***Sustainability Accounting, Management and Policy in***

***Emerging & Developing Economies***[[1]](#footnote-1)

**Special Issue Call for Papers from**

**Sustainability Accounting, Management and Policy Journal**

**Guest Editors**

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**What’s the Special Issue about?**

The ever-growing concerns about the social and environmental consequences of the prevalent business model of our times have triggered a vivid debate over the broad issue of social and environmental *Sustainability*. Recently, the impact of business activities and operations upon; as well as the responsibilities of businesses towards societies and the environment has become prominent on the agenda of academics, practitioners and policy makers. Nevertheless the academic debate over this issue has thus far focused primarily on the context of and, viewpoints from, advanced western economies. Albeit a growing interest (e.g. Jamali et al., 2017), *Emerging & Developing Economies* (EDEs) and their particular characteristics remain under-researched (Hopper et al, 2017) with most research conducted in EDEs being limited to descriptive studies.

This is rather surprising, considering the importance of EDEs in economic, environmental and social terms. According to the International Monetary Fund (IMF, 2017), EDEs represent more than 85% of the global population and contribute more than 58% of the global GDP. Further, phenomena with global impact take place in these parts of the world. For instance, the beef and soybean industries have played a major role in the deforestation of the Amazon River whereas the substantial economic growth of some EDEs has resulted in a steep increase of their carbon footprint. The important role of EDEs and their particular needs have also been stressed in the *UN 2030 Agenda for Sustainable Development* (UN General Assembly, 2015) which calls for special attention towards “*the most vulnerable countries*”, namely African countries, least developed countries, landlocked developing countries, small island developing states but also middle-income countries. This Special Issue aims at deepening and broadening our understanding pertaining to Sustainability accounting, management and their related public policies in the context of Emerging & Developing Economies.

In particular, two key aspects in relation to Sustainability in EDEs shall be stressed. First, the driving forces of Sustainability in EDEs, emanating from institutionally deficient business environments with complex governance systems, may substantially differ in comparison to those found in advanced economies (Hopper et al, 2017; Jamali et al., 2017), thus propagating atypical Sustainability accounting and management practices in businesses and organisations operating in these countries (Zhao, 2014). In the Bangladeshi context, Hossain et al (2016) provide empirical evidence over these issues highlighting problems in the governance of Sustainability, in the engagement of stakeholders and a lack of policy and monitoring of Sustainability practice. In the case of Mauritius, a small island developing state, regulatory attempts to intervene in corporate sustainability practices in EDEs also revealed an absence of monitoring and control (Sannassee et al., 2017). Nevertheless, more needs to be explored in order to have a better and more comprehensive understanding about the practices of Sustainability accounting and management within businesses and organisations operating in EDEs, specifically from a strategy and decision-making perspective (Gond et al., 2016). For instance, insights about the alignment of Sustainability and legitimation within and across EDEs remain scarce in extant literature (Frynas and Stephens, 2014).

Second, it has to be acknowledged that EDEs cannot be treated as a homogeneous group of countries with similar characteristics. Indeed, some EDEs have emerged as substantial contributors to the global Sustainability ‘deficit’ whilst others have been bearing the brunt of social and environmental change. For instance, while Indonesian firms are found to provide very little disclosures over human disclosures (Cahaya et al, 2015), South Africa has been in the forefront of corporate governance and integrated reporting (Baboukardos & Rimmel, 2016) and Taiwanese firms have been found to provide high volume of sustainability disclosures (Hsiao & Kelly, 2017). Therefore, the scope and purpose of Sustainability appears to be highly contextual and varying significantly among countries and regions. This is also acknowledged by the *UN 2030 Agenda for Sustainable Development* (UN General Assembly, 2015) which recognises that each country faces specific challenges in its efforts for sustainable development. It is therefore important to examine how businesses are addressing the development deficits experienced by communities in EDEs and contributing towards Sustainable Development. In this regard, insights into the integrative perspectives of Sustainability and Sustainable Development agendas in EDEs remain scarce (see for instance Frynas, 2008). Hence, there is a need for a deeper understanding about how the driving forces, practices and consequences of Sustainability accounting and management differ between EDEs and advanced economies as well as amongst EDEs. This Special Issue particularly welcomes country-level as well as multi-country comparative studies which showcase such differences and consider countries’ social, political, and cultural factors that affect how businesses engage with the practice and discourse of Sustainability.

**Scope of the Special Issue**

The Special Issue welcomes research papers using diverse methodological and theoretical approaches that highlight their policy and practical implications and focus on the context of Emerging & Developing Economies, examining Sustainability accounting, management and their related public policies. A non-exhaustive list of research topics relevant to the scope of the Special Issue follows:

* Macro-level influences on Sustainability accounting and management
* Governance of Sustainability in EDEs
* Sustainability accounting and reporting
* Carbon accounting, reporting and trading
* Integrated reporting and Integrated thinking
* Social and environmental audit
* Sustainability and corporate governance
* Sustainability policy and monitoring
* Management accounting, control and sustainability
* The role of ethics, human rights, gender or religion in sustainability accounting and reporting
* The accounting, control, and reporting of Sustainable Development Goals (SDGs)
* Stakeholder engagement and accountability
* Economic consequences of sustainability accounting, reporting and management
* Alignment of Sustainability and Sustainable Development in EDEs
* Legitimation and Sustainability

The Special Issue is also associated to the *Accounting and Accountability in Emerging Economies (AAEE) Conference 2018* which will be held on 28th and 29th June 2018 at the Essex Business School, University of Essex, UK (<https://www.essex.ac.uk/events/2018/06/28/aaee-conference-2018>). Papers presented in the conference that fall into the scope of the Special Issue may be invited for submission to the Special Issue.

**Submissions and deadlines**

* The closing date for submissions for this special issue is **28th February 2019**.
* The special issue is expected to be published in **summer 2019**.
* Manuscripts submissions should be made via the SAMPJ [Scholar One Manuscripts](https://mc.manuscriptcentral.com/sampj) selecting the special issue from the list.
* Please check the [author guidelines](http://www.emeraldgrouppublishing.com/products/journals/author_guidelines.htm?id=sampj) before submitting.
* The guest editors welcome enquiries and declarations of interest in submitting. Please send your enquiries to Dr Diogenis Baboukardos [d.baboukardos@essex.ac.uk](mailto:d.baboukardos@essex.ac.uk)
* All papers will be reviewed in accordance with SAMPJ's processes.

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1. By *Emerging & Developing Economies* we refer to all national economies, excluding those commonly identified as “Advanced Economies” by the International Monetary Fund (IMF). An indicative list can be found in IMF (2017, pg. 222-223 Tables B & D)] [↑](#footnote-ref-1)