

**SIG B&S
STANDING TRACK**

**ACCOUNTING, AUDITING AND CONTROL FOR
SUSTAINABILITY**

Track Chairs

Lucrezia Songini*

Eastern Piedmont University
Department of Economics and Business
Via Perrone, 18
28100, Novara, Italy
lucrezia.songini@eco.unipmn.it
+39 0321 375 425

Anna Pistoni

Insubria University
Department of Economics
V. Monte Generoso, 71
21100, Varese, Italy
anna.pistoni@uninsubria.it
+39 0332 395517

Christian Herzig

Nottingham University Business School
International Centre for Corporate Social Responsibility (ICCSR)
Wollaton Road, Jubilee Campus
Nottingham, NG8 1BB, UK
christian.herzig@nottingham.ac.uk
+44 115 8466617

* Organisational coordinator

Keywords: Environmental/Sustainability Accounting, Environmental/Sustainability Performance Measurement, Environmental/Sustainability Management Control, Environmental/Sustainability Auditing, Environmental/Sustainable Strategic Decision-Making, Environmental/Sustainability Reporting and Disclosure

Abstract

Sustainability accounting is seen to play a central role in supporting the implementation of the sustainability strategy, embedding sustainability into day-to-day operations and decision making, and developing relationships with stakeholders based on trust and legitimacy. However, although sustainability accounting has been received growing attention from academics and practitioners alike in recent years, relatively few organizations seem to have implemented comprehensive systems up to date. So far, research has generated a sizeable body of insights into sustainability reporting and disclosure practices. Yet, little is known about the relationship between external

sustainability reporting and internal accounting procedures. Even less is known about the integration of sustainability into management control and its uses for strategic management. Calls have thus been made for researcher to develop sounder theories and more research into the relationships and interactions between conventional and sustainability accounting and control, internal and external reporting systems and strategic decision-making.

We understand sustainability accounting as an umbrella term for internal and external accounting practices embracing environmental, social and economic aspects. Hence, this track welcomes both theoretical and empirical papers on any research topic related to sustainability accounting, management control, auditing and/or reporting & disclosure.

Topics of interest include, but not limited to, the following areas:

- The theoretical and methodological frameworks for understanding and designing sustainability accounting;
- The market mechanisms which promote and enhance sustainability accounting;
- The limits of these market mechanisms and solutions to overcome respective barriers;
- The influence of national regulation on sustainability accounting;
- The measures and organisational instruments/tools which enable organisations to improve their accounting for sustainability;
- The experiences with new sustainability management control and reporting forms (such as integrated reporting);
- The relationships and interactions between strategic decision-making, sustainability accounting, management control and/or external reporting;
- The organisational structures and competencies needed to enable people to overcome department boundaries and advance sustainability accounting in their organisation;
- The consequences for professional training and education;
- The favourable conditions and difficulties encountered during the diffusion of sustainability into the accounting and control systems;
- The role of sustainability performance measurement for management control;
- The organizational levels involved in sustainability performance measurement;
- The voluntary audit and assurance as a mean to improve the credibility of the disclosed sustainability information.

Depending on their originality, quality, and other editorial considerations, among the papers submitted to this track, a few eligible research papers will be invited for publication in a guest edited volume of the **book series “Studies in Managerial and Financial Analysis”** (Emerald, series editor: Prof. Marc J. Epstein).