Call for Papers

Special Issue Editors 1/2024:

Prof. Dr. Peter Fiechter, Prof. Dr. Gabriela Nagel

Sustainable Management: Value Creation and Reporting

Modern society increasingly demands that companies conduct their business responsibly (corporate social responsibility, CSR). This includes operating a business model that uses natural resources sparingly and efficiently, being fair to customers, suppliers and employees, and implementing a management structure that sets the right incentives to achieve value-based goals. In particular, large listed companies typically prepare a sustainability report in order to communicate their CSR activities to their stakeholders.

Politics, regulators, and legal institutions have picked up on this social development and are also beginning to hold small and medium-sized enterprises (SMEs) accountable for their CSR activities. Among other things, various countries are in the process of imposing legal requirements regarding supply chains that also affect SMEs (e.g., sustainable procurement: recommendations by the Swiss federal government). As a result, sustainability ratings could play an increasingly important role also for SMEs.

This special issue aims to provide a forum for research that sheds light on how companies manage and report on their sustainable business models and how reporting can in turn influence behavior and create value.

Topics of interest include, but are not limited to:

- Value creation via sustainable business models (corporate behavior and impact)
- Sustainability reporting for SMEs
- Implementation of sustainability reporting (walk the talk and talk the walk)
- Stakeholder management: inclusion of stakeholder interests (including anticipation of potential litigation) in sustainable corporate management
- Sustainable performance management: financial and non-financial control parameters and management incentives
- Financing of sustainable business models (transition finance)
- Audit of sustainability reports
- Sustainability ratings for public companies and SMEs
- Benchmarking opportunities via sustainability reporting and sustainability ratings
- Relevance of sustainability reporting in the context of financial analysis and credit assessment

We welcome qualitative, analytical, survey-based, experimental, case study-based, and empirical archival papers that advance our understanding of how sustainable management and reporting can create value.
Manuscripts can be submitted either in English or German. Please submit your paper by email (docx or PDF-file) to one of the guest editors of the special issue, which you can also contact for further information and questions. Prior to submission, please visit the author guidelines on www.dieunternehmung.ch and follow the instructions provided.

Timeline

- Submission of contributions: April 28, 2023
- Feedback on initial submission: June 30, 2023
- Submission of revised manuscript: September 29, 2023
- Submission of final manuscript: December 15, 2023
- Publication of special issue: March 2024

Contact Details of Special Issue Editors

**Prof. Dr. Peter Fiechter**  
University of Neuchâtel  
Institute of Financial Analysis  
Rue A.-L. Breguet 2  
CH-2000 Neuchâtel  
peter.fiechter@unine.ch

**Prof. Dr. Gabriela Nagel**  
ZHAW School of Management and Law  
Institute of Financial Management  
Technoparksstrasse 2  
CH-8400 Winterthur  
gabriela.nagel@zhaw.ch

Die Unternehmung  
Swiss Journal of Business Research and Practice

Editors
- Prof. Dr. Frauke von Bieberstein, University of Bern  
- Prof. Dr. Dr. h.c. mult. Manfred Bruhn, University of Basel  
- Prof. Dr. Peter Fiechter, University of Neuchatel  
- Prof. Dr. Pascal Gantenbein, University of Basel  
- Prof. Dr. Markus Gmür, University of Fribourg  
- Prof. Dr. Christine Legner, University of Lausanne  
- Prof. Dr. Klaus Möller, University of St. Gallen  
- Prof. Dr. Günter Müller-Stewens, University of St. Gallen  
- Prof. Dr. Margit Osterloh, University of Zürich  
- Prof. Dr. Dieter Pfaff, University of Zürich  
- Prof. Dr. Martin Wallmeier, University of Fribourg

Chief Editor
- Prof. Dr. Klaus Möller  
University of St. Gallen  
Professor for Controlling / Performance Management  
Tigerbergstrasse 9  
CH-9000 St. Gallen  
Tel. +41 71 224 7406  
E-Mail: klaus.moeller@unisg.ch

Die Unternehmung“ pursues the goal of spreading new insights from business management research, drawing attention to important challenges in business practices, introducing scientifically based practical solution approaches as well as promoting the exchange between science and practice.

„Die Unternehmung“ addresses scientists, university students and professors as well as decision makers in business. With its concept of combining theoretical standards and practical relevance in high-quality contributions, it ranks among the leading management journals in German.

All submitted contributions are subject to a Double-Blind-Review.

**Relevant authors information and guidelines can be found on:** www.dieunternehmung.ch