

# Australasian Accounting, Business and Finance Journal

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Volume 16  
Issue 2 *Environmental Social & Governance for  
Sustainability Conference 2021*

Article 1

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2022

## Editorial Volume 16 Issue 2. March 2022.

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### Recommended Citation

de Silva Lokuwaduge, Chitra S., Editorial Volume 16 Issue 2. March 2022., *Australasian Accounting, Business and Finance Journal*, 16(2), 2022, 1-2. doi:[10.14453/aabfj.v16i2.1](https://doi.org/10.14453/aabfj.v16i2.1)

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## Editorial Volume 16 Issue 2. March 2022.

### Abstract

This Special Issue is based on selected papers from the Environmental Social and Governance (ESG) and Sustainability Conference (2021). This is the second ESG conference held by Victoria University Business School (VUBS) and the Institute of Sustainable Industries and the Liveable Cities (ISILC) of Victoria University, Melbourne, Australia.

### Keywords

Editorial Volume 16 Issue 2, March 2022, Environmental Social and Governance (ESG) and Sustainability Conference (2021)

### Cover Page Footnote

We wish to thank all participants, reviewers, presenters and organisers who helped to make this conference such a success. Thank you!



## Editorial Volume 16 Issue 2

**Dr Chitra S De Silva Lokuwaduge<sup>1</sup>**

This Special Issue of the Australasian Accounting Business and Finance Journal (AABFJ) comes out of the Environmental Social and Governance (ESG) and Sustainability Conference (2021). This is the second ESG conference held by Victoria University Business School (VUBS) and the Institute of Sustainable Industries and the Liveable Cities (ISILC) of Victoria University, Melbourne, Australia. ESG and Sustainability have been a topic of much conversation during the last two decades. Several measures and tools are being developed to measure and report various aspects of Sustainability, and United Nations Sustainability Goals (UNSDGs) is one of them.

This Special Issue aims to encourage conversation among scholars to encourage sustainable development. In line with this aim, Armstrong & Li (2022) analyse the Governance and Sustainability in Local Government and conclude that future growth and well-being of local government communities can be assisted by good ESG practices. If carefully implemented, measures of ESG will provide vital missing information in measuring local government performance. In the next article, “Melbourne’s Birrarung: the Missed Opportunity for Collaborative Urban River Governance”, Goodwin (2022) discusses the importance of Collaborative Urban River Governance as the most suitable governance mechanism for sustainable environmental and social outcomes. Nguyen et al (2022) analyse the impact of ESG on Firm Performance in S&P 500 Non-Financial Firms.

From the SDG perspective, De Silva et al. (2022) discuss the topic “Public Sector Accountability to Implement Sustainable Development Goals in Sri Lanka: Influence of Traditional and Non-Traditional Donors. In the next article presented in this issue, Moore & Sciulli (2022) explore the Sustainable Development Goal Disclosures within Australian Superannuation Funds.

Using thematic analysis, Liao & Khan (2022) study the “Future Hybrid Accounting: a review of water accounting and management research”. In the last article, Sofian et al (2022) discuss the “Past, Present, and Future of Corporate Social Responsibility and Earnings Management Research” using PRISMA to analyse 152 Scopus-indexed articles. This review covers influential authors and reports, leading journals and countries, and research cluster networks. We have attempted to conduct a brief review of sustainability research in light of ESG, SDGs

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and CSR. The articles presented in this Special Issue provides some insights into possible future research directions and big picture issues associated with global sustainability issues. De Silva Lokuwaduge, Smark and Mir (2022) emphasise the need for enhanced credibility in ESG reporting and SDGs.

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