

Sustainable Development Goals (SDGs) and sustainability accounting: Opportunities and Challenges for public, non-governmental and hybrid sector organisations

Special issue call for papers from Journal of Public Budgeting, Accounting, and Financial Management

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What is this special issue about?

The adoption of Sustainable Development Goals (SDGs) by the United Nations in 2015 has been a well-received and globally accepted iteration of the sustainable development agenda (Abhayawansa *et al.*, 2021; Adams *et al.*, 2020; Bebbington and Unerman, 2018). With 17 holistic goals and 169 targets, the SDG agenda aspires to stimulate action in areas that are of critical importance for humanity and the planet including hunger, poverty, inequality, health and well-being, clean energy and quality education (United Nations, 2015). Given the critical importance of SDGs, this initiative has drawn considerable attention in the policy debate and research. A number of conceptual studies have set the agenda and directions for advancing and achieving SDGs and the role of accounting and finance therein. However, little is known about how organisations, especially in the public, non-governmental and hybrid sectors are addressing and implementing the SDG goals and targets, and account for sustainability performance.

A considerable number of studies have investigated the nature, extent, mechanisms and drivers of sustainability performance, accounting and reporting, however, these have primarily focused on for-profit entities. Thereby, the role of the public, non-governmental and hybrid sectors in advancing sustainable development remains an under-researched domain. Organisations operating in the public, non-governmental and hybrid sectors such as territorial government agencies, universities, schools, hospitals, social enterprises, state-owned enterprises, public and private partnerships, non-profit organisations (NGOs) have roles and responsibilities that are more explicitly related to the sustainable development agenda than for-profit entities (Ball and Grubnic, 2007; Battilana and Lee, 2014; Mäkelä, 2021; Rosen, 2019; Tabares, 2021; Vázquez Maguirre *et al.*, 2018). United Nations (2015) has also called upon all sectors from developed and developing countries to contribute to the advancement and implementation of SDGs. In particular, the public sector is expected to support the effective implementation of SDGs by the means of public budgeting and is considered to have the primary responsibility in following and reviewing the progress made in relation to the SDG goals and targets (UN Habitat, 2018; United Nations, 2015, 2016). It has been argued that the implementation of all the 17 SDGs will 'test the effectiveness of the public sector, which is interfaced between the politicians and those in direct management of its administration' (Jackson, 2020, p.4). Thus such performance management expectations encourage public sector agencies to not only advance and contribute to the SDG agenda but also lead by an example for the other sectors.

To address the United Nations agenda, the public, non-governmental and hybrid sectors will need to identify relevant SDG goals and targets and integrate them into their core activities including vision, strategic planning, internal control systems, performance measurement and external reporting (Guarini *et al.*, 2021b). Future research can contribute to the achievement of the SDGs by showcasing the understanding of how different forms of public sector agencies (such as federal, state and local authorities), non-governmental entities as well as hybrid organisations are implementing SDGs; aligning SDGs with budgetary processes; adopting management control systems; accounting for sustainability performance; and addressing sustainable development challenges (Bebbington and Unerman, 2018; Guarini *et al.*, 2021a; Guthrie and Martin-Sardesai, 2020; Hege *et al.*, 2019; Kaur and Lodhia, 2019; Lawrence *et al.*, 2009; Manes-Rossi *et al.*, 2020; Sobkowiak *et al.*, 2020). The collection and analysis of SDG performance data can be challenging, especially in the public sector given the scale and size of its activities. The use of big data can offer new cost-effective ways of compiling indicators, collecting data, and improving the timeliness and relevance of external reports (Al-Htaybat and von Alberti-Alhtaybat, 2017; MacFeely, 2019). Thus the usefulness of big data in the sustainability context is worth exploring. Moreover, the need for auditing and assurance of sustainability reports to enhance the creditability of such reports is also gaining attention (Bryan, 2021; Wallage, 2000).

The ongoing COVID-19 crisis has severely threatened the achievement of the SDG agenda, (Mukarram, 2020; Naidoo and Fisher, 2020; UN-Habitat, 2021; United Nations, 2021) and hence, there is a greater need than ever before to embed SDGs to address these unprecedented impacts. Researchers can investigate how the pandemic has affected the values, beliefs and motivations of various actors in these sectors such as managers, employees, decision-makers, politicians and local communities and the consequences of solidarity and long term thinking for sustainability policy and management decisions (Hörisch, 2021).

Given this background, this special issue aims to publish high-quality papers that promote the understanding of the role and contributions of effective strategic planning, management control systems, budgeting and finance, stakeholder engagement, accounting and assurance practices in addressing sustainability issues and advancing SDGs in the public, non-governmental and hybrid sectors.

Possible topics include but are not limited to:

How public, non-governmental and hybrid organisations are embedding SDGs into their policies and decision making processes?

How accounting mechanisms are enabling the identification, integration and reporting of SDG goals, targets and indicators?

Stakeholder engagement in sustainability planning, accounting and reporting. What roles do different internal actors (CFOs, controllers, auditors, CSR managers, etc.) and external stakeholders (regulators, local communities and professional agencies, etc.) have in the successful implementation and achievement of SDGs?

What management control systems have been introduced to successfully achieve SDG goals and targets?

How do public finance and budgeting considerations influence the attainment of SDGs in developing and developed countries?

SDGs and social issues. In what ways accounting and finance can contribute to addressing local social issues such as gender inequity, migration, corruption and Indigenous disadvantage?

What are the drivers of SDGs budgeting, accounting reporting in public and hybrid organisations?

How are the auditing and assurance of SDG accounting and reporting mechanisms carried out?

How SDGs are creating opportunities and challenges in emerging economies and how SDGs are redefining public sector accountability?

What are the impacts of COVID-19 specific organisational challenges such as solidarity, uncertainty and long-term thinking on SDG policy, managerial decisions and performance?

What is the usefulness of innovation and technology such as big data and social media in measuring and reporting SDG performance?

Special Issue Workshop

The guest editors will run an online workshop on 24 and 25 November 2022, where authors will be given an opportunity to present and get feedback on their research. Deadline for submissions (full or work-in-progress papers formatted in line with JPBAFM's submission requirements) to the workshop is 31 October 2022 via email at amanpreet.kaur@unisa.edu.au. More information about the workshop will be provided soon.

Publication schedule:

Submission deadline: 31 March 2023

Planned publication date: in the second half of 2024

Guidance for authors

Submissions (8,000 – 10,000 words length) are welcome from all research genres including disciplinary, interdisciplinary and transdisciplinary, logical argumentation and analytical, conceptual and empirical, qualitative and quantitative methods, comparative analysis, predictive and interpretive.

Submission guidelines:

- Submissions for the special issue will be made through the Journal of Public Budgeting, Accounting & Financial Management's ScholarOne platform.
- All papers must follow the author guidelines for this journal available on the following webpage: <https://www.emeraldgrouppublishing.com/journal/jpbafm#author-guidelines>
- All papers will be blind reviewed using JPBAFM's normal procedures.

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