**Environmental Sustainability and Agenda 2030:**

**Efforts, Progress & Prospects**

Special issue call for papers from *Advances in Environmental Accounting and Management* Volume 10, 2021

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**Background**

Environmental sustainability is one of humanity’s most daunting issues at present. The increasing population, escalation of anthropogenic activities, industrialisation, and modern agricultural practices that pollute water, air and soil around the world and ever-increasing greenhouse gas emissions means that the sustainability of natural resources is now in doubt (Arora, 2018). In response to these critical concerns, the world has come up with several initiatives including the Agenda 2030 to redress environmental sustainability. Agenda 2030 is a commitment to eradicate poverty and achieve sustainable development worldwide, ensuring that no one is left behind by 2030.

The adoption of Agenda 2030 was a landmark achievement, providing a shared vision towards sustainable development for all. However, it is now questionable whether Agenda 2030 can be achieved within the time frame. For example, the 17 Sustainable Development Goals (SDGs) and their 169 targets (United Nations, 2015) aimed at ending the plethora of development problems and deliver a better universe would have past one-third of its timeline by the dawn of 2021. Therefore, research to document the current efforts, progress and prediction of the prospects of whether these goals are accomplishable within the planned timeline is important as it may stimulate and upscale actions at both macro (country-level) and micro (firm-level) levels. The extent of advancement made in pursuit of SDGs especially those linked to environmental sustainability are important to making a business case for corporate participation in SDGs delivery. It is befitting that this tenth edition of *Advances in Environmental Accounting and Management* is dedicated to documenting the environmental sustainability efforts, progress and the prospects for achieving Agenda 2030.

**The Issues**

The SDGs are principally linked to country-level implementation (Bebbington & Unerman, 2018; Schramade, 2017). But they are arguably the most inclusive and all-embracing participatory global development policy (Caprani, 2016; Scheyvens, Banks, & Hughes, 2016; Schramade, 2017; van Zanten & van Tulder, 2018). The United Nations in its call for action notes that “…[the] journey [to 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, Agenda 2030 is a partnering-centred global development agenda aimed at developed and developing countries (van Zanten & van Tulder, 2018) and cannot be achieved without the contributions of the private sector and other participating constituencies.

The consensus that businesses have important roles to play in SDGs delivery is not in doubt (Engert, Rauter, & Baumgartner, 2016; Moses, Mohaimen, & Emmanuel, 2020; Scheyvens et al., 2016; Schramade, 2017; van der Waal & Thijssens, 2019; van Zanten & van Tulder, 2018). Relatedly, corporate sustainability has become a critical area of debate in academe and practice (Bui, Moses, & Houqe, 2019; Linnenluecke, Chen, Ling, Smith, & Zhu, 2017; Moses, Houqe, & van Zijl, 2018), akin to corporate behaviour of firms and the incidental consequences of such behaviour on people, planet, and global prosperity. Recent studies suggest that businesses are responding by paying more attention to sustainability issues including accountability and embedding environmental plans into their corporate strategy (Engert et al., 2016; Moses, Michael, & Dabel-Moses, 2019, Tauringana and Chithambo, 2016; Tauringana, 2019). However, rightly integrating corporate strategy with SDGs and improving corporate sustainability practice entails unlocking new knowledge on corporate environmental sustainability know-how. Even though the volume of sustainability research has increased in recent times (Bebbington & Larrinaga, 2014; Bebbington & Unerman, 2018; Bui et al., 2019; Engert et al., 2016; Moses et al., 2019), studies on the impact and value of corporate engagement with SDGs are scanty and sometimes absent in accounting literature (Bebbington & Unerman, 2018; Moses et al., 2020; van der Waal & Thijssens, 2019). As such the scope to which businesses are participating in SDGs implementation and progress made so far require empirical insights. As we enter the last decade of Agenda 2030, the years ahead provide immense opportunity for the assessment of corporate commitment to the SDGs and the pace at which businesses are pursuing the realisation of these goals.

We invite submissions that offer insights into the interlink between environmental sustainability and SDGs implementation. Papers addressing environmental accounting and management issues related to specific environmental SDGs such as (i) water and sanitation [Goal 6], (ii) sustainable energy [Goal 7], (iii) consumption and production patterns [Goal 12], (iv) climate change [Goal 13], (v) oceans, seas and marine resources [Goal 14], and (vi) terrestrial ecosystems, forests, desertification, land degradation and biodiversity [Goal 15] are of particular interest. Such investigations besides being timely, will advocate the alignment of corporate objectives with SDGs and facilitate the successful implementation of the core environmental “Global Goals”. Additionally, insights into geographical implementation progress and investigations on comparative implementation mechanisms of developed and developing countries will help provide evidence of SDGs progress. We are open to broad perspectives and interdisciplinary investigations that offer incremental knowledge to the role of businesses in SDGs and/or impact of SDGs on corporate behaviour. Therefore, the under listed are indicative areas of interest for investigation and are by no means exhaustive:

* Comparative assessment of developed and developing countries SDGs implementation progress
* Water resources management and corporate accountability
* Assessment of corporate sustainability practices and use of energy
* Energy innovation and corporate environmental investment
* Sustainable management and efficient use of natural resources
* Sustainable supply chain accountability and environmental management
* Business strategy and sustainable value creation
* Environmental management accounting and production patterns
* Corporate sustainability accounting and reporting
* Climate change accountability, and carbon accounting and management
* Green climate fund accountability and management
* Corporate environmental accounting and the management of marine and coastal ecosystems
* The role of accounting technologies in SDGs implementation
* Sustainable forest and biodiversity management
* Corporate performance measurement and investments in SDGs
* The role of multi-stakeholder governance in the delivery of SDGs

**SUBMISSION PROCESS AND DEADLINES**

All manuscripts will be subjected to blind peer review and editorial process in accordance with the policies of Emerald. Authors should submit their manuscripts through Professor Ven Tauringana ([v.tauringana@soton.ac.uk](mailto:v.tauringana@soton.ac.uk)) or Dr Yinka Moses ([yinka.moses@vuw.ac.nz](mailto:yinka.moses@vuw.ac.nz)).The deadline for submission of full papers is **December 31, 2020**. Author guidelines can be found [here](https://www.emeraldgrouppublishing.com/products/journals/author_guidelines.htm?id=sampj).

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