

BULLETIN OF ECONOMIC STUDIES Deusto Business Alumni CALL FOR PAPERS

SPECIAL ISSUE: ASG-Values how to make them a reality in organisations?

The BULLETIN OF ECONOMIC STUDIES (BEE) Journal: Presentation

BULLETIN OF ECONOMIC STUDIES (BEE) is a peer-reviewed and Open Access journal (https://bee.revistas.deusto.es/) that publishes since 1942, in Spanish and English, original manuscripts that primarily aim at disseminating knowledge and promoting the transference of research outputs in economics and business management.

Specifically, this journal seeks a deepening into the practical contributions and implications that are relevant, not only to the academia, but also -and especially- to an international professional audience in the economics and management arena. Indeed, BEE pursues submissions that convey the transference of cutting-edge from authors that have recently developed research works (publications in top-ranked academic journals -preferably, Q1&Q2 Scopus/WoS- or competitive research projects), in a style and language oriented to the community of managers or practitioners from different areas of management and economics. As stated in the BEE's editorial policy and author guide, contributions must be between 2,500 and 5,000 words (excluding references, tables or graphs), emphasizing implications and practical lessons learned.

The Bulletin of Economic Studies is edited by Deusto Business Alumni (DBA) (https://www.alumnidba.es/), the community where Deusto Business School Alumni gather. This community is made up of 7,000 people who work in more than 2,700 different companies, covering the whole range of positions and areas. In 2022 Deusto Business Alumni celebrates 100 years of life. The Association was born with the purpose of fostering the spirit of collaboration among its members and after all these years, it continues to be its primary value.

The "ASG-Values how to make them a reality in organisations?" Special Issue

ESG values have evolved in recent years. Initially they were seen as an accessory, later as a differentiating element and today they are a necessary, though not sufficient, condition to compete in a compromised global market. From the search for shareholder benefit, we have evolved to satisfy the needs of other stakeholders, which ultimately seems to be correlated with the value of the organisation and leads to a virtuous circle.

However, some questions arise: Is this correlation unidirectional? In other words, are the organisations that are most committed to their stakeholders the ones that the market assigns greater value to, or are those that are better positioned, more highly valued, with healthy accounts, the ones that can afford to "look after" their stakeholders?

Besides, if the market does indeed value organisations with better ESG standards, it is possible that some companies may opportunistically and deliberately disguise their ratios, a practice commonly referred to as "greenwashing". This begs the question: How socially, environmentally and governmentally committed are companies with high ESG scores?

This issue addresses ESG issues in organisations from a holistic perspective, covering the following areas of knowledge:

- Good corporate governance: how can we assess it? What types of indicators exist?
 How are they built? Are available indicators good proxies for good governance? What are the relationships between good governance and organisational performance?
- The social and environmental commitment of organisations: to what extent can organisations contribute to a decarbonised world? Can they have a positive impact on global warming? What financial products are considered sustainable? Are sustainable financial products more profitable? Do they provide greater investor diversification? Do they reduce risk? The social impact of the company: What policies favour the development of human capital in organisations? Are good practices regarding social policies linked to the performance and/or valuation of companies?
- Socially Responsible Investment (SRI): What is the purpose of SRI? Is
 decarbonisation of the planet and economic growth possible? Can SRI contribute to
 greater financial stability? How do ESG policies and values translate into financial
 institutions? Is impact investing a truly sustainable option?
- New regulations linked to sustainable finance: non-financial reporting, disclosure obligations, new EU taxonomy, regulation linked to the circular economy.

Guest editors

Laura Baselga (Laura.baselga @deusto.es)

Associate Professor- Department of Finances & Economy- Deusto Business School (University of Deusto)

Guillermo Badia (guillermo.badia@deusto.es)

Assistant Professor- Department of Finances & Economy- Deusto Business School (University of Deusto)

Luis Vicente (lavicent@unizar.es)

Associate Professor of Finance, University of Zaragoza

Submission

Contributions to this Special Issue should be submitted through the BEE platform https://bee.revistas.deusto.es/about/submissions following the directions below:

- Authors must submit their manuscript on (https://bee.revistas.deusto.es/about/submissions) Before May 2, 2022.
- The corresponding author must sign in https://bee.revistas.deusto.es and submit an Anonymous version of the work and a title page including: work title and authors, following the journal authors guide.
- The Editorial Policy and authors guide are available on: https://bee.revistas.deusto.es.
- Please feel free to contact the Editorial Team of the Journal to discuss your ideas and proposals at the following e-mail address: beejournal@deusto.es

Workshop

The Workshop "ESG Values in Organisations" associated with this Special Issue will be held at Deusto Business School (Bilbao) on 9-10 June 2022. Those interested in participating

in this Workshop should send their contribution before the established date of May 2 through the BEE platform (https://bee.revistas.deusto.es/about/submissions). Participation in this workshop will be independent of the final publication decision. A selection of the best contributions will be chosen to be accepted for Fast-Track in the academic journal Bulletin of Economic Studies.

Those interested in participating in the <u>workshop</u>, in addition to submitting their contribution through the <u>https://bee.revistas.deusto.es/about/submissions</u>, please, send your work to: <u>sustainable.finance.ws@deusto.es</u> before <u>May 2 2022</u>.

Publication on the Special Issue

In addition to the open access digital edition of the special issue that will be published at https://bee.revistas.deusto.es, the accepted papers will be printed on paper in the first quarter of 2023 and 6,000 printed copies will be sent to the DBA community.

A selection of the contributions not published in this special issue may be published on Deusto Business Open Alumni (https://www.alumnidba.es/), an open digital platform for the dissemination and exchange of knowledge, experiences and research in economics and management of Deusto Business Alumni.