

Special Issue: Call for Papers

Sustainability Accounting, Management and Policy Journal



Sustainability Accounting and Control for Smart Cities

Guest Editors

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What's the Special Issue about?

Making a city "smart" is an emerging approach to mitigate sustainability problems caused by rapid urbanization and urban population growth, and, more globally, to facilitate the transition of cities towards sustainable development (economic prosperity as well as environmental quality and social well-being). In this context, new technologies can play an important role as an enabler for sustainable urban development. Smart cities basically, are supposed to cope with problematic trends endangering sustainability and to improve respective quality standards through intelligent initiatives and projects in corresponding key fields of urban development: smart economy, smart people, smart governance, smart mobility, smart environment, and smart living (Giffinger, 2007).

An increasing number of publications have discussed the smart city approach for the last recent years (Kummitha and Crutzen, 2017). However, the smart city concept itself is still emerging and the work of defining and conceptualizing is in progress. In addition, the vast majority of these publications focuses on urban and regional planning, governance and behavioural aspects or technology innovation while from a sustainable development perspective scholars need to move beyond urban and economic research to embrace management and interdisciplinary perspectives to better understand how these complex systems integrate social, economic, ecological, and political subsystems (Letaifa, 2015). Until now, few publications have dealt with sustainability accounting, performance measurement, control or strategic management for smart city development. However, the necessity of assessing, measuring, managing and controlling social, environmental and economic performance of the respective projects is increasing to operationalize this strategic vision and make it a success (Crutzen et al., 2017).

Several methods and frameworks for sustainability accounting and control have been established (Albino et al., 2015; Dameri, 2017). Especially the use of smart-city rankings has emerged as a method to identify strengths and weaknesses of a city leading to the improvement of smart city policies. However, given the complexity and specificity of smart cities, the development of more detailed and specific ways to assess and control smart city development remains a continuous challenge (Anthopoulos et al., 2015).

To motivate research on this topic, the 21st Environmental and Sustainability Management Accounting Network (EMAN) conference to be held from June 27th to June 29th, 2017 will focus on the theme "Sustainability Accounting and Control for Smart Cities". The conference will be hosted by the Smart City Institute at HEC Liège (University of Liege) in Belgium and is associated with a Special Issue of the *Sustainability Accounting, Management and Policy Journal*.

Scope of the Special Issue

We invite both conceptual and empirical submissions drawing on a range of theoretical perspectives and diverse methodologies. While not representing an exhaustive list, the



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following topics provide a guide to relevant areas. However, the editors will consider all papers related to the broader theme of sustainability accounting and control for smart and sustainable cities and territories or related projects.

- Sustainability strategy, accounting and control for smart and sustainable cities and territories (districts, cities, regions, states)
 - Strategic planning & management
 - Assessment & performance measurement
 - Reporting and communication
 - Governance and stakeholders' dynamics
 - International standards
 - Administrative policies and procedures
 - Cultural, behavioural and geographical aspects

- Comparison and benchmarking of smart and sustainable cities and territories (districts, cities, regions, states)
 - National and International Smart City Indexes and rankings
 - Stakeholders' dynamics
 - Communication

This Special Issue will consolidate and extend conference discussions on sustainability accounting and management control for smart cities through the *Sustainability Accounting, Management and Policy Journal* publication. The Special Issue aims at encouraging researchers, practitioners and policy makers to deal with this topic by:

- Using different levels of analysis (e.g. national, regional or city-level, organizational-level or product-level),
- Focusing on one or several stakeholders (governments, multinational companies, local businesses, NGOs or citizens for example);
- Investigating one or several dimensions of Smart Cities (mobility, energy, air/water management, governance, economic development, education, fight against poverty, health, ICT, etc.)

Submissions are welcome from all countries and continents as well as from all disciplines (environmental sciences, regional planning, business/management, accounting, engineering, urban studies, etc.). The interdisciplinary approach to assessing, measuring and developing smart sustainable cities is expected to provide a broad overview on this topic.

Important notice about format of papers and the submissions

All article files should be provided in Microsoft Word format and should be between 10000 and 12000 words in length, including all text, references and appendices. All articles should be developed based upon the editorial guidelines provided in the [instructions for authors](#) for *Sustainability Accounting, Management and Policy Journal*.

Each paper will be reviewed by the guest editorial team and, if it is judged suitable for this publication, it will then be sent to at least two independent referees for double blind peer review.

Submission and deadlines

Submission deadline for the Special Issue: October 31, 2017.

Contributors with proposals for papers are encouraged to communicate with the co-editors by e-mail.

Contacts

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