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**ORGANIZATIONS FACING TRIPLE BOTTOM LINE
CHALLENGES AND GLOBAL DISRUPTION**



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Call for papers LIC'25

Organizations Facing Triple Bottom Line Challenges and Global Disruption

Tunis, 28–29 November 2025

Since the Kyoto Protocol (1997) and the UN's 2030 Agenda, firms have faced growing institutional pressure to embed Corporate Social Responsibility (CSR) into their strategies, notably through the *Triple Bottom Line* (TBL) framework, which integrates economic, social, and environmental goals (Elkington, 1998; Pasamar et al., 2023; Li et al., 2025). Yet sustainability is not limited to corporations; it requires shared responsibility across economic actors, institutions, and citizens worldwide (Isil & Hernke, 2017).

This drive towards global sustainability governance is now challenged by major geopolitical shifts. The rejection of the Paris Agreement and the WHO by some states, along with rising trade barriers, reflect a “doctrine of global disruption” (Miran, 2024), culminating in declarations of “economic war on the world.” Such unpredictable protectionism, labelled the “Monroe Doctrine 2.0” (Pires & Nascimento, 2020), fuels systemic instability and undermines multilateral commitments on climate, trade, and financial cooperation (Park, 2024).

The notion of “*disruption*”, originally developed in the field of strategic management (Christensen, 1997), now refers to radical, unilateral repositioning strategies that upset the balance of international institutions. Organisations thus find themselves facing a major tension: on the one hand, growing sustainability requirements stemming from the multilateral agenda; on the other, geopolitical instability undermining economic, ecological, and social balances. In this uncertain and fragmented context, they are required to demonstrate innovation and resilience in order to adapt to unprecedented challenges.

The 9th edition of the LIGUE Annual Conference (LIC'25) forms part of an ongoing dynamic of dialogue between researchers and economic actors, centred on the contemporary challenges facing organisations in Tunisian, African, and international contexts. In continuity with previous editions, it promotes the exploration of a wide range of themes, encouraging innovation, openness, and diversity of perspectives.

In this spirit, **six thematic tracks** have been outlined, each addressing a key facet of current transformations. All sources cited are referenced at the end of this call for papers

TRACK I: Audit, Control and Governance in the Face of Sustainability and Ongoing Change

Track Chairs

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This track aims to explore the evolving practices of audit and governance in a context shaped by ESG reporting, the rise of AI, and the pursuit of sustainable performance. The following areas are indicative focal points:

1. Audit Quality: A Cornerstone of ESG Reporting

High-quality ESG auditing has become a strategic tool to reinforce the credibility of sustainability commitments, forming a key link in the ESG reporting trust chain. Ensuring long-term prosperity requires a strengthened regulatory and professional framework—encompassing not only financial statements but also sustainability reports and ESG practices (Lufeng & Xiaoxiao, 2025). Standards such as IFRS S1 and S2 (ISSB) and the ESRS under the CSRD directive aim to enhance sustainability transparency, requiring auditors to adapt and transform regulatory compliance into a lever of lasting trust.

2. Audit in the Age of AI: Challenges and Prospects

Global disruptions—driven by technology, economic crises, AI, and cyber threats—require firms to rapidly adapt, calling for audit practices capable of assessing resilience, agility, and risk management in volatile environments (Shehadeh & Hussainey, 2025). Research has advanced on digitalisation and AI in auditing, covering Big Data (Appelbaum *et al.*, 2017), continuous auditing (Hardy & Laslett, 2015), audit quality and efficiency (Commerford *et al.*, 2022), fraud detection, blockchain, and cloud auditing (Mugwira, 2022). AI offers opportunities to streamline processes, enhance accuracy, and mitigate risk—particularly through fraud detection and the analysis of complex financial data (Ramdi, 2021; Sun, 2019). However, its use raises critical ethical concerns around privacy, bias, and transparency, necessitating suitable regulatory and ethical frameworks (Munoko *et al.*, 2020).

3. Audit, Governance, and Sustainable Performance

4.

Audit quality plays a central role in corporate responsibility, especially regarding disclosures on climate change and its impacts. Studies show that audit quality is a key driver of corporate performance (Uyar *et al.*, 2023), while responsible audit and governance practices aim to align financial objectives with sustainable outcomes—promoting long-term transparency, accountability, and resilience (Saed *et al.*, 2024; Alaamri *et al.*, 2024).

TRACK II: Entrepreneurship in disruptive contexts: Towards responsible, resilient Sustainability

Track Chairs

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This track examines how entrepreneurs navigate political, economic, climate-related, health, and technological disruptions by developing innovative business models. Contributions may focus on the following themes:

1. Sustainable Entrepreneurship can be understood as a concept (Schaltegger & Wagner, 2021), a dynamic process (York & Venkataraman, 2022), or through its roles and challenges (Cohen & Winn, 2021; Hockerts & Wüstenhagen, 2020). It is closely tied to responsible economic models (Bouchard & Bouchard, 2021; Pineau, 2022a), innovation-driven approaches (Caliandro *et al.*, 2018; Gasse & Gagnon, 2023a), and integrated strategies (Lévesque & Bouchard, 2020a).

2. Green Entrepreneurship aims to generate positive environmental impact and reflects an evolving paradigm (Hockerts & Wüstenhagen, 2024). Research may explore its contribution to sustainability (Cohen & Winn, 2023), its relationship with success through green innovation (York & Venkataraman, 2025), and its role in ecological transition (Martin & Dupuis, 2025).

3. Social Entrepreneurship : Combining innovation with economic viability, social entrepreneurship creates social value (Bacq & Eddleston, 2020; Lévesque & Gagnon, 2023). It can be analysed through its theoretical foundations and practices (Bouchard & Bouchard, 2022), emerging challenges (Defourny & Nyssens, 2021), and research agendas (Pache & Santos, 2022; Short *et al.*, 2020).

4. Digital Entrepreneurship : This axis explores macroeconomic implications of digital entrepreneurship (Léger & Bouchard, 2021; Pineau, 2022b), digital strategies (Nambisan, 2021; Bharadwaj *et al.*, 2021), its role in crisis response (Kuckertz & Wagner, 2020), and entrepreneurs' digital literacy (Kamoun-Chouk, 2019).

5. Inclusive Entrepreneurship : Associated with the social and solidarity economy, inclusive entrepreneurship promotes access for under-represented groups (Pineau, 2022c). It may be studied through its challenges and opportunities (Bouchard & Lévesque, 2021; Gasse & Gagnon, 2023b), or through systemic approaches (Lévesque & Bouchard, 2020b).

6. Entrepreneurship and Resilience : This theme addresses entrepreneurs' capacity to withstand adversity (Fischer & Reuber, 2022), resilience as a factor of success (Shepherd & Patzelt, 2023), coping strategies (Williams & Shepherd, 2020), and the impact of crises (Kuckertz & Wagner, 2021).

Track III – Rethinking Management and Human Resources in the Face of Disruption

Track Chairs

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Faced with major disruptions, organisations must rethink management and HR by integrating resilience, sustainability, and innovation (Do *et al.*, 2024; Guennoun *et al.*, 2024). This track explores the organizational strategies mobilized to meet these challenges, combining resilience, social sustainability, and managerial innovation (Alhaddi, 2015; Ozanne *et al.*, 2016; Correia, 2019).

1. Integration of the TBL in supply chain management: Global disruptions highlight the need to integrate economic, social and environmental factors to strengthen the resilience of supply chains (Tundys *et al.*, 2023). This integration impacts risk management and the adaptability of organizations (Nogueira *et al.*, 2025).

2. Towards a Holistic and Systemic Approach: The increasing complexity of global challenges is driving a systemic integration of the Triple Bottom Line (TBL) with other frameworks such as the United Nations Sustainable Development Goals (SDGs) and European directives (CSDDD, CSRD). This approach encourages research into the strategies adopted by companies to align their actions with global sustainability objectives (Yip *et al.*, 2023)

3. Rethinking Talent Management in the Era of Ecological Transition: The HR function plays a key role in the ecological transition by aligning recruitment and skills development with environmental challenges. Green HRM, as a structuring framework, integrates eco-responsible practices throughout the HR cycle and questions the ecological footprint of managerial activities (Hu *et al.*, 2024; Fleacă *et al.*, 2024; Lakhera & Sharma, 2020).

4. Building Inclusive and Equitable Work Environments: Future research will focus on HR and managerial practices that foster inclusive and equitable work environments by reducing systemic biases, promoting diverse teams, and encouraging management that values cultural diversity and gender equality. It will also examine mechanisms for inclusive organisational learning (Alfaro, 2024; Vedres & Vasarhelyi, 2023; Acar *et al.*, 2023).

5. Artificial Intelligence (AI), Responsible Management and Skills Transformation: AI automates HR/managerial tasks, optimizes resources via machine learning and predictive analytics (Kediya *et al.*, 2024), enhances resilience through adaptive models, risk prediction, supply chain optimization (Dwivedi *et al.*, 2021; Baryannis *et al.*, 2019), redefines jobs/skills necessitating human-machine collaboration, competency reorientation within sociotechnical frameworks (Raisch & Krakowski, 2021; Acemoglu & Restrepo, 2020). Responsible integration requires limiting biases, promoting digital literacy, equitable inclusion, ethical framework, human governance (Shafira *et al.*, 2024; Herman, 2024).

TRACK IV: Fostering Inclusive, Ethical, and Responsible Marketing: Redefining Roles

Track Chairs

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1. Technological Transitions: Implications, Challenges, and Stakes

Digital technologies and artificial intelligence (AI) are rapidly transforming interactions between consumers, businesses, and society, leading to significant sectoral reconfigurations (Davenport *et al.*, 2020; Thakur & Kumar, 2024; Kaushal & Mishra, 2024). AI enhances behavior prediction, personalization of offerings, and customer relationship optimization (Rosário, 2024). However, these technological advances raise critical ethical concerns—such as privacy, algorithmic bias, and manipulation—and intensify the risks of a digital divide, thereby exacerbating social inequalities (Kopalle *et al.*, 2022; Kumar & Suthar, 2024; Hofacker *et al.*, 2016; Lahiri, 2024).

2. Crisis Contexts, Consumer Behavior, and Marketing Approaches

Successive crises have impeded economic growth and diminished purchasing power, rendering consumer decision-making more ambivalent. Torn between rational calculation and personal values, consumers increasingly adopt adaptive behaviors, compelling firms to revise their strategies accordingly (Oana, 2020; Yap *et al.*, 2021; Rayburn *et al.*, 2022). These crisis contexts also demand that brands reaffirm their core values and engage in transparent, committed communication with stakeholders (Grace & Dunn, 2025), in response to heightened expectations for corporate citizenship and social responsibility.

3. Transitions Toward Responsible and Sustainable Marketing

Rethinking economic roles is essential to reconcile economic growth with ecosystem preservation, thus paving the way for sustainable marketing grounded in circular economy principles. Green marketing enhances brand value among environmentally conscious consumers (Semperebon *et al.*, 2019; Wang & Juo, 2024), while inclusive marketing promotes equity by embracing diversity (Carvalho *et al.*, 2023; Verbytska *et al.*, 2023). Circular economy practices further strengthen this trajectory by reducing environmental footprints and fostering inclusion and responsible marketing (Panchal *et al.*, 2021; Nikolaou *et al.*, 2021; Vann Yaroson *et al.*, 2024).

Track V: Accounting, Taxation, and Sustainability in a Fragmented World: Tensions, Transformations, and Alternative Pathways

Track Chairs

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In a fragmented geopolitical landscape, organizations are challenged to align sustainability objectives with international volatility. The interplay between multilateral cooperation and national sovereignty is transforming trade and environmental frameworks (Rodrik, 2023; Schram, 2024; Kolk *et al.*, 2023). Mechanisms such as the CBAM and green fiscal tools signal evolving strategies and institutional adjustments (Pogge & Mehta, 2023; OECD, 2023). This track encourages critical, cross-disciplinary analyses of how taxation and accounting adapt to these ongoing transitions.

1. Contemporary Reconfigurations of Accounting under the Strain of Transitions: The institutionalization of sustainability accounting reflects a systemic transformation attempt, yet it remains shaped by strong tensions (Bebbington *et al.*, 2017; Gray, 2010; Cho *et al.*, 2015). Dominant accounting tools are increasingly challenged by critical and alternative approaches, such as the CARE model (Richard, 2012; Rambaud & Richard, 2015) or ecosystem-centered accounting (Sukhdev *et al.*, 2022; Bini *et al.*, 2023).

2. Geopolitical Tensions, Normative Fragmentation, and Fiscal Reconfigurations: Taxation becomes a strategic tool of sovereignty in a multipolar world. Mechanisms like BEPS or CBAM contribute to a reshaping of global fiscal governance, intensifying risks of normative misalignment (World Economic Forum, 2024; IFAC & AICPA, 2023).

3. Sustainable Taxation and Environmental Accounting: Drivers or Obstacles to Transformation?: Fiscal and accounting tools are central to transition dynamics but raise questions regarding their coherence and effectiveness when confronted with prevailing economic logics (Levy & Kaplan, 2022; Barker & Mayer, 2022).

5. Taxation, Sustainability Standards, and Territorial Justice: North/South asymmetries in fiscal and accounting governance raise critical issues of climate justice and recognition of diverse territorial realities (Lehman, 2010; Alawattage & Wickramasinghe, 2009).

6. Governance of Accounting and Fiscal Standards in a Multipolar World: The intensification of geopolitical tensions weakens normative convergence and reactivates conflicts of interest within standard-setting arenas (Christensen *et al.*, 2023; Kolk *et al.*, 2023).

7. Empirical Studies and Organizational Cases: Companies face conflicting injunctions between globalized ESG reporting and local tax constraints, revealing hybridization or resistance dynamics (Flower, 2015; Capron & Quairel, 2015).

TRACK VI : Financial Disruption and Emerging Dynamics in a Fragmented World

Track Chairs

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This track opens the debate on key dynamics shaping the contemporary financial landscape.

1. Financial Resilience of Socially Responsible Firms

The integration of CSR and ESG criteria acts as a form of insurance in times of crisis (Peng *et al.*, 2023), enhancing both returns and firm valuation (Godfrey *et al.*, 2009; Lins *et al.*, 2017; Harjoto & Laksmana, 2018). This protective effect is also confirmed in the face of geopolitical shocks (Kuai & Wang, 2025; Chowdhury *et al.*, 2025).

2. Cryptocurrencies and the Fragmentation of the Global Financial System

The decentralization of cryptocurrencies enables the circumvention of economic sanctions (Zola *et al.*, 2024), yet their anonymity increases the risk of tax evasion and financial opacity (Wronka, 2022), raising questions about the effectiveness of sanctions (Gutmann *et al.*, 2023). Cryptocurrencies are used for a wide range of purposes, including illicit ones (Tiwari *et al.*, 2024), and sanctions may even accelerate their adoption, particularly in Africa (Thi Hang, 2025).

3. The Transformation of Financial Markets Through Green Regulation

Green regulation is redirecting capital toward sustainable investments (European Commission, 2020), supported by initiatives such as the TCFD (Hilbrich *et al.*, 2024). It incentivizes companies with low carbon footprints (Ameli *et al.*, 2021), despite ongoing challenges related to harmonization and the inclusion of emerging economies (Tarczynska-Luniewska *et al.*, 2024).

4. Challenges of Financing the Energy Transition in Emerging Economies

Energy transition financing in emerging economies is hindered by inadequate regulatory frameworks and high perceived risks (Barua & Aziz, 2022; Calcaterra *et al.*, 2024; Briera & Lefèvre, 2024). These barriers are further exacerbated by ESG standards set by developed markets (Tarczynska-Luniewska *et al.*, 2024), despite the growing use of instruments such as green bonds (Fatica & Panzica, 2021).

5. The Rise of Crypto-Assets and Digital Currencies Amid Disruption

These new forms of money challenge sovereign currencies (Foley *et al.*, 2019), but their volatility and illicit uses pose significant risks (Gandal *et al.*, 2018). In response, central banks are developing Central Bank Digital Currencies (CBDCs) as strategic tools (Auer *et al.*, 2023; Ozili, 2023), with further justification found in their stabilizing potential (Auer *et al.*, 2022; Chen & Siklos, 2022).

6. Fintech and Financial Inclusion in the Face of Global Disruptions

Fintech fosters financial inclusion (Zins & Weill, 2016), facilitates access to public assistance (Sahay *et al.*, 2020), and enhances transparency (Arner *et al.*, 2016). However, appropriate regulation is essential to prevent exclusion risks (Bazarbash, 2019), and the long-term impact of fintech will depend on governance frameworks and financial education.

Submissions Guidelines

Submissions addressing issues related to the conference themes are highly encouraged. All submissions will be subject to a double-blind review process.

We welcome submissions of a standard appropriate for highly ranked journals in English or French, as short or full papers. Short papers should be of 3 to 5 pages (references not included) maximum and full papers of 12 pages maximum (references not included). They should be submitted to: <https://ligue2025.sciencesconf.org>

Manuscripts must be original and unpublished and not under review for publication elsewhere. Success in the review process will not guarantee publication in the special and regular issues supporting this LIC'2025 edition, but to be accepted for publication in these special issues, papers need to be presented at the conference. Authors of selected best short/full papers will be invited to submit a final full version of their contribution for a potential publication in special issues.

Article files should be written in English or in French and provided in Microsoft Word format. Please ensure that the text is in Times New Roman font style, font size 12, with 1.5 spacing.

Articles files should include:

- 1- A cover sheet (page 1) including the title of the paper, the author's name(s), title(s), institutional affiliations and contact details, with the primary contact person designated.
- 2- A structured abstract on page 2: authors must supply a structured abstract (maximum 250 words in total) set out under 7 sub-headings: 1) Purpose; 2) Design/methodology/approach; 3) Findings; 4) Research limitations/implications; 5) Practical implications; 6) Originality/value; 7) Keywords: a maximum of 4 relevant and short keywords.
- 3- Starting from page 3, a short paper and a full paper should be prepared as follows:
 - Introduction
 - Literature review
 - Design/methodology/approach
 - Findings/discussion
 - Research limitations/implications

Conference fees

- Academics: 200 € or 400 TND (*local participants only*)
- Ph.D. students: 150 € or 250 TND (*local participants only*)
- Business participants: 600 TND

Conference fees cover coffee breaks, lunch, and conference pack. There will be no refund of the fees for cancellation. At least one of the authors of accepted papers is required to register for the conference AND to present the accepted contribution at the time designated in the conference program. Any research submission accepted for presentation but not presented at the conference will NOT appear nor be acknowledged in the official conference program.

Accommodation and Travel

Information on nearby accommodation and travel fees will be provided at a later date.

Important dates

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|-----------------------------|--|
| • 02 September 2025 | Full and short paper submission closes at midnight |
| • 20 October 2025 | Review decision notified to authors |
| • 27 October 2025 | Conference registration opens |
| • 07 November 2025 | Conference registration closes |
| • And 28 & 29 November 2025 | The holding of the Conference |

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