



#### **Call for paper (EJSICE Virtual Workshop)**

# New directions for non-financial disclosure in the transport sector: deepening the environmental and social benefits through circular economy

Date: 19/10/2022
Using Webex Platform

Dr. Pietro Perlo, I-FEVS, pietro.perlo@ifevs.com

Prof. Kabir Hassan, The University of New Orleans, mhassan@uno.edu

Dr. Dominika Hadro, Wroclaw University of Economics and Business, dominika.hadro@ue.wroc.pl

Prof. Paolo Biancone, University of Turin, paolo.biancone@unito.it

The transportation sector faces several changes driven by significant air pollution concerns in urban and densely populated areas (Zhang et al., 2020). The need for sustainability and awareness of pollution damage has passed the peak, and ongoing decrease in combustion vehicle sales since 2017 (BNEF, 2021). Furthermore, the pandemic period has completely reshaped the established manufacturing paradigm highlighting people's capacity for adaptation to new working conditions (Ahmed et al., 2020) while increasing uncertainties about their employment status (Darvas, 2021). Nowadays, the automotive industry represents a fruitful research ground for disruptive new technologies and new approaches on both the consumer side (Secinaro et al., 2022) and the manufacturing side (Duan et al., 2011). In this vein, several authors argue for improving production sustainability and reliability (Kalverkamp & Raabe, 2018; Maldonado-Guzmán et al., 2020). Elements under discussion in the ongoing debate include sustainability of business models (Secinaro et al., 2020), component recyclability (Sakundarini et al., 2013), and strategic remanufacturing (Guide Jr & Pentico, 2003). The circular economy is become one of the frontier research elements through its high sustainability potential (Brescia et al., 2021; Jabbour et al., 2019). Several international organizations stress circular economy as an ecological and successful model for waste reduction, including the European Union (Kirchherr et al., 2018) and the OECD (OECD, 2020). The circular economy is a concept currently being promoted by institutions and various companies worldwide (Korhonen et al., 2018). The aim is to provide the economic system with an alternative, cyclical flow model, driven by the idea that material cyclicality can reduce negative environmental impacts and stimulate new business opportunities (Desrochers, 2002).

Based on these reasons, companies increase the number of reports, such as sustainability reports, social reports, environmental reports, and integrated reports (Stolowy & Paugam, 2018). Non-financial reporting has attracted the interest of essential stakeholders such as the Global Reporting Initiative (GRI). The





standards make it possible to identify the aspects of the company that have the most significant sustainability impacts (Global Sustainability Standards Board, 2016).

Although there is no single definition for non-financial reporting (Tarquinio & Posadas, 2020), a non-financial report aims to disclose performance dimensions to the organization's stakeholders different from the traditional assessment of financial performance from the perspective of shareholders (Erkens et al., 2015). European Union directive redesigned how European companies report and disclose non-financial information on economic, social and environmental issues (European Union, 2014). As of 2017, more than 6,000 European companies have produced annual non-financial statements to comply with national and supranational laws (La Torre et al., 2020).

In this call for paper, we would like researchers to explore critical opportunities for sustainability, ways to communicate social and environmental aspects, new technological challenges, and dilemmas related to new business models in the mobility sector.

Possible research questions include, but are not limited to:

- How can non-financial information be effectively disseminated in the automotive business?
- What technologies can foster the circular economy in the automotive field?
- What solutions can be put in place to foster consumer awareness?
- What barriers need to be overcome to implement a circular economy model?
- What changes in the manufacturing paradigm can drive the shift toward sustainability?
- What are the future directions of automotive research?
- Who are the actors capable of implementing the circular economy?

### **Key Dates**

- Deadline for extended abstract submission (Maximum 3 pages): 16 September 2022
- Deadline for virtual workshop registration (free of any fees): 30 September 2022
- Virtual Workshop 19 October 2022

Notifications: Within 10 days after the extended abstract submission by the scientific committee.

Deadline for final manuscript submissions: 28 February 2023

First Editor decision: 30 April 2023

Review: May-June 2023

Issue: July 2023





## **Manuscript Submission Information**

By registering and logging in to this website, manuscripts should be submitted online at https://www.ojs.unito.it/index.php/ejsice. Once you are registered, it is possible to access and go to the submission form. Manuscripts can be submitted until the final deadline. Please select Special Issue Manuscript" and upload your whole paper during the upload process. All articles 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). The Journal does not apply any Article Processing Charge (APC) or fees for publication. All the process is fully Open-Access. Submitted papers should be formatted using the Journal's template and have good use of English. The submission template can be downloaded at the link: https://www.ojs.unito.it/index.php/ejsice/libraryFiles/downloadPublic/3

### **Virtual Workshop Registration**

Authors and practitioners should register at the following website until 16 September 2022: https://forms.gle/jcaG63T1rqW3Mv6E7





- Ahmed, F., Ahmed, N., Pissarides, C., & Stiglitz, J. (2020). Why inequality could spread COVID-19. *The Lancet Public Health*, *5*(5), e240.
- BNEF. (2021). Bloomberg New Energy Finance: Electric vehicles outlook 2021.
- Brescia, V., Sa'ad, A. A., Alhabshi, S. M. B. S. J., Hassan, R. B., & Lanzalonga, F. (2021). Exploring sustainability from the Islamic finance perspective. *European Journal of Islamic Finance*, *19*, 45–53.
- Darvas, Z. M. (2021). The unequal inequality impact of the COVID-19 pandemic. Bruegel Working Paper.
- Desrochers, P. (2002). Regional development and inter-industry recycling linkages: Some historical perspectives. *Entrepreneurship & Regional Development*, 14(1), 49–65. https://doi.org/10.1080/08985620110096627
- Duan, L., Huang, J., & Shou, B. (2011). Duopoly competition in dynamic spectrum leasing and pricing. *IEEE Transactions on Mobile Computing*, *11*(11), 1706–1719.
- Erkens, M., Paugam, L., & Stolowy, H. (2015). Non-financial information: State of the art and research perspectives based on a bibliometric study. *Comptabilite Controle Audit*, *21*(3), 15–92. https://doi.org/10.3917/cca.213.0015
- European Union. (2014). Directive as regards disclosure of non-financial and diversity information by certain large undertakings and groups., 2014/95/EU.
- Global Sustainability Standards Board. (2016). *Consolidated set of GRI sustainability reporting standards 2016.* https://www.globalreporting.org/standards/gri-standards-download-center/consolidated-set-of-gri-standards/.
- Guide Jr, V. D., & Pentico, D. (2003). A hierarchical decision model for re-manufacturing and re-use. International Journal of Logistics, 6(1–2), 29–35. https://doi.org/10.1080/1367556031000063040
- Jabbour, C. J. C., Jabbour, A. B. L. de S., Sarkis, J., & Filho, M. G. (2019). Unlocking the circular economy through new business models based on large-scale data: An integrative framework and research agenda. *Technological Forecasting and Social Change*, 144, 546–552. https://doi.org/10.1016/j.techfore.2017.09.010
- Kalverkamp, M., & Raabe, T. (2018). Automotive remanufacturing in the circular economy in Europe: Marketing system challenges. *Journal of Macromarketing*, *38*(1), 112–130. https://doi.org/10.1177/0276146717739066
- Kirchherr, J., Piscicelli, L., Bour, R., Kostense-Smit, E., Muller, J., Huibrechtse-Truijens, A., & Hekkert,
  M. (2018). Barriers to the circular economy: Evidence from the European Union (EU). *Ecological Economics*, 150, 264–272. https://doi.org/10.1016/j.ecolecon.2018.04.028
- Korhonen, J., Honkasalo, A., & Seppälä, J. (2018). Circular economy: The concept and its limitations. *Ecological Economics*, *143*, 37–46. https://doi.org/10.1016/j.ecolecon.2017.06.041
- La Torre, M., Sabelfeld, S., Blomkvist, M., & Dumay, J. (2020). Rebuilding trust: Sustainability and non-financial reporting and the European Union regulation. *Meditari Accountancy Research*. https://doi.org/10.1108/MEDAR-06-2020-0914





- Maldonado-Guzmán, G., Garza-Reyes, J. A., & Pinzón-Castro, Y. (2020). Eco-innovation and the circular economy in the automotive industry. *Benchmarking: An International Journal*. https://doi.org/10.1108/BIJ-06-2020-0317
- OECD. (2020). The Circular Economy in Cities and Regions: Synthesis Report. OECD. https://doi.org/10.1787/10ac6ae4-en
- Sakundarini, N., Taha, Z., Abdul-Rashid, S. H., & Ghazila, R. A. R. (2013). Optimal multi-material selection for lightweight design of automotive body assembly incorporating recyclability. *Materials & Design*, *50*, 846–857. https://doi.org/10.1016/j.matdes.2013.03.085
- Secinaro, S., Brescia, V., Calandra, D., & Biancone, P. (2020). Employing bibliometric analysis to identify suitable business models for electric cars. *Journal of Cleaner Production*, 121503.
- Secinaro, S., Calandra, D., Lanzalonga, F., & Ferraris, A. (2022). Electric vehicles' consumer behaviours: Mapping the field and providing a research agenda. *Journal of Business Research*, *150*, 399–416. https://doi.org/10.1016/j.jbusres.2022.06.011
- Stolowy, H., & Paugam, L. (2018). The expansion of non-financial reporting: An exploratory study. *Accounting and Business Research*, *48*(5), 525–548. https://doi.org/10.1080/00014788.2018.1470141
- Tarquinio, L., & Posadas, S. C. (2020). Exploring the term "non-financial information": An academics' view. *Meditari Accountancy Research*. https://doi.org/10.1108/MEDAR-11-2019-0602
- Zhang, F., Wang, L., Coskun, S., Cui, Y., & Pang, H. (2020). Computationally Efficient Energy Management in Hybrid Electric Vehicles Based on Approximate Pontryagin's Minimum Principle. *World Electric Vehicle Journal*, *11*(4), 65. https://doi.org/10.3390/wevj11040065