



Accounting and Accountability for Resilience and Climate Action in the Public Sector

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Public institutions are called to define actions aimed at boosting resilience toward climate changerelated issues. Recent research has highlighted the relevance of accounting and accountability in supporting public organizations to understand and address sustainability challenges, climate actions and resilient strategies. Despite this theoretical debate, accounting and accountability practices struggle to be successfully implemented because of the “wickedness” of the policy context characterized by pluralism, institutional fragmentation and uncertainty.

This track aims to address the following research questions:

- Which are the challenges and opportunities related to the implementation of accounting, accountability and performance measurement systems in the context of resilient strategies and climate actions?
- How to design, develop and adapt the afore mentioned systems for dealing with risks and consequences of climate change?



Possible topics of the track include:

- Accounting practices that deal with climate change-related actions (resilience, disaster risk reduction, adaptation);
- Financial and non-financial disclosure related to climate action, resilience and disaster risk reduction policies;
- Financing resilient and climate actions (e.g. green bonds, carbon pricing, insurance, crowdfunding, catastrophes bonds);
- Information systems and data management supporting accounting and accountability for resilience and climate actions.

Kind of contribution expected:

- Extended abstracts (between 2,000 and 4,000 words),
- Full papers (between 5,000 and 8,000),
- Presentations.

References

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