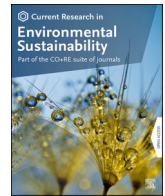




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# Current Research in Environmental Sustainability

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## Call for papers special issue: Current and future research in environmental sustainability: Role, responsibilities, and opportunities for the business sector

### 1. Purpose and rationale

The increasingly complex sustainability challenges of this era have impelled corporations to reevaluate their business models and relationships with the environment, emphasising their role and responsibilities in addressing such challenges, and utilising opportunities that may exist. Not only have investors and further stakeholders increasingly turned to businesses that address their impact on the environment but organisations have also found the strategic benefits in innovating and implementing efficient economic solutions to outstanding sustainability challenges. Towards this end, a growing number of companies are including concepts such as corporate social responsibility (CSR) or corporate sustainability (CS) and focusing on environmental, social and governance aspects (ESG) as critical components in their business strategies.

This special issue of Current Research in Environmental Sustainability is designed to solicit a wide variety of themes in the context of environmental sustainability and the role, responsibilities, and opportunities for the business sector. An ecological perspective and a focus on climate change are often considered to be the main focus of environmental sustainability and corporate environmental responsibility. This special issue intends to capture the ecological and climate focus of environmental sustainability. Moreover, it also intends to consider the links between environmental and social aspects. Environmental changes, such as climate change or marine, land and air pollution, typically also have huge implications at the social and societal levels. Social and societal effects relate to, for example, health and well-being, food quality, and social harmony. When referring to CSR, we therefore also consider the environmental focus to be of the utmost importance.

### 2. Types of contributions solicited

For this Special Issue, we invite academic researchers, business practitioners, and policymakers to share new knowledge, insights, experiences, and trends concerning issues related to the behaviour of the corporation around environmental sustainability. For the Special issue, original research, review articles, policy briefs, and opinion articles are welcome.

**Research Articles** should report the results of original research, e.g., qualitative, quantitative, or mixed-method research. The material must not have been previously published or be under review elsewhere. Research articles are usually up to 8,000 words, even though articles up to 10,000 words may be considered if justified by the type of analysis.

**Review Articles** should provide a critical overview of the field, with a strong focus on current challenges and bottlenecks to future advances. Make sure to adopt a systemic viewpoint where possible and delineate

the exact scope of your review and depth of coverage. The review should follow the PRISMA guidelines (see: [www.prisma-statement.org](http://www.prisma-statement.org)). For review articles, we recommend 6,000–10,000 words but no longer than 12,000 words.

**Policy Briefs** should provide a comprehensive overview of current topics related to policy, regulations, and guidelines. Policy briefs should be short: no longer than 3,000 words, including main body text, table and figure captions but not including references, and reflections by the author(s).

**Opinion Articles** should be no longer than 3,000 words, including main body text, table and figure captions but not including references, and provide reflections by the author(s).

This special issue is intended to challenge scholars to elaborate, but not limit themselves, on the following themes:

#### 2.1. Theme 1: Environmental sustainability and strategic CSR

Strategy formulation and implementation are of critical importance if the core activities of businesses, that is their daily operations, are to be aligned with environmental sustainability. Studies have shown that it is much more challenging to implement a strategy than to formulate one. The strategy formulation phase entails mapping vision and mission statements, based on the analysis of the internal and external environment, to establish long-term objectives, and then generating, evaluating, and choosing a strategic direction. Successful strategy implementation is ensured by measuring and evaluating performance (David and David, 2013). Various success factors and obstacles to strategy implementation can be identified. In this avenue, studies have revealed that these factors are dualistic in nature, meaning that they contain both elements of key success factors and obstacles (Vigfusson et al., 2021). Furthermore, strategy implementation success factors and obstacles can be associated with the purpose of the organisation, principles, processes, people, and/or performance of the business (Pryor et al., 2007; Vigfusson et al., 2021). Examples of questions relevant to this theme may include, but are not limited to, the following:

- What does the process of integrating environmental sustainability into strategic CSR look like?
- What success factors are relevant in the case of environmental sustainability and strategic CSR?
- What obstacles to strategy implementation are relevant in the case of environmental sustainability?

#### 2.2. Theme 2: Case studies of CSR in various industries

The notions associated with CSR have been used in the business

<https://doi.org/10.1016/j.crsust.2022.100197>

world since the early 1900s (Carroll, 2008). Since then, the understanding of CSR has evolved from being limited to philanthropic and voluntary social activities to becoming an overarching business framework with the goal of creating shared value (Carroll, 2016; Latapí Agudelo et al., 2019). However, the understanding of CSR varies depending on the context and industry where it is used as it is shaped by cognitive, normative, and regulatory factors (Carroll, 2015; Garavan et al., 2010). As a consequence, companies understand and adopt CSR in different ways (Barabanov et al., 2021). Through this theme, we welcome case studies that help document and understand the ways in which organisations comprehend and implement CSR across different industries, mainly with a focus on environmental responsibility. In particular, case studies of organisations in developing economies are encouraged. Types of questions to explore in this theme include, for example:

- How is CSR understood and conceptualized in the industry and how do these aspects influence corporate environmental behaviour?
- How is CSR framed by industrial actors and stakeholders and how is it implemented?
- What are the key characteristics of the understanding of CSR used by the industry? How do these compare or contrast with the latest understanding of the concept in the literature and among business practitioners?

### 2.3. Theme 3: Environmental disclosure and business performance

For many businesses it is no longer a choice to report on environmental and social aspects of their activities, it is now a legal requirement, thus imposing external pressure on them to act sustainably. Reporting requirements can be on a national or regional level, such as in the case of the EU's Sustainable Financial Disclosure Regulation (SFDR) and the Corporate Sustainability Reporting Directive (CSRD). The purpose of these requirements is to standardise sustainability reporting by offering a classification system, i.e., a 'Taxonomy' for economic activities that can promote sustainable investments and advance the implementation of the European Green Deal (European Union, 2020). For businesses, whether they disclose information voluntarily or mandatorily, environmental, sustainability or integrated reports are useful ways to demonstrate and disclose information about their performance to various stakeholder groups. Various reporting tools are available, including the UN Global Compact, Global Reporting Initiatives (GRI), Carbon Disclosure Project (CDP), the Nasdaq ESG Reporting Guide, and others (Siew, 2015; Nasdaq, 2019). In this case, key performance indicators (KPIs) are of critical importance, not just to demonstrate a specific outcome, but also to verify the impact, meaning if we are moving in the direction of solving the great environmental and social issues we are faced with (UNDP, 2022). Examples of questions to explore in this theme include, but are not limited to, the following:

- What type of improvements are needed so that KPIs demonstrate actual and absolute impacts in the case of environmental and/or social issues?
- What regulatory changes are needed so that reporting and PIs demonstrate actual and absolute impacts in the case of environmental and/or social issues?
- How can greenwashing be avoided?
- What marketing mechanisms need to be implemented so that businesses genuinely address environmental and/or social issues resulting in positive outcomes and impacts?

### 2.4. Theme 4: Environmental accounting and auditing

Environmental sustainability or integrated reporting can become more reliable and trustworthy if accounting standards are used and reports are audited by external auditors. The purpose of accounting,

auditing standards, and verification is to provide information in a systematic way on business operations using relevant indicators as evidence. In the case of environmental sustainability, the information should reflect the corresponding risks and opportunities for businesses. The auditing aspect requires the knowledge and involvement of the auditing profession, and consultancy firms and their intention to engage in Sustainability Accounting & Reporting (SAR) (Kwakye et al., 2018). Furthermore, to account for and audit environmental sustainability reports, specific accounting standards are needed. Such accounting and sustainability disclosure standards include, for example, the Sustainability Accounting Standards Board (SASB) standards, which are currently being transitioned into the International Financial Reporting Standards Foundation (IFRS). Since environmental accounting and auditing is a relatively new profession, huge opportunities both for businesses and service providers exist in exploring this field further. Examples of questions to explore in this theme include:

- How are environmental sustainability experts trained in the case of accounting and auditing?
- What legal requirements exist in the case of the education of environmental sustainability experts, i.e., similar to certified financial accountants?
- How consistent is environmental accounting and auditing with financial accounting and auditing?
- What accounting and auditing methods and standards are most widespread, and is there a national/regional difference in the use of the methods and standards?
- What benefits does the verification of environmental reports by external auditors have for businesses?

### 2.5. Theme 5: Challenges and opportunities of labelling for environmental sustainability

Consumers are increasingly becoming aware of the impact of their consumption on the environment, and businesses are also increasingly relying on labels for providing evidence of integrating sustainability values in their products and services. Sustainable labels, also known as 'eco-friendly labels', 'green labels', and 'environmentally-friendly labels' can be effective tools for communicating the various facets of sustainability through, for example, the life-cycle and supply chain of the product, and shaping consumer decision-making (Torma and Thøgersen, 2021). The use of labelling has been especially prevalent in the food and drink, clothing, and packaging industries, all of which significantly affect planetary boundaries (Potter et al., 2021), especially climate change. Through this theme, we solicit input on the latest opportunities and challenges concerning labelling for environmental sustainability. Examples of questions to explore in this theme include:

- What are the challenges and opportunities to the standardisation of sustainability labels and how can we eliminate the confusion surrounding sustainability labels?
- What are data-related, methodological, and transparency challenges for stakeholders involved in the labelling of products?
- What are the opportunities and challenges of expanding sustainability labelling to products other than food, clothing, and packaging?

### 2.6. Theme 6: Sustainable and green finance

With the increasing global concern for environmental degradation, especially climate change, there is an increasing call for financial resources to hasten the pace of sustainability transformations. Terms that have been used in this context include, for example, green securities, green investments, climate finance, carbon finance, green insurance, green credit, and climate risk insurance instruments (Kahlenborn et al., 2017). The corresponding financial instruments aim to promote and

facilitate the funding of policies and business models that positively impact the environment including, for example, renewable energies, adaptation, and mitigation. One of the challenges is the lack of unambiguous definitions and standards for sustainable financial products and services (Oehler et al., 2018). In this context, it is also important to analyse the corresponding risks entailed for financial institutions. However, a large proportion of financial institutions “do not conduct any analysis of how their portfolio impacts the climate at all”, such as by reporting on the emission they finance (CDP, 2020, p. 3; see also Jonsdóttir et al., 2022). Through this theme, we solicit input on the latest opportunities and challenges concerning sustainable and green finance with questions such as the following:

- Which green financial instruments are most beneficial in addressing environmental degradation and climate change?
- How can financial institutions be encouraged, or forced through legislation, to conduct analysis on the climate and environmental risk of their portfolios?
- How and to whom should information about environmental and climate risks in investment portfolios be disclosed?
- How and to whom should information about the environmental and climate impacts of investment portfolios be disclosed?

### 2.7. Theme 7: Sustainable supply chains

Businesses do not operate in isolation, their activities are embedded into larger networks, typically referred to as supply chains which are commonly described in a linear manner. In the context of supply chains, negative outcomes for the environment can be considered from resource extraction to waste. To foster sustainability, linear supply chains need to be transformed into circular supply chains (Nasir et al., 2017). However, given the complexity of governing sustainable supply chains (Vurro et al., 2010), many questions are unanswered, such as the following:

- What are best-case examples of circular and environmentally sustainable supply chains?
- What are the drivers and barriers to operating circular and sustainable supply chains?
- How to govern circular and sustainable supply chains?
- How can the environmental and social impacts of supply chains be measured?
- What data-related, methodological, and transparency challenges exist for operating circular and sustainable supply chains?
- What are the benefits of operating sustainable supply chains and how are such economic, social, and environmental benefits shared?
- Who are the stakeholders in sustainable supply chains, how are they influenced and/or how can they influence the operations of circular and sustainable supply chains?

### 2.8. Theme 8: Stakeholder engagement and participation

In the past few decades, the focus has moved from the shareholder or stockholder paradigm, stating that businesses “cannot have responsibilities” (Friedman, 1970, 1972, p. 2), to the stakeholder paradigm (Freeman, 1984; Freeman and Reed, 1983), thereby broadening the theoretical and practical debate about the role and responsibility of businesses in society and how wide their responsibility is. This requires the recognition of stakeholders not necessarily accounted for, namely the natural environment and non-human stakeholders, i.e. other species, and under-represented human stakeholders, for example, infants, youth, elders, and future generations (Arruda and Jóhannsdóttir, 2022). This also requires new types of stakeholder management models (Fifka and Loza Aduai, 2015; Arruda et al., 2022). Types of questions to explore in this theme include, for example:

- How can the voices and interests of stakeholders, otherwise excluded from engagement and participation, be included when discussing and acting on environmental sustainability issues?
- Who has the capacity and the licence to speak and ensure the interests of non-human and human stakeholders?

### 2.9. Theme 9: The role of leadership in environmental sustainability and CSR

Successful implementation of CSR requires “innovative and visionary leaders sharing their vision, and companies’ values” (Jóhannsdóttir et al., 2014, p. 171), who can nurture sustainability thinking within their business organisations and the wider society. Leadership in sustainability can be a source of competitive advantage and lead to innovations and opportunities for businesses. Through this theme, we solicit inputs on the role of leadership in environmental sustainability and CSR through questions such as the following:

- How do transformational and transactional leadership affect environmental sustainability and CSR?
- What organisational structures help or hinder sustainability leadership?
- How can transformational and transactional leaders support their employees in their daily tasks, so that transformations are embedded into companies culture and core business?
- How should incentives for leaders be designed so that they encourage environmentally sustainable behaviour?

### 2.10. Theme 10: The role of employees in environmental sustainability and CSR

As an integral part of organisations, employees help shape corporate culture and can influence the direction of a company (Daft, 2010). Furthermore, they are crucial for carrying out the company’s goals and initiatives through daily operations and relations with internal and external stakeholders (Bhattacharya et al., 2022). In recent years, the role of employees has changed as they have become a driving force for environmental sustainability and the adoption of frameworks such as CSR (Bolton et al., 2011). However, employee commitment to sustainability practices can be limited by a variety of factors that include a negative perception of the company’s purpose, a lack of motivation, and a lack of leadership and organisational support (Garavan et al., 2010; Latapi et al., 2021). These aspects indicate that the role of employees in environmental sustainability and CSR must be recognized and understood. This can be achieved by exploring questions such as the following:

- What is the role of employees in advancing or limiting environmental sustainability and the adoption/implementation of CSR?
- What role(s) do employees take in the effective implementation of these frameworks?
- What drives or limits the participation of employees in implementing the company’s frameworks and initiatives when it comes to environmental sustainability and responsibility?
- How do employees help shape the understanding of sustainability and CSR and give direction to the company in this regard?

### 2.11. Theme 11: Operationalisation of environmental sustainability and CSR

The pressure to address climate change has led to an increasing number of companies embracing environmental sustainability and CSR. However, its operationalisation requires organisational changes, human and financial resources, and innovative business models (Piwowar-Sulej, 2020). Furthermore, the actions taken by organisations to operationalise their sustainability frameworks can be of transactional or transformational nature which can in turn limit their long-term effectiveness

(Bechtold et al., 2020). As a result, operationalising environmental sustainability and CSR can represent significant and sometimes unexpected challenges (Comin et al., 2019). Through this theme, we welcome manuscripts that identify, review, and evaluate the operationalisation of environmental sustainability and CSR across different industries and organisations (from small and medium enterprises to large multinational corporations) by exploring questions, including, for example, the following:

- What are the key aspects for a successful operationalisation of environmental sustainability and CSR? What are the limiting factors at the individual, organisational, and institutional levels of analysis?
- How are companies operationalising these frameworks and which lessons/conclusions can be drawn from their experience?
- How should the operationalisation of these frameworks look in the future?

### 2.12. Theme 12: The role of digitalization in environmental sustainability and CSR

Digitalization and digital services are critical aspects of modern society, transforming societies in positive and negative ways. This is evident in concepts such as Industry 4.0 or 5.0, where the former is technology-driven while the latter is value-driven (Xu et al., 2021). Negative impacts on humans and the natural environment occur in spite of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal, and legislation on Extended Producer Responsibility (EPR) (Compagnoni, 2022; UNEP, 2011). One of the issues to highlight is the effect of electronic waste on people, in particular in the Global South where the infrastructure and education on how to dismantle or handle waste safely are lacking (Cotta, 2020). Another issue is the impact on the natural environment, such as in the case of pollution (Bischof, 2016; Wang et al., 2020), or demising natural resources, which is an issue addressed through the processes of resource recovery and urban mining as opposed to virgin mining of materials (Nanjo, 1988; Zeng et al., 2018). A positive side to digitalization is that it enables organisations to collect data and report on their sustainability performance while it can provide significant tools for improving the environmental performance of companies (e.g. the use of digital tools and artificial intelligence for controlling equipment and improving efficiency). Examples of questions to explore in this theme include:

- What are the drivers and barriers to digitalization and their effect on environmental sustainability?
- What are the solutions to the environmental sustainability issues caused by digitalization?
- What is the role of digitalization in the case of transparency and environmental disclosure and business performance?
- How can digitalization help improve the environmental performance of companies in different industries?

### 2.13. Theme 13: Sustainable business models, protocols, standards, guidelines etc.

The sustainable business model literature has grown considerably in a relatively short period. The literature addresses many aspects of business models, such as using a canvas to map value proposition, creation, delivery, and capture (Osterwalder et al., 2005; Richardson, 2008), archetypes of sustainable and unsustainable business models (Bocken et al., 2014; Bocken & Short, 2021), and sustainable business model innovation (Geissdoerfer et al., 2017). The concept is relevant in a wider scope such as in the context of the Circular Economy (Geissdoerfer et al., 2020). Relevant to sustainable business models are instruments guiding and supporting organisations on their journey towards sustainable business operation. These include policies, procedures,

standards and guidelines (Library of Congress, 2022; Noti et al., 2020; Walker et al., 2022), implemented either voluntarily or mandatorily. There are, however, many critical issues with evaluating progress towards environmental sustainability. For example, even though companies within a sector use the same standard, such as the Global Reporting Initiative, the use of different units can lead to issues in comparing and contrasting findings (Ivic et al., 2021). In this theme, issues and other relevant questions that can be further explored include for example:

- What business model archetypes lead to the best results in the case of environmental sustainability?
- What improvements are needed in the case of instruments to make outcomes comparable?
- If and how can the instruments be used to identify and prevent greenwashing?
- How should organisational progress be evaluated to demonstrate that reforms genuinely result in increased environmental sustainability?
- How can the level of complexity regarding competing instruments be reduced in order to increase the likelihood of successful strategy implementation and performance?

This list of themes and research questions presented above is not exhaustive. Additionally, we welcome any other contributions related to environmental sustainability and the role and responsibilities of and opportunities for businesses. Furthermore, these topics can be addressed from different disciplines, and also from inter- and transdisciplinary angles where different methodologies are employed; but also from the viewpoints of business practitioners. With this special issue, we wish to stimulate further knowledge development on current and future research on the role, responsibilities, and opportunities for the business sector in addressing environmental sustainability.

### 3. Submission instructions

The submission website for this journal is located at [www.editorialmanager.com/crsust/default.aspx](http://www.editorialmanager.com/crsust/default.aspx). To ensure the manuscripts are correctly identified for inclusion in the special issue, it is important to choose the article type as “**VSI: Business Sector**” when submitting the papers to the journal.

All papers will be subject to an intensive peer review process. Authors are requested to follow Current Research in Environmental Sustainability's guidelines for authors ([www.elsevier.com/journals/current-research-in-environmental-sustainability/2666-0490/guide-for-authors](http://www.elsevier.com/journals/current-research-in-environmental-sustainability/2666-0490/guide-for-authors)) and to submit a full paper via the online system.

The Article Publishing Charges (APCs) will be **fully waived** for the special issue.

#### Submission deadline

The deadline for making a contribution to the special issue is 31 December 2023.

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