

Call for Papers

The Role of Intellectual Capital and Integrated Reporting in Management and Governance: A Performative Perspective

A Special Issue of *Journal of Management and Governance*

Guest Editors

Stefano Zambon, University of Ferrara
Stefano Marasca, Università Politecnica delle Marche
Maria Serena Chiacchi, Università Politecnica delle Marche

The measurement, reporting and management of Intangibles and Intellectual Capital (IC) at a micro, meso and macro level is becoming a focal topic for the theory and practice of various disciplines (accounting, valuation, marketing, organisation behaviour, strategy, non-financial reporting, investor relations, human resource, sustainability, etc.) (Guthrie, et al., 2012). More recently, the debate has been further energized by the Integrated Reporting initiative, whose focus on the value creation processes has revealed new research and practical perspectives on the complex and multifaceted role of Intangibles and Intellectual Capital in the management and governance of organizations with respect to internal and external actors (Charl de Villiers, et al., 2014a).

Whilst it is possible to identify several attempts to define what Intellectual Capital is and how organizations should report on it through Intellectual Capital Statements or Integrated Reporting (so called “ostensive dimension”) (Edvinsson and Malone, 1997; Lev, 2001; Sveiby, 1997; WICI, 2016), less effort has been made to understand the IC performative dimension and its implications for organizations and their context, as well as for the theoretical aspects of this subject area (Catasús et al., 2007; Catasús and Gröjer, 2006; Mouritsen, 2006). In fact, in order to investigate the external, social, and organizational effects of Intellectual Capital Statements and Integrated Reporting, several scholars have highlighted the need to abandon the extant “grand theories”, and to adopt a practice-based lens (Charl de Villiers, et al., 2014b; Churet and Eccles, 2014; Dumay, 2012; Dumay and Garanina, 2013; Lodhia, 2015). Adopting a performative approach in IC research means in the first instance investigating – with a bottom-up approach – what IC does and how IC is understood and implemented in practice, especially shedding light on what happens in the multifaceted dimensions of governance and management, where IC is concretely measured, visualised and dealt with (Dumay, 2012, 2014; Guthrie, et al., 2012; Mouritsen, 2006; O'Donnell, et al., 2006). Yet, the conceptual, multidisciplinary and the wider contextual consequences of performing and experimenting Intangibles and IC in organizations are also of interest to this approach (Zambon, 2016).

This Special Issue aims to investigate how Intellectual Capital and Integrated Reporting affects the management and governance of organizations and users' behaviours by focusing on the empirics of practice, cases, and experiences. Covered topics include, but are not limited to, the following:

- Role and impact of Integrated Reporting and Integrated Governance in private and public organizations;
- Impact of Intellectual Capital Reports and IC measurement on internal or external users;
- Intangibles and governance;

- Connectivity of information and organizational actions and outcomes;
- Sense-making processes of Intellectual Capital and Integrated Reporting;
- Effects of Intellectual Capital and Integrated Reporting on the relations with strategic stakeholders;
- Intellectual Capital Statements, Integrated Reports and the information needs of financial analysts and investors;
- Theoretical implications of intangibles measurement and reporting in organisations, and in particular for the concept of value and its measurement and representation especially in Integrated Reports.

Submission Procedure:

The Special Issue will be based on the papers presented at the EIASM 13th Interdisciplinary Workshop on Intangibles and Intellectual Capital devoted to “Value Creation, Integrated Reporting and Governance” (University of Ancona, Italy, 21-22 September 2017, http://www.eiasm.org/frontoffice/event_announcement.asp?event_id=1243).

The eligibility for paper submission to this Special Issue will be communicated by the co-guest editors to the author(s) of the works selected amongst those presented in the EIASM Workshop.

Submission Deadline:

1st December 2017

References

- Catasús, B. and Gröjer, J.E. (2006), “Indicators: on visualizing, classifying and dramatizing”, *Journal of Intellectual Capital*, Vol. 7 No. 2, pp. 187-203.
- Catasús, B., Ersson, S., Gröjer, J.E. and Wallentin, F.Y. (2007), “What gets measured gets ... on indicating, mobilizing and acting”, *Accounting, Auditing & Accountability Journal*, Vol. 20 No. 4, pp. 505-21.
- Charl de Villiers, P.J.U., Dr Leonardo Rinaldi, P., de Villiers, C., Rinaldi, L. and Unerman, J. (2014a), “Integrated Reporting: Insights, gaps and an agenda for future research”, *Accounting, Auditing & Accountability Journal*, Vol. 27 No. 7, pp. 1042-1067.
- Charl de Villiers, P.J.U., Dr Leonardo Rinaldi, P., Stubbs, W. and Higgins, C. (2014b), “Integrated reporting and internal mechanisms of change”, *Accounting, Auditing & Accountability Journal*, Vol. 27 No. 7, pp. 1068-1089.
- Churet, C. and Eccles, R.G. (2014), “Integrated reporting, quality of management, and financial performance”, *Journal of Applied Corporate Finance*, Vol. 26 No. 1, pp. 56-64.
- Dumay, J. (2012), “Grand theories as barriers to using IC concepts”, *Journal of Intellectual Capital*, Vol. 13 No. 1, pp. 4-15.
- Dumay, J. (2014), “Reflections on interdisciplinary accounting research: the state of the art of intellectual capital”, *Accounting, Auditing & Accountability Journal*, Vol. 27 No. 8, pp. 1257-1264.
- Dumay, J. and Garanina, T. (2013), “Intellectual capital research: a critical examination of the third stage”, *Journal of Intellectual Capital*, Vol. 14 No. 1, pp. 10-25.
- Edvinsson, L. and Malone, M.S. (1997), *Intellectual Capital*, Harper Business, New York.
- Guthrie, J., Ricceri, F. and Dumay, J. (2012), “Reflections and projections: a decade of intellectual capital accounting research”, *The british accounting review*, Vol. 44 No. 2, pp. 68-82.
- Lev, B. (2001), *Intangibles: Management, measurement and reporting*, Brookings Institution Press, Washington D.C.
- Lodhia, S. (2015), “Exploring the transition to integrated reporting through a practice lens: an Australian customer owned bank perspective”, *Journal of Business Ethics*, Vol. 129 No. 3, pp. 585-598.
- Mouritsen, J. (2006), “Problematizing intellectual capital research: ostensive versus performative IC”, *Journal of Intellectual Capital*, Vol. 19 No. 6, pp. 820-841.
- O'Donnell, D., Bo Henriksen, L., Voelpel, S.C., O'Donnell, D., Bo Henriksen, L. and Voelpel, S.C. (2006), “Guest editorial: becoming critical on intellectual capital”, *Journal of Intellectual Capital*, Vol. 7 No. 1, pp. 5-11.
- Sveiby, K.E. (1997), “The Intangible Assets Monitor”, *Journal of Human Resource Costing & Accounting*, Vol. 2 No. 1, pp. 73-97.
- WICI (2016), *WICI Intangibles Reporting Framework - version 1.0*, www.wici-global.com.
- Zambon, S. (2016), “Ten years after: the past, the present and the future of scholarly investigation on intangibles and intellectual capital”, *Journal of Intellectual Capital*, Vol. 17 No. 1, pp. 2-10.