

Call for Manuscripts - *Business Ethics Quarterly*

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Accountability in a Global Economy: The Emergence of International Accountability Standards to Advance Corporate Social Responsibility

Guest Dirk Ulrich Gilbert (University of Erlangen-Nuremberg, Germany)
Editors: Andreas Rasche (Helmut-Schmidt-University Hamburg, Germany)
 Sandra Waddock (Boston College, U.S.A.)

Over the last few years there has been a proliferation of international accountability standards intended to encourage and guide corporate social responsibility (CSR), and to provide multinational corporations with ways to systematically assess, measure, and communicate their social and environmental performance (e.g. UN Global Compact, SA 8000, Global Reporting Initiative). Although these standards differ in detail – the UN Global Compact being a principle-based initiative, SA 8000 reflecting a tool for monitoring and certification, and the Global Reporting Initiative acting as a framework for disclosure – they all aim at improving corporate accountability on an international level. Despite their growing popularity, these accountability standards have received relatively little research scrutiny, and consequently there is uncertainty about both what they represent and what they accomplish.

From a theoretical viewpoint, only limited attention has been given to the ethical qualities of various accountability standards. This criticism particularly applies to *international* standards, because these standards need to justify a *common* moral basis to gain cross-cultural acceptance. Certification programs and reporting initiatives similarly imply that there are globally accepted standards of practice. Must international accountability standards embody a moral point of view to which stakeholders in different countries, with diverse norms and values, can agree? Another question is that of why we currently witness such a proliferation of accountability standards on a global level. Is this because each standard concentrates on different areas of accountability? Or because different governmental and non-governmental organizations prefer standards that embody their own particular agendas? Some might view the lack of a holistic, all-encompassing standard as problematic while others might welcome the diversity. Regardless, the nature, origin, and impact of these proliferating standards is worthy of attention.

This diversity of standards potentially creates problems for CSR managers who must decide for or against the adoption of particular initiatives. More generally, little research has addressed the managerial, social, and political practicability of many of the currently popular standards. For example, if accountability is defined as the readiness of a firm to provide explanations and justifications to relevant stakeholders for its decisions and actions in the social and environmental sphere, then the practical implementation of ongoing dialogues with these stakeholder groups, and concrete norms of action, have to be at the heart of concepts of accountability. Yet, a closer examination of tools such as SA 8000, AccountAbility 1000, or even the UN Global Compact reveals that these standards often do not provide clear guidelines of how to set up stakeholder dialogues, and how to implement certain guidelines into action. Thus implementation stands as an important issue alongside that of the nature, origin, and impact of accountability standards.

Possible research questions appropriate to this call for manuscripts include, but are not limited to, the following:

- *Moral Basis of Accountability Standards:* What is the moral basis of any or all international accountability standards? Are such standards legitimate, and if so, in what does their legitimacy reside? What moral stances are implicit in accountability standards? How can we make a contribution to a more critical discussion of the normative presuppositions of current standards?
- *Production/Evolution of Accountability Standards:* Who is and who can be responsible for developing international accountability standards? Are standards (and standard makers) themselves accountable towards their stakeholders and the wider public? What potential problems arise within the process of standardization? How can one or more theoretical perspectives (e.g. neo-institutionalist sociology, national business systems theory, inter-organizational relations research, social movements theory, international economics, etc.) help us to better understand the global diffusion of international accountability standards, and their likely intended and unintended consequences?
- *Growth and Context of Standardization With Regard to Corporate Accountability:* Why have standards emerged as alternatives to governmental regulations? What role do standards play in relation to international and supranational governmental regulations? How can we learn to better distinguish among the myriad of standards? What influences the possible future growth and expansion of accountability standards? What role do international accountability standards play in relation to other CSR activities of firms?
- *Consumption/Implementation of Accountability Standards:* How are standards implemented in corporations? How should firms design stakeholder dialogues and how can they assess the importance of different stakeholder claims? What drives the adoption of standards by firms? What impact can be expected from standard implementation? How can this impact be measured in a meaningful way?

To address these questions, we seek a broad range of submissions, and encourage conceptual and empirical (quantitative or qualitative) contributions that make use of various perspectives that have emerged recently within the business ethics and other relevant fields of inquiry. Both normative/philosophical/critical and conventionally social scientific manuscripts are welcome. Manuscripts should, ideally, make a contribution both to our understanding of accountability standards and to the theoretical perspectives and positions invoked addressing accountability standards.

Papers must be submitted electronically by November 1, 2008 by using the BEQ submission website (<http://editorialexpress.com/beq>). Manuscripts should be prepared according to the BEQ guidelines for contributions. Papers should not exceed 12000 words and will be blind reviewed following the journal's standard process. For further information contact guest editor Dirk Ulrich Gilbert (dirk.gilbert@phil.uni-erlangen.de).