



## **SIG 01 - B4S - Business for Society**

We invite you to submit your research to explore the theme of *The Business of Now: the future starts here* for the EURAM 20<sup>th</sup> Conference.

We look forward to receiving your submissions.

### **ST01\_02 -Measuring, managing and communicating on performance for sustainability: new trends and innovative tools**

#### **Proponents:**

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#### **Short description:**

Measuring, managing and communicating performance for sustainability play a central role in the implementation of the sustainability strategy, and developing relationships with stakeholders. It comprises practices and mechanisms to measure, represent, report and communicate firm's performance, embracing environmental, social and economic aspects. We aim to attract papers which critically review and advance theory, methodology and practice on: sustainability and environmental reporting, social balance sheet, Integrated reporting, non financial disclosure, management control and performance measurement systems for sustainability, quality and assurance of sustainability disclosure and IR, the effects on the organization and its stakeholders, the role of CFO and the controller.

#### **Long description:**

Two major drivers determine the need to pay attention to sustainability. First, the increasing evidence of climate change. Second, the financial crisis of 2008 and its economic and social aftermath which have highlighted the limits and risks of an increasingly global and embedded economy. They have also weakened society's trust in organizations and institutions, asking for new strategic paradigms, more focused on the ethical conduct of business and a responsible economy, the social and environmental impact of organizational activities, and firms' duties and responsibilities towards all stakeholders. Measuring, managing and communicating performance for sustainability (and CSR) play a central role in this context. They comprise internal and external accounting practices and mechanisms devoted to measure, represent and communicate the company's performance and which embrace environmental, social and economic aspects and their relationships. As today's environment requires more companies and researchers to pay attention to this research field, the linkage between business strategy and sustainability has become more relevant. The landscape of corporate reporting is changing quickly. Research needs to bridge the gap between social and financial performance by considering corporate performance in a wider perspective. However, notwithstanding the various initiatives promoting sustainability disclosure, relevant issues have not been yet enough considered by researchers and practitioners including: the effectiveness and quality of sustainability disclosure, its impacts on internal processes, managerial practices and



mechanisms, the effects on organizational responsibilities, and the relationship between CSR/sustainability disclosure and managerial control systems (i.e. external and internal accounting and reporting). Integrated reporting and the materiality matrix are gaining increasing attention, such as non financial disclosure. Finally, the role of Accounting, Finance and Control department in sustainability disclosure, performance measurement, reporting and managerial control represent a relatively neglected topic. This track aims to attract papers which critically review and advance theorizations and methodological applications in the study of accounting, reporting and control for sustainability and CSR, highlighting the relevance of different theories and research approaches, as well the potential richness of this stream of research for both sustainability and accounting studies. We would like to explore different research methods, and various types of organizational settings and practices in different countries. Papers on the following topics are welcome: sustainability and environmental reporting, social balance sheet, integrated reporting, non financial disclosure, management control and performance measurement for sustainability, quality and assurance of sustainability disclosure, the effects on the organization and its stakeholders, the role of CFO and the controller.

**Keywords:**

CSR disclosure: sustainability reporting, Integrated reporting, environmental reporting, social balance sheet,

Measuring and reporting non financial disclosure and Reporting for sustainability

Management control systems and performance measurement systems for sustainability: the link with firm strategy

Quality and assurance of CSR and sustainability disclosure and integrated reporting

The effects of measuring, reporting and controlling sustainability and non financial disclosure on the organization and its stakeholders

The role of the Accounting and control department, the CFO and the controller in sustainability

**UN Sustainable Development Goals (SDG):**

Goal 3: Good health and well-being for people, Goal 5: Gender equality, Goal 6: Clean water and sanitation, Goal 7: Affordable and clean energy, Goal 8: Decent work and economic growth, Goal 9: Industry, Innovation, and Infrastructure, Goal 10: Reducing inequalities, Goal 12: Responsible consumption and production, Goal 13: Climate action, Goal 17: Partnerships for the goals.

**Publication Outlet:**

special issue for Sustainability Accounting, Management and Policy Journal (editor prof. Carol Adams)

Emerald Publication – book series

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**AUTHORS GUIDELINES**

<http://www.euramonline.org/submissions-guidelines-2020/authors-chairs-dicussants-guidelines.html>

