

## Special Issue Call for Papers

### “The Impact of Mandatory Non-financial Reporting on Corporate Management, Behavior and Performance”

#### Topic

Much has been written about 'why' companies are mindful of sustainability. Many papers have been published about their motivation such as sustainability business case and stakeholder management. However, relatively little research has addressed the related 'how' questions. Amongst the how questions, the one dealing with how companies can and do integrate sustainability performance measurement, management control, reporting and communication is particularly underexplored.

A setting in which this question can be studied is created by a mandatory change in company disclosure and reporting in. The question then becomes: what is the impact of mandatory non-financial reporting changes or initiation, such as the recent EU Non-Financial Reporting Directive, on corporate management, behavior and performance? How will companies affected change their management of sustainability and the related management decision making, management control, performance management and incentive systems? How that affect their sustainability performance and financial performance?

For instance, companies routinely collect lagging indicators for their financial (and managerial) accounting systems. Although these lagging indicators are useful, they mainly provide information about past performance and are less relevant for future oriented management decisions. To improve sustainability performances (environmental, social and economic), firms also need to consider leading indicators. Current trends such as 'Integrated Thinking and Integrated Reporting' stimulate this way of thinking while encouraging firm's managers to integrate sustainability issues within the firm's vision, strategy, risk management, conventional management accounting, control and reporting systems. Although these elements are often addressed separately, it is becoming increasingly urgent that for effective improvement of sustainability performance and long term value creation all must be addressed in an integrated and holistic manner. How do and can companies integrate these different management areas, departments and rationales in such ways that help the firms to become true leaders in their transition towards a sustainable society?

The articles in this Special Issue of MAB will build upon existing research and will extend and consolidate the results of ongoing discussions on the integration of sustainability accounting and control. The Special Issue is intended to encourage researchers, practitioners and policy makers to consider all organizations, regardless of their processes, products, size, structure, legal form, location, and existing management and accounting

systems to find ways to more holistically and systematically, integrate their visions, strategies and other systems so that they make more progress toward sustainable societies.

We invite submission of review papers, and papers built upon inductive, deductive and abductive methods, encompassing the full range of quantitative and qualitative methods, and case studies. The following topics provide a guide to relevant areas. However the editorial team will consider all papers related to the broader theme of the impact of mandatory non-financial reporting on corporate management, behavior and performance:

- developments in communication of management aspects of sustainability performance, including the aspects of integrated reporting, sustainability reporting and the increasing role of social media
- integrated reporting
- long term value creation
- the role of the Sustainable Development Goals
- implications of the EU Directive on non-financial information
- corporate sustainability management, management accounting and control

#### **Timeline:**

- Contributors with proposals for papers are encouraged to communicate with the MAB Special Issue co-editors by email. Submission of a 400 word, extended abstract to the Editorial Team of this SV at [karen.maas@ou.nl](mailto:karen.maas@ou.nl) has as deadline September 15, 2019.
  - responses from the SV Editorial Team to the prospective authors will be available by September 30, 2019
  - authors submit full article documents to MAB: November 30, 2019.
  - peer review results to authors: January 8, 2019
  - submission of final version of all revised papers: February 7, 2020
- Publication of Special Issue Spring 2020

#### **Contributions:**

Full papers are invited to be considered for publication in the journal special issue. Paper submissions should be around 5000 words. All should be developed based upon the editorial guidelines provided in the 'instructions for authors' of the "Maandblad for Accountancy en Bedrijfseconomie (MAB)," which can be accessed at the website: <https://mab-online.nl/about#Focus-and-Scope>. Upon receipt of the completed documents, a minimum of two independent reviews will be obtained for each document during the first round of the review/revision process. Upon receipt and acceptance of the author's revised documents, all will be published in this MAB Special Issue

#### **Special Issue contact person**

Karen Maas, [karen.maas@ou.nl](mailto:karen.maas@ou.nl)

#### **Guest Editors**

Karen Maas, Professor of Accounting & Sustainability, Department of Accounting and Finance, Open University, Heerlen, and Impact Centre Erasmus, Erasmus University Rotterdam

Peter Sampers, Professor of Financial Accounting, Department of Accounting and Finance, Open University, Heerlen, and Department of AIM, Maastricht University, Maastricht