



SIG 01 - B4S - Business for Society

With our theme **Exploring the Future of Management: Facts, Fashion and Fado**, we invite you to participate in the debate about how to explore the future of management. We look forward to receiving your submissions.

ST01_02 - Accounting and Control for Sustainability

Proponents:

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Short description:

Sustainability accounting and control plays a central role in the implementation of the sustainability strategy, and developing relationships with stakeholders. It comprises accounting practices and mechanisms devoted to measure, represent and communicate firm's performance, embracing environmental, social and economic aspects. We aim to attract papers which critically review and advance theorizations, methodological and practical applications in the study of accounting, reporting and control for sustainability and CSR. Main topics are: how to embed sustainability and CSR in management control systems, performance measurement systems and reporting, the role of AFC department(s), sustainability/CSR disclosure, integrated reporting, quality and assurance of disclosure.

Long description:

Sustainability accounting and control plays a central role in the implementation of the sustainability strategy, and developing relationships with stakeholders. It comprises accounting practices and mechanisms devoted to measure, represent and communicate firm's performance, embracing environmental, social and economic aspects. We aim to attract papers which critically review and advance theorizations, methodological and practical applications in the study of accounting, reporting and control for sustainability and CSR. Main topics are: how to embed sustainability and CSR in management control systems, performance measurement systems and reporting, the role of AFC department(s), sustainability/CSR disclosure, integrated reporting, quality and assurance of disclosure.

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 represent 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, highlighting 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.

Keywords:

CSR disclosure: sustainability reporting, environmental reporting, social balance sheet
Integrated reporting

Management control systems and performance measurement systems for sustainability:
the link with firm strategy

Quality and assurance of CSR and sustainability disclosure

The role of the Accounting and control department, the CFO and the controller

Publication Outlet:

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AUTHORS GUIDELINES

<http://www.euramonline.org/submissions-guidelines-2019/author-s-guidelines.html>