



ECMLG 2022

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Mini Track on Environmental Social and Governance (ESG): Making Progress in the E while Leaving the S Behind

Mini Track Chairs: Carolina Almeida Cruz and Florinda Matos, University Institute of Lisbon (ISCTE), Portugal



It is estimated 16 million people are trapped in forced labour conditions in the global supply chains of large corporations. During COVID-19, while large companies grew their profit and value, structural inequalities affecting the most vulnerable in the economy increased. Millions of workers in global supply chains had their wages cut by corporations and remain without remedy. Given the hidden nature of the problem, consumers are unwittingly complicit in human rights violations through their choices and investments. Nations cannot address the issue as they often lack transparency regulations to address human rights violations in supply chains.

There is a persistent misconception that sustainability only refers to environmental impacts. Reporting on social responsibility, including human rights, is a blind spot of Environmental Social and Governance (ESG) strategies. While there are several initiatives to measure and regulate aspects of environmental sustainability, similar initiatives to measure and regulate social aspects are lacking, leading to an absence of a holistic view of sustainability. Linked to this is the lack of high-quality data to measure sustainability maturity and inspire transparency, which is critical to measure progress, identify opportunities and vulnerabilities, and inform and advise policymaking to build a more sustainable, fair and inclusive economy.

Given the failure of organisational responses to mandatory transparency legislation, citizen approaches have gained relevance to address the opaqueness of companies' social and environmental impact. Sustainability reporting is one such approach addressing the lack of transparency, generating data and capturing aspects relevant to multiple stakeholders. The presentation of papers by academics or practitioners focusing on one or more of the following topics is encouraged. them through active learning methodologies in an entrepreneurship mindset environment.

Suggested topics include but are not limited to:

- What is the importance of effective corporate disclosure in promoting transparency and enabling accountability?
- Do companies perceive transparency and sustainability as being linked?
- What are the key gaps in corporate ESG/sustainability strategies?
- Are civil society actors aware of the importance of corporate transparency towards building a more sustainable economy?
- Key metrics of Sustainability Reporting under focus are Social and Environmental (governance; risk assessment; and issuespecific KPIs)



Carolina Almeida Cruz is an entrepreneur and champion of positive impact in Portugal who started her career at the International Labor Organization and recently received the Women Economic Forum award for "Iconic Women Creating a Better World". Carolina is a PhD scholar at the Lisbon University Institute (ISCTE) and studied Psychology at ISPA, Finance and Administration for Non-Profit Organizations at Harvard, and Entrepreneurship and Corporate Sustainability Management at Cambridge University.



Florinda Matos is a Professor at ISCTE - University Institute of Lisbon. She is the founder and president of the Intellectual Capital Association (ICAA), whose mission is to help transform intellectual capital into added value by contributing to Sustainable Development. As a researcher, she is researching the area of Intellectual Capital and Knowledge Management, relating their management with the Additive Manufacturing Technology impacts, Organizational Resilience, Digital Transformation and Sustainable Development.

Submission details

In the first instance a 300 word abstract is required, to be received by **20 April 2022** using the_online submission form at http://www.academic-conferences.org/conferences/ecmlg/ecmlg-call-for-papers/
If you have any questions about this track, please email the chairs carolina@cmore.pt florinda.matos@iscte.pt

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