

ENVIRONMENTAL SUSTAINABILITY AND AGENDA 2030

Efforts, Progress and Prospects

Edited by Venancio Tauringana
and Olayinka Moses

ADVANCES IN ENVIRONMENTAL
ACCOUNTING & MANAGEMENT

VOLUME 10

**ENVIRONMENTAL
SUSTAINABILITY AND AGENDA
2030**

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MANAGEMENT VOLUME 10

**ENVIRONMENTAL
SUSTAINABILITY AND
AGENDA 2030: EFFORTS,
PROGRESS AND
PROSPECTS**

EDITED BY

VENANCIO TAURINGANA

University of Southampton, UK

And

OLAYINKA MOSES

Victoria University of Wellington, New Zealand



United Kingdom – North America – Japan
India – Malaysia – China

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ABOUT THE CONTRIBUTORS

Shakoor Ahmed is currently pursuing his PhD at QUT Business School, Queensland University of Technology, Australia. He earned his Master of Business Research from the University of Southern Queensland, Australia, and Bachelor's and Master's degrees in Accounting and Information Systems from the University of Dhaka, Bangladesh. His primary research interest is investigating and evaluating the framework of reporting, disclosure and audit of financial and non-financial information by organisations, particularly modern slavery and human rights practices in business operations and corporate supply chains. Mr Ahmed's work has appeared in top-ranking journals. He presented his research in the conferences and symposiums. Shakoor has been awarded the 'Best abstract' and 'Best research poster' in the QUT School of Accountancy Research Colloquium. Before joining QUT, he worked as an Assistant Professor of Accounting at the Ministry of Education, Bangladesh.

Ellie (Larelle) Chapple has over 30 years' experience as a teaching and research academic in Australian business and law schools, primarily focusing on corporate regulation as it applies to accounting students and commercial transactions. She teaches and researches in the areas of insolvency, commercial law, securities markets, corporate law, corporate governance, corporate social responsibility, fraud and forensic accounting, and auditing and has supervised research students in these areas. She has published the results of her research in journal articles in top-ranking regional journals in accounting, audit, finance and commercial law, such as *Accounting & Finance*, *Abacus*, *Australian Journal of Management*, *Company and Securities Law Journal*, *Journal of Corporate Law Studies* and *Pacific-Basin Finance Journal*. Her research approach favours 'cross disciplinary' research, that is, combining skills and methodologies from the accounting and commercial law disciplines to inform corporate disclosure and reporting regulation and policy. Ellie is active in several academic professional associations, including the Society of Corporate Law Researchers, the Financial Research Network, the Accounting and Finance Association of Australia and New Zealand, and the European Accounting Association. She was until 2021 Editor of the *Accounting Research Journal*, published by Emerald. Ellie's professional qualifications include a Graduate of the Australian Institute of Company Directors and she is admitted as a legal practitioner of the Supreme Court of Queensland.

Katherine Christ is an Accounting Academic and Researcher from the University of South Australia. She holds a PhD and First-Class Honours Degree in Sustainability Accounting. Her research interests include the relationship between

modern slavery risk and business, sustainability management accounting and water accounting. She has published extensively on these topics in world-class academic journals as well as professional publications and her research has been presented in numerous countries around the world. Dr Christ is also regularly approached to provide comment on her areas of expertise for the mainstream media.

Arun Elias is the Associate Dean (International and Accreditation) at the Wellington School of Business and Government, Victoria University of Wellington, New Zealand. He is also an Associate Professor with the School of Management in the same university. His main research interests are in the areas of systems thinking, system dynamics, stakeholder management and sustainable supply chain management. He holds a PhD in Management from Victoria University of Wellington, a Master of Industrial Engineering and Management from the Indian Institute of Technology (IIT) Kharagpur and another Masters in Agricultural Engineering from Allahabad University, India. He has published in journals like *Energy Policy*, *R&D Management* and *International Journal of Logistics Management*.

David Mathuva is currently a Senior Lecturer at Strathmore University and the Director in charge of Undergraduate Programmes at Strathmore University Business School (SBS). David also serves as the Academic Director of the MSc in Development Finance at SBS. He previously worked with the audit firm KPMG East Africa in the Risk Consulting department. David has proven experience in teaching and trainings at both professional, academic and executive (corporate) level. David has published 15 research articles in reputable journals. His areas of interest include the linkage between accounting and financial markets on matters related to corporate reporting spectrum, corporate finance, risk management and audit. He can be reached at dmathuva@strathmore.edu

Olayinka (Yinka) Moses teaches Accounting, and Management Accounting in the School of Accounting and Commercial Law, Wellington School of Business and Government, Victoria University of Wellington, New Zealand. Yinka's research among others considers how accountability is implicated in management accounting and sustainability reporting and has published in several journals. Yinka is a member of Chartered Accountants Australia & New Zealand; CPA Australia; and an Executive Member of the African Accounting and Finance Association (AAFA) and its Secretary since September 2021.

Imaobong Judith Nnam is a Lecturer in the Department of Accountancy, University of Nigeria, Enugu Campus. She obtained her first degree, Master's degree, and PhD from the same institution. She is an Associate Member of the Institute of Chartered Accountants of Nigeria (ICAN). Imaobong teaches Financial Accounting and Advanced Financial Accounting and reporting at the undergraduate level, and Public Sector Accounting and Oil and Gas Accounting at the postgraduate level. She supervises postgraduate and undergraduate research projects and has published a number of articles in international accounting and business journals. Her research interest focuses on Corporate Reporting, Corporate Social Responsibility (CSR) and Sustainability Development Goals (SDGs).

Innocent Iweka Okwuosa is an Associate Professor of Accounting, and the Head of the Department of Accounting and Finance at Caleb University, Nigeria. He is a member of the International Panel on Accounting Education (IPAE), New York, and African Integrated Reporting Committee, Johannesburg, and chairs the Nigerian Integrated Reporting Committee, Lagos. He is the second Deputy Vice President of the Institute of Chartered Accountants of Nigeria.

Joshua Damilare Olaniyan is a Lecturer in the Department of Accounting, Olabisi Onabanjo University, Ago-Iwoye, Ogun State, Nigeria, where he completed his Bachelor's and Master's degrees. As an emerging scholar, his research interest revolves around Sustainability and Environmental Accounting, with spread across Financial Reporting, Management Accounting and Corporate Governance. Joshua teaches Financial Accounting and Corporate Reporting at the undergraduate level, and he has publications in international journals. He is a member of the Institute of Chartered Accountants of Nigeria (ICAN) and African Accounting and Finance Association (AAFA).

Sarah Osborne is a Lecturer of Financial Accountancy and Corporations Law in the School of Accountancy at QUT. Her research focuses on private equity transactions and the complexities of the mergers and acquisitions regulatory environment. Sarah's other research and teaching interests include: insider trading and regulation, takeover bids, financial reporting, corporate finance and financial planning, environmental sustainability, social responsibility, and corporate law and government regulation. Sarah has worked for the Australian Government and private legal practice. In addition, she has taught in higher education for 13 years, teaching at Australian Universities including: The Australian National University, University of Queensland and Bond University.

Babajide Oyewo is a Lecturer at the University of Lagos, Nigeria. He holds academic and professional qualifications in Accounting. He is a recipient of many awards, including an academic prize in The Institute of Chartered Accountants of Nigeria (ICAN) professional exam in Business communication & Research Method, and Multi-disciplinary case study. He is an associate member of The Institute of Chartered Accountants of Nigeria (ICAN), The Chartered Institute of Taxation of Nigeria (CITN), The Chartered Institute of Stockbrokers (CIS), The Chartered Institute of Management Accountants (CIMA, London) and Chartered Global Management Accountant (CGMA, US). He has presented papers in international conferences and has published extensively in top-ranking journals.

ATM Tariquzzaman is a Lecturer at the School of Accounting and Commercial Law, Victoria University of Wellington, New Zealand. He received the AusAid Scholarship for higher study in Australia and completed his MCom (Financial Planning) and MPA (Master of Professional Accounting) from Deakin University in Melbourne, Australia. He earned his PhD in Accounting and Finance from the Victoria University of Wellington, New Zealand. His PhD thesis was an experimental study on the impact of governance reforms in Bangladesh on

investor decision-making, using a large sample of Bangladesh investors. His current research focuses on corporate governance, capital market, financial accounting and auditing. Dr Tariquzzaman is a member of the Institute of Finance Professionals, New Zealand (INFINZ), and a member of the Institute of Directors (IoD), New Zealand.

Venancio (Ven) Tauringana is Head of the Department of Accounting and Professor of Accounting at Southampton Business School, University of Southampton. He was previously President of the African Accounting Association (2017-2019). Ven is Editor of the *Advances in Environmental Accounting and Management* and Associate Editor of the *Journal of Accounting in Emerging Economies* and a practitioner member of the Institute of Environment Management and Assessment (AIEMA). His research interests are concentrated in the areas of corporate governance and sustainability reporting. Some of his research papers have been published in a variety of journals, including the *Review of Accounting Studies*, *British Journal of Management*, *International Review of Financial Analysis*, *European Accounting Review*, *Journal of Accounting*, *Auditing and Finance*, and *British Accounting Review*. Between 2019 and 2020, Ven helped 105 organisations from Uganda to prepare their first sustainability reports and upload them on the Global Reporting Initiative (GRI) database.

Vincent Tawiah is an Assistant Professor in International Financial Reporting at Dublin City University. He completed his PhD at Griffith University, Australia. He holds a Master of Commerce from India and a Bachelor of Commerce from Ghana. His principal research includes international financial reporting, corruption, environmental economics and politics. He has published in top-ranking peer-reviewed journals.

Mumbi Maria Wachira is the current Associate Director of the Doctoral Academy at Strathmore University and a member of faculty at Strathmore University Business School (SBS). She obtained both her Bachelor of Commerce (BCom) and Master of Commerce (MCom) degrees at Strathmore University, and her PhD at the University of St. Gallen in Switzerland. Her research focuses on the intersections between accounting practice, society and the environment. She has also published articles in internationally recognized and peer-reviewed journals on the status quo of sustainability and environmental reporting among select countries in sub-Saharan Africa. Dr Wachira is the academic lead in creating and facilitating short executive courses on Creating Shared Value (CSV) and business sustainability at SBS. Dr Wachira also serves as Head of Participant Engagement for UN PRME's Africa Chapter.

Abdulrasheed Zakari is a PhD Scholar at Beijing Institute of Technology, China. He bagged his Bachelor and Master Degree in Economics from Usmanu Danfodiyo University Sokoto, Nigeria. His research cut across energy, environmental economics and development economics. He has published in top-ranking journals.

LIST OF REVIEWERS

<i>Joseph Olorunfemi Akande</i>	Namibia University of Science and Technology, Windhoek Namibia
<i>Juma Bananuka</i>	Makerere University Business School, Uganda
<i>Ernest Gyapong</i>	Zayed University, United Arab Emirates
<i>Habib Khan</i>	University of Canberra, Australia
<i>Musa Mangena</i>	University of Nottingham, UK
<i>David Mathuva</i>	Strathmore University Business School, Strathmore University, Kenya
<i>Babajide Michael Oyewo</i>	University of Lagos, Nigeria
<i>Teerooven Soobaroyen</i>	University of Essex, UK

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ENVIRONMENTAL SUSTAINABILITY AND THE PROGRESS TOWARDS AGENDA 2030

Olayinka Moses and Venancio Tauringana

ABSTRACT

Environmental sustainability is one of humanity's most daunting issues and continues to garner attention from researchers and policymakers. The substantial corpus of work on sustainability has focused on broader sustainable development goals (SDGs), with occasional discourse on the progress of environmental issues within the SDGs. In this issue, we draw precise attention to environmental SDGs and their implementation progress at country and company level, underscoring the actions required to accomplish Agenda 2030. The contributions to this special issue provide incremental knowledge of the state of progress made towards accomplishing Agenda 2030, as well as advance our understanding of corporate environmental research particularly in developing countries. We report a concise viewpoint of the chapters featured in this special issue of Advances in Environmental Accounting and Management on the progress and prospects of environmental sustainability and Agenda 2030. Our review and summary highlights crucial findings from each contribution, the implications of such findings for policymakers, and areas for immediate and future actions pertinent for the accomplishment of the Agenda. The overarching outcome from the chapters featured in the special issue suggests a positive change in the appetite for sustainable practices at both country and company level. Yet, the practicality and approach to attain the goals set by United Nations Agenda 2030 is still a distance away. We believe insights from chapters in this issue would provide pragmatic support to managers and governments in developing and implementing strategic actions to

confront the growing yet emerging state of environmental SDGs accomplishment at country and company levels.

Keywords: Environmental management; Agenda 2030; SDGs; sustainability; SDGs implementation progress; GHG emissions

INTRODUCTION

The progress to remedy the multiplicities of sustainability concerns that the United Nations Agenda 2030 are intended to address has deepened yet in some respects undetermined. With less than a decade left to achieve the milestones set for Agenda 2030, attempts to understand the level of progress and the tasks ahead have become crucial. While there has been an uptick for Sustainable Development Goals (SDGs) penetration and awareness (Bebbington & Unerman, 2018; Moses, Mohaimen, & Emmanuel, 2020), the transition to a sustainable planet remains an enormous ambition, with multiple complexities requiring well-coordinated actions (Broman & Robèrt, 2017). The initiation of Agenda 2030 by the United Nations (United Nations, 2015), which primarily seeks to deliver sustainable development through a matrix of 17 goals has been well-received globally (Rosati & Faria; Scheyvens, Banks, & Hughes, 2016; van der Waal & Thijssens, 2019). The SDGs provide a route to the shift towards a sustainable and resilient planet, with a specific focus on challenges faced by developing countries (Gusmão Caiado et al., 2018). Nevertheless, assessing and understanding the level of progress including the needed actions to actualise the Agenda is still of concern. As highlighted by the United Nations Secretary-General:

[...] progress is being made and some favourable trends with regard to the implementation of the Sustainable Development Goals are evident. [...] notwithstanding these positive trends and the breadth of action and initiatives that the 2030 Agenda has inspired, the shift in development pathways to generate the transformation required to meet the Sustainable Development Goals by 2030 is not yet advancing at the speed or scale required. (United Nations, 2019)

The above concern is a reflection of the three dimensions of sustainable development i.e. *environmental* (climate action, life below water, life on land, etc.), *social* (zero hunger, no poverty, gender equality, peace and justice and strong institutions) and *economic development* (reduced inequalities, decent work and economic growth) (Roy & Pramanick, 2019). Yet, the effect appears to be intense for environmental sustainability. For example, Crippa et al. (2020) report that time-series estimates from 1970 to 2019 for all counties confirm the continued increase of global GHG emissions in 2019, with global anthropogenic fossil CO₂ emissions up by 0.9% compared to 2018 and reaching 38.0 Gt CO₂. Fixing these global environmental issues requires an all-inclusive multi-stakeholder participatory approach (Caprani, 2016; Moses et al., 2020; Scheyvens et al., 2016; Schramade, 2017; van Zanten & van Tulder, 2018). Thus, propelling call for actions to address environmental concerns and their consequential impact on the planet and all facets of human activities.

The multi-dimensional approach to SDGs implementation is evident in recent studies that show the growing number of companies paying attention to sustainability and accountability concerns (Bui, Moses, & Houqe, 2020; Engert, Rauter, & Baumgartner, 2016; Moses et al., 2018, 2019; Tauringana & Chithambo, 2015). A welcomed development, yet worrisome, especially as scholars have argued that corporate motives may be ill-conceived for greenwashing (Delmas & Burbano, 2011; Seele & Gatti, 2017) rather than making a genuine effort, especially in the absence of integrated corporate strategy and sustainability. There are certainly great incentives in today's very competitive and social media active market environment for companies to communicate about their greenness and sustainability practices to help expand their market base. Determining corporate or national motive for sustainable development requires an assessment of their actions in pursuing and accomplishing sustainability goals. Hence corporate and national intent to address environmental issues requires both new knowledge and strategic know-how that can deliver such expectations. A situation not attainable given limited studies on the impact and value of corporate engagement with SDGs in accounting literature (Bebbington & Unerman, 2018; Moses et al., 2020; van der Waal & Thijssens, 2019). Hence, insights into business participation in SDGs implementation as well as specific national progress countries have made concerning Agenda 2030 is critical as we enter the last decade left to accomplish the Agenda.

DEEPENING ENVIRONMENTAL SUSTAINABILITY KNOWLEDGE

We focus the attention of contributors to this special issue on key environmental sustainability concerns and their implications for the progress and prospect of Agenda 2030. In specific, contributors to this volume were invited to consider the consequences of environmental SDG implementation progress across companies and countries in the light of accomplishing Agenda 2030 as scheduled. Given the multi-layer efforts and interconnectedness of the SDGs, insights into precise environmental SDGs implementation progress can illuminate the extent to which such goals are tracking and their achievability within the time left. Relatedly, as affirmed by the UN, actualising Agenda 2030:

...will involve governments and parliaments, the United Nations system and other international institutions, local authorities, indigenous peoples, civil society, business and the private sector, the scientific and academic community – and all people. (United Nations, 2015, p. 12)

Essentially, harnessing the contribution of different players in the implementation success is crucial. Of particular importance is the intellectual and empirical contribution that the research community can deliver to support other players in the partnership to develop and advance appropriate strategies to accomplish the Agenda.

In this volume of *Advances in Environmental Accounting and Management*, we present a collection of actions across countries and companies geared towards environmental SDGs implementation from a range of jurisdictions and perspectives. The contributing authors to this volume offer unique insights into how actors are travelling in the direction of Agenda 2030. Particularly, the collection of chapters shed light on the interlink between environmental sustainability and SDGs implementation. The chapters featured in this issue address environmental accounting and management subjects related to the following SDGs: *water and sanitation* [Goal 6]; *sustainable energy* [Goal 7]; *decent work and growth* [Goal 8]; *consumption and production patterns* [Goal 12]; *climate change* [Goal 13]; *oceans, seas and marine resources* [Goal 14]; and *terrestrial ecosystems, forests, desertification, land degradation and biodiversity* [Goal 15].¹

Among the issues discussed in this volume is the level of implementation progress of SDGs in BRICS and MINT countries; the tension of multi-stakeholder participation mechanism in achieving SDGs; modern slavery risk disclosures in business supply chains; the actualisation of Agenda 2030 through sustainability accounting; firms' motivation for SDG-6 related disclosures and actions; and the trajectories of corporate environmental reporting research in sub-Saharan Africa.

CONTRIBUTIONS TO THE SPECIAL ISSUE

In the tradition of *Advances in Environmental Accounting and Management*, this volume received a handful of submissions covering topical aspects of the special issue and from contributors in different jurisdictions and perspectives. However, only six submissions eventually made it through the refereeing process. The first contribution to the special issue is a chapter by [Moses, Nnam, Olaniyan, & Tariquzzaman \(2022\)](#) that explicitly address the call for the special issue through a comprehensive assessment of six environmental SDGs implementation progress in two important developing countries blocs. The authors observe that limited attention is being paid to some environmental SDGs in BRICS and MINT and highlight the presence of impression management across BRICS and MINT countries concerning the reportage of their environmental SDGs activities. Of interest is the marginal difference of 2% implementation progress found by the study, separating the blocs – which the authors believe does not indicate a significant difference in the level of implementation progress in these countries. [Moses et al. \(2022\)](#) reveal that the implementation progress level among BRICS averaged 64%, while MINT stood at 62%. The key insight from the study affirms the two environmental SDGs needing urgent actions (1) SDG-13 (climate action) which is way behind in BRICS countries and (2) SDG-7 (affordable and clean energy) which remains at a marginal implementation level of progress in both blocs. The findings are timely and crucial in charting the course of policy actions going forward.

The second contribution by [Elias \(2022\)](#) provides insights into disagreements that the multi-stakeholder mechanism is confronted with in actualising Agenda 2030.

Based on a New Zealand transport infrastructure project, [Elias \(2022\)](#) shows how effective multi-stakeholder participation can enable a broader partnership and reach consensus to accomplish set targets with minimal delays when utilised. Using the Transmission Gully motorway, transport infrastructure project in Wellington, New Zealand, the study illustrates how multi-stakeholder participation using group model-building exercise can be used to generate a shared mental model of multiple stakeholders in conflict. One key implication emanating from the chapter is the crucial role multi-stakeholder efforts and dispute management can have on accomplishing Agenda 2030. The study also highlights the need for managing conflicting stakes of multiple stakeholders during project execution.

[Ahmed, Chapple, Christ, and Osborne \(2022\)](#) contributed the third chapter in this issue on modern slavery risk disclosures in business operations and supply chains. The study in the light of SDG-8 presents a mechanism for managing modern slavery through corporate social reporting practices that can minimise slavery in domestic and global supply chains. [Ahmed et al. \(2022\)](#) developed a set of disclosure principles using 23 instruments of legislation, guidelines and policy statements to help improve disclosure practices on modern slavery. They derived an index composed of 49 disclosure items based on nine principles. This is a novel and important index that provides a better understanding of activities involved in how organisations can practically comply with modern slavery legislation and guidance. The study of [Ahmed et al. \(2022\)](#) makes a contemporary contribution to the best practices needed in identifying and evaluating modern slavery risks and behaviour, thus providing insights into the mechanisms for accomplishing SDG-8 that is aimed at promoting inclusive and sustainable economic growth, employment and decent work for all.

The fourth contribution in this issue is by [Oyewo, Tawiah, and Zakari \(2022\)](#) which examines the implications of sustainability accounting in accomplishing Agenda 2030 from the Nigerian manufacturing sector perspective. The study argues that innovative practices via the use of sustainability accounting techniques can facilitate achievement of corporate environmental, social and economic goals. Based on the analysed evidence [Oyewo et al. \(2022\)](#) demonstrate that sustainable accounting practice enhances corporate economic performance through increased market share and customer patronage. An implication emanating from the finding of the study is the viable competitive strategy that sustainability accounting can offer firms – which consequently speed up implementation progress of SDGs and accomplishment of Agenda 2030. Impliedly, [Oyewo et al. \(2022\)](#) show how the interconnectedness of corporate actions to environmental sustainability complements national actions, especially in jurisdictions where national reforms are tracking slower in achieving Agenda 2030.

The fifth contribution to this special issue draws also on evidence from Nigeria premium board companies to assess their motivation for disclosing SDG-6 related actions. Using content analysis [Okwuosa \(2022\)](#) scrutinised texts in companies' annual reports to determine disclosures towards the achievement of SDG-6. The result from this exercise reveals that disclosures on water use efficiency and construction of boreholes constitute the basic indicators disclosed by

the premium board companies in Nigeria. The study notes that the non-disclosure of the proportion of the population that gained access to clean water through these initiatives results in poor quality reporting of such information. [Okwuosa \(2022\)](#) affirms that the motivation behind these disclosures appears to be driven by a corporate social responsibility objective aimed at gaining a social licence to operate and legitimisation as opposed to signalling superior SDG-6 performance. The general outcome of the exercise suggests a lack of meaningful private sector contribution towards the achievement of SDG-6. This provides supporting evidence to the overall state of environmental SDGs implementation progress reported in MINT countries ([Moses et al., 2022](#)). Further bringing to light the need for coordinated actions and standardised reporting framework across companies especially in developing economies in the pursuit of Agenda 2030.

Our sixth and final contribution to the special issue offers insight into the state of corporate environmental reporting research in sub-Saharan Africa and suggestions for future research. [Wachira and Mathuva \(2022\)](#) exploration of prior literature published in *Financial Times* ranked journals and other reputable sources indicates an improvement in corporate environmental reporting in sub-Saharan Africa; however, the overall research area is still emerging. They note the predominance of studies on environmental issues linked to resource extraction, especially concerning how corporate environmental reporting can increase the transparency and accountability of local and multinational organisations' mining activities in sub-Saharan Africa. Additionally, they show from the reviewed studies that scholarships are seeking more knowledge on how maintaining natural capital can be standardised in the public sector. This is critical to Agenda 2030 especially with its direct impact on reducing deforestation and strengthening communal management of natural resources. [Wachira and Mathuva \(2022\)](#) call for further studies into African research in environmental reporting. One such area they believe deserves urgent attention of researchers is the interdependence and power dynamics between multinational corporations and the local communities they are operating in. Research on the extent and drivers of corporate environmental reporting between African companies and foreign entities is another aspect [Wachira and Mathuva \(2022\)](#) are of the opinion deserves further empirical investigations.

SUMMARY AND CONCLUSION

Our primary aim of drawing the attention of researchers to specific environmental actions required to accomplish Agenda 2030 appear to have yielded the desired outcome. The chapters in this special issue provide an incremental understanding of the progress made to accomplish Agenda 2030 based on the focus of specific environmental related goals, as well as reveal new knowledge on corporate environmental research particularly in developing countries. Though expectation from national and corporate actors is not at the projected zenith, nonetheless the prospects appear to be encouraging. While countries are the primary signatories to the [UN's 2015](#) resolution to transform the world through

sustainable actions by 2030 (United Nations, 2015), companies, as well as other stakeholders, have become important and critical players in the success journey. As evident from the literature and specific contributions in the issue, the place of business practices in SDGs implementation further implicates the critical and complementary role of corporates in Agenda 2030 process (Engert et al., 2016; Moses et al., 2020; Scheyvens et al., 2016; Schramade, 2017; Tauringana & Chithambo, 2015; van der Waal & Thijssens, 2019; van Zanten & van Tulder, 2018).

Taken together, the topical areas of contributions featured in this issue can be easily grouped into (1) *business actions and efforts towards Agenda 2030* (Ahmed et al., 2022; Okwuosa, 2022; Oyewo et al., 2022), (2) *governmental actions and the implication of multi-stakeholder groups actions in accomplishing Agenda 2030* (Elias, 2022; Moses et al., 2022) and (3) *academic contributions towards corporate environmental research in Africa*. These featured chapters and the broad themes that they focused on collectively answers to the call for contributions to the special issue and thus provide a basis for academic and policy engagement on SDGs moving forward. The corporate level studies rightly offer managers the impetus to deepen their sustainability engagement to harness the competitive advantage it offers (Oyewo et al., 2022), as well as rightly integrate sustainability practices into their corporate strategy, particularly for SDG-6 (Okwuosa, 2022). The collections of chapters in this issue in addition have increased the hitherto sparse studies on the value of corporate engagement with SDGs in accounting literature (Bebbington & Unerman, 2018; Moses et al., 2020; van der Waal & Thijssens, 2019). Hence, we hope that the findings from the various contributions to this special issue will inspire governments and companies to increase and speed up actions towards Agenda 2030 given the limited timeframe available.

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NOTE

1. Although not listed among the six environmental SDGs in the call for papers for this special issue, SDG-8 has implications for environmental sustainability, as with other SDGs, and thus an important goal towards the accomplishment of Agenda 2030. The contributing chapter on this SDG specifically offers managers a novel framework for reporting and disclosing modern slavery-related practices.

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