

QUASI Seminar Series, 2021-22

The [Rutgers Institute for Corporate Social Innovation](#) (RICSI) is proud to host the Questions & Unanswers About Social Innovation (QUASI) [Seminar Series](#). To participate, please [REGISTER HERE](#).

March 11th, 2022, 11:30am – 1:00pm EDT

Does corporate social and environmental reporting really matter?

Yes: Jody Grewal, Assistant Professor of Accounting, University of Toronto

Cheng, B, Ioannou, I & Serafeim, G. 2014. [Corporate Social Responsibility and Access to Finance](#). *Strategic Management Journal*, 35(1): 1-23.

Grewal, J, Riedl, E & Serafeim, G. 2019. [Market Reaction to Mandatory Nonfinancial Disclosure](#). *Management Science*, 65(7): 3061–3084.

Grewal, J & Serafeim, G. 2020. [Research on Corporate Sustainability: Review and Directions for Future Research](#). *Foundations and Trends in Accounting*, 14(20): 73-127.

Grewal, J, Hauptmann, C & Serafeim, G. 2021. [Material Sustainability Information and Stock Price Informativeness](#). *Journal of Business Ethics*, 171: 513-544.

Burbano, V. 2016. [Social Responsibility Messages and Worker Wage Requirements: Field Experimental Evidence from Online Labor Marketplaces](#). *Organization Science*, 27(4): 1010-1028

Lins, K, Servaes, H & Tamayo, A. 2017. [Social Capital, Trust, and Firm Performance: The Value of Corporate Social Responsibility during the Financial Crisis](#). *Journal of Finance*, 72(4): 1785-1824.

Flammer C & Luo J. 2017. [Corporate Social Responsibility as an Employee Governance Tool: Evidence from a Quasi-Experiment](#). *Strategic Management Journal*, 38(2): 163-183.

Flammer C. 2015. [Does Corporate Social Responsibility Lead to Superior Financial Performance? A Regression Discontinuity Approach](#). *Management Science*, 61(11): 2549-2568.

Christensen, H, Floyd, E, Liu, L & Maffett, M. 2017. [The Real Effects of Mandated Information on Social Responsibility in Financial Reports: Evidence from Mine-Safety Records](#). *Journal of Accounting & Economics*, 64(2-3): 284-304.

Downar, B, Ernstberger, J, Reichelstein, S, Schwenen, S & Zaklan, A. 2021. [The impact of carbon disclosure mandates on emissions and financial operating performance](#). *Review of Accounting Studies*, 26: 1137-1175.

No: Charles Cho, Erivan K. Haub Chair in Business & Sustainability, York University

Adams, C & Abhayawansa, S. [Connecting the COVID-19 pandemic, environmental, social and governance \(ESG\) investing and calls for 'harmonisation' of sustainability reporting](#). *Critical Perspectives on Accounting* (forthcoming)

Cho, C. 2019. [Sustainability reporting: Frontstage, backstage, façades and hypocrisy](#). *European Accounting Association's Accounting Resources Centre*

Cho, C. 2020. [CSR accounting 'new wave' researchers: 'Step up to the plate'... or 'stay out of the game'](#). *Accounting and Management Information Systems*, 19(4): 626-650.

Cho, C. 2020. [Comment letter to the IFRS Consultation Paper on Sustainability Reporting](#).

Cho, C, Guidry, R, Hageman, A & Patten, D. 2012. [Do actions speak louder than words? An empirical investigation of corporate environmental reputation](#). *Accounting, Organizations and Society*, 37(1): 14-25.

Cho, C, Laine, M, Roberts, R & Rodrigue, M. 2015. [Organized hypocrisy, organizational façades, and sustainability reporting](#). *Accounting, Organizations and Society*, 40(1): 78-94.

Cho, C, Laine, M, Roberts, R & Rodrigue, M. 2018. [The frontstage and backstage of corporate sustainability reporting: Evidence from the Arctic National Wildlife Refuge Bill](#). *Journal of Business Ethics*, 152(3): 865-886.

Cho, C, Michelon, G & Patten, D. 2012. [Impression management in sustainability reports: An empirical investigation of the use of graphs](#). *Accounting and the Public Interest*, 12: 16-37.

Gray, R. 2006. [Social, environmental and sustainability reporting and organisational value creation? Whose value? Whose creation?](#) *Accounting, Auditing & Accountability Journal*, 19(6): 793-819.

It depends: [Paolo Quattrone](#), Professor of Accounting, Governance & Society, University of Manchester
Bebbington, J, Larrinaga, C, O'Dwyer, B & Thomson, I. 2021. [Routledge Handbook of Environmental Accounting](#),
Routledge, London.

Quattrone, P. 2021. [Seeking transparency makes one blind. How to rethink disclosure, account for nature, and make corporations sustainable.](#) *Accounting, Auditing, and Accountability Journal*.

Slager, R & Gond, J.-P. 2022. [The politics of reactivity: Ambivalence in corporate responses to corporate social responsibility ratings.](#) *Organization Studies*, 43(1): 59–80.

In Practice: [Ken Pucker](#), Senior Lecturer, Tufts University

Pucker, K. 2021. [Overselling sustainability reporting: We're confusing output with impact.](#) *Harvard Business Review*: May
King, A & Pucker, K. 2021. [Heroic accounting: New proposals for monetizing corporate planetary impact are alluring, impossible and dangerous.](#) *Stanford Social Innovation Review*, Sep. 20.

Mass, K & Sampers, P. 2020. [The expected impacts of regulating non-financial reporting.](#) *Maandblad Voor Accountancy en Bedrijfsconomie*, 94(7/8): 265-274.

These articles, provided by the speakers, underpin their arguments. Please explore the articles in advance of the seminar. The hyperlinks may be inaccessible to some. One day, academic articles may be freely available, but for now, many are held hostage behind [paywalls](#). Please contact the authors directly for any articles you cannot access; typically, authors are very happy to share their work and appreciate the interest. Or pay the ransom to the publishers.