Circular economy, social impact and digitalization: perspective and challenge

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Interest in the circular economy is increasing from government, business, society, and academia. It has been widely recognized that switching from the linear model of the economy to a circular one brings environmental, social, and financial benefits. The transition to the circular economy often entails holistic adaptations in the firm’s business models or even creating new ones. The implementation of circular economy principles often requires new visions and strategies and a fundamental redesign of service offerings, the social role of companies and the effects of digitalization. The various adaptations that may be required to shift a company towards incorporating circular economy principles affect all three dimensions of a business model: value proposition, value creation, and value capture. However, several challenges arise in this transformation. In this perspective, the digital age we live in offers companies many opportunities for overcoming these challenges. In fact, digital 4.0 technologies can support the implementation of circular economy principles into business by enabling new business models and the redesign of value chains, products, and consumption patterns towards a new smart circular economy paradigm. This Special Issue calls for a more critical discussion and outlook on this topic. Thus, we invite articles describing and prescribing how digital technologies can enable the different aspect of the Smart Circular Economy paradigm and how the Integrated Thinking and Reporting is affected and supported by the digitalization in terms of representation of the circular economy and the evaluation of the social impact. The call for paper aims to engage different types of work ranging from qualitative to quantitative studies, from positive to interpretative and critical accounts, approaching circular economy, social impact, Integrated Thinking (and Reporting) and digitalization from a number of related fields such as financial and management accounting, auditing, corporate governance, accounting for stakeholders and sustainability, risk management, management and organizational studies, etc.

Submissions
Possible topics for contributions include, but are not limited to:

- Environmental, economic, and social order in creating value;
- Interactions among sustainability and resilience in a circular economy;
- Implementation of the connectivity principle and integration between financial and non-financial information;
- Integration between internal and external integrated reporting;
- Relationships between sustainable integrated disclosure and sustainability practices;
- The influence of corporate governance on sustainable integrated reporting;
- The regulation and institutionalization of sustainability disclosure beyond sustainability reports;
• Complexity, challenges, and risks in a circular economy;
• Circular economy, social impact and digitalization.

Empirical research, case studies, and comparative studies are especially welcome, but also theoretical and cross-sectional studies are needed and acceptable.

**Deadline for manuscript submissions:** 30 September 2021

**Editor decision:** 30 October 2021

**Review:** 30 November 2021

**Issue:** 31 December 2021

**References**


Manuscript Submission Information

Manuscripts should be submitted online at https://www.ojs.unito.it/index.php/ejsice by registering and logging in to this website. Once you are registered, it is possible to access and go to the submission form. Manuscripts can be submitted until the final deadline. During the upload process, please select Special Issue Manuscript” and upload your whole paper. All papers will be subject to the double peer-reviewed process.

Submitted manuscripts should not have been published previously in any other Journals nor be under consideration for publication elsewhere (there is an exception on conference proceedings papers).

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