

CALL FOR CHAPTERS

Chapter Proposals Due: March 31, 2016

Full Chapters Due: November 30, 2016

MEASURING AND CONTROLLING SUSTAINABILITY: SPANNING THEORY AND PRACTICE

Edited by:

Professor **Adam Lindgreen**, Cardiff University

Professor **Bernhard Hirsch**, Bundeswehr University, Germany

PD Dr. **Christine Vallaster**, University of Applied Sciences Salzburg, Austria &

Universität der Bundeswehr München, Germany

Dr. **Shumaila Yousofzai**, Cardiff University

Publisher:

Francis & Taylor Publishing

Introduction

The notion of sustainability has enjoyed popularity in recent decades. In essence, sustainable efforts are those that firms undertake to capture and create social value thereby reducing their environmental footprint. This often is undertaken in combination with the capturing and creation of economic value. Overlapping frameworks and notions include creating shared value (Porter and Kramer, 2011, Pfitzer et al., 2013), corporate social entrepreneurship (Austin et al., 2006), corporate social innovation (Kanter, 1999), and, more broadly, strategic corporate social responsibility (Husted and Allen, 2007; McElhaney, 2009). Sustainable actions relate to addressing new responses to societal challenges, which affect social interactions and have implications for a wide range of stakeholders. Consequently, many initiatives in this field build on cross-sector collaboration. Civil society, business, and the public sector have different structural logics, and it is thus evident that measures and controls of success are different.

The field of measuring and controlling sustainability is in the making. The development and discussion in this field is very active across Europe and engages social innovators, policy makers, and investors, as well as the academic community. One of the most used and discussed methodologies for social impact measurement is Social Return on Investment (SROI). The SROI Network (2012) describes Social Return on Investment (SROI) as a framework for measuring and accounting for a broad concept of value. SROI measures change in ways that are relevant to the people or firms that experience or contribute to it and tells the story of how such change comes about by measuring social, environmental, and economic outcomes and by using monetary values to represent them. However, although SROI is accepted as an internationally recognised measurement tool, it has been argued that it is underused and undervalued for several reasons. Studies have shown that the SROI methodology is perceived as being time and resource intensive, as well as complicated to implement. Also, while the SROI methodology is said to include ecological as well as social value, in practice only few SROI analyses take ecological impact into consideration (Jönsson, 2013). Another important aspect of the SROI concept is that it is unique to the content and context of the project being investigated. This means that SROI values are difficult to compare. Some attempts have been made to increase standardization, but this in turn leads to less relevance to specific projects.

Summarizing relevant streams of literatures, it seems that measurement and controlling of sustainability have resulted in tools and instruments that lack applicability in practice. At the same time, an increase in standardization of such tools and instruments seems difficult to achieve because contexts in which organizations are placed differ considerably.

Overall objective and topics

The overall objective of this edited text ('research anthology') is to provide a comprehensive collection of cutting-edge theories and research that will further the development and advancement of measuring and controlling sustainable efforts in theory and managerial practice. Our research anthology fills gaps in the literature by integrating theoretical, conceptual, methodological, and empirical chapters. It is anticipated that the text will be divided into five sections:

Section 1: While emerging standards like the Impact Reporting Investment Standards (<http://iris.thegiin.org/iris-standards>), Global Impact Investment Rating System (<http://giirs.org/>), and B Corporation (<http://www.bcorporation.net/>) are beginning to standardise metrics to help organisations and investors improve environmental and social outcomes, they do not clearly address linked social-ecological contexts. Research thus far has not been able to explicate the context and the actual drivers of and barriers to pursue standardised measurement tools. Accordingly, this section reviews both the challenges that remain to embark on sustainable measurement and controlling, and the features, both external and internal, that encourage it.

Section 2: Once it has been determined that measuring and controlling sustainability efforts by an organisation is the preferred way forward, the next step involves actions taken to achieve this goal. Thus, this section offers a broad range of possible management approaches that organisations can adopt and implement when pursuing an agenda to measure and control sustainable actions.

Section 3: Broader concerns in relation to measuring and controlling sustainable actions can span networks, as well as regions and indeed nations. This section therefore addresses more expansive, innovative versions of controlling and measurement systems that are not limited to the single organization.

Section 4: During the period that sustainable considerations have been on the corporate, public, and academic agenda, the responsibility demands of organizations have evolved, such that organizations today are held responsible for things that they have not done themselves but to which they are connected. Accordingly, research into sustainability needs to evolve as well, and such an evolution is possible by combining insights from various theories and field of research. Thus, this section provides integrative frameworks for measuring and controlling sustainability efforts by organisations.

Section 5: The final section reflects the ways that organisations already apply measuring and controlling concepts of what they do. By studying in detail a series of industry sector and case studies worldwide, this section elucidates new and specific insights that cut a path for further research, while also offering key implications for measuring sustainability in these and similar industries and sectors.

Regardless of the specific topic, we look for two types of contributions:

1. Literature reviews that survey critical points in current literature relevant to the topic. Reviews should describe, summarize, and critically evaluate previous work relating to the topic. These reviews must make a significant contribution to our understanding of the topic by providing integrative framework(s) and paths for further research.
2. Conceptual, methodological, or empirical studies, such as meta-analyses, qualitative studies, experiments, or surveys, that contribute in some of the following ways:
 - i. A conceptual study might improve conceptual definitions of original constructs, develop an improved theoretical rationale for existing linkages, identify and conceptually define additional constructs to include within existing conceptual frameworks, or develop theoretical linkages along with an accompanying rationale that suggest more comprehensive integrative frameworks for understanding the topic.

- ii. Methodological entries might examine changes in the design of prior studies or modifications in experimental procedures that, for example, enhance the validity of statistical conclusions or increase the experimental realism of the experiment.
- iii. An empirical study could examine how, at a practical level, organizations deal with the complexities of sustainability when measuring and controlling sustainability. Such examinations could span the corporate, organizational, and managerial levels, as well as different functional departments.

The text is in English. To ensure an engaging text for the target audience (see below), chapters should be accessible; something similar to *Harvard Business Review's* style would be ideal. Although the methodology should be described, the focus in most chapters should be less pronounced than it would be in traditional academic articles; part(s) of the methodology even might appear in an appendix or sidebars. All chapters should include specific theoretical contributions *and* implications. The editors will be happy to discuss whether a particular chapter is of an appropriate style.

Target audience

This text will target various audiences, including the following: *academics* who teach and/or research (management) accounting and the impact of sustainable concerns; *doctoral students* in the discipline; and *practitioners* who want to know more about sustainable accounting.

Submission process

Potential authors are invited to submit, on or before March 31, 2016, a brief, two- to five-page proposal that clearly explains the intended contributions of their chapter, as well as the intended methodology/approach. Proposals submitted must not have been published, accepted for publication, or under consideration for publication anywhere else. The first page of the proposal should contain the title of the intended chapter, as well as the authors' names and full contact details. Authors are requested to state which of the research anthology's five sections their proposal fits. Proposals should be submitted via e-mail in a single Word file (as '.doc') to:

Huber Daniela (researcher at University of Applied Sciences Salzburg):
dhuber.bwi-m2014@fh-salzburg.ac.at

The purpose of reviewing the proposals is to identify those potential chapters that fit the overall theme of the research anthology. In some cases, we may propose suggested changes to align the proposed chapter better with the anthology; such changes will take place in a dialogue with the authors.

By mid April, 2016 (or earlier depending upon when a proposal is submitted), potential authors will be notified about the status of their proposed chapter and, when accepted, receive further information regarding the submission process, including the formatting guidelines.

Final submissions should be approximately 5,000 - 8,000 words in length, excluding references, figures, tables, and appendices. Each submitting author will be asked to review another submitted chapter. We follow this approach because submitting authors are aware of the research anthology project and also are knowledgeable about the literature. Authors should not identify themselves in the body of their chapter, as the reviewing process is blind. Full chapters should be submitted no later than by the final deadline of November 30, 2016 via an e-mail in a single Word file (as '.doc') to:

Huber Daniela (researcher at University of Applied Sciences Salzburg):
dhuber.bwi-m2014@fh-salzburg.ac.at

Questions

Please address any questions to Professor Adam Lindgreen: Lindgreena@cardiff.ac.uk