CALL FOR PAPERS:

Social and Environmental Accountability Journal
36(1), April 2016
Special issue on EU regulation about corporate social and environmental reporting.

Special Issue Editor: Thomas Riise Johansen.

The European Union seeks to improve the transparency of large European companies on social, environmental and diversity issues by means of an amendment to existing accounting regulation. According to the new EU regulation, companies with more than 500 employees (approximately 6,000) will be required to disclose relevant social and environmental information in their management report. The regulation is designed to take a “flexible and non-intrusive approach” (p. 2 of the proposed EU Directive).

The overall approach of the regulation, the process of its development and its underlying assumptions, raise important issues that are relevant for furthering our understanding of social and environmental accounting (SEA). In many respects, this regulation process provides a laboratory that could inform research questions such as the following:

- What is the relationship between accounting regulation and the characteristics of SEA, including quality?
- How can the relevance of non-financial and diversity information be evaluated?
- What is the interplay between transparency, risk evaluation and corporate long-term success?
- How can the regulatory regime be conceptualized, given our understanding of different accounting regimes?
- How can different theories of regulation illuminate this regulation process?

At the same time, the engagement with relevant policy issues has always been one of the aims of the Social and Environmental Accountability Journal. In this respect, we believe there is potential benefit in the other direction, from research to the regulation process. In this regard, there is a substantial body of research addressing SEA regulation in different constituencies that might be of interest to regulators.

It is therefore timely to engage different actors (regulatory actors, SEA scholars, scholars from other disciplines, the accounting profession, corporate leaders and different stakeholders) in a scholarly discussion about SEA regulation. For that purpose, and following SEAJ editorial policy, regular papers (about 5,000 words), review papers (2,000-5,000 words) and commentaries (1,000 – 3,000 words) are welcome. Authors are encouraged to contact the Guest Editor to discuss proposed topics: Thomas Riise Johansen (trj.acc@cbs.dk).

Authors interested in contributing to this Special Issue of SEAJ should submit their manuscripts to the SEAJ online submission system (http://mc.manuscriptcentral.com/reaj) not later than the 31st of January 2015, selecting this special issue. Review papers and commentaries are also welcome until the 30th of June 2015.