Call for Papers: Special Issue on “The State of Environment, Social and Governance (ESG) Reporting Standards”

Standardization of Environmental, Social and Governance (ESG) information reported by companies to investors has been at the forefront of sustainable investment discussions in recent years. Financial regulators, data analysts and voluntary standards boards have all been various approaches to standardizing information in the interests of greater comparability of ESG performance as well as more decision-useful information to support better investment decisions for investors. There is a great deal of confusion, however, in the marketplace as to the appropriate level and type of standards that allow comparability while permitting companies and investors to set their own ESG priorities assess their own materiality of ESG issues and strategies.

_Organisation & Environment_, in collaboration with the Yale Initiative on Sustainable Finance (YISF), is issuing this call for papers from scholars and practitioners interested in the *State of ESG Standards*. We seek papers that speak to the existing state of ESG standards as well as needs and future directions of ESG reporting in one of several areas:

- **Methodological Standards** for ESG data quality and compilation;
- **Indicator-Based Standards** designed to normalize reporting and/or management of a set of material ESG issues across companies or sectors;
- **Process-Based Standards** designed to align the procedures used by companies to determine material ESG issues and appropriate contextualization of information for purpose of meeting investor expectations;
- **Dynamics of Standards Adoption.** Adaptation of control systems and mindsets to ESG integration and implementation in companies and investors.

Submitted papers will first be considered through an editorial review process for inclusion in an invitation-only Symposium to be held at the Yale School of Management on November 2, 2018. Papers accepted to be presented at the Symposium will also be published in the Symposium Proceedings on the YISF website. The Symposium and associated Proceedings will provide a forum to explore the state of ESG standards and how investors might want ESG standards recast in the future to support better investment decision-making.

5-6 outstanding symposium papers will then be nominated by the guest editorial team for submission to the _Organisation & Environment_ special issue. Nominated articles will be reviewed through a double-blind peer review process to select the articles for publication in the special issue.

Abstracts of no more that 200 words that provide a clear picture of the proposed paper’s thesis and argument should be submitted by **June 30 2018**. Based on the abstracts, 10-12 proposed papers will be selected for inclusion in the November 2nd Symposium. Invitations will be issued by July 10, and full papers will have to be submitted to the symposium by **September 1**.

This call for papers is open to practitioners, academics, government representatives and others and is designed to pull perspectives and knowledge from across the spectrum of people working in the ESG standards space.
Practical Information

• Deadlines

1) Submit abstract (250 words) for the Symposium and Proceedings by June 30, 2018

2) Authors of accepted abstracts must submit completed “Symposium” papers (3,000 – 4,000 words) by September 1, 2018

3) Final drafts for the Symposium Proceedings must be submitted by October 1, 2018

4) 5-6 Symposium papers will be chosen later in November to produce a revised 4,000-5,000 word article for submission to Organisation and Environment by January 31, 2019.

• For submissions and any further information, please contact the guest editing team at diane.strauss@yale.edu