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**Back to the Future**

Tor Vergata University, Rome, ITALY

### **33. TRACK: Measuring and Communicating CSR and Sustainability: A Strategy Perspective**

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**Keywords:** Sustainable Strategic Management, CSR/Sustainability Performance Measurement and Evaluation, Performance Measurement Systems, CSR/Sustainability Reporting and Communication

#### **Abstract**

The track aims at exploring the role of performance measurement and communication systems in supporting the implementation of the firm's CSR and sustainability strategy and in developing relationships with the stakeholders based on trust and legitimacy. An important prerequisite for embedding the CSR and sustainable principles into strategy and practice is a better understanding of the relationships and interactions between sustainability performance measurement, internal and external communication and strategic decision-making.

Moving from these premises, papers (drawing on theoretical and/or empirical research) that address one or a combination of the following issues will be particularly welcome:

- The relationships and interactions between CSR/sustainability performance measurement systems and strategy making;
- The theoretical and methodological frameworks for designing CSR and sustainability performance measurement and management tools (e.g. sustainability balanced scorecard, CSR managerial reporting)
- The theoretical and methodological frameworks for designing CSR and sustainability performance communication tools (e.g. sustainability reporting, social balance sheet, CSR disclosure)
- The linkage between CSR and sustainability managerial reporting and strategy implementation
- The organizational levels involved in the CSR and sustainability performance measurement and evaluation
- The role of the Accounting, Finance and Control Department, and of the CFO, in the design of the CSR and sustainability measurement, evaluation and communication system
- The relationship between the CSR managerial reporting and the incentive systems
- The favourable conditions and difficulties encountered during the diffusing of CSR and sustainability into the performance measurement and evaluation systems;
- The influence of national regulation on CSR and sustainability performance measurement and communication
- The voluntary assurance as a mean to improve the credibility of the disclosed information
- The assurance for sustainability report: how to develop assurance standards or guidance in the area of assurance for sustainability.

Among the papers submitted to this track, a few papers will be selected to be considered for publication in Management Accounting Research (MAR). After the MAR's normal review process, they will be published either in a special issue, or in a separate section, coordinated by track chairs