

RGC Ref. No.: UGC/IIDS24/B02/16 <hr/> (please insert ref. above)
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**RESEARCH GRANTS COUNCIL
COMPETITIVE RESEARCH FUNDING SCHEMES FOR
THE LOCAL SELF-FINANCING DEGREE SECTOR**

INTER-INSTITUTIONAL DEVELOPMENT SCHEME (IIDS)

Completion Report

(for completed projects only)

<p><u>Submission Deadlines:</u></p> <ol style="list-style-type: none"> 1. The unspent balance, if applicable, and auditor's report: within <u>six</u> months of the approved project completion date. 2. Completion report: within <u>12</u> months of the approved project completion date.

Part A: The Project and Investigator(s)

1. Project Title

From Social and Environmental Accounting to Sustainability Accounting and Responsible

Investment: Emerging Research Agendas

2. Investigator(s) And Academic Department(s) / Unit(s) Involved

Research Team	Name / Post	Unit / Department / Institution
Principal Investigator	Dr. NG Artie Wai-cheong (Principal Lecturer/ Deputy Director)	School of Professional Education and Executive Development, The Hong Kong Polytechnic University
Co-Principal Investigator(s)	Dr. LEUNG Cheng-han (Tiffany) (Lecturer)	School of Professional Education and Executive Development, The Hong Kong Polytechnic University
Co-Investigator(s)	Professor Ian THOMSON (Convenor, Centre for Social & Environmental Accounting/ Professor of Accounting and Sustainability)	Department of Accounting, University of Birmingham, UK
Co-Investigator(s)	Professor John FERGUSON (Co-Director, Centre for Social & Environmental Accounting/ Professor of Accounting / Editor of the Social and Environmental	School of Management, University of St Andrews, UK
Co-Investigator(s)	Dr. LAW Tin-sing (Vincent) (Senior Lecturer)	School of Professional Education and Executive

		Development, The Hong Kong Polytechnic University
Others	N./A.	N./A.

3. Project Duration

	Original	Revised	Date of RGC / Institution Approval (must be quoted)
Project Start Date	1 Feb 2017	N.A.	N.A.
Project Completion Date	31 Jan 2018	30 Jun 2018	22 Jan 2018
Duration (<i>in month</i>)	12 months	17 months	22 Jan 2018
Deadline for Submission of Completion Report	31 Jan 2019	30 Jun 2019	22 Jan 2018

Part B: The Final Report**5. Collaboration With Other Self-Financing Degree-Awarding Institutions**

Collaborating Self-Financing Institution	% of Participation	Distinctive Element(s) that the Institution is Responsible for the Project
N.A.		

6. Project Objectives**6.1 Objectives as per original application**

Upon successful completion of the Project, participants, particularly emerging scholars and researchers will be able to:

1. be informed about past and present international research on social and environmental accounting;
2. explore emerging research directions and topics in sustainability accounting and responsible investment as well as related publication opportunities;
3. obtain advice and feedback by sharing their ongoing research study with invited international scholars and senior academics as speakers in workshops;
4. initiate a platform for knowledge exchange among the Hong Kong, regional and international scholars, particularly for North Asia on a wide range of research topics from social and environmental accounting to sustainability accounting and responsible investment; and
5. develop the research and teaching capacity of local academics with a scholarly interest in these interrelated areas of study.

6.2 Revised objectives

Date of approval from the RGC: N.A.

Reasons for the change: N.A.

1. N.A.

2. N.A.

3. N.A.

6.3 Realisation of the objectives

(Maximum 1 page; please state how and to what extent the project objectives have been achieved; give reasons for under-achievements and outline attempts to overcome problems, if any)

The first project objective is to enable the participants to be informed about past and present international research on social and environmental accounting. This has been achieved through organizing and delivering the CSEAR North Asia Conference. The keynote speakers, who are internationally well-known academics with extended research and scholarly work in the area of social and environmental accounting, successfully delivered their presentations as planned. In addition, the panel of speakers in the plenary sessions have explored pertinent emerging international research topics, including green finance, corporate social responsibility in China as well as education about sustainability. Therefore, the first objective has been achieved.

The second project objective is to explore emerging research directions and topics in sustainability accounting and responsible investment as well as related publication opportunities. Through the CSEAR North Asia Conference, the Editors of two highly esteemed journals, *Sustainability Accounting, Management and Policy Journal* and *Journal of Business Ethics*, delivered a seminar on publications with internationally refereed journals as well as emerging research topics with an international perspective. Therefore, the second objective has been achieved.

The third project objective is to obtain advice and feedback by sharing their ongoing research study with invited international scholars and senior academics as speakers in workshops. Through delivering the organized workshops, seminars and the international conference, the project enabled the participants to interact with seasoned scholars and academics in the area of social and environmental accounting. In addition, there were parallel sessions in the conference, in which the presenters were able to receive feedback on their presented papers and to exchange research ideas. Therefore, the third objective has been achieved.

The fourth project objective is to initiate a platform for knowledge exchange among the Hong Kong, regional and international scholars, particularly from North Asia on a wide range of research topics from social and environmental accounting to sustainability accounting and responsible investment. Through the international conference, participants had the opportunities to network with the overseas scholars from Australia, Brazil, Canada, China, Denmark, Germany, Indonesia, Italy, Japan, Macau, Malaysia, and the United Kingdom. To facilitate knowledge exchange with the industry, the conference was also supported and participated by accounting and finance professional associations, including CFA, CGMA and HKICPA. After the conference, SPEED has set up the CSEAR North Asia Office (<https://www.speed-polyu.edu.hk/csear.php>) to support further liaison with regional scholars and researchers for knowledge exchange. Therefore, the fourth objective has been achieved.

The fifth research objective is to develop the research and teaching capacity of local academics with a scholarly interest in these interrelated areas of study. There are over 200 local participants, including academic staff and students, in the organized seminars, workshops and conference. They were able to learn about the global trend of corporate social responsibility and the growing importance of sustainability and green finance for a sustainable society. Academic colleagues have been motivated to develop research and teaching in the pertinent area. Therefore, the fifth objective has been achieved.

- Summary of objectives addressed to date

Objectives	Addressed <i>(please tick)</i>	Percentage Achieved <i>(please estimate)</i>
1. To be informed about past and present international research on social and environmental accounting;	√	100%
2. To explore emerging research directions and topics in sustainability accounting and responsible investment as well as related publication opportunities;	√	100%
3. To obtain advice and feedback by sharing their ongoing research study with invited international scholars and senior academics as speakers in workshops;	√	100%
4. To initiate a platform for knowledge exchange among the Hong Kong, regional and international scholars, particularly for North Asia on a wide range of research topics from social and environmental accounting to sustainability accounting and responsible investment;	√	100%
5. To develop the research and teaching capacity of local academics with a scholarly interest in these interrelated areas of study.	√	100%

6.4 Project progress

Original Implementation Schedule	Revised Implementation Schedule (Date of RGC's Approval)	Updated Progress
1 Feb 2017 - 31 Jan 2018	1 Feb 2017 - 30 Jun 2018 (22 Jan 2018)	The whole project was finished on 21 Apr 2018

6.5 Speaker(s)

Title / Name (Surname in Capital Letters)	Post / Institution	Title / Topic of Presentation / Course	Previous Research Links with Hong Kong Institutions (Nature and Date (Month / Year))
Professor Carol ADAMS	Professor of Accounting, Durham University Business School, Durham University, UK	<ul style="list-style-type: none"> • The SDGs, Strategy and Integrated Reporting • Emerging Regional and Global Research Agendas • Meeting with Journal Editors: Publishing in International Social and Environmental Accounting Journals 	N.A.
Professor Charles CHO	Professor of Accounting and Erivan K. Haub Chair in Business & Sustainability, Schulich School of Business, York University, Canada	<ul style="list-style-type: none"> • Social and Environmental Accounting: International and Cross-cultural Perspectives • Meeting with Journal Editors: Publishing in International Social and Environmental Accounting Journals • Publishing in Refereed International Journals in the Areas of CSR, Business Ethics and Sustainability Accounting: A Workshop for Emerging Scholars • From Research and Scholarly Work to Educating Professional Accountants: Exploring the Growing Relevance of Sustainability Accounting 	<p>Conference paper presented at Hong Kong Baptist University.</p> <p>The Normativity and Legitimacy of CSR Disclosure: Evidence from France. 4th World Business Ethics Forum, Hong Kong, China. December, 2012.</p>
Dr James GIFFORD	Senior Impact Investing Strategist, UBS, Hong Kong	<ul style="list-style-type: none"> • Responsible Investing in Emerging Markets: Trends and Opportunities 	N.A.
Professor Andreas HOEPNER	Professor of Operational Risk, Banking & Finance, Michael Smurfit Graduate Business School and the Lochlann Quinn	<ul style="list-style-type: none"> • Financial Data Science and Deep Data for Responsible Investors • Responsible Investing in Emerging Markets: Trends and Opportunities 	N.A.

	School of Business, University College Dublin, Ireland	<ul style="list-style-type: none"> Emerging Regional and Global Research Agendas 	
Mr Alan LOK	Director, Society Advocacy Engagement, CFA Institute, Asia Pacific	<ul style="list-style-type: none"> Responsible Investing in Emerging Markets: Trends and Opportunities 	N.A.
Professor Jatin NATHWANI	Ontario Research Chair in Public Policy and Sustainable Energy, Faculty of Engineering and Faculty of Environment, University of Waterloo; Executive Director, Waterloo Institute for Sustainable Energy, University of Waterloo, Canada	<ul style="list-style-type: none"> Emerging Global Research Agendas on Investing in Renewable and Sustainable Energy 	N.A.
Professor Hongtao SHEN	Professor in Accounting and Deputy Director of the Research Centre for Low-Carbon Economy, Jinan University, China	<ul style="list-style-type: none"> Latest Development of Social and Environmental Accounting in China Future Education of Professional Ethics, Social and Environmental Accounting 	N.A.
Professor Ian THOMPSON	Professor, Birmingham Business School, UK; Convenor, the Centre for Social and Environmental Accounting Research, UK	<ul style="list-style-type: none"> The SDGs, Strategy and Integrated Reporting Qualitative Research and Disclosure Analysis: Methodology for Conducting Social and Environmental Accounting Research Agendas Future Education of Professional Ethics, Social and Environmental Accounting 	N.A.
Professor Helen TREGIDGA	Reader, Royal Holloway, University of London, UK	<ul style="list-style-type: none"> Social and Environmental Accounting: International and Cross-cultural Perspectives Qualitative Research and Disclosure Analysis: Methodology for Conducting Social and 	N.A.

		Environmental Accounting Research Agendas	
Professor Liyan WANG	Professor of Accounting at the Guanghua School of Management, Peking University, China; Director of Center for Responsibility and Social Value and Director of Research Center for International Accounting and Finance, Peking University, China	<ul style="list-style-type: none"> • Latest Development of Social and Environmental Accounting in China • Emerging Regional and Global Research Agendas 	N.A.

6.6 Please provide details of the activities organized, including the theme / objectives of the activities, targeted participants, attendance, analysis of participants, e.g. country of origin, research background, etc., evaluation forms of the activities and a summary of the participants' evaluation. (Photos of the activities are preferred.)

During the project period, a two-day international conference, six workshops, and one special seminar were organised. Details about these events are tabulated as follows:

Item	Date / Time	Activity	Title	Speaker(s)	No. of Participants
1	10 Mar 2017 (10:15 am – 12:30 pm)	Workshop I (embedded with seminar presentation)	Responsible Investment: Financial Data Science and Deep Data for Responsible Investors	Professor Andreas HOEPNER, University College Dublin, Ireland.	42
2	10 Mar 2017 (2:45 pm – 4:45 pm)	Workshop II (embedded with seminar presentation)	Responsible Investment: Emerging Global Research Agendas on Investing in Renewable and Sustainable Energy	Professor Jatin NATHWANI, University of Waterloo Canada.	26
3.0	4 – 5 Dec 2017	International Conference (two days)	CSEAR North-Asia Hong Kong Conference 2017 “From Social and Environmental Accounting to Sustainability Accounting and Responsibility Investment: Emerging Research Agendas” ²	Professor Carol ADAMS, University of Durham, UK. Professor Charles CHO, York University, Canada Dr James GIFFORD, UBS, Hong Kong. Professor Andreas HOEPNER, University College Dublin, Ireland. Mr Alan LOK, CFA Asia Pacific. Professor Hongtao SHEN, Jinan University, China. Professor Ian THOMPSON, University of Birmingham, UK. Professor Helen TREGIDGA, University of London, UK. Professor Liyan WANG,	122 per day x 2 days

				Peking University, China.	
3.1		Workshop III	Meeting with Journal Editors: Publishing in International Social and Environmental Accounting Journals	Professor Carol ADAMS, University of Durham, UK. Professor Charles CHO, York University, Canada.	32
3.2		Workshop IV	Qualitative Research and Discourse Analysis: Methodology for Conducting Social and Environmental Accounting Research Agendas	Professor Ian THOMSON, University of Birmingham, UK. Dr Helen TREGIDGA, University of London, UK.	28
3.3		Workshop V	Future Education of Professional Ethics, Social and Environmental Accounting	Dr Artie NG, PolyU SPEED. Professor Hongtao SHEN, Jinan University, China. Professor Ian THOMSON, University of Birmingham, UK.	30
4.	20 Apr 2018 (10:30 am – 1:00 pm)	Workshop VI	Publishing in Refereed International Journals in the Areas of CSR, Business Ethics and Sustainability Accounting: A Workshop for Emerging Scholars	Professor Charles CHO, York University, Canada.	13
5.	21 Apr 2018 (10:30 am – 1:00 pm)	Special Seminar	From Research and Scholarly Work to Educating Professional Accountants: Exploring the Growing Relevance of Sustainability Accounting	Professor Charles CHO, York University, Canada.	33

Item 1: Workshop I (10:15 am – 12:30 pm, 10 Mar 2017)

A workshop (website: <http://www.speed-polyu.edu.hk/IIDS/Andreas.html>) titled “*Responsible Investment: Financial Data Science and Deep Data for Responsible Investors*” was held in the morning of 10 March 2017 at PolyU Hung Hom Bay Campus at Hung Hom. The speaker was Professor Andreas HOEPNER, currently Professor of Operational Risk, Banking & Finance, Michael Smurfit Graduate Business School and the Lochlann Quinn School of Business, University College Dublin, Ireland. Professor HOEPNER presented his White Paper “*Financial Data Science for Responsible Investors*” which he wrote for the UK’s Environmental Agency Pension Fund. He presented Deep Data Delivery Standards (www.DeepData.ai) which hold ESG data providers to higher standards of accuracy and integrity than data providers anywhere else in financial markets (Please see Appendix 1 for the Poster).

A total of 42 local participants participated in the workshop. Most of them were academics and students.

Participants were invited to fill in a “feedback form” and rate the presentation by speakers, format, and overall organisation of the workshop based on a 5-point scale (i.e. “excellent”, “very good”, “good”, “satisfactory” and “poor”). Based on the 38 “feedback forms” collected with a response rate of 90.5%, this workshop was well received by the participants in all aspects. First, the respondents highly rated the presentation of the speaker. A total of 89.5% and 73.7% of the respondents rated “very good” or above

(including “excellent”) for the “presentations by the speaker” and “presentation materials” respectively. Second, the respondents also highly rated the format of the workshop. Among them, 84.2%, 79.0%, and 84.2% rated “very good” or above for “format of workshop in sharing the latest research and development of the presented topics”, “overall quality of discussion”, and “time allotted to discussion” respectively. Overall speaking, 89.5% rated “very good” or above for the “overall organisation” of the workshop (Please see Appendix 2 for the Feedback Form).

The below photos highlight the workshop in the morning of 10 Mar 2017:



Item 2: Workshop II (2:45 pm – 4:45 pm, 10 Mar 2017)

A workshop (website: <http://www.speed-polyu.edu.hk/IIDS/Jatin.html>) titled “*Responsible Investment: Emerging Global Research Agendas on Investing in Renewable and Sustainable Energy*” was held in the afternoon of 10 Mar 2017 at PolyU Hung Hom Bay Campus at Hung Hom. The speaker was Professor Jatin NATHWANI, Ontario Research Chair in Public Policy and Sustainable Energy, Faculty of Engineering and Faculty of Environment, University of Waterloo, and also Executive Director, Waterloo Institute for Sustainable Energy, University of Waterloo, Canada. Professor NATHWANI shared with the participants global research agendas on investing in sustainable and renewable energy as an imperative, responsible investing initiative for sustainability (Please refer to Appendix 3 for the Poster).

A total of 26 local participants attended the workshop. Most of them were academics and students.

Based on the 20 “feedback forms” collected with a response rate of 76.9%, this workshop was highly rated by the participants in all aspects. First, the respondents highly rated the presentation of the speaker. A total of 75.0% and 75.0% of the respondents rated “very good” or above (including “excellent”) for the “presentations by the speaker” and “presentation materials” respectively. Second, the respondents also highly rated the format of the workshop. Among them, 75.0%, 70.0%, and 60.0% rated “very good” or above for “format of workshop in sharing the latest research and development of the presented topics”, “overall quality of discussion”, and “time allotted to discussion” respectively.

Overall speaking, 75.0% rated “very good” or above for the “overall organisation” of the workshop (Please see Appendix 4 for the Feedback Form).

The photos below highlight the workshop in the afternoon of 10 Mar 2017:



Photo 3
Professor Jatin Nathwani, the speaker of the Workshop on 10 Mar 2017.



Photo 4
Professor Jatin Nathwani shared his insights and ideas with the participants on global research agendas on investing in sustainable and renewable energy.

Item 3.0, 3.1, 3.2 and 3.3: International Conference, attached with Workshop III, IV, and V (4 -5 Dec 2017)

A 2-day international conference **CSEAR North-Asia Hong Kong Conference 2017** titled “*From Social and Environmental Accounting to Sustainability Accounting and Responsible Investment: Emerging Research Agendas*” was held on 4 and 5 Dec 2017. The first day of conference was held at Hotel ICON at Tsim Sha Tsui while the second day of conference was held at PolyU Hung Hom Bay Campus at Hung Hom. A conference website was set up at <https://csear2017.speed-polyu.edu.hk/index.html>. The objective of the conference was to bring in experts from the global network of in-depth research experience and journal publication track record in the specified areas of study of the Centre for Social and Environmental Accounting Research (CSEAR). The participating international experts together with the local participants explored about the emerging research agendas that are internationally and locally relevant (Please refer to Appendix 5 for the Poster and the Leaflet).

About 122 international and local participants took part in the conference. Among the participants, 51 of them (around 41.8%) came from overseas, which included Australia, Brazil, Canada, China, Denmark, Germany, Indonesia, Italy, Japan, Macau, Malaysia, and the United Kingdom. Based on voluntary self-reported affiliation by the respondents, 39 of the participants were from the educational/academic institutions, 14 were students, 5 from professional/industry organizations, while one from government/regulatory body.

Based on the 69 “feedback forms” collected with a response rate of 56.6%, the conference was highly rated by the participants in all aspects. First, the respondents highly rated the presentations of the speakers. A total of 89.9% and 79.7% (n=69 unless otherwise stated) of the respondents rated “very good” or above (including “excellent”) for the “presentations by the speakers” and “presentation materials” respectively. Second, the respondents also highly rated the format of the conference. Among them, 88.4%, 82.6%, and 73.9% rated “very good” or above for “format of conference in sharing the latest research and development of the presented topics”, “overall quality of discussion”, and

“time allotted to discussion” respectively. Overall speaking, 94.1% (n=68) rated “very good” or above for the “overall organisation” of the conference (Please see Appendix 6 for the Feedback Form).

The photos highlighting the 2-day conference are shown below:



Photo 5
A group photo of Conference Organising Committee, senior management of SPEED, speakers and the personnel from supporting organisations



Photo 6
Special Session 1 on Responsible Financing and Investing was held on 4 Dec 2017 at Hotel ICON.



Photo 7
Conference materials for participants



Photo 8
Plenary Session 3 on Emerging Regional and Global Research Agendas was held on 5 Dec 2017 at PolyU Hung Hom Bay Campus.

Item 4: Workshop VI (10:30 am – 1:00 pm, 20 Apr 2018)

A workshop titled “*Publishing in Refereed International Journals in the Areas of CSR, Business Ethics and Sustainability Accounting: A Workshop for Emerging Scholars*” was held on 20 Apr 2018 at PolyU West Kowloon Campus at Yau Ma Tei. The speaker was Professor Charles CHO, Professor of Accounting and Erivan K. Haub Chair in Business & Sustainability, Schulich School of Business, York University, Canada. He currently serves as the Accounting Section Co-Editor of the *Journal of Business Ethics* as well as Associate Editor for *Accounting and the Public Interest* and *Sustainability Accounting, Management and Policy Journal*. In addition, he is an Editorial Board Member of 14 other academic journals. Professor CHO provided participants with some tools, tips and advice to publish in international journals, especially in the areas of CSR, Business Ethics and Sustainability Accounting research. (Please see Appendix 7 for the Poster)

A total of 13 participants joined the workshop. Most of them were academics and students from the academic institutions from Hong Kong and the Mainland China.

Based on the 12 “feedback forms” collected with a response rate of 92.3%, this workshop was highly rated by the participants in all aspects. First, the respondents highly rated the presentations of the speakers. All respondents, i.e. 100.0% (n=12 unless otherwise stated) of the respondents rated “very good” or above (including “excellent”) for the “presentations by the speaker” and “presentation materials” respectively. Second, the respondents also highly rated the format of the workshop. Among them, 83.3% rated “very good” or above for “format of workshop in sharing the latest research and development of the presented topics”, “overall quality of discussion”, and “time allotted to discussion”. Overall speaking, all respondents (i.e. 100.0%) rated “very good” or above for the “overall organisation” of the workshop. (Please refer to Appendix 8 for the Feedback Form)

The photos below highlight the workshop on 20 Apr 2018:



Photo 9
Professor Charles Cho received the Certificate of Appreciation from Dr. Artie Ng, the Principal Investigator of this IIDS project.



Photo 10
Professor Charles Cho provided advice on publishing in international journals, especially in the areas of CSR, Business Ethics and Sustainability Accounting Research, to the participants on 20 Apr 2018.

Item 5: Special Seminar (10:30 am – 1:00 pm, 21 Apr 2018)

A seminar titled “*From Research and Scholarly Work to Educating Professional Accountants: Exploring the Growing Relevance of Sustainability Accounting*” was held on 21 Apr 2018 at PolyU West Kowloon Campus at Yau Ma Tei. The speaker was Professor Charles CHO while Dr Artie NG, Principal Investigator of this IIDS project and Deputy Director of PolyU SPEED served as the moderator. Professor CHO shared his insights about how academic research on social, environmental and sustainability accounting that has become increasingly relevant in the business environment. He also touched upon some reflections about the development of this area in the professional body in Canada and articulate pertinent challenges and opportunities for contemporary professional accountants. (Please see Appendix 9 for the Poster)

A total of 33 participants who were from Hong Kong and the Mainland China attended the seminar. Based on voluntary self-reported affiliation by the respondents, 7 of the participants were from professional/industry organization or the accounting profession, 5 from educational/academic institution, 1 from NGO/non-profit organization, and 9 of them were students.

Based on the 32 “feedback forms” collected with a response rate of 97.0%, this seminar was highly rated by the participants in all aspects. First, the respondents highly rated the presentation of the speaker. A total of 87.5% and 84.4% of the respondents rated “very good” or above (including “excellent”) for the “presentations by the speaker” and “presentation materials” respectively. Second, the respondents also highly rated the format

of the seminar. Among them, 87.5%, 81.3%, and 90.6% rated “very good” or above for “format of workshop in sharing the latest research and development of the presented topics”, “overall quality of discussion”, and “time allotted to discussion” respectively. Overall speaking, 96.9% rated “very good” or above for the “overall organisation” of the seminar. (Please refer to Appendix 10 for the Feedback Form)

The photos below highlight the seminar on 21 Apr 2018:



Photo 11
A group photo of this IIDS project team and the speaker, Professor Charles Cho (second from the left)



Photo 12
Professor Charles Cho received the Certificate of Appreciation from Dr. Artie Ng, the Principal Investigator of this IIDS project.

7. Research-Related Outcome

7.1 Potential for development into research proposal and the proposed course of action (Maximum half a page)

Through the range of events organised under this project, the PI has developed research interests and initiatives in the area of Green Finance as well as Environmental, Social and Governance (ESG) reporting. In addition to his recent publication with a high-impact refereed journal (*Journal of Cleaner Production*), he has developed a research proposal on ESG reporting by emerging Chinese multinationals and submitted it under the RGC Faculty Development Scheme (FDS) for the 2019/20 round. One of the co-investigators of this project was a keynote speaker at the CSEAR North Asia Conference. Please refer to Appendix 11 on a copy of this publication.

Similarly, the Co-PI has developed her own RGC FDS proposals in the area of social and environmental accounting for both 2018/19 and 2019/20 rounds. She has published a paper with *Sustainability Accounting, Management and Policy Journal* (SAMPJ) in Feb 2019, a well-respected refereed journal specialised in the pertinent research area. This particular paper was initially developed as part of her doctoral studies. Please refer to Appendix 12 on a copy of this publication.

7.2 Research collaboration achieved (Please give details on the achievement and its relevant impact)

The PI, jointly with 2 keynote speakers from the Mainland of China – Prof Liyan WANG of Peking University and Prof Hongtao SHEN of Jinan University, has been working as Co-Editors on a Special Issue for SAMPJ on Sustainability Accounting, Management and Policy in China (see Appendix 13 on its Call for Papers). The Special Issue is expected to be published by early 2020.

In addition, the PI has worked with two other keynote speakers – Prof Charles CHO and Prof Andreas HOEPNER, respectively, on two international conference papers. Both of them have been presented by the PI. Please refer to the details as summarised in Section 9 Part C of this report.

To sustain the collaboration with of CSEAR as a global network of scholars for social and environmental accounting research, a virtual CSEAR North Asia Office has been established by PolyU SPEED to further promote international knowledge and research collaboration. Please refer to Appendix 14 on a letter of support from CSEAR.

7.3 Any new development and/or challenging research topic(s) has / have been identified and any new initiative(s) for future research has / have been inspired.

The Co-I and PI have been exploring a research project on ESG and Sustainability Reporting of healthcare organizations based in Hong Kong and the Mainland China. This is considered as a new research development area as there have been only very few prior studies specifically focusing on such an area. However, quality and sustainability of healthcare services from both private and public sector remain an area of concerns by the stakeholders. A detailed research plan is being developed and formulated.

8. The Layman's Summary

(Describe in layman's language the nature, significance and value of the research activities, in no more than 200 words)

PolyU SPEED in collaboration with Centre for Social and Environmental Accounting Research (CSEAR) at The University of St Andrews, successfully completed this IIDS project titled “*From Social and Environmental Accounting to Sustainability Accounting and Responsible Investment: Emerging Research Agendas*”, which created a platform to exchange knowledge about contemporary research and development in social and environmental accounting, sustainability accounting and responsible investment. It facilitated an inter-disciplinary forum for scholars, practitioners and experts to exchange new ideas, encourage ongoing debate, and discuss emerging research agendas with policy implications for China and other parts of Asia. In addition to the workshops embedded in the above said Conference held in December 2017, PolyU SPEED successfully organised three specialised workshops and one seminar in an interactive setting. The above-mentioned research activities effectively informed the local and regional emerging scholars about important international research agendas on social and environmental accounting, and thereby facilitated collaboration to conduct research in sustainability accounting, green financing and related publication opportunities. As a result, a virtual knowledge exchange platform among Hong Kong, regional, and international scholars is developed. These activities have enabled the participants to build up the research and teaching capacity of local academics in the pertinent research areas.

Part C: Research Output**9. Recognized Conference(s) Paper(s) Related To This Project Was / Were Delivered (As Applicable)***(Please attach a copy of each conference abstract)*

Month / Year / Place	Title	Conference Name	Submitted to RGC <i>(indicate the year ending of the relevant progress report)</i>	Attached to this Report <i>(Yes or No)</i>	Acknowledged the Support of RGC <i>(Yes or No)</i>
June 2017	From Risk Governance to Sustainability Accounting and Financing: Institutional Heterogeneity in a Regional Financial Centre	The 11 th European Network for Research in Organisational & Accounting Change (ENROAC 2017) Conference	N.A.	Yes (Please see Appendix 15)	Yes
June 2018	Theorizing Corporate Social Irresponsibility: Déjà Vu of a Fake Forest?	CSEAR North American Congress 2018	N.A.	Yes (Please see Appendix 16)	Yes

10. Research Personnel Trained (As Applicable)

Name	Capacity
N.A.	N.A.

11. Other Impact (As Applicable)*(e.g. prizes, collaboration with other research institutions, technology transfer, etc.)*

N.A.

12. Public Access Of Completion Report*(Please specify the information, if any, that cannot be provided for public access and give the reasons.)*

Information that Cannot Be Provided for Public Access	Reasons
N.A.	N.A.

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INTER-INSTITUTIONAL DEVELOPMENT SCHEME (IIDS)

Completion Report - Attachment
(for completed projects only)

RGC Ref. No.: UGC/IIDS24/B02/16

Principal Investigator: Dr. NG Artie Wai-cheong

Project Title: From Social and Environmental Accounting to Sustainability Accounting and Responsible Investment: Emerging Research Agendas

Statistics on Research Outputs

	Peer-reviewed Journal Publications	Conference Papers	Scholarly Books, Monographs and Chapters	Patents Awarded	Other Research Outputs (Please specify)
No. of outputs arising directly from this research project [or conference]	2	3	9	N.A.	1 Asian Development Bank Institute (ADBI) Working Paper Series