Call for chapters for a monograph

Sustainable performance in business organisations: Measurement, reporting and management

Sustainable performance in business organisations is a topical issue for top management and operational managers. Excellent sustainable performance will be challenging to achieve in a silo business culture. Therefore, many business leaders are standing now in front of the meaningful transformation that requires creating a clear roadmap, indicating how to build a strategy that embeds 'sustainability' into an organisation's performance measurement systems, how to operationalise, track and report on sustainability performance and finally how to manage sustainability performance in the longer-term.

Sustainability means "meeting the needs of the present without compromising the ability of future generations to meet their own needs".¹ In order to achieve that, organisations should consider the expectations of various stakeholder groups. The poll conducted by Deloitte on 2083 C-level executives from 21 countries indicates that more than 70% of surveyed companies feel a moderate-to-large degree of pressure to act on climate change, mostly from regulators, board members, consumers, civil society and shareholders.² Within the top actions taken as a part of sustainability efforts, the respondents indicated: a) using more sustainable materials; b) increasing the efficiency of energy use; c) using energy-efficient or climate-friendly machinery, technologies and equipment; d) training employees on climate change actions and impacts, and e) reducing the amount of air travel post-pandemic. However, the survey also addressed the harder-to-implement, needle-moving actions that included: a) developing new climate-friendly products or services; b) requiring suppliers and business partners to meet specific sustainability criteria; c) updating/relocating facilities to make them more resistant to climate impacts; d) incorporating climate considerations into lobbying/political donations, and e) tying senior leaders' compensation to environmental sustainability performance.³

There is no doubt that the interest in the sustainable performance of business organisations will be growing. It is enough to note that the new Corporate Sustainability Reporting Directive (CSRD) includes the mandate to report sustainability information under the European Sustainability Reporting Standards (ESRS). It is estimated that the provisions will apply to over 50,000 both large and listed companies (except listed micro-companies) based in the EU and to third-country companies based outside the EU with undertakings within the EU (subsidiaries or branches).

In the monograph, we want to address three critical pillars of sustainable performance: its measurement, reporting and management. Therefore, we invite all the authors interested in this topic to submit the chapters that may refer (but are not limited) to the following issues:

² Deloitte, 2022, Deloitte 2022 CxO Sustainability Report. The disconnect between ambition and impact, p. 9,

¹ UN, 1987, Report of the World Commission on Environment and Development: Our Common Future (Brutland Report),, <u>https://www.are.admin.ch/are/en/home/media/publications/sustainable-development/brundtland-report.html</u>

https://www.deloitte.com/global/en/services/consulting/research/deloitte-cxo-sustainability-report.html

³ Op. cit., p. 11

- 1) Sustainable performance measurement
 - key metrics for strategic/operational excellence towards sustainability
 - industry-specific measures of sustainable performance
 - development of sustainable balanced scorecards
 - ICT and digitalisation in sustainable performance measurement
 - problems and limitations of sustainable performance measurement
- 2) Sustainable performance reporting
 - regulatory requirements regarding sustainability reporting
 - principles and structure of sustainable performance reports
 - stakeholders of sustainable performance reporting
 - drivers and inhibitors of sustainability reporting
 - cost and benefits of sustainability reporting
- 3) Sustainable performance management
 - roadmaps for sustainability performance implementation
 - roles of sustainability bodies (committees) and sustainability-related positions (CSOs)
 - concept and practices of green controlling
 - sustainable business models, eco and social innovations
 - methods and tools for sustainable development

Interested authors are invited to submit the abstract (up to 250 words) of the proposed chapter by 20th of February 2023 in an electronic form (Word or PDF) by e-mail to Joanna Dyczkowska - (joanna.dyczkowska@ue.wroc.pl).

After the initial review of the abstracts, the authors will receive an invitation to provide full chapters.

The manuscripts are expected to be submitted by 15th of April 2023.

Guidelines for manuscripts:

Language of the manuscript: English

Font: Times New Roman, 12pt, 1.5 line spacing

Extent: 5.000 – 6.000 words (13-15 pages), including references.

Specific stylesheets for publication will be provided to the authors.

Publication fee: 275 EUR.

The monograph will undergo a standard blind review process.

The book will be published by the Publishing House of Wroclaw University of Economics and Business in printed and electronic form.

Please, share this information with Your colleagues who may be interested in this topic.

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