

Call for Papers

Special Issue on Reporting and Assurance of Climate-related and Other Non-financial Information

There has been increasing global attention on climate-related and other emerging sustainability/Environmental, Social and Governance (ESG) issues. The Technical Readiness Working Group (TRWG) of the newly established International Sustainability Standards Board (ISSB) by the IFRS Foundation has published two prototype documents, one focusing on climate-related disclosures built on the recommendations from the Task Force on Climate-Related Financial Disclosures (TCFD) and a second setting out general sustainability disclosures. The trend is also moving from voluntary reporting to mandatory requirements by jurisdictions throughout the world.

With these global developments, demand for assurance engagements to enhance the confidence of the intended users of sustainability/ESG/non-financial reporting (or extended external reporting) is growing. The newly approved work plan of the International Auditing and Assurance Standards Board (IAASB) sees ESG assurance as a prominent addition and will see increased time and resourcing for 2022-2023.

To encourage research on this growing and important area, this Special Issue invites submissions on the reporting and assurance of climate-related and other sustainability/ESG/non-financial information. The following number of areas are of particular interest and importance, although this list is not prescriptive:

1. The current (best) practice of reporting climate-related (sustainability) disclosures, especially in reference to the ISSB Climate-related Disclosure (sustainability) prototype and the impact of the disclosures.
2. The current (best) assurance practice (e.g. the level of assurance and the form of assurance report) on climate-related and other sustainability disclosures and other credibility-enhancing mechanisms on these disclosures and the impact of the assurance.
3. The application of current assurance standard, i.e. ISAE3000/3410 on climate-related and other sustainability disclosures and challenges associated with the application to inform where adjustments to the standard may be needed.
4. Cross-jurisdictional experience in mandating the reporting and assurance of climate-related and other sustainability issues.

This call is open to all methodologies including archival, experimental, survey and case studies.

Special Issue Guest Editors

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- Professor Louise Lu (Australian National University, louise.lu@anu.edu.au)
- Dr Xinning Xiao (Monash University, xinning.xiao@monash.edu)

Submission guidelines

The deadline to submit papers is **01 August 2023**. Early submission is encouraged.

To submit your paper, please follow the Accounting & Finance Author Guidelines at <https://onlinelibrary.wiley.com/page/journal/1467629x/homepage/forauthors.html>.

Please submit your paper for consideration under the Special Issue Code - **Reporting and Assurance of Climate-related and Other Non-financial Information**.