

Measuring Sustainability and ESG Opportunities, Challenges, and Insights

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CALL FOR CHAPTERS

Abstract Submission Deadline: **October 30th, 2025**

Full Paper Submission Deadline: **March 30th, 2026**

Expected publication: **early 2027**

Stakeholders including investors, analysts, regulators, and civil society actors are demanding more robust, transparent, and decision-relevant ESG and sustainability information. In recent years, ESG data has been used to guide investment flows, shape regulatory frameworks, and redefine business risk. Yet, the field is now entering a period of heightened regulatory fragmentation, political pushback, and contested standards. In the US, the SEC has faced legal and political resistance over its climate disclosure rules. In the EU, the recent "stop-the-clock" move has suspended parts of the Corporate Sustainability Reporting Directive (CSRD) for SMEs, stalling momentum just as many companies were preparing for compliance. Meanwhile, global South and East Asian firms are asserting themselves as green tech leaders, even as double materiality and global assurance practices remain unevenly adopted. What do these shifts mean for the future of sustainability reporting? How are firms navigating ESG regarding regulatory uncertainty and shifting investor priorities? What tensions are emerging between global frameworks and local realities, and between compliance and strategic disclosure? We invite short, high-impact papers or essays that engage with these and related questions from diverse disciplinary angles, whether empirical, conceptual, or practice-oriented.

Aims and scope

From a variety of perspectives, this edited book will engage scholars from different fields in a discussion of current issues associated to sustainability and ESG measurement and reporting. It will provide reflections regarding problems that various stakeholders might be exposed to directly or indirectly. These can arise as result of a lack of standardized reporting practices and guidelines, inconsistencies in measurements used for the valuation of corporate sustainability performance indicators, uncertainties regarding regulation, shifting political winds, non-financial shareholder activism and engagement, and other short- or long-term issues (Cundill, Smart, & Wilson, 2018; Dreyer, Sund, & Tatomir, 2024; Kacanski, Dreyer, & Sund, 2023; 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, Sharma, & Smith, 2023), 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 **October 30, 2025**.

Initial editorial decisions on proposals will be completed by **November 30, 2025**.

The deadline for a full draft submission (ca. 2,000 – 4,000 words, including references) is **March 30, 2026**.

Following review, final versions of chapters will be due **August 1, 2026**.

Publication of the collection in book format and online is expected **Early 2027**.

Questions:

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

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