

Special Issue Editors 1/2024:

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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

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

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