Review of Sustainable Transformative Performance: Governance and Accountability Imperatives

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Abstract

The present organisational and business landscape makes the quest for sustainable transformative performance an urgent imperative. Because of this, it is crucial to synthesise and understand the many facets of sustainable transformative performance, with a focus on the need for governance and accountability. This paper reviews the relationship between corporate governance, accountability, and sustainable transformative performance imperatives. The paper draws on the knowledge from several research papers submitted to the Issues in Social and Environmental Accounting Journal special issue publication. It thoroughly analyses various perspectives on sustainable transformation, ranging from environmental sustainability and disclosure practices to the function of governance, organisational culture, and responsible investing. Alongside these issues, the paper also explores the integration of technological governance, its impact on innovation, and the nuanced relationship between financial performance, firm size, and corporate practices. Through these thematic lenses, this paper highlights the significance of aligning governance frameworks, fostering accountability, and embracing responsible practices to drive sustainable transformative performance. The findings of the paper provide valuable insights to practitioners, policymakers, and researchers, shedding light on the complex nature of sustainable transformation and the imperative of effective governance and accountability. The conclusion drawn from the study highlights the transformative power of ethical decision-making, creative governance models, and responsible behaviours in promoting sustainability, good governance and value-driven performance.

Keywords: Sustainable Transformative Performance, Governance, Accountability, Responsible Investment, Technological Governance, Environmental Disclosure and Performance, Environmental Sustainability, Organisational Culture.

1. Introduction

Pursuing sustainable transformative performance has emerged as a fundamental goal for businesses spanning various industries. The old definitions of business success are being redefined due to the realisation of the connections between corporate behaviour, environmental stewardship, and societal effects. Integrating responsible strategies, transparent accountability systems, and effective governance has never been more critical (Beshi & Kaur, 2020). Combining these factors creates the foundation for sustainable transformative performance, allowing businesses to navigate challenges, grasp opportunities, and create long-lasting positive change (Sofyani, Riyadh & Fahlevi, 2020).

Numerous studies have emphasised the crucial role of corporate governance in shaping an organisation's direction. Corporate governance, as a set of guidelines, procedures, and practices, directs strategic direction, resource allocation, and decision-making (Adam, Adams, Ullah & Ullah, 2019). Good governance guarantees compliance with legal requirements, stakeholder

expectations, and ethical standards, building credibility and trust (De Guimaraes et al., 2020). Accountability procedures are the cornerstone of governance because they ensure openness, moral conduct, and adherence to agreements. As a result, organisations with strong accountability policies are better able to control risks, handle difficulties, and seize opportunities while minimising potential challenges and threats (Schoenefeld & Jordan, 2020). Furthermore, organisations are being forced to consider environmental, social, and governance (ESG) factors through responsible investment, ESG reporting and accountability (Huan, 2021). This integration of ESG principles supports long-term value development and financial resilience in addition to being in line with societal demands (Zheng, Feng, Jiang & 2023).

This review paper synthesises the insights from various papers that were submitted and accepted for special issue publication in Issues in Social and Environmental Accounting, each of which provided a unique perspective on sustainable transformative performance within this complex environment. A similar thread develops as we discuss topics like organisational culture, technical governance, and financial performance, among others, such as the necessity of strong governance structures and responsible behaviours. This review aims to provide insights into the complex dynamics that support sustainable transformative performance by examining how these elements interact.

While studies have explored the individual aspects of sustainable transformative performance, governance, and accountability, there are not many thorough reviews that combine the findings from several research studies to provide a comprehensive insight into how they interact. Previous studies have concentrated on specific fields or facets while ignoring the transformative ramifications resulting from the convergence of these dimensions. This review study seeks to close this gap by aggregating research from multiple papers to show the synergistic benefits of combining ethical decision-making, innovative governance techniques, and responsible practices in various organisational contexts.

2. Methodology

The study adopted a methodical literature review technique. A systematic literature approach involves selecting relevant publications, extracting key ideas, and thematically reviewing them. As a result, this study followed structured steps to collect, synthesise and analyse the literature. The first step involved the inclusion and exclusion criteria of the relevant literature. The study conducted a thorough literature search to locate articles on sustainable transformative performance, governance, and accountability. The review also included all of the papers that were approved for publication in the Issues in Social and Environmental Accounting Journal special issue titled Sustainable Transformative Performance: Governance and Accountability Imperatives. The special issue publication accepted fourteen manuscripts for publication.

Next, we organized the selected studies into themes as part of the systematic literature review. The purpose of the thematic analysis was to identify and synthesise the themes, implications, and contributions of each publication. Combining the results from the numerous papers gave a comprehensive view of the publications' transformative implications and key insights. Five themes that emerged from this activity were used to structure the study. These themes included governance, organizational culture and performance, intellectual capital, responsible investment and economic growth, technological governance and innovation, and corporate practices and financial performance. They also included environmental sustainability and disclosure.

3. Thematic Analysis and Discussion

3.1 Corporate Reporting, Environmental Sustainability and Disclosure

The need for corporate reporting, environmental reporting and sustainability has become a key concern in the corporate world. As firms contend with the impact of their activities on the environment and society, environmental reporting practice has become popular. In this section, we review the findings and implications from Md Daud, Abdullah, Fahmi and Najid's (2023) paper on the environmental disclosure trend among Malaysian plantation companies. The insights from the paper provide significant implications for firms that aim to align operations with environmental sustainability. The authors relied on a content analysis method of the audited annual reports of Malaysian plantation companies to categorise the plantation firms' environmental disclosure into fourteen categories, with each category having distinct pre-identified items. The study demonstrated an upward trend of environmental disclosure from 2015 to 2019. The authors further identified environmental policy as the most prevalent type of disclosure among the fourteen categories, while financial data was the least disclosed environmental category.

The authors conducted a further analysis according to the 'hard' and 'soft' classifications. They revealed that the environmental reporting among listed plantation firms in Malaysia was still very much dominated by soft information. Hard disclosure items such as governance structure and management systems related to environmental protection, the credibility of the environmental disclosure, environmental performance indicators, and environmental spending were difficult to be mimicked by the poor environmental performing firms (Tamvada, 2020). Their results suggested that most of the listed plantation firms in Malaysia were still at the early stage of their strategic move toward environmental protection. The upward trend in environmental disclosures highlights a growing acknowledgement of the need for transparency and responsible behaviour. This trend underscores the role of governance in mandating comprehensive environmental reporting, fostering a culture of accountability, and steering organisations toward more sustainable practices (Clune & O'Dwer, 2020). As organisations engage in robust environmental disclosure, they not only enhance stakeholder trust but also lay the groundwork for informed decision-making and responsible resource allocation.

As firms pursue environmental sustainability, disclosure practice emerges as a crucial bridge between them and their stakeholders. The insights from the paper by Md Daud, Abdullah, Fahmi and Najid's (2023) highlight a transformative trend towards increased transparency and accountability. The findings from the review of the environmental disclosure trends carry profound implications for organisations and stakeholders. As the trend towards increased transparency and environmental reporting gains momentum, organisations must reconsider their approach to environmental sustainability. The obligation to embrace environmental disclosure aligns with the call for responsible practices and accountability. Organisations and firms that proactively integrate environmental disclosures enhance stakeholder trust and position themselves as responsible actors in the global effort to address environmental challenges (Dillard & Vinnari, 2019). This review underscores the transformative potential of environmental disclosure as a catalyst for sustainable practices and informed decision-making.

3.2 Governance, Organisational Culture and Performance

The organisational culture and governance dynamics are crucial determinants of how a company develops because they play pivotal roles in influencing organisational performance. This section reviews the findings of four publications on governance, organisational culture and performance. The first paper was authored by Moodley (2023), and it analysed the role of corporate culture on consequence management in government departments, drawing lessons

from the COVID-19 pandemic. The author found that whilst the public sector has implemented appropriate governance measures to achieve optimal organisational performance, several factors inhibited optimal OPM. The main findings from the study were the creation of multiple governance structures, poor consequence management, planning and budgeting non-alignment, outcomes rather than impacts focused, divergence in management's expectations and actual internal auditing services rendered, and skills deficiency within the internal audit activity. Moodley (2023) further highlighted that multiple governance structures have resulted in ineffectiveness and over-governance, resulting in governance and reporting fatigue experienced by organisational employees. The author concluded that governance and reporting fatigue have led to employee lethargy, which negatively influences organisational performance.

Another study by Sibanda and Rooyen (2023) shed light into how organisational culture contributes to consequence management using lessons from the COVID-19 pandemic. The authors' evidence was drawn evidence from two government departments in South Africa. The research showed that organisational culture influences the extent to which consequence management is applied. Similarly, Khan, Asyikin and Hashim (2023) examined university postgraduate students' awareness on the misappropriation of assets. Using primary data collected through a questionnaire survey from 167, the authors revealed many instances of misappropriation of assets among the students. They reported that the incidence of misappropriation of assets occurred when the undergraduate students used the hostel's utilities, library equipment, classroom utilities, and university facilities for personal interest. The study further established a significant positive relationship between the misappropriation of assets and the awareness of undergraduate students. On their part, Kotiso, Marimuthu and Maama (2023) examined the relationship between corporate governance variables and financial performance in the Ethiopian banking industry. The study involved a census of all major financial institutions supervised by the National Bank of Ethiopia (NBE) for six years, 2015-2020. The authors demonstrated that board independence, audit committee, financial leverage and firm size positively influenced CFP, thus offering an important implication for developing corporate governance and capital structure to support underdeveloped financial institutions.

The papers reviewed shed light on how these factors shape organisational effectiveness, accountability, and overall performance. Moodley's (2023) paper on "Contribution of Governance and Reporting Fatigue to Non-Optimal Organisational Performance" underscores how governance practices can influence organisational performance. The implication of the findings is that inadequate governance structures and reporting fatigue can result in poor decision-making, accountability gaps, and poor performance. This highlights the critical role of efficient governance mechanisms in ensuring effective decision-making and enhancing organisational performance. Similarly, Sibanda and Rooyen's (2023) study emphasises the significance of corporate culture in influencing performance, thus highlighting how accountability culture can facilitate efficient consequence management, leading to better performance. The lessons from the COVID-19 pandemic in their study also highlight the need for a culture that promotes adaptability and responsible practices to improve organisational performance, especially in the public sector.

The paper by Khan, Asyikin and Hashim (2023) also provides insights into the importance of governance and organisational culture even within educational institutions. The authors demonstrated that a culture of integrity and transparency can mitigate risks related to the misappropriation of assets, which can contribute to a conducive learning environment and sustained performance. Kotiso, Marimuthu and Maama's (2023) paper on the analysis of corporate governance practice and its impacts on the corporate financial performance of Banking Industries in Ethiopia further emphasises the role of governance in influencing

financial performance. The authors showed that effective corporate governance practices can enhance accountability, transparency, and prudent risk management, leading to improved financial performance within the banking sector. The review has shown that governance practices and organisational culture significantly impact firms or organisational performance. These results suggest that governance structures and a culture of accountability are essential for effective decision-making, risk mitigation, and sustained performance across various sectors.

The implications derived from the review of papers related to governance, organisational culture and performance resonate across the corporate landscape. The insights underscore the transformative role of effective governance in shaping organisational behaviour, risk management, and performance. As organisations contend with reporting fatigue and seek lessons from the COVID-19 pandemic, the imperative of a culture that embraces transparency, adaptability, and accountability becomes evident. By fostering a culture of integrity and aligning it with robust governance frameworks, organisations can drive transformative performance, resilience, and stakeholder value. This review emphasises the symbiotic relationship between governance, culture, and performance.

3.3 Intellectual capital, Responsible Investment and Economic Growth

The study of intellectual capital and responsible investing is of utmost importance when there is a focus on responsible practices and the knowledge economy. Given this, this section reviewed research papers related to these issues to provide insights into the nuanced relationship between intellectual capital, responsible investment, and economic growth, offering an understanding of how these factors contribute to sustainable transformative performance.

We first reviewed a paper written by Hassan, Kamaluddin, Saad, Haron and Hamzah (2023) titled "Acknowledging Intellectual Capital in Malaysian Public Universities Performance". Hassan et al. (2023) acknowledged that intellectual capital has emerged as a crucial component for boosting productivity and sustaining organisational performance. As a result, they examined the relationship between the intellectual capital of universities and their performance. The authors demonstrated that intellectual capital significantly influences universities' performance, especially in financial, internal processes and learning growth performance perspectives. Their study provided an in-depth understanding of how universities measure their intellectual capital and the significance of its value in enhancing the performance of public universities. The indicators discovered in measuring intellectual capital are anticipated to become a model applicable to ASEAN public universities for managing and reporting intellectual capital and its significant influence on a university's performance.

Contributing to this topic, Muguto and Muguto (2023) asked the question of whether it for firms to be responsible in their investment is worth it in terms of risk and returns. Therefore, they examined the value relevance of responsible investment. The study compared the performance of the FTSE/JSE All Share Index (J203) and the FTSE/JSE Responsible Investment Index (RSI 113) regarding returns and volatility in a GARCH framework. The authors extended the comparison to include the S&P 500 and S&P 500 ESG indices. The study provided interesting results by demonstrating that there is a case to be made for responsible investment in South Africa but less so in the American market.

Another paper related to sustainability and economic growth was written by Mhlabane and Nishimwe-Niyimbanira (2023). These authors established whether Foreign Direct Investment (FDI) and domestic investment influence economic growth in South Africa. The authors used a robust Autoregressive Distributed Lag (ARDL) cointegration technique and the vector error

correlation model for the analysis, using data from 1990-2019. Their study established a statistically significant positive long-run relationship between domestic investment and economic growth. On the contrary, their study found an insignificant negative relationship between FDI and economic growth.

The synthesis of selected papers enhances our understanding of the intricate relationship between intellectual capital, responsible investment, and economic growth, offering insights into how these factors contribute to sustainable transformative performance. First, the paper by Hassan et al. (2023) on "Acknowledging Intellectual Capital in Malaysian Public Universities Performance" highlights the role of intellectual capital in improving the performance of educational institutions. This finding is not surprising because intellectual capital, encompassing human, structural, and relational elements; hence it contributes to research excellence, knowledge dissemination, and collaborative networks, fostering long-term economic growth. The acknowledgement of intellectual capital as a strategic asset underscores the need to cultivate an environment that nurtures innovation, research, and human capital development.

The study on responsible investing by Muguto and Muguto (2023) provided interesting perspectives on the implications of responsible investment strategies on financial performance. The findings underscore that responsible investing not only aligns with ethical principles but also influences financial returns. The findings further demonstrate that ethical considerations and financial performance are not mutually exclusive. This study amplifies the significance of aligning financial strategies with environmental, social, and governance considerations. Organisations that prioritise intellectual capital and embrace responsible investment strategies can position themselves as catalysts of holistic value creation and foster economic growth that resonates with societal well-being.

The review of the paper on the impact of foreign direct investment and domestic investment on economic growth in South Africa by Mhlabane and Nishimwe-Niyimbanira (2023) highlights the significance of investment in driving economic growth. The paper demonstrates that foreign direct and domestic investment are crucial in stimulating economic activity, infrastructure development, and job creation, contributing to sustainable transformative performance.

The implications drawn from these papers underscore the transformative potential of intellectual capital, responsible investing, Foreign Direct Investment and Domestic Investment investments. Firms are therefore encouraged to invest in human capital, foster a culture of innovation, and recognise the value of intangible assets. Simultaneously, integrating responsible investment strategies aligns financial decisions with broader societal goals, fostering economic growth that resonates with sustainable development. In sum, the review has demonstrated that intellectual capital, responsible investment, and investment strategies such as Foreign Direct Investment and Domestic Investment are integral to fostering sustainable economic growth and transformative performance. This shows that embracing intellectual capital and responsible investment practices can lead to holistic benefits, including financial performance, ethical considerations, and overall economic progress.

3.4 Technological Governance and Innovation

In an era of rapid technological improvements, the transformative potential of innovative governance frameworks emerges as a critical consideration. This is because technological advancements have ushered in unprecedented opportunities and challenges for organisations (Abdurakhmonov, 2023). Hence, the proliferation of technologies like the Internet of Things

(IoT) demands robust governance frameworks that ensure ethical, secure, and responsible utilisation. In this section, we delve into the implications drawn from the paper by Speckman, Gerber and Pottas (2023) on the Internet of Things (IoT) governance framework.

Speckman, Gerber and Pottas (2023) established whether IoT governance frameworks currently exist. Through a systematic literature review, the authors established that researchers widely agreed on the need for an IoT governance framework, as none existed. The authors recommended thirteen governance components such as trust, privacy, data governance, information security, enterprise architecture (EA) governance and heterogeneous systems to be included in an IoT governance framework. The other governance components the authors recommended to be included in an IoT governance framework comprise accountability, transparency, interoperability, risk, standardisation, agile and adaptive and regulation. By examining the current state of IoT governance frameworks, the authors uncovered the need for proactive strategies that foster innovation while safeguarding against potential risks, privacy concerns, and ethical dilemmas.

With its swift proliferation, the IoT provides enormous opportunities for enhanced data-driven decision-making and innovation across various sectors (Wirtz, Weyerer & Sturm, 2020). However, it also poses data privacy, security, and interoperability challenges. The review demonstrated that effective technological governance could create sustainable transformations because innovative technologies such as IoT align with organisational goals, regulatory requirements, and ethical considerations. In addition, the review highlights that governance mechanisms that promote transparency, risk mitigation, and collaboration can ensure the acceptance of technological advancements.

The review on technological governance shows transformative implications during rapid technological changes. The absence of dedicated governance frameworks for the Internet of Things (IoT) underscores the imperative of proactive strategies that balance innovation with ethical considerations. By integrating technological governance, organisations can harness the transformative potential of technologies. The implications resonate across sectors, underscoring the role of responsible technological innovation in shaping a sustainable and ethical future. The findings highlight the need to employ technological innovation while safeguarding against risks, privacy breaches, and ethical dilemmas.

3.5 Corporate Practices and Financial Performance

The financial performance of firms and organisations is linked to their corporate practices, resource allocation, and responsible strategies. This section reviews three papers that discussed the association between firm size and financial performance, the impact of human factors on SMEs' capital budgeting planning and practices and the financial accountability of public schools. By discussing the correlations between firm size, financial performance, financial accountability and effective capital budgeting, we demonstrate the implications for firms and organisations seeking to optimise their financial practices, align with governance principles, and foster sustainable transformative performance.

The first paper was authored by Beneke, Robebetze and Mapalane (2023), which answered the research question: Is there an association between firm size and the financial performance of selected companies? The authors employed descriptive research design and quantitative analysis. The study showed that firm size proxies and financial performance measures were directly or inversely related. In addition, Beneke et al. (2023) reported that profitability measures were inversely related to total assets and sales. On the other hand, liquidity measures were associated with sales, while solvency measures were associated with sales and number of

employees.

On their part, Nunden, Ramraj and Abbana (2023) explored the factors that impact SMEs' capital budgeting planning and practices. Nunden et al. (2023) adopted a quantitative method and administered questionnaires to the staff of 108 SMEs based in Durban, South Africa. The authors showed that most staff were lowly skilled in computer literacy and financial skills, thus impacting the capital budgeting and planning process. Secondly, the study revealed that upward and downward communication levels were not prevalent; hence, it recommended more effective communication channels. Cassim and Osler (2023) also assessed the internal controls, accountability, and transparency in South African Public School's financial practices. The study further revealed that financial statements only show numerical data and do not indicate if proper accounting and auditing procedures were followed. Cassim and Osler (2023) demonstrated that internal controls were absent; in cases where internal controls exist, they are ineffective.

The paper by Beneke et al. (2023) highlights how firm size can impact financial performance outcomes. While larger firms may have certain advantages, the relationship between firm size and financial performance is complex and context-dependent. Efficient management practices and strategic decisions are critical in determining financial outcomes. On the other hand, the findings from Nunden et al. (2023) underscore the role of effective capital budgeting practices in enhancing organisational sustainability and growth. Proper allocation of resources, prudent investment decisions, and adherence to responsible financial practices contribute to SMEs' success and long-term transformative performance. Cassim and Osler's (2023) finding also raises questions about the division of accountability between governance entities and educational departments. The underlying point of their study is that the implications of financial accountability practices influence resource allocation, educational quality, and overall performance within public schools.

The implications derived from exploring financial performance and corporate practices underline the transformative power of effective resource allocation, transparent reporting, and responsible financial strategies. The correlation between firm size, financial performance, and responsible practices highlights the imperative of optimising financial decision-making while adhering to governance principles. Therefore, firms and organisations that proactively align their financial practices with ethical considerations can foster sustainable growth and positive societal impact. These reviewed papers underscore the transformative potential of financial strategies as drivers of responsible, resilient, and value-driven performance.

The intersection of financial performance and corporate practices holds the key to sustainable transformative performance. These papers unveil the intricate relationship between organisational size, financial resilience, accountability and responsible practices. The implications are clear: organisations that optimise financial practices, embrace transparency, and align with governance principles foster a foundation for sustainable growth. In summary, corporate practices, financial performance, and effective capital budgeting strategies are intertwined in determining organisational sustainability and growth. While firm size can influence financial performance, responsible capital budgeting practices and financial accountability contribute to long-term transformative success. This section highlights the transformative role of financial strategies in catalysing positive societal impact.

4. Conclusion

The quest for sustainable transformative performance has become the principal objective of many organisations globally. This strategic shift requires a multilayered approach that interweaves accountability mechanisms, governance practices and responsible strategies. As

firms navigate the environmental and sustainability challenges, integrating technological improvements and societal expectations in business activities is pivotal in achieving long-term success while minimising negative externalities. Given the complex relationship between performance, sustainability and governance, this paper synthesises the findings and perspectives of a collection of research papers to provide insights into the nexus between sustainable transformative performance, governance, and accountability imperatives. This review emphasises the need for a harmonious synthesis of these imperatives as companies work to attain transformative sustainability. Sustainable transformative performance is not just a corporate objective but a societal necessity that necessitates cooperation, creativity, and consistent dedication to ethical behaviour. Stakeholders can embark on a trajectory that balances financial success with environmental stewardship and social well-being by adopting the lessons gleaned from this collection of papers and generate a future characterised by resilience, vibrancy, and lasting influence.

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