Call for papers

Special volume of the Journal of Cleaner Production on “Integrating corporate sustainability performance measurement, management control and reporting”☆

Karen Maas a, Nathalie Crutzen b, Stefan Schaltegger c

a Erasmus School of Economics, Department of Business Economics, Erasmus University Rotterdam, Netherlands
b Accenture Chair in Sustainable Strategy, HEC-Management School, University of Liege, Belgium
c Centre for Sustainability Management (CSM), Leuphana University, Lüneburg, Germany

Much has been written about “why” companies are involved in sustainability issues. Numerous papers have been published about their motivations such as the business case and stakeholder management. However, relatively little research has addressed the “how” question. 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. How are companies involved in sustainability management through accounting and reporting? How are appropriate data obtained and how are they used to influence management decision making, management control, performance management and incentive systems when assessing the success of company sustainability?

Reporting companies mainly collect data for lagging indicators. Although these are of potential use they mainly provide information about past performance, and are not relevant for 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 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 the transition to post fossil carbon societies?

To motivate research on this topic The Environmental and Sustainability Management Accounting Network (EMAN) conference to be held on 27th and 28th March, 2014 will focus on the theme “From sustainability reporting to sustainability management control.”

The conference will be hosted by the Erasmus School of Economics (ESE) and the Erasmus School of Accounting & Assurance (ESAA) in Rotterdam, the Netherlands, and is associated with the planning and production of a Special Volume of the Journal of Cleaner Production. Through this announcement about the Special Volume, we encourage the scientific community to engage in and report on relevant research at the 17th EMAN conference in March 2014 in Rotterdam. Full, peer-review ready papers are to be submitted to the Journal of Cleaner Production’s EES system by July 15, 2014.

The articles in the Special Volume of the Journal of Cleaner Production will build upon previously published materials and will extend and consolidate the results of the conferee’s discussions on the integration of sustainability accounting and control. The Special Volume will be designed 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 truly sustainable societies.

We invite submission of review papers, and papers built upon inductive, deductive and abductive thought processes, which encompass 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 integrating sustainability performance measurement, management and reporting:

- Corporate sustainability management and management accounting
- Sustainability management accounting and control
- From output to impact measurement of performance
- Management control for sustainability performance
- Internal control systems and sustainability reporting, one way and two ways

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- Developments in communication of management aspects of sustainability performance, including the aspects of integrated reporting, sustainability reporting and the increasing role of social media.

The editorial team will particularly consider papers focusing on the integration between internal performance systems and external reporting.

This Journal of Cleaner Production Special Volume is intended to provide academics, practitioners and other interested parties a better understanding of the integration of management control with contemporary sustainability measurement and reporting issues. Academics can provide insights into methodological and theoretical issues as well as linkages to other areas of sustainability management research and empirical investigations. CEO's, CFO's, CIO's, plant managers, and controllers and accountants will gain new insights that they can use in more effective, sustainability-oriented, decision-making. This Special Volume will include articles containing comprehensive reviews, theoretical frameworks, broad empirical studies, case studies and applied studies. Articles on improved educational and training approaches in integrated accounting management are also welcomed. Book and comparative software reviews are also welcome.

1. Tentative schedule

Contributors with proposals for papers are encouraged to communicate with the co-editors by e-mail. The following schedule will be used:

- Call for papers: November, 2013
- Submission of a 400 word, extended abstract to the Editorial Team of this Special Volume at maas@ese.eur.nl by April 28, 2014
- Responses from the Special Volume Editorial Team to the prospective authors by May 15, 2014
- Authors submit 'peer-review ready' documents to Elsevier via the EES system by July 15, 2014. Please select: "SI: Integrating CSP measurement," when submitting your document to Elsevier for the peer review process.
- Peer review/paper revision process July–November 2014
- Submission of final version of all revised papers January 15, 2015
- Authors informed of decisions and/or about minor changes by January 30, 2015
- Deadline for revisions for Special Issue by February 28, 2015
- Submission of all documents for conversion to uncorrected proofs by March 15, 2015
- Authors return uncorrected proofs along with suggested corrections, to Elsevier as soon as possible after they receive them from Elsevier
- Publication of Special Issue June 2015

2. Contributions

Full papers are invited to be considered for publication in the journal special issue. Paper submissions should be between 9000 and 11,000 words for comprehensive reviews, between 7000 and 8000 words for theoretical papers with broad empirical studies and between 4000 and 5000 words for case studies. All should be developed based upon the editorial guidelines provided in the instructions for authors of the "Journal of Cleaner Production," which can be accessed at the website: http://www.elsevier.com/wps/find/journaldescription.cws_home/30440/authorinstructions.

Upon receipt of the completed documents, a minimum of three 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 Special Volume of the Journal of Cleaner Production.

Special Volume contact person: Karen Maas, maas@ese.eur.nl, Tel: +31 (0)10 4082577

Guest Editors:

Dr. Nathalie Crutzen, Assistant Professor, Accenture Chair in Sustainable Strategy, HEC-Management School, University of Liege, Belgium (ncrutzen@ulg.ac.be)

Dr. Karen Maas, Assistant Professor, Erasmus School of Economics, Department of Business Economics, Erasmus University Rotterdam, The Netherlands (maas@ese.eur.nl)

Prof. Dr. Stefan Schaltegger, Professor for Sustainability Management, Centre for Sustainability Management (CSM), Leuphana University Lüneburg, Germany (schaltegger@uni.leuphana.de)

Authors may also confer with the 'Editor-in-Chief' of the Journal of Cleaner Production:

Professor Dr. Donald Huisingh,
University of Tennessee,
Knoxville, TN, USA.
E-mail: donaldhuisingh@comcast.net
Tel.: +1 865 692 4066
SKYPE name: huiisinghdon
The role of sustainability performance measurement, management accounting and control as well as sustainability reporting has been researched extensively. However, this has been mainly done in an isolated manner (Chenhall, 2003; Ferreira and Otley, 2009). The more strategic and integrative questions as how to strategically integrate these internal systems have not received much attention yet. Three papers of this special volume investigate the link between measurement and sustainability performance improvement. Adopting the contingency theory framework, Mokhtar et al. document type: Scientific journals: Article. Discipline(s): Business & economic sciences: Strategy & innovation. [en] Sustainability; Reporting; Control patterns. Permalink: http://hdl.handle.net/2268/166769. This Journal of Cleaner Production Special Volume is intended to provide academics, practitioners and other interested parties a better understanding of the integration of management control with contemporary sustainability measurement and reporting issues. Academics can provide insights to methodological and theoretical issues as well as linkages to other areas of sustainability management research and empirical investigations. CEO’s, CFO’s, CIO’s, plant managers, and controllers and accountants will gain new insights that they can use in more effective, sustainability-oriented...