
Call for Papers 3/2020

Guest Editors of the Special Issue 3/2020:

Dr. Katrin Hummel

Professor Giovanna Michelin

Professor Stéphanie Mittelbach-Hoermanseder

Sustainability Reporting: Information for Whom?

Aims and Scope

The determinants of sustainability reporting have been extensively studied by accounting research. However, despite a growing amount of research on sustainability disclosure, we still know little about the consequences of sustainability disclosure for different stakeholder groups, and how these stakeholders are involved in the process of producing sustainability reports. This special issue of “Die Unternehmung – Swiss Journal of Business Research and Practice” aims at stimulating research on the role of stakeholders in the context of sustainability disclosure. Specifically, we invite submissions that focus on one of the following aspects:

- *The role of regulators:* More and more countries are currently implementing mandatory sustainability disclosure regulations. The most recent example is the European directive on non-financial disclosure (2014/95/EU) which mandates the disclosure of non-financial information on sustainability-related topics from reporting year 2017 onwards. How do regulatory pressure and voluntary approaches interact in fostering both quantity and quality of sustainability disclosure? Do regulators use the mandatory information to inform sustainability policies and actions and if so, how? Are disclosure regulations suitable for achieving the specific policy objectives?
- *The role of capital markets:* While there is a body of research on the value relevance of sustainability disclosure, we nevertheless know little about the specific mechanisms in financial markets. For instance, do shareholders, financial analysts, fund managers and/or debt providers make use of sustainability disclosure? If so, how is this information incorporated? Does the mandate of CSR reporting affect the information costs?
- *The role of other stakeholders:* The interests of stakeholders as employees, customers and society in general are the underpinning rationale for sustainability and socially responsible initiatives. How does sustainability reporting enhance the brand and reputation of a company especially in situations of social or environmental controversies? Is the quantity and quality of sustainability reporting related to employee satisfaction, employees' disputes and/or unionization rates? What processes of engagement do firms implement to develop their sustainability reporting practices?
- *The role of internal sustainability management organization and processes:* There is currently only scarce research on the interactions between internal sustainability management and external sustainability reporting. How do internal management control systems relate to the provision of information to external stakeholders? Is there an interplay between the internal vs. external use of sustainability information?

These themes are only indicative. Papers outside these areas with relevance to understanding the interactions of sustainability disclosure with stakeholders are also welcomed. From a methodological point of view, all methodologies and styles of conducting research are welcome.

Submission Process

Manuscripts can be submitted either in English or German. Please submit your paper by e-mail (word document) to the guest editors of the special issue. For further information and questions, please contact the guest editors. Prior to submission please visit the author guidelines on www.dieunternehmung.ch and follow the instructions provided.

Important Dates

Submission deadline	December 1, 2019
First round notification	January 15, 2020
Revision due date	March 15, 2020
Final manuscript due date	June 15, 2020
Publication date	September, 2020

Guest Editors

Dr. Katrin Hummel katrin.hummel@business.uzh.ch
Department of Business Administration - Accounting Tel. +41 44 634 29 83
University of Zurich
Affolternstrasse 56
CH-8050 Zurich (Switzerland)

Professor Giovanna Michelon g.michelon@exeter.ac.uk
Department of Accounting Tel. +44 1392 725668
University of Exeter Business School
Streatham Court
Exeter, EX4 4ST (United Kingdom)

Professor Stéphanie Mittelbach-Hoermanseder stephanie.mittelbach-hoermanseder@wu.ac.at
Institute for Accounting and Auditing Tel. +43 1 31336 5365
Vienna University of Economics and Business
Welthandelsplatz 1
AT-1020 Vienna (Austria)

Part of the Swiss Society for Management
www.dieunternehmung.ch
established 1947

Editors

Prof. Dr. Frauke von Bieberstein, University of Bern
Prof. Dr. Dr. h.c. mult. Manfred Bruhn, University of Basel
Prof. Dr. Pascal Gantenbein, University of Basel
Prof. Dr. Markus Gmür, University of Fribourg
Prof. Dr. Klaus Möller, University of St.Gallen
Prof. Dr. Günter Müller-Stewens, University of St.Gallen
Prof. Dr. Margit Osterloh, University of Zürich
Prof. Dr. Dieter Pfaff, University of Zürich
Prof. Dr. Martin Wallmeier, University of Fribourg

Editor in Chief

Prof. Dr. Klaus Möller
University of St.Gallen
Chair of Controlling /
Performance Management
Tigerbergstrasse 9
CH-9000 St. Gallen
Phone +41 71 224 7406
E-Mail: klaus.moeller@unisg.ch

„Die Unternehmung – Swiss Journal of Business Research and Practice“ aims to disseminate new findings from business research, to draw attention to important problems in business practice, to present scientifically sound solutions for practice and to promote the exchange between science and practice.

The Journal addresses scientists, students and lecturers at universities as well as decision-makers in business. With its concept of combining scientific rigor and practical relevance in high-quality articles, it is one of the leading business economics journals in the countries Germany, Austria and Switzerland.

All submitted contributions are subject to a double-blind review.

The relevant author information can be found at: www.dieunternehmung.ch