



SIG 14 - Conference General Track

We invite you to submit your research to explore the theme of *The Business of Now: the future starts here* for the EURAM 20th Conference.

We look forward to receiving your submissions.

T14_03 - Towards climate resilience: can we “talk the walk” and “walk the talk” over climate change targets?

Proponents:

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Short description:

Among the issues connected with the achieving of UN SDGs, climate change represents a paramount priority, which will definitely shape our daily realities. Both scholars and practitioners have shifted their mind-set, putting a great deal of effort into the establishment of effective practices to account and report for climate change. However, possible concerns over the decoupling between reporting and practices can seriously jeopardize climate resilience. The track aims at collecting both conceptual and empirical works which contribute: i) to foster an integrated manner in pursuing climate change targets; ii) to identify appropriate tools and procedures for managing climate action.

Long description:

Among the issues connected with the achieving of UN SDGs, climate change becomes a paramount priority which will definitely shape our daily realities. Both scholars and practitioners have shifted their mind-set, putting a great deal of effort into the establishment of effective practices to account and report for climate change. However, possible concerns over the decoupling between reporting and practices can seriously jeopardize climate resilience. The track aims at collecting both conceptual and empirical works which contribute: i) to foster an integrated manner in pursuing climate change targets; ii) to identify appropriate tools and procedures for managing climate action.

The magnitude of climate change aftermaths requires holistic approaches in order to improve accounting practices in sustainable and transparent decision-making processes for companies, government, academia and non-profit organizations. As it stands, answers have been different and controversial.

Despite the growing number of reviews of the literature on carbon accounting and climate-related disclosure (Dumay et al., 2010; Schaltegger and Csutora, 2012; Stechemesser and Günter, 2012; Ascui, 2014; Hahn et al., 2015), several issues have not been disentangled yet. The debate must be enriched by involving additional aspects and providing new standpoints and exploring risk and opportunities from new climate policies (Bui et al., 2017). The lenses for conducting studies could



be retrieved adopting perspectives from the most popular theories (i.e. stakeholder, legitimacy, governmentality, stewardship, institutional, signalling and others) in the management and accounting-related literature. Gusmao et al. (2018) have recently stressed the “need to work together to achieve the goals and targets, including a broad spectrum of actors such as multinational businesses, local governments, regional and international bodies, and civil society organizations”. Inline, Burritt and Tingey-Holyoak (2012) emphasized the importance of the communication between academia and industry, asserting that researches have to move beyond publications to effectively pursue climate action. On their side, consultancy firms are engaged in supporting companies to integrate climate action into their strategies. Finally, also regulators are considering new rules for companies’ climate-related disclosure.

This track welcomes innovative and diverse perspectives which anchor to different research methods on the following (but not limited to) research questions:

- Which climate-related information do organizations at all levels have to account for?
- Which standards and tools could support accounting practices for climate change?
- How could companies integrate climate action into their strategy and reporting practices?
- Are there any catalysts and/or barriers in managing climate-related risks through actions?
- Which ones?
- Which are the cultural differences which can emerge when managing climate change?

Keywords:

Climate Change
Accounting and accountability for climate change
Carbon accounting
Greenhouse gas accounting
Environmental management accounting

UN Sustainable Development Goals (SDG):

Goal 9: Industry, Innovation, and Infrastructure, Goal 13: Climate action.

Publication Outlet:

Dedicated book edited by Routledge
Special Issue on journals having an increasing interest in the subject

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AUTHORS GUIDELINES

<http://www.euramonline.org/submissions-guidelines-2020/authors-chairs-dicussants-guidelines.html>