



Call for Papers

## New challenges in reporting on Corporate Governance

A Special Issue of *Journal of Management and Governance*

### Guest Editors

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Reporting on Corporate Governance (CG) is a long-standing matter of public debate, professional concern and academic research. Reporting on CG is deputed to convey to external subjects information on CG structures (e.g. board composition, appointment of specific committees or chief officers) and mechanisms in place (e.g. executive compensation plans, codes of conduct, risk assessment). Reporting on CG has become central to several CG guidelines and codes aimed at improving managers' accountability, especially after the high-profile corporate scandals and the global financial crisis. Finally, CG information is exchanged within the company to prompt decision making, avoid financial and reputation collapses, and favour systematic value creation.

Nowadays, reporting on CG is facing a number of emerging challenges, urging governance bodies and managers to implement new reporting solutions. *First*, stakeholders' expectations for company's accountability have dramatically increased, requiring a more sound explanation of how companies deal with governance issues. *Second*, reporting guidelines and frameworks about CG and other nonfinancial issues are becoming more and more demanding, and shifting from voluntary to mandatory or quasi-mandatory. *Third*, the frontiers of corporate reporting are expanding towards more integrated forms of disclosure, which urge companies to incorporate CG information within reports whose major focus is not CG (e.g. sustainability and integrated reports). Hence, report preparers should balance and connect CG information with other financial and nonfinancial information. *Fourth*, internal and external forms of reporting seem to converge, thereby questioning how CG information is produced, circulated and used internally by diverse company departments, and to what extent this information is communicated externally. *Fifth*, new media are challenging the institutionalized forms of corporate external reporting, thus calling for a reconsideration of the communication channels for CG information (e.g. company website and Twitter account).

As such, we are pleased to announce a special issue of JMG with the general theme of new challenges in reporting on CG. The objective of this special issue is to publish high quality papers that promote the understanding of the antecedents, practices, and consequences of reporting on CG in the light of current and emerging challenges. The special issue is open to both conceptual studies and empirical analysis based on qualitative as well as quantitative methodological approaches.

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

- Determinants and economic consequences of reporting on CG (e.g. effects of external CG disclosure on market evaluation, cost of capital, management decision making and incentive systems);
- The regulation and institutionalization of CG disclosure practices (e.g. isomorphic behaviours, compliance to guidelines);
- Comparisons among CG disclosures in diverse forms of reporting (e.g. governance reports, financial reports, integrated reports);
- CG disclosure beyond CG reports;
- Disclosure practices related to nonrecurring CG events (e.g. CG scandals, corporate turnaround, mergers and acquisitions);
- The impact of new media (e.g. company website, social networks) on CG disclosure;
- CG reporting practices in private and/or small- and medium-sized enterprises;
- Impression management and legitimation strategies adopted in disclosing CG events or achievements;
- Internal reporting on CG issues between different corporate governance bodies (e.g. whistleblowing systems);
- Integration between internal and/or external CG reporting;
- Preparation processes behind CG reporting (e.g. role of diverse corporate actors in creating and disseminating CG information).

### Submission Procedure

The closing date for submission for this special issue is **31 March 2019**.

Manuscripts should be submitted online. Authors' registration and access will be available at <http://www.editorialmanager.com/mago/default.aspx>, starting from 1 January 2019. When submitting your manuscript you will be asked to specify whether it is for a regular issue or one of the named special issues, so please select the "Corporate governance reporting" option. The format of the papers must follow the JMG's submission guidelines.

Submitted papers should not have been previously published nor be currently under consideration for publication elsewhere. All papers will be reviewed in accordance with JMG's standard double-blind review process. Publication is expected by the end of 2020.

The Guest Editors welcome enquiries in advance of submission and declarations of interest. Enquiries can be sent at the attention of the Guest Editors to: [crisrina.florio@univr.it](mailto:crisrina.florio@univr.it) (C. Florio), [ggotti@utep.edu](mailto:ggotti@utep.edu) (G. Gotti), [riccardo.stacchezzini@univr.it](mailto:riccardo.stacchezzini@univr.it) (R. Stacchezzini).