Editorial Notes

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Advancing Sustainability, Governance, and Accountability in Contemporary Accounting Research

It is with great pleasure that we present **Volume 20, Number 1 (2026)** of *Issues in Social and Environmental Accounting (ISEA)*. This issue brings together a diverse collection of scholarly contributions that examine the evolving relationships between corporate governance, sustainability reporting, institutional accountability, financial transparency, and emerging technologies. Although the papers cover different organizational settings and geographical contexts, they share a common objective: advancing the role of accounting as a mechanism for promoting sustainable development, responsible governance and informed decision-making.

The opening article of this issue addresses one of the increasingly important themes in Islamic social finance: the governance of waqf institutions. Although waqf has long been recognised as a powerful mechanism for promoting social welfare and sustainable development, questions remain regarding the governance arrangements that enable these institutions to operate effectively and to maintain public trust.

Drawing on a systematic literature review of recent Scopus-indexed studies, the authors synthesise fragmented knowledge into a coherent conceptual framework encompassing regulation, accountability, management, and digitalisation. By integrating these governance dimensions, this study advances our understanding of how institutional effectiveness can be strengthened in contemporary waqf organisations.

Beyond its theoretical contribution, this review provides valuable guidance for policymakers, waqf administrators, regulators, and researchers seeking to improve governance quality while ensuring that waqf institutions continue to serve broader socio-economic objectives. This study also identifies promising avenues for future empirical research, making it a timely contribution to both Islamic governance and sustainability scholarship.

The second paper explores the rapidly evolving landscape of sustainability reporting in Africa through a comparative investigation of corporations in Nigeria and Rwanda. As countries worldwide begin implementing the International Sustainability Standards Board (ISSB) framework, understanding organizational readiness and implementation challenges has become increasingly important in the literature.

Using survey evidence and Partial Least Squares Structural Equation Modelling (PLS-SEM), the authors examine awareness, adoption, and compliance with IFRS Sustainability Disclosure Standards (IFRS S1 and IFRS S2). The findings demonstrate encouraging progress while simultaneously highlighting persistent implementation challenges related to reporting complexity, information management, technical expertise and compliance costs.

This study contributes valuable empirical evidence from emerging economies, offering practical insights for regulators, accounting professionals, corporate managers, and standard setters working toward greater transparency and consistency in sustainability reporting in Africa. This comparative perspective also enriches ongoing discussions regarding the global adoption of sustainability disclosure standards.

Effective communication has become a strategic necessity in today's increasingly data-driven business environment. The third contribution examines the growing importance of data visualization as a tool for communicating financial and non-financial information to diverse stakeholder groups.

Through a comprehensive review of the existing literature, the authors discuss how visual presentation techniques enhance information accessibility, stakeholder engagement, and managerial decision-making, while also acknowledging the limitations and potential risks associated with visual communication. This study demonstrates that well-designed visualisations can transform complex datasets into meaningful insights that support transparency and accountability.

As organisations continue to integrate sustainability reporting, environmental disclosures, and ESG performance indicators into their reporting practices, this study offers timely guidance for academics and practitioners seeking to improve stakeholder communication through effective data visualisation strategies.

Corporate governance plays a pivotal role in shaping sustainability disclosure practices. This study investigates how board characteristics influence Sustainable Development Goals (SDG) reporting among Malaysian listed companies, drawing on the Upper Echelons Theory as the theoretical foundation.

Using longitudinal data from companies listed on Bursa Malaysia, this study demonstrates that board size and directors' age positively influence SDG disclosure, while educational background alone does not significantly explain reporting practices. These findings suggest that governance effectiveness depends not only on formal qualifications but also on the diversity of perspectives and accumulated experience within corporate boards.

This study makes an important contribution to the sustainability accounting literature by providing empirical evidence from an emerging market while offering practical implications for boards of directors, regulators, and policymakers seeking to strengthen corporate commitment to sustainable development through improved governance structures.

This study presents a comprehensive literature review examining the relationships among CEO leadership characteristics, internal audit practices, and real earnings management within the Malaysian corporate environment. As concerns regarding financial reporting quality and corporate governance continue to receive significant attention, understanding the behavioural and governance mechanisms that influence earnings management remains highly relevant.

The authors synthesise existing research on CEO attributes—including gender, age, and ethnicity—alongside internal audit effectiveness to develop a comprehensive understanding of the factors associated with real earnings management. By contextualising the discussion within Malaysia's institutional and regulatory environment, this study identifies important research gaps and proposes directions for future empirical investigations.

This review serves as a valuable resource for researchers, practitioners, regulators, and governance professionals interested in strengthening the integrity of financial reporting through effective leadership and internal governance mechanisms. The integration of corporate governance, auditing, and behavioural perspectives provides a solid foundation for future research in emerging economies.

The five papers featured in this issue collectively demonstrate the expanding scope of social and environmental accounting research. Covering topics ranging from Islamic governance, sustainability reporting, and stakeholder communication to corporate governance and financial reporting quality, the contributions reflect the interdisciplinary nature of contemporary accounting research. Together, they advance the theoretical understanding while offering practical insights for academics, practitioners, policymakers, and regulators committed to improving governance, accountability, transparency, and sustainable development. We trust that the articles in this issue will stimulate further scholarly discussion and inspire future research addressing the evolving challenges of responsible business and accounting.

Collectively, the papers in this issue illustrate the broad transformations currently taking place in accounting and governance research. Sustainability is no longer viewed as a peripheral concern but has become integral to financial reporting, corporate governance, organizational accountability, technological innovation, and institutional development. These contributions demonstrate that addressing contemporary environmental, social, and governance challenges requires interdisciplinary perspectives that combine accounting, governance, information systems, public policy, and institutional theory.

We sincerely thank all the authors for entrusting their research to *Issues in Social and Environmental Accounting*. We also extend our deepest appreciation to our reviewers, Editorial Board members, and production team, whose professionalism and commitment have ensured the quality of this publication. Rigorous evaluations and constructive feedback continue to strengthen the journal's contribution to the advancement of accounting scholarship.

We hope that the articles presented in this issue will stimulate further academic enquiry, encourage meaningful dialogue among researchers and practitioners, and inspire innovative solutions to the sustainability and governance challenges faced by organisations worldwide. We invite readers to engage critically with these contributions and continue supporting the development of high-quality research in social and environmental accounting.

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