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Journal of Applied Accounting Research (ISSN 0967-5426)
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Journal of Applied Accounting Research, Special Issue:
Finance, Risk and Accounting:
Environmental, Social and Governance Perspectives

to be published in 2019

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Call for Paper Submissions

This special issue, containing the most comprehensive and up-to-date collection of scholarly works on Environmental, Social and Governance (ESG) perspectives, will stand as a standard reference work for students, academics, policy makers, analysts and other professionals. Bringing in inter-disciplinary and multi-disciplinary perspectives, including relevant sociological and political dimensions, *the publication will find a place on the shelves of major university libraries, policymakers and financial professionals around the globe.*

The purposes of the special issue are as follows:

- To clarify the concepts of environmental and social finance, risk and accounting and to examine their overlaps and delineate their boundaries
- To map out, display and scale the disparate voices, traditions and public and professional communities engaged in ESG research and practice.
- To develop a range of analytical approaches, theoretical constructs and metrics for decision-making and reporting.

KEY DATES:

- Presentation and discussion of papers at the 16th FRAP Conference at the Hughes Hall College of the University of Cambridge September 2017.
- Revised drafts of papers (around 8000 words) to be submitted online for peer-review between September 2017 and January 2018.
Please strictly follow the author guidelines!
- Revised papers based on peer review July 2018
- Publication of Special Issue in the Journal of Applied Accounting Research in early 2019

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Context

Sustainable finance addresses a heterogeneous hodgepodge of various investments *aiming for environmental, social or economic sustainability*, with a strong focus on risk management and governance. While everyone seems to approve its value proposition, few actually agree on the definition and scope and standardized instruments and reporting tools are still missing or in their early stages.

Yet, sociological as well as economic developments have raised the level of activities and policy interest in various forms of social and sustainable finance, risk and accounting, but rationales for these initiatives have been neglected so far in the literature. Nevertheless, foundations, individual- and group investors, the global internet-crowd, as well as government agencies have become increasingly interested and willing to support more socially, economically and environmentally sustainable forms of funding and wealth creation and are thus in dire need for suitable accounting and risk management tools.

Institutions and actors in the market have been exploring hybrid logics and mechanisms that combine social and environmental components of value, despite the lack of suitable metrics and instruments. At the present stage of development there seems to be no efficient global market - more a network of supply, demand, and intermediary groups linking capital and projects - often dysfunctional because of high transaction costs based on differing discourses and the lack of clear metrics and reporting standards, despite numerous global initiatives such as the GIIN (Global Impact Investing Network) IRIS performance metrics or the Global Reporting Initiative.

The focus of this special issue will thus be inter- and multidisciplinary - inviting perspectives from various cultures, organizations and markets. It will be distributed to major libraries around the globe.

Prof Othmar M Lehner

Indicative Topics (but not exhaustive):

The Landscape of Environmental, Social and Governance Research

- Environmental Finance, Risk and Accounting
- Impact Investing, Funding Social Innovation and Related Actors
- Reporting Cooperative, Public and Mutual Finance
- Micro-Finance and Micro-Lending

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Challenges, Suggestions, Critiques, and Debates

- Critical Dimensions of Social and Sustainable Finance
- Performance Measurement and Suitable Metrics
- Regulation and Public Policy
- Risk Society and Its Implications
- Hybrid Rationalities and Forms
- Historical Backgrounds on Social and Sustainable Finance, Risk and Accounting
- Discourse Analysis and the Concept of Power
- Financial Markets Reforms and Policy Issues
- Corporate governance and Corporate Social Responsibility

Markets and Institutions

- Carbon and Environmental Finance Markets
- Social and Sustainable Banking
- Environmental Accounting and Reporting
- Scaling of ESG Investments
- Neo-Institutionalist and Social Origins Perspectives
- Investment Portfolio Construction and Metrics
- Public Private Partnerships and Public Policies
- Information Economics, Transaction Cost Perspectives
- Social and Enterprise Risk Management
- CSR markets and Corporate Sustainability monitoring

... combining Finance, Risk and Accounting Perspectives.

Link to the Conference: <http://www.acrn.eu/frap>

Link to the Journal: <http://www.emeraldinsight.com/journal/jaar>

Please strictly follow the author guidelines!

Link to the Authors Guidelines and Submission – Please select the Special Issue Finance, Risk and Accounting: Environmental, Social and Governance Perspectives!
http://emeraldgroupublishing.com/products/journals/author_guidelines.htm?id=jaar

Submissions now open between September 2017 and January 2018!