

Non-financial and Integrated Reporting, Governance and Value Creation

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About the Special Issue

Non-financial reporting (organisations reporting on their social and environmental impacts) and integrated reporting (organisations disclosing their value creation plans by referring to social, environmental and more traditional capitals in an integrated way) have gained considerable prominence over the years due to pressures on organisations to demonstrate accountability and communicate how they create value to their stakeholders. Used in conjunction with existing management and governance systems, non-financial reporting, and more recently integrated reporting, has the potential to divert managers' focus on short-term value towards sustainable value creation. However, there are many limitations and detractors that prevent meaningful improvements in disclosure practices, as dealt with in some detail in the books, *The Routledge Handbook of Integrated Reporting* (de Villiers *et al.*, 2020) and *Sustainability Accounting and Integrated Reporting* (de Villiers and Maroun, 2018).

Research on non-financial reporting and integrated reporting has grown significantly over recent years (see: de Villiers *et al.*, 2017a, de Villiers *et al.*, 2017b, Rinaldi *et al.*, 2018, de Villiers and Maroun, 2018, Hahn and Kühnen, 2013, Girella *et al.* 2019, Aureli *et al.*, 2019). A diverse range of topics have been studied, including the relation between internal practices and non-financial reporting (Cho *et al.*, 2015, Kerr *et al.*, 2015), and the influence of integrated reporting on various types of disclosure (Farneti *et al.*, 2019; Montecalvo *et al.*, 2018, Sukhari and de Villiers, 2019, Terblanche and de Villiers, 2019, Trebucq *et al.*, 2017). While our knowledge of non-financial reporting and integrated reporting is growing alongside the respective literatures, there are opportunities for in-depth studies on how governance policies and systems can support non-financial, integrated reporting and value creation, and whether non-financial and integrated reporting substantially influence the management and reporting of organisational value.

Given this background, we are pleased to announce a *Meditari Accountancy Research* special issue with the theme of Non-financial and Integrated Reporting, Governance and Value Creation. This Special Issue is dedicated to providing new insights and critical reflections on recent developments in non-financial reporting and integrated reporting. We encourage submissions from different institutional contexts and disciplines, and are welcoming of various theoretical, methodological and empirical approaches. We especially welcome the submission of papers presented at the XVI EIASM Conference on "Intangibles and

Intellectual Capital - Non-Financial and Integrated Reporting, Governance and Value Creation” held at the Catholique University of Lille on 14-15 September 2020 that fall within the scope of the special issue.

Possible topics for contributions include, but are not limited to:

- Advancements in measuring, reporting and managing different forms of capital for value creation
- Relationships between integrated reporting and dynamics of value creation
- Relationships among the management of non-financial matters, their reporting and financial value creation
- How corporate governance policies and systems can support integrated reporting and value creation
- Impact of internal and external governance systems on non-financial or integrated reporting
- Relationships between corporate governance, value creation and disclosure quality
- Disclosure and governance issues associated with non-financial or integrated reporting
- Stakeholder perspectives of the relevance and usefulness of non-financial or integrated reports
- Non-financial or integrated reporting in the public sector, the not-for-profit sector or private enterprises
- Mandatory regulation of non-financial disclosure

Submission instructions:

- The closing date for submissions for this special issue is **30 November 2020**. Manuscripts should be submitted via Scholar One Manuscripts: <http://mc.manuscriptcentral.com/medar>
- Please note that Scholar One **will not open until 2 months before the deadline 30 November 2020**
- Please choose the special issue from the list in step 5 of the online submission process when submitting your manuscript
- All papers will be blind reviewed using *Meditari Accountancy Research*'s normal procedures
- All papers must follow the journal's author guidelines
- The Guest Editors welcome enquiries in advance of submission and declarations of interest. Enquiries can be sent to any of the Guest Editors, including Pei-Chi Kelly Hsiao <pei-chikelly.hsiao@waikato.ac.nz>

Key dates:

- **30 November 2020:** Submission deadline
- **28 February 2021:** First reviews before this date
- **March – August 2021:** Revisions and further review rounds
- **September 2021:** Finalisation and delivery to publisher

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