

**Call for Papers for *Accounting and Finance*
Expedited Issue on COVID-19 and Corporate Sustainability**

On March 11, 2020, the World Health Organization declared the novel coronavirus disease (COVID-19) outbreak a global pandemic. The policy responses (e.g., border closures, shelter-in-place orders, national lockdowns, limitations on travel and social interactions) to the COVID-19 outbreak have led to unprecedented disruptions to daily life and economic activity across the world, resulting in a substantial shut down of businesses, rapid increases in unemployment, unprecedented bail-out measures, as well as the need for companies to rapidly change their business strategies.

COVID-19 has prompted substantial discussions around the need for society to implement reductions in existential risks, not just as they relate to the pandemic outbreak, but as they relate to broader issues around future sustainable development (Bapuji et al., 2020; Brammer et al., 2020). Some might say that now is not the time to address another looming disaster – climate change – and the transition of our energy system. The pandemic - which is likely not resolved until an effective vaccine or treatment are found – is overshadowing concerns about climate change which now appears to be more of a distant threat.

However, there might never be a better time to examine our ability to roll out a substantial clean energy transition and build a more sustainable and resilience economy. With massive bailout and stimulus packages announced around the globe, there might never again be a time when we see so much money being invested, in such short periods of time. What will not change in the post-pandemic world is the so-called “grand challenges” facing our society will still exist – climate change, overpopulation, and global health care challenges, to name a few. There will likely a renewed surge in demand for energy, travel and transportation as restrictions are being eased; and we might see that recent drops in emissions are only temporary.

A more fundamental consideration is how we can use the current economic crisis as a substantial opportunity to rebuild a different economy. We can continue business-as-usual and move back to a pre-Covid-19 situation. Or we can use the current stimulus and bail-out packages to ensure that we build a more resilient society in the future.

We invite the submission of accounting and finance studies that advance our understanding of the challenges brought on by COVID-19 to build a sustainable future, as well as the implications of COVID-19 crisis on sustainability performance and sustainability transitions globally. Both theoretical and empirical papers are encouraged in areas which include, but are not limited to:

- The impact of bail-out and stimulus measures, for example, their impact on investments into lower emissions solutions
- The impact of the recent rapid drop in oil prices and consequences for the clean energy transition
- New forms of corporate social responsibility and sustainability in a post-pandemic world
- Changes in corporate policy responses to the sustainability imperative
- Impacts of COVID-19 on patterns of sustainable consumption and production
- Environmental, social and governance (ESG) challenges arising from COVID-19
- Investors' concern around sustainability issues in a post-pandemic world

Paper submission

1. Submission deadline is **September 30, 2020**
2. Planned Publication date is **June 2021 (Volume 61, Issue 2, 2021)**
3. Please submit your papers via the *Accounting and Finance* website (<https://mc.manuscriptcentral.com/acfi>)
4. In your submission, please select “**COV2020**” as the “Issue Type”
5. Submission fee is not required.
6. Papers will be sent out for review and processed in accordance with conventional journal practice.

Guest Editors

Professor Jing Shi, Macquarie University

Professor Martina Linnenluecke, Macquarie University

Professor Shouyang Wang, Chinese Academy of Science

Professor Weixing Wu, University of International Business and Economics

Professor Xueyong Zhang, Central University of Finance and Economics

Professor Frank Figge, Kedge Business School

References:

Bapuji, H., de Bakker, F. G., Brown, J. A., Higgins, C., Rehbein, K., & Spicer, A. (2020). Business and Society Research in Times of the Corona Crisis. Accepted for Publication in *Business & Society*.

Brammer, S.B., Branicki, L., & Linnenluecke, M. K., COVID-19, Societalization and the Future of Business. Accepted for Publication in *Academy of Management Perspectives*.