

## 3<sup>rd</sup> and LAST CALL FOR PAPERS

### 8<sup>th</sup> FRENCH CONGRESS ON SOCIAL AND ENVIRONMENTAL ACCOUNTING (8<sup>th</sup> CSEAR France Conference)

## Standardization and Sustainability Transition

**June 2-3, 2025**

**Institut Universitaire de Technologie (IUT) de Paris-Rives de Seine  
Faculté Sociétés & Humanités  
Université Paris Cité  
Paris, France**

The [Centre for Social and Environmental Accounting Research](#) (CSEAR) has been organizing an annual conference in the United Kingdom (often referred to as the “Summer School”) for over three decades, as well as conferences in other parts of the world as part of continental or national networks. The CSEAR France network is one of them and has been hosting a biennial “CSEAR France” congress since 2011 in various French cities. The 8<sup>th</sup> CSEAR France Conference will be held in June 2025 in Paris, at the IUT de Paris-Rives de Seine of the Université Paris Cité’s Sociétés et Humanités faculty.

For this 8<sup>th</sup> edition of CSEAR France, the Scientific Committee is pleased to launch the first call for papers on the theme: “**Standardization and Sustainability Transition**”. Sustainability is at the heart of current debates on economic, social and environmental development. While the evaluation of sustainable practices has been widely explored, standardization as a means of **locking in sustainable development** has received less attention (Boutaud, 2005). Yet in recent years, and particularly since the adoption of the Paris Agreement (2015) and the Sustainable Development Goals (SDGs), sustainability standardization has accelerated in many sectors, particularly in the field of **sustainability accounting** (Bebbington and Larrinaga, 2014; Gray, 2010).

### Does standardization help or hinder the transition towards sustainability?

Standardization has become a major factor in guiding the transition to sustainable practices. However, several questions remain: **Does standardization help or hinder the transition towards sustainability? What diversity of approaches does such standardization imply?**

In the field of accounting, standards vary significantly according to institutional and sectoral contexts. Some approaches favor **strong sustainability**, advocating profound structural changes and clear ecological limits, while others adopt a **weak sustainability** perspective, gradually integrating green practices without calling current economic systems into question (Dietz and Neumayer, 2007; Hopwood, Unerman and Fries, 2010).

### The challenges of sustainability transition

The sustainability transition also poses many challenges, in terms of planning, implementation, measurement and reporting. Because of its complexity, it involves deep and interdependent transformations, requiring a systemic approach. There are numerous challenges:

- **Planning challenges:** How to plan a sustainable transition in a context where variables are interdependent and sometimes contradictory? (Geels and Schot, 2007).
- **Implementation challenges:** How can complex standards be applied in fields that are themselves marked by uncertainty and a diversity of stakeholders? (Miller, 2011).
- **Plurality of approaches:** What are the most suitable transition paths depending on sectors and contexts? Should we aim for economic models of degrowth or more inclusive technological transitions? (Smith and Stirling, 2010).
- **Measurement and reporting challenges:** How can we effectively measure sustainability, considering its multiple interdependent dimensions (environmental, social, economic) and in the absence of unified standards? What indicators and tools should be used to ensure accurate assessment, despite the fragmentation of reporting frameworks and the complexity of the data to be collected? Finally, how can we reconcile stakeholders' growing expectations of transparency while preserving companies' competitiveness? (Geels and Schot, 2007; Miller, 2011; Smith and Stirling, 2010).

### Invitation to researchers: Debate issues and solutions

This conference invites researchers to **debate these key issues**, analyze the **various transition models** underway at different scales, and explore the role of standardization, **particularly accounting standardization**, in either accelerating or slowing the transition to sustainability.

This will be an opportunity to explore **successful models** of reporting and transition implementation at local, national or international levels, and to assess the extent to which these practices can be generalized. Papers on empirical case studies, theoretical analyses or experiments around standardization and sustainability transition are particularly welcome, but submissions are not restricted to these topics. Hence, as with previous CSEAR France congresses, this 8<sup>th</sup> French congress will aim to create an informal forum for discussion, bringing together researchers, educators, students and practitioners of all levels of experience to enhance research for new tools, policies, and strategies in social and environmental accounting in the broadest sense.

The spirit of the conference is interdisciplinary, emphasizing a high level of interaction, discussion, and debate in a friendly and supportive atmosphere. As such, research papers based on other perspectives beyond accounting and management control, such as organizational theory, marketing, finance, or strategy, are also welcome.

The conference will give participants the opportunity to present their research projects, ranging from discussions of preliminary results to full papers. Submissions are accepted in **both French and English** (note that presentations must be delivered **in the language of submission**).

### Plenary Speaker

We are pleased to welcome, as our plenary speaker, [Aziza Laguecir](#), Professor in Management Accounting and Performance Measurement at EDHEC Business School.

### Practitioner Forum

A practitioner forum will also take place. Speakers are still to be determined.

### Partnership with the Ecological Accounting Chair and the Circle of Environmental and Social Accountants (CERCES)

A session entitled "Ecological Accounting in Action: Progress Update on the Coordination of an Academic Project and the Emergence of a Community of Practitioners" will be organized by the Ecological Accounting Chair and CERCES.

### Best paper award and inaugural doctoral workshop

For this 8<sup>th</sup> edition, CSEAR France will be awarding an award **for the best conference paper**, selected from full paper submissions. This award will be accompanied by an invitation to authors to submit their paper to [Accounting Auditing Control \(AAC\)](#), which will set up a review team aligned with the disciplinary scope of the paper.

This 8<sup>th</sup> edition also marks the **inaugural launch of a doctoral workshop**. This will take place on the morning of June 2. This half-day event will enable doctoral students in social and environmental accounting to present the progress of their theses, and benefit from feedback from experienced members of the CSEAR community.

### Important Dates

**February 28, 2025:** Submission deadline of full papers and/or abstracts (300 words) as well as contributions to the doctoral workshop: <https://csearfr2025.sciencesconf.org/>

**March 28, 2025:** Notifications to authors

**April 18, 2025:** Registration deadline

Conference website: <https://sites.google.com/site/csearfranceoffice/csear-france-conferences/2025-conference>

**Conference registration is now open!** You can pay your registration fees directly on the conference's [SciencesConf page](#), under the 'My Registration' section.

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**We look forward to seeing many of you at the 8<sup>th</sup> CSEAR France Conference, which will be rich in debates and exchanges!**