

CALL FOR PAPERS

Special Issue of *Journal of Business Ethics*

Special Issue theme: “Linking Corporate Reputation and Accountability:
Antecedents, Mechanisms, Paradoxes, and Outcomes”

Deadline: January 1, 2018

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Accountability is a concept that refers to being answerable to someone for something. It requires the accountor to be capable of being observed, monitored, and evaluated through its willingness to provide material information and provides clear consequences for failure. Scholars have investigated the roles of corporate governance, CSR reporting, auditors, and credit rating agencies, in upholding - or failing to uphold - corporate accountability (Bendell, 2005; Brennan & Solomon, 2008; Coffee, 2002; Gray, et. al., 1997; Newell, 2005; Partnoy, 1999; Utting, 2008; Valor, 2005). Yet even with these recent studies, corporate accountability remains under-researched and under-theorized.

Many studies of corporate reputation, as well as business folk-wisdom, assume that reputation is a mechanism for keeping companies honest, a crucial attribute of accountability. As business magnate Warren Buffet famously observed: “It takes twenty years to build a reputation and five minutes to ruin it. If you think about that, you’ll do things differently.” Implicit in Buffett’s formulation is the notion that the threat of losing a good reputation always constrains corporate opportunism. Yet recent and classic examples illustrate that even prominent public firms, which stand to lose the most from a tarnished reputation, engage in dishonest behavior for the sake of short-term benefits. At the same time, there are multiple cases of companies that have engaged in malfeasance without suffering lasting reputational harm. In 2017, for example, Volkswagen reported healthy sales despite having been subjected to fines and negative media scrutiny of its emissions cheating. Given that there are so many exceptions to the ‘Buffett rule,’ it is imperative to ask what role reputation plays in holding companies to account, provided that all organizations even care about their reputations in the first place.

We believe that this is an optimal moment to explicitly link the constructs of accountability and corporate reputation. In the past, scholars have equated accountability with being responsible (Lorenzo-Molo & Udani, 2013) or viewed accountability as an outcome of disclosing CSR investment (Brown-Liburd, Cohen, Zamora (in press)). Only a few studies have specifically investigated how reputation constrains corporate wrongdoing (Lin-Hi and Blumberg, 2016; Wright, 2016; Sampath, Gardberg, Rahman, 2016; He, Pittman, and Rui, 2016; Hardeck and Hertl, 2014; Ma and Parks, 2012; Reuber and Fischer, 2010; Frances-Gomez and del Rio, 2008; Sacconi, 2007). Accountability, CSR, and corporate reputation are linked-- many corporations engage in CSR precisely because they hope to burnish their reputations--but there is growing skepticism about the authenticity, effectiveness, and sufficiency of CSR disclosure and engagement for holding organizations accountable.

Our proposal then is to begin theorizing new ways that reputation can be linked with accountability. We welcome theoretical and empirical papers from a wide range of social science and humanities traditions, particularly on the following questions and approaches:

1. What are the links between corporate reputation, accountability, and ethics?

The special issue calls for papers to reflect upon the nature, full extent, and variety of configurations that can exist between reputation and accountability.

- Which theoretical lenses explain the opportunities, risks, paradoxes, successes, and failures of reputation mechanisms?
- How do definitions, goals, and criteria for corporate accountability differ for people on Main Street vs. Wall Street, and how do these different understandings affect the practice and efficacy of reputation mechanism?
- To what extent are favorable perceptions of an organization's social, financial, and environmental performance an outcome of, a precursor of, a substitute for, or a means to avoid, corporate accountability? Can transparency be used to avoid accountability?
- What are the ethical issues at play when excellent performance in one sphere (for example, offering a highly popular consumer product) moderates, distracts, or compensates from poor reputations in other spheres (such as a corporation's contributions to environmental degradation)?

2. What are the unexplored, adverse, unanticipated and paradoxical relationships between corporate reputation, accountability, and ethics? What are the impacts upon performance of these different relationships?

The special issue seeks papers that look ahead at how instituting accountability mechanisms creates new organization-society dynamics.

- Is there/will there be such a thing as too much accountability? If so, how does this change our understanding of what constitutes ethical practices?
- What is the relationship between 'facts,' reputation, and accountability? How will recent developments in online platforms and social media change those dynamics in the business sphere?
- How does organizational performance change the relationship between reputation and accountability? How does accountability change the relationship between reputation and organizational performance?
- What are the consequences for personal, organizational, and societal health?

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Process for submitting papers

Questions about expectations, requirements, the appropriateness of a topic, etc, should be directed to the guest editors of the Special Issue: Craig Carroll or Rowena Olegario. Papers submitted must not have been published, accepted for publication, or presently under consideration for publication elsewhere. Submissions should be approximately 8,000 words in length. Papers should employ standard English and provide authors' names, affiliations, and e-mail addresses, telephone numbers, and physical addresses on the front page. Manuscripts must follow the journal's guidelines. Authors are strongly encouraged to refer to the *Journal of Business Ethics* website and the instructions on submitting a paper. For more information see: <http://www.springer.com/social+sciences/applied+ethics/journal/10551>.

Submission to the special issue— by January 1, 2018 – is required through Editorial Manager at <http://www.editorialmanager.com/busi/>. Upon submission, please indicate that your submission is to this Special Issue of *JBE*, Linking Corporate Reputation + Accountability.

Proposed Schedule

The deadline for the first completed draft is January 1, 2018 followed by a peer-review process until April, 4, 2018. The deadline for the second draft is December 4, 2018. The deadline for the whole volume will be March 1, 2019.

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