

Call for Papers:

Special Issue on “Sustainability Reporting and Risk Governance”

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Corporate reporting has become more and more complex by integrating non-financial information over the last couple of years. Stakeholders and regulators request disclosures on social and environmental aspects of business models to assess sustained development and corporate impact on society as a whole. Despite various frameworks and reporting guidelines in place, sustainability reporting is not a clear-cut concept yet subject to discretion. Even the EU CSR Directive and its implementation in member states provide general disclosure requirements rather than specific standards or indicators that companies should use for reporting purposes. Under both mandatory and voluntary reporting regimes, stakeholders are questioning the reliability, comparability and overall informativeness of sustainability reporting.

Risk governance strives for proactive control throughout the entire company and is committed to the norms of good corporate governance. In that way, clear ethical signals with regard to risk-related sustainability are sent to various kinds of stakeholders. The aims of risk governance include recognizing non-financial types of risk at an early stage and evaluating their impact on the company and its business model. Thus, a sound risk governance structure could possibly enhance the reliability and informativeness of corporate reporting of by fostering a more sustainable organization.

This special issue welcomes high quality papers employing qualitative, quantitative, or experimental approaches that particularly address the relationship between sustainability reporting and risk governance. Topics of interest include, but are not limited to:

- Circular Economy
- Corporate Social Responsibility Management
- Corporate Social Performance Indicators
- ESG Reporting
- Family Business Management
- Management Accounting
- Management Control Systems
- (Non-Financial) Risk Management
- Risk Governance
- Sustainability Reporting and Auditing

Submission

Please submit your manuscript through the online submission system of the Journal of Business Economics (JBE). All submissions should follow the editorial guidelines of JBE, which can be obtained at the JBE website (<https://link.springer.com/journal/11573>). Submitted papers should not have been previously published nor be currently under consideration for publication elsewhere. Manuscripts will be reviewed in an anonymous, double-blind process by distinguished referees with regard to relevance, originality, and research quality in order to guarantee the highest possible quality.

Deadlines and important dates

- Submission of full manuscript: March 1, 2020
- Author notification: August 31, 2020
- Submission of revised manuscript: November 31, 2020
- Author notification of revised manuscript: before December 31, 2020
- Submission of final manuscript: February 15, 2021
- Notification of final decision: before March 15, 2021

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