

Measuring Sustainability and CSR

From reporting to decision-making

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CALL FOR CHAPTERS

Proposal Submission Deadline: **June 30th 2021**

Full Paper Submission Deadline: **October 30th 2021**

Expected publication: **2022**

Investors, governments, and NGOs increasingly expect businesses to report on their environmental and social performance. In the past years, this information started to be used to legislate, regulate industries, and guide investments by pension and mutual funds. But can these different stakeholders trust these reports? Are measures of sustainability and responsibility consistent, comparable, and reliable? And what are the implications if they are not? We ask scholars to reflect on these questions.

Aims and scope

From a variety of perspectives, this book will engage scholars from different fields in a discussion of reliability issues and possible biases that are associated to sustainability and corporate responsibility measurement and reporting. It will provide reflections regarding problems that various stakeholders might be exposed to directly or indirectly as result of a lack of standardized reporting practices and guidelines, and inconsistencies in measurements used for the valuation of corporate sustainability performance indicators (Schaltegger et al., 2019; Velte & Stawinoga, 2017).

Nowadays, most national legislations have set the requirement for firms to disclose information on policies, risks, and outcomes regarding environmental matters, social and employee aspects, respect for human rights, anti-corruption and bribery issues, and diversity in management and boards of directors (EU Parliament and Council, 2014). This information, disclosed within CSR, sustainability, and integrated reports have become as relevant as classical annual reports in the process of communication with stakeholders (Cho & Patten, 2013; Schaltegger, et al. 2019). Sustainability has thus become a priority for firms and is being recognized as a key element in corporate agendas (Deloitte, 2013). The Global Reporting Initiative (GRI) attempted to harmonize the reporting process, as did other prominent sustainability standards, including OECD Guidelines for Multinational Organizations, ISO 26000 and the UN Global Compact (EY, 2016). Their purpose has been to facilitate the appropriate interpretation of these reports. In parallel to this, numerous organizations and consultancies propose sustainability audits, or sustainability-related labels, using widely differing criteria and measurement methodologies. Adding to the confusion, institutional investors, instead of interpreting the actual content of non-financial disclosures, tend to rely on ESG scores provided by different databases such as Refinitiv Thomson Reuters and MSCI ESG Ratings (Velte, 2018; Tschopp & Huefner, 2015).

Most of the existing literature focuses on specific dimensions of sustainability (Osburg & Schmidpeter, 2013; Rosenberg, 2015), their impact on firm performance (Dreyer et. al., 2020), implementation of sustainability-driven business strategies in specific sectors (Fletcher, 2014; Sund & Downes-Rasmussen, 2021), or on challenges related to the implementation of integrated reporting practices in organizational contexts

(Lindgreen et al., 2019). This book aims at moving the discussion from the need for sustainability reporting intensification, towards a critical discussion of the issues and consequences that measurements used for reporting on sustainability have on various stakeholders within different fields such as finance, marketing, strategy, etc.

We intend to gather a collection of interdisciplinary and critical essay-style discussion papers on theoretical and empirical issues and challenges related to the measurement of sustainability and corporate responsibility, as well as the possible consequences of these issues to various stakeholders. We thus invite scholars to discuss these issues for different aspects of management, and for different stakeholder categories. Contributions should take the form of discussion essays, or short papers, not traditional full-length papers. Contributions could for example discuss data sources and related problems, examples of how sustainability data is used in research and related limitations, examples of how sustainability reports inform investor behaviour, issues related to the (missing) links between reporting and impact (Pucker, 2021) etc.

Submission Procedure, Review Process and Timescale:

Contributors are invited to express their interest by first submitting a short proposal or abstract (200-500 words) to one of the editors before **June 30, 2021**.

Initial editorial decisions on proposals will be completed by **August 15, 2021**.

The deadline for a full draft submission (ca. 2,000 – 4,000 words, including references) is **October 30, 2021**.

Following review, final versions of chapters will be due **February 28, 2022**.

Publication of the collection in book format and online is expected **September 2022**.

Questions:

For submission and any questions or concerns please refer to one of the editors:

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