

Editors of the Special Issue 3/2020:

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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
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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