



Special Issue of ACCOUNTING IN EUROPE

Call for Papers

Implementing the Corporate Sustainability Reporting Directive: Challenges, Opportunities, and Emerging Practices

Guest Editors

Diogenis Baboukardos – Audencia Business School (France) – dbaboukardos@audencia.com &
Athens University of Economics & Business (Greece) – dbaboukardos@aueb.gr

Begoña Giner - Universitat de València (Spain) - begona.giner@uv.es

Ronita Ram – University of Reading (UK) – ronita.ram@henley.ac.uk

Frank Schiemann - University of Bamberg (Germany) - frank.schiemann@uni-bamberg.de

The Corporate Sustainability Reporting Directive (CSRD), originally adopted by the European Union in 2022, marked a landmark shift in corporate sustainability disclosure regulation. The intended developments regarding the scope of companies affected, the reference to the future European Sustainability Reporting Standards (ESRS) covering environmental, social and governance (ESG) topics, or the adoption of third-party assurance highlight central examples of how the CSRD was aimed at enhancing transparency, comparability, and accountability in corporate sustainability disclosure practices. At the same time, these changes also created considerable challenges for companies, assurance providers, and users.

In 2025, the European Union (EU) initiated an “Omnibus” package proposing amendments to the CSRD [and the related Corporate Sustainability Due Diligence Directive (CSDDD), Carbon Adjustment Mechanism (CBAM)] as well as a draft Taxonomy Delegated Act. These proposed amendments target, amongst others, to simplify the scope of companies affected, the reporting requirements, and the third-party assurance requirements. The Omnibus amendments aim at reducing the administrative burden for companies and maintaining their competitiveness. However, the ad hoc and short-term character of this process increased policy uncertainty and also led to criticism, not only because many companies had already started to prepare for the original CSRD and the related ESRS, but also because the planned reduction in the scope and the simplification of ESRS were perceived by some stakeholders as a threat that could undermine the leadership of the EU in sustainability practices and reporting.

Research themes

This Special Issue invites manuscripts that explore various impacts of the CSRD on companies such as changes in corporate behaviour, internal processes, management systems, strategy formulation, or business models. Accordingly, we welcome original normative research that examines the original CSRD's provisions or the (expected) changes due to the Omnibus process. We also seek research on the broader regulatory, institutional, and political dynamics shaping the development and adoption of the EU's sustainability disclosure regulation. Thereby, we encourage researchers to focus on specific challenges (e.g., of CSRD adoption before/after Omnibus) as well as insights outside of the CSRD, which have implications for its implementation.

We invite submissions that address, but are not limited to, the following (non-exhaustive) themes:

- The role of CSRD/ESRS to fulfil investors and other stakeholders' needs and be a strategic mechanism to enhance Europe's competitiveness, resilience, and capacity for innovation.
- Implementation challenges: Practical hurdles or burdens faced by companies in adopting CSRD/ESRS, including data collection, stakeholder engagement, and materiality assessment.
- Benefits of the EU transparency disclosure framework: The economic, operational, and reputational effects of CSRD/ESRS implementation. Interactions and alignment between ESRS and global frameworks: How ESRS aligns (or conflicts) with other frameworks, such as GRI or IFRS S1 & S2, and the implications, especially for multinational companies.
- Regulatory, institutional, and political dynamics: Institutional and political forces impacting the CSRD's evolution, including the role of EFRAG and EU member states.
- Sector-specific disclosure challenges: Unique hurdles and burdens faced by different sectors, such as finance, energy, manufacturing, or technology, in meeting CSRD requirements.
- Implications of CSRD for audit firms and assurance providers: The evolving role of auditors, the requirements for the development of assurance standards, and the impacts of the CSRD/ Omnibus on the capacity of the assurance market to meet demand.
- Implications of CSRD for small and medium-sized enterprises and non-European companies: Direct and indirect effects of the CSRD/Omnibus on small and medium-sized enterprises and non-EU firms operating in or trading with the EU.
- Comparative perspectives: Variations in CSRD implementation across EU member states, including differences in national enforcement.
- Critical perspectives: Risks of greenwashing, standard overload, and compliance-driven reporting, as well as (threats to) the potential for the CSRD to drive meaningful sustainability outcomes.
- CSRD impact beyond the EU: CSRD's influence on sustainability reporting regulation and practices in non-EU countries and its role in shaping global standards.

Editorial policies

[Accounting in Europe](#). *Accounting in Europe* aims to contribute to policy debate by publishing high quality articles that provide new insights for research, practice, policy and regulation. The journal therefore welcomes contributions in all areas of accounting, including, but not limited to, analyses of contemporary developments in accounting, auditing, standard setting and regulation. *Accounting in Europe* welcomes papers from a wide range of paradigms and research methods, as long as they are presented in an accessible manner to its mixed academic and practitioner readership and enhance the understanding or the development of accounting and auditing either in Europe or for Europe from a global perspective.

The guest editors welcome inquiries from potential contributors. Questions regarding the special issue should be directed to the editors via the contact details provided.

Manuscript Submission Process

Submissions should be made through the [Accounting in Europe Portal](#). Authors should specify in their cover letter that their submission is intended for the special issue. Submissions must comply with the journal's [manuscript preparation and submission guidelines](#).

The deadline for the full paper submission is **November 30, 2026**.