reducing environmental impact, will contribute to this long overdue form of accounting for understanding and evaluation of social impact. Vesty et al. {2023} believe that the accounting profession does not sufficiently "understand the strategic importance [of] as well as the social, ethical and moral role that accounting plays in the health-care sector". In concluding, these authors stated that their findings reveal "the relevance of the game-changing definition of accounting ... as technical, social and moral practice and the need for proactive involvement in change, underpinned by the profession's ethical and moral duties to society" (2023).

Finally, Masiero et al. {2023} argued that accountability is often undermined and unnecessarily narrow because "this ability to provide an account should not be merely conceived as a set of accounting techniques, financial numbers and key performance indicators aimed at facilitating rapid evaluations and control at a distance over people and things". In essence, accounting "neglects to provide an account to all the stakeholders who are affected by an organization's activity". Overall, there is much commonality in the perspectives of authors, which is due to their support for, or acceptance of, the proposed new definition of accounting and its representation as a Framework in Figure 1 of this paper.

Concluding Comments and Challenge

This SI has much to offer all readers, and we, the guest editors, aspire for it to be influential in contributing to enabling accounting to reach its full potential, particularly in shaping a better world from today. We expect the readers of the articles in this issue to be encouraged by this purported worthy ambition or even expectation

directly linked to the determination of global university rankings. Performance measurement is indeed accounting by another title (see, Carnegie and Parker, 2022; Carnegie and Lucas, 2022; Carnegie, 2022b).

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3 and at least potentially stimulated by the proposed framework of the multidimensional
4 nature of accounting. It is, after all, a team effort.

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7 On writing, there are indeed big or massive questions and wicked or super-
8 wicked problems to be respectively answered and solved. Accounting practitioners,
9 educators and researchers are actively encouraged to become more interdisciplinary
10 to leverage off thought and practice from other disciplines, most or all of which face
11 these same or similar questions and problems within their ranks and memberships.
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16 Professional accounting has an opportunity in the 2022s to take the initiative in
17 fully comprehending and adequately dealing with complex, complicated and
18 perplexing issues in the specific organisational and social contexts in which accounting
19 operates. According to Carnegie et al. (2022b), high on the list among these concerns
20 and issues are "climate crisis, pandemics, sustainability, human rights, poverty and
21 inequality, oppression and warfare, hunger and food insecurity, water provision and
22 management, global refugee movements, health care provision, habitat and
23 biodiversity, government corruption and accountability, education availability and
24 accessibility" ¹¹ This SI and the articles featured have barely "touched the surface" of
25 this massive agenda, and yet, it also has the potential to be a guiding light, a beacon, to
26 move and advance the prime focus of accounting and accountants to conduct their
27 affairs in shaping a better world, thereby "to enable the flourishing of organisations,
28 people and nature".
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40 Importantly, this theme and the aspiration underpinning it is moving ahead in
41 alternative directions, as pursued in the next SI of *Meditari Accountancy Research*,
42 guest edited by the three of us, along with Lee Parker and Eva Tsahuridu. The call for
43 this SI has an interest in, and concern for, the effectiveness of the Sustainable
44 Development Goals of the United Nations and other similar regimes. The theme of this
45 upcoming SI is entitled "Accounting as technical, social and moral practice for shaping
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57 ¹¹A reviewer of an earlier version of this paper pointed out that tackling this list is indeed a
58 mountainous challenge which, arguably, brings into the frame of thought the ongoing suitability or
59 sustainability of a neo-liberal capitalist system. This issue and its debate, however, is beyond the scope
60 of this study.

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3 a better world". In our collective Call for Papers of this issue,¹² the expanded team of
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5 guest editors elaborate, in part, as follows:
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9 This Special Issue is concerned with accounting as a combined technical, social
10 and moral practice with an overarching concern for shaping a better world from
11 tomorrow, including by means of the United Nations' Sustainable Development
12 Goals (SDGs) and other key mechanisms. According to Bebbington and
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14 Unerman (2020, p. 1657), "accounting scholars have been slow to engage in
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16 SDGs-motivated research". This slow and concerning uptake has created two
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18 issues: First, accounting scholarship is less available to the web of knowledge
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20 that is being developed about how to enact the ambitions of the SDGs. Second,
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22 accounting scholarship is not developing in a way that incorporates SDGs-
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24 related challenges facing organizations (Bebbington and Unerman, 2020, p.
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26 1657; also see Bebbington and Unerman, 2018; Powell and McGuigan, 2023)
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28 (Carnegie, Gomes, McBride, Parker and Tsahuridu, 2022).
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33 Carnegie, Gomes et al. (2022) provide further elucidation in the Call and
34 articulate several potential issues or topics to indeed consider for examination under
35 this broad and exciting theme. This is an invitation to join in on this adventure into the
36 world of accounting as technical, social and moral practice, concerned with enabling
37
38 accounting to reach its full potential, with the aspiration of striving to shape a better
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40 world. Fortunately, there is an impressive body of quality interdisciplinary accounting
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42 research literature across the globe already available to us, provided by a diversity of
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44 scholars across the past four decades, which will surely collectively stimulate and steer
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46 us in this worthwhile endeavour and purposeful commitment. All-aboard, let's come
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48 together and join in the excitement of taking accounting on its journey into the future
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50 as explicitly technical, social and moral practice for shaping a better world!
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57 ¹²The *Meditari Accountancy Research* Call for Papers is available at the following Emerald link:
58 [https://www.emeraldgrouppublishing.com/calls-for-papers/accounting-technical-social-and-moral-](https://www.emeraldgrouppublishing.com/calls-for-papers/accounting-technical-social-and-moral-practice-shaping-a-better-world)
59 [practice-shaping-a-better-world](https://www.emeraldgrouppublishing.com/calls-for-papers/accounting-technical-social-and-moral-practice-shaping-a-better-world)
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Figure 1: Framework of the Multidimensional Nature of Accounting

