

Special Issue on

“Corporate Sustainability Reporting Regulation: Challenges and Opportunities for Accounting and Governance”

Call for Papers

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Introduction

The *Journal of Management and Governance* invites submissions for a special issue focused on the corporate sustainability reporting regulation and its implications for accounting and governance, corporate reporting practices, and governance frameworks.

On 5 January 2023, the Corporate Sustainability Reporting Directive (CSRD) entered into force, marking a significant transformation in the rules governing social and environmental information disclosure. The CSRD broadens the scope of reporting to include large companies, listed SMEs, and non-EU companies generating over EUR 150 million on the EU market. With the first reports expected for the 2024 financial year (to be published in 2025), the Directive harmonizes disclosure requirements, aiming to provide investors and stakeholders with vital information to assess corporate impacts on people and the environment, alongside the financial risks and opportunities arising from sustainability challenges, such as climate change.

By standardizing reporting frameworks and fostering alignment with global sustainability standards (Carungu and Molinari, 2023; De Villiers et al., 2022; De Villiers et al., 2024), the CSRD also aims to reduce long-term reporting costs, while ensuring that corporate disclosures are actionable, reliable, and relevant. However, few studies consider the complex interrelationships between sustainability reporting and corporate governance mechanisms. Quantitative studies using secondary data sources dominate accounting research on the topic. Of the small number of qualitative studies, many are theoretical and offer little new knowledge about the effectiveness of corporate governance mechanisms in practice (Dimes and Molinari, 2024). Therefore, there is a pressing need for empirically and theoretically engaged research which explores for example the corporate governance mechanisms enhancing the credibility and usefulness of CSR disclosure (Miras-Rodriguez and Di Pietra, 2018), along with the conditions of which organisations divulge their sustainability information, addressing the information pressures of stakeholders about non-financial topics, superseding the mere reporting requirements set by the regulatory context (Carungu et al., 2021). This special issue seeks to engage with these developments, fostering a deeper understanding of their practical, theoretical, accounting and governance-related implications.

Potential topics to explore include, but are not limited to

We invite theoretical, empirical, and practice-oriented contributions addressing (but not limited to) the following topics:

- How corporate governance mechanisms change with mandated CSRD? Which theories explain organisational change as a result of CSRD?
- How does board and committee composition impact on managerial decision-making? Is the role of a sustainability/CSR manager significant? Are sustainability/CSR committees effective?
- How can alignment between sustainability standards be achieved under the CSRD regulation?
- What are the practical and strategic challenges companies face in preparing their CSRD reports?
- How may the CSRD influence internal decision-making within organisations that were already using sustainability reporting?
- How does the CSRD influence sustainability reporting practices outside Europe, particularly for non-EU companies operating in EU markets?
- Which is more effective for organisational change, the “stick” approach of mandatory CSRD or the “carrot” approach of encouraging its adoption through internal mechanisms and processes?
- How does the CSRD impact on corporate governance, accountability, and stakeholder dynamics?

Submission Guidelines

Manuscripts should adhere to the guidelines for authors provided by the *Journal of Management and Governance*. All submissions will undergo a double-blind peer review process to ensure academic rigor and relevance.

Timeline

December 1, 2025 - Paper submission to special sessions at the 10th EIASM Workshop on Accounting Regulation (Siena, June 25-27, 2026)

December 31, 2026 - Submission deadline to the special issue after the Workshop presentation: December 31, 2026

Opportunity to receive feedback on preliminary work during the 10TH Workshop on Accounting and Regulation 2026 which will take place in Siena in collaboration with the European Institute of Advanced Studies in Management (EIASM).