



## **Special Issue of Sustainability Accounting, Management and Policy Journal on “Camouflaging of corporate (un)sustainability”**

### **Guest Editorial Team**

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Recent years have witnessed expressions such as corporate social responsibility (CSR), sustainability or sustainable development coming into prominence and becoming important issues within the political and organizational agenda.

However, there is an increasingly astonishing contrast between - on the one side - the world-wide growth of corporate campaigns of social commitment and civic sense, the issue of glossy social and environmental reports, the claimed corporate attention to stakeholders, and - on the other - the multiple chains of corporate scandals, financial frauds, and environmental disasters, which appear to deny any social commitment by firms.

Recent scandals suggest that an organization's actions are not always aligned with firms' promises and commitments. Within this perspective it seems that sustainability-related activities undertaken by firms can be used for opposite purposes to those they were conceived for, becoming a green-washing and camouflaging tool, i.e. elements legitimising the un-sustainable status-quo and not used to effectively change their CSR strategy. This matter is clearly of great relevance for firms, stakeholders and policy makers as there is an expectation that accounting tools, such as sustainability reports, should be consistent with organizations' actions. Concerns with the current state of knowledge in the area of sustainability management have also emerged in the practicing and academic research community and most certainly need further encouragement.

For this special issue of the Sustainability Accounting Management and Policy Journal, in collaboration with the 5<sup>th</sup> Italian Conference on Social and Environmental Accounting (5<sup>th</sup> CSEAR Italy), we are primarily interested in papers that engage in this debate by critically examining policies and practices in sustainability reporting, social and environmental performance measurement systems, and the mechanisms organizations may and/or have put in place to manage and control their social and environmental impact and/or their reputation. We invite both conceptual and empirical submissions drawing on a range of

theoretical perspectives and diverse methodologies. While not representing an exhaustive list, the following topic areas highlight exemplary questions and research themes:

- Strategic planning: the use and extent of social and environmental information within the strategic planning of firms and within the processes of stakeholders' engagement
- Budgeting: the extent to which some specific social and environmental items are detailed in the budget of the organization (i.e. environmental and social expenses, environmental and social investment, incomes from material scrap or recycled waste)
- Performance measurement: the use and extent of environmental and performance information to (i) monitor internal compliance with environmental policies and regulations, (ii) provide data for internal decision making, (iii) motivate continuous improvement, (iv) provide data for external reporting
- Human resource management and remuneration systems: the use of reward and incentive systems or specific organizational practices to improve the environmental/social performance of the firms
- External reporting: the development of new reporting activities, based on specific information collection and data sources, new identification processes of roles and responsibilities, use of benchmarking, compliance with existing guidelines

#### **Important notice**

Papers submitted to the Special Issue will undergo a typical double blind review process. Submissions to the journal are made using ScholarOne Manuscripts, the online submission and peer review system. Registration and access is available at <http://mc.manuscriptcentral.com/sampj>. Guidelines for authors can be found at [http://www.emeraldinsight.com/products/journals/author\\_guidelines.htm?id=sampj](http://www.emeraldinsight.com/products/journals/author_guidelines.htm?id=sampj)

This Special Issue of SAMPJ is in collaboration with the 5th Italian Conference on Social and Environmental Accounting Research (5th CSEAR Italy) to be held in Padova on September 18th and 19th, 2014 (<http://www.economia.unipd.it/csear-italy-2014>). However, submissions to this special issue can be made directly without also submitting to the conference.

#### **Important Dates:**

Submission deadline for the Special Issue: *15<sup>th</sup> October 2014*

#### **5<sup>th</sup> CSEAR Italy Important Dates:**

Submission deadline to the 5<sup>th</sup> CSEAR Italy conference: *30<sup>th</sup> June 2014*

Dates of the 5<sup>th</sup> CSEAR Italy conference: *18<sup>th</sup> – 19<sup>th</sup> September 2014*