



NORDISK FÖRETAGSEKONOMISK FÖRENING • NORDIC ACADEMY OF MANAGEMENT



The 26th Nordic Academy of Management Conference
Bringing Research Together
24-26 August 2022
Örebro University School of Business, Sweden

Call for Papers

We invite you to submit your research to explore the theme of “*Bringing Research Together*” for the 26th biennial NFF Conference in Örebro. We are looking forward to receiving your submissions.

Track 1.3 – Accounting for the common good

Corresponding Chair:

Per Forsberg, Örebro University, Sweden (per.forsberg@oru.se)

Co-Chairs:

Per Carlborg, Örebro University, Sweden
Stig Westerdaahl, Malmö University, Sweden

Description:

This stream is an invitation to contribute to the ongoing academic discussion of how accounting is (or could become) important for the processes of organizing for common goods. Projects with an interdisciplinary approach are especially welcomed as well as illustrative examples on historical, contemporary (and future) environmental and social tragedies or successes – reflecting on role of accounting in different settings when it comes to defining, valuing and balancing resources and values. The aim with the stream is to develop awareness of the importance of accounting when it comes to pointing out and lifting forward the important of certain resources, educating the public about commons as wild-life, bio-diversity and safe environment, together with judging how different actions contribute to common goods or is part of common good. Accounting in this sense could include valuations with numbers as well as narratives. The central theme is that definitions and accounting of resources and values are crucial when it comes to organizing for sustainability.

The focus of this stream lies not preliminary on what goes on inside a company but on resources and values in-between – or surrounding – organizations; as commons, commoning and the common good. Instead of putting the business organization at the center we seek contributions that put common resources and goods at the center. We believe that this starting point will make it possible to have rich and fruitful discussions concerning how business actors and others are/ or could be involved in sustainable management of shared resources and values. Especially when it comes to possibilities to create a “good balance sheet” that includes what usually is externalized in traditional financial accounts.

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We would like to see a broad spectra of contributions in this stream. The following suggestions of themes are therefore just some examples that could be relevant for exploring how accounts of resources and values may hinder as well as make possible common goods.

- How different forms of accounting may hinder or facilitating processes of organizing for the common good
- The role of accounting for sustainable management of commons (commons as shared resources, as in Ostrom and the broader commons literature)
- How accounting may facilitate adaptability (how external initiatives as United Nation ´s 16 sustainable goals are met and affect local arrangements and may bring companies, local government and activists together).
- anticipation (accounting that affect what we take into account based on what we believe will happen in the future)

At least one paper will be about one of the biggest water reservoirs in Europe: the lake *Vättern* in Sweden. Stories and cases of similar examples would make interesting comparisons possible when it comes to explore how different values/goods are connected and possible conflicts between them. How commons are defined and measured, how rights and obligations are balanced. How different actors agree to solutions to sustain common resources and how accounting (financial as well as alternative ones) is involved and affect sustainable management of common goods are important challenges that needs to be dealt with.

(Papers that deals with stakeholder theory, legitimation and circle economy is welcomed but are suggested to be linked to the discussion of common goods.)

Keywords:

Common good, commons, accounting, commoning

References:

Brando, N., Boonen, C., Cogolati, S., Hagen, R., Vanstappen, N., & Wouters, J. (2019). Governing as commons or as global public goods: Two tales of power. *International Journal of the Commons*, 13(1), 553–577. DOI: <http://doi.org/10.18352/ijc.907>

John Burns & Stephen Jollands (2020) Acting in the public interest: accounting for the vulnerable, *Accounting and Business Research*, 50:5, 507-534, DOI: [10.1080/00014788.2020.1770940](https://doi.org/10.1080/00014788.2020.1770940)

Kilian & O'Regan (2020) Accounting, the public interest and the common good. *Critical Perspectives on Accounting*, vol. 67–68.

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Randhir, T. O. (2016). Globalization impacts on local commons: multiscale strategies for socioeconomic and ecological resilience. , 10(1), 387–404. DOI: <http://doi.org/10.18352/ijc.517>

Author guidelines:

Go to www.oru.se/NFF2022 for more information about how to submit a paper. The deadline for abstract submission is 31 January 2022. Full paper due: 20 June 2022.

We very much look forward to welcoming you in Örebro!

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