



## **Strategic Interest 01 – Business for Society (B4S)**

<http://www.euram-online.org/annual-conference-2018.html>.

Dear EURAM members and friends,

With our theme **Research in Action**, we invite you to participate in debate about how we can use and develop our knowledge better so that solving problems and dealing with issues can become more effective. We look forward to receiving your submissions.

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### **ST01\_01 Accounting and control for sustainability**

#### **Proponents:**

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#### **Description**

The financial crisis of 2008 and its economic and social aftermath 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 their duties and responsibilities towards all stakeholders. Accounting, and control for sustainability (and corporate social responsibility) play a central role in this context.

In particular, accounting, control and reporting may favor the implementation of the sustainability and CSR strategy, embedding sustainability and CSR into day-to-day operations and decision-making, and developing relationships with stakeholders based on

trust and legitimacy. It comprises 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 sustainable strategy has become more relevant. The landscape of corporate reporting is changing quickly. Widening the scope of corporate performance and reporting is a major issue. 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 too. Finally, the role of Accounting, Finance and Control department (AFC) in sustainability disclosure, performance measurement, reporting and managerial control represents a relatively neglected topic in the research on accounting and control for sustainability.

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, in the following main topics:

- how to embed sustainability and CSR in management control and performance measurement systems in order to align business strategy and sustainable strategy;
- sustainability/CSR disclosure and reporting: sustainability reporting, environmental reporting, integrated reporting, materiality matrix, etc.
- quality and assurance of sustainability/CSR disclosure
- the role of Accounting department(s), the CFO and the controller.

We aim to highlight 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 also to explore different research methods, and various types of organizational settings and practices in different countries.

### **Publishing Outlets:**

A third book of the book series Studies in Managerial and Financial Accounting - Emerald (editor Prof. R. Epstein) will be edited, that collects papers presented at the standing track Accounting and control for sustainability - 2018 EURAM conference.

**Submission Deadline: 10 January 2018 (2 pm Belgian time)**

**Authors Guidelines and Submission Deadline:**

As an author, it is crucial to follow the guidelines and formatting instructions to prepare and submit your paper in order to have it published in proceedings.

### **ONE PRESENTING AUTHOR PER PAPER SUBMISSION**

Each individual is limited to one personal appearance on the programme as a presenting author. This policy precludes acceptance of papers for more than one presentation. In other words, **an author can submit and present only one paper**. However, a presenter can always be a non-presenting co-author on additional papers.

Please read the instructions carefully prior to submitting:

1. Each paper can only be submitted to ONE track.
2. Submitted papers must NOT have been previously published and if under review, must NOT appear in print before EURAM 2018 Conference.
3. To facilitate the blind review process, remove ALL authors identifying information, including acknowledgements from the text, and document/file properties. (Any submissions with author information will be automatically DELETED; author information and acknowledgements are to be included in a SEPARATE document).
4. The entire paper (title page, abstract, main text, figures, tables, references, etc.) must be in ONE document created in PDF format.
5. The maximum length of the paper is 40 pages (including ALL tables, appendices and references). The paper format should follow the [European Management Review Style Guide](#).
6. Use Times New Roman 12-pitch font, double spaced, and 1-inch (2.5 cm) margin all around.
7. Number all of the pages of the paper.
8. No changes in the paper title, abstract, authorship, track and actual paper can occur AFTER the submission deadline.
9. Check that the PDF File of your paper prints correctly and ensure that the file is virus-free. Submissions will be done on-line on the EURAM 2018 website (open as of 1 December 2017: see <http://www.euram-online.org/annual-conference-2018.html>.)
10. Only submissions in English shall be accepted for review.
11. In case of acceptance, the author or one of the co-authors should be available to present the paper at the conference. A presenting author can only present one paper at the conference.