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Call for papers LIC'25

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

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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).

1. 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).

2. 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).

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

• 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 & 29November 2025 The holdingof the Conference

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