

Call for papers



Managerial Auditing Journal

MAJ – Assurance, Management Performance & Governance

Special Issue on

Assurance of non-financial information

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There has been growing recognition worldwide of the need for businesses to provide reliable information relating to a broad range of issues that have not traditionally formed part of the financial reporting regime. Media attention on social and environmental issues has meant that many stakeholders are now expecting businesses to report information on a broad range of non-financial issues. Many businesses have responded to this increased attention by voluntarily providing information on environmental, social and governance issues. This information has been provided through a range of reporting mechanisms and more recently, the impetus to report environmental information such as carbon emissions has increased as regulators worldwide implement mandatory reporting of such emissions, in many cases as a basis for an Emissions Trading Scheme (ETS). As such, many businesses have voluntarily elected to have this information assured bringing a number of challenges as well as opportunities to the traditional financial information assurance providers.

Subject coverage

The primary focus of this issue is on the assurance of non-financial information included in the annual reports, sustainability reports, integrated reports or in carbon emissions statements. Academically rigorous papers using a range of methodologies are encouraged. Possible topics include, but are not limited to, the following:

- Understanding the assurance market for non-financial information.
- Understanding whether and how assurance improves the quality and reliability of reported non-financial information.
- The demand for reporting and assurance of non-financial information.
- The value to stakeholders of assurance of non-financial information.

- The impact of assurance of non-financial information on investment decisions.
- Assurance team composition for assuring non-financial information.
- Risks and opportunities for assurers in assurance of non-financial information.
- Risks and opportunities for business entities in assuring non-financial information.
- Carbon accounting and trading.
- Economic impact of environmental, social and governance reporting.
- Sustainability and environmental management accounting and reporting.
- Integrated reporting.

Submission instructions

The submission deadline for this special issue is 15 February 2013.

Publication is expected in 2014.

Submitted papers should not have been previously published nor be currently under consideration for publication elsewhere. Each paper will be reviewed by the guest editors and, if judged suitable for this publication, will be sent to two referees for a double blind peer review. Submitted papers should be in the form of an MS Word file attached to an e-mail to the guest editors as follows:

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