GREEN HOUSE GAS EMISSIONS REPORTING AND MANAGEMENT IN GLOBAL TOP EMITTING COUNTRIES AND COMPANIES
ADVANCES IN ENVIRONMENTAL ACCOUNTING & MANAGEMENT

Series Editor: Venancio Tauringana

Recent volumes:

Volume 10: Environmental Sustainability and Agenda 2030, 2022
Volume 9: Environmentalism and NGO Accountability, 2020
Volume 8: Environmental Reporting and Management in Africa, 2019
Volume 7: Sustainability Accounting: Education, Regulation, Reporting and Stakeholders, 2018
Volume 6: Social and Environmental Accounting in Brazil, 2017
Volume 5: Accounting for the Environment: More Talk and Little Progress, 2014
Volume 4: Sustainability, Environmental Performance and Disclosures, 2010
Volume 3: Environmental Accounting: Commitment or Propaganda, 2006
Volume 2: Advances in Environmental Accounting and Management, 2003
Volume 1: Advances in Environmental Accounting and Management, 2000
CONTENTS

List of Reviewers vii

About the Contributors ix

Greenhouse Gas Reporting and Management in Top Emitting Countries and Companies 1
Venancio Tauringana and Olayinka Moses

Emmanuel Edache Michael, Joy Nankyer Dabel-Moses, Dare John Olateju, Ikoojo David Emmanuel and Vincent Edache Michael

Impact of State Ownership on Greenhouse Gas Emissions Disclosures in China 29
Zhifeng Chen, Yixiao Liu, Yuanyuan Hu and Longyao Zhang

Corporate Governance and Greenhouse Gas Disclosures: Evidence From the United States 51
Juma Bananuka (RIP), Pendo Shukrani Kasoga and Zainabu Tumwebaze

Board Interlocks and Carbon Emissions Performance: Empirical Evidence From India 81
Albert Ochien’g Abang’a and Chipo Simbi

The Impact of the Paris Climate Change Agreement and Other Factors on Climate Change Disclosure in South Africa 107
Caitlin Mongie, Gizelle Willows and Shelly Herbert
LIST OF REVIEWERS

Albert Ochien’g Abang’a  
Strathmore University, Kenya

Juma Bananuka (RIP)  
Makerere University Business School, Uganda

Marian Chijoke-Mgbame  
De Montfort University, United Kingdom

Emmanuel Edache Michael  
Victoria University of Wellington, New Zealand

Stephen Nkundabanyana  
Makerere University Business School, Uganda

Babajide Oyewo  
University of Southampton, United Kingdom
ABOUT THE CONTRIBUTORS

**Dr Albert Ochien’g Abang’a** is currently an Accounting and Finance Lecturer at Strathmore University Business School, Kenya. He obtained his PhD in Accounting and Finance at Strathmore University in October 2022. His first degree was in Bachelor of Commerce (Accounting option). He also obtained his Master of Commerce (Forensic Accounting) in 2017 from the same University. His areas of interests are sustainability accounting, corporate governance and corporate social responsibility.

**Laura Achiro** attained her MBA from Heriot-Watt University, Edinburgh, and recently completed her PhD in Business Studies and Management from the University of Southampton (UK). She was later appointed as a Lecturer in Accounting at the University of Southampton. She previously worked in the financial services as a Senior Relationship Manager, Assistant Vice President and Business Credit officer in Corporate and Investment banking at Citibank Uganda. Laura’s research interests are so far focussed on ESG (Environmental, Social and Governance).

**Dr Zhifeng Chen** is a Lecturer in Accounting at the University of Southampton. Her research interests are in corporate social responsibility (CSR), ESG, sustainability, accounting information disclosure and behavioural finance.

**Joy Nankyer Dabel-Moses** is a Lecturer with the Department of Business Administration, Faculty of Management Sciences, University of Jos, Nigeria. Joy is currently undertaking a PhD programme in Accounting at Massey University, New Zealand. Before commencing her programme, Joy taught Cost and Management Accounting at the Department of Business Administration, University of Jos. Joy is a professional accountant and a member of the Association of National Accountants of Nigeria. Currently Joy’s area of research centres around the public sector financial reporting. Joy loves to read and research.

**Ikoojo David Emmanuel** is a graduate research student at the Nigerian Defence academy (NDA) Kaduna, Nigeria. His professional affiliations include the Institute of Chartered Accountants of Nigeria (ICAN) and the Association of Accountancy Bodies in West Africa (ABWA). He has many years of practical auditing experience. Ikoojo’s research interests lie in the area of public sector accounting, corporate financing and internally generated revenues. Ikoojo is a seasonal agriculturist, clean energy advocate and a strong believer in protecting nature.
Shelly Herbert CA(SA) is an Associate Professor at the University of Cape Town. Her research focus is on sustainability and non-financial reporting, including integrated and sustainability reporting.

Dr Yuanyuan Hu is a Senior Lecturer in the School of Accountancy at Massey University, Palmerston North, New Zealand. Yuanyuan’s areas of research expertise include corporate social responsibility, corporate governance, executive behaviour, performance management and lean accounting. Yuanyuan publishes in high-quality international journals and is on the referee panel of a wide range of accounting and finance journals.

Pendo Shukrani Kasoga is a Senior Lecturer in the Department of Accounting and Finance at the University of Dodoma, Tanzania. She studied Master of Business Administration at the University of Dar es Salaam. She proceeded with a Doctorate in Business Administration (major microfinance) at the University of Dodoma. She has been working with the University of Dodoma on a full-time basis since September 2007. She has been conducting research, supervising students, publishing articles and offering consultancy services to various public and private organisations. Her major areas of research interest include microfinance, financial services, corporate finance and corporate governance.

Yixiao Liu is a PhD student in Business Studies and Management in the University of Southampton. Her great passion is investigating the corporate sustainable development strategy. Her research focuses on understanding the market attitude for the corporate ESG investment and identifying the long-term value of ESG practice. Identification of market orientation for sustainability may better encourage to incorporate ESG activities into strategies at firm level.

Emmanuel Edache Michael is a Lecturer in Accounting with the Wellington School of Business and Government, Victoria University of Wellington, New Zealand. Emmanuel’s teaching experience includes lecturing at the Department of Accounting, University of Jos, Nigeria, and the School of Accounting and Commercial Law at Victoria University of Wellington, New Zealand. As an environmental, social and governance researcher with broad interests in both developing and developed countries, Emmanuel’s research focusses on regulatory and practice of environmental, social and governance reporting; corporate investments and financing and capital markets.

Vincent Edache Michael obtained a BSc in Accounting from the University of Jos, Nigeria, in 2014, and an MSc in Accounting and Finance in 2019, from the same University. He is an Associate Member of the Institute of Chartered Accountants of Nigeria (ICAN), where he was granted the much-coveted ICAN Gold Scholarship award upon completing his BSc. He is an Audit Manager with Tony Ochei & Co, a firm of Chartered Accountants and Tax Practitioners in Abuja, Nigeria.
Caitlin Mongie completed her Master’s at UCT in 2019 and is a registered Charted Accountant (South Africa). She is currently practicing in her role as an Audit Manager for Deloitte for insurance clients.

Olayinka Moses teaches Accounting for Strategy, Performance and Value in the Wellington School of Business and Government, Victoria University of Wellington. Yinka’s research overarchingly focusses on environmental and sustainability accounting and accountability and has been published in several journals including Accounting, Auditing & Accountability Journal; Accounting and Finance; Journal of Contemporary Accounting & Economics; Social and Environmental Accountability Journal; Advances in Environmental Accounting & Management; Emerging Markets Finance and Trade among others. Yinka is the Associate Editor for Advances in Environmental Accounting & Management. He also serves as a Section Editor for Accounting, Corporate Governance & Business Ethics for Cogent Business & Management Journal; and editorial board member for several journals. Yinka is a member of Chartered Accountants Australia and New Zealand, and CPA Australia. He is the Chair of the CPA Australia ESG Committee (New Zealand Division) and an Executive Member of the African Accounting and Finance Association.

Dare John Olateju is a Lecturer in the Department of Banking and Finance, Faculty of Management Sciences, University of Jos, Jos, Nigeria. He is an Associate Member of the Institute of Chartered Accountants of Nigeria (ICAN). Dare is currently pursuing his PhD study at the University of Jos, Nigeria. In addition to his work as a teacher and practitioner, he has published several articles in reputable journals. He has books published to his credit. His research interest is Corporate Social Responsibility, Financial Management and Performance Management.

Babajide Oyewo is currently a Researcher at Southampton Business School, University of Southampton, United Kingdom. He holds academic and professional qualifications in Accounting, Business and Finance. He is a recipient of many awards, including literary prizes in Business communication & Research Methods, and Multi-disciplinary case studies. He is an Associate member of The Chartered Institute of Management Accountants (CIMA, UK), Chartered Global Management Accountants (CGMA, USA), Institute of Chartered Accountants of Nigeria (ICAN) and Chartered Institute of Stockbrokers (CIS). He has published in top-ranked ABS and ABDC journals.

Chipo Simbi is an Accounting Lecturer in the Department of Accounting at Rhodes University in South Africa. Chipo holds a Master’s in Accounting from the University of Zimbabwe and is currently pursuing her PhD in Accounting at Rhodes University. She is currently researching on capital market consequences of IFRS adoption and the moderating effect of the institutional environment. Chipo’s research interest is in financial reporting and capital market behaviour.
Venancio Tauringana is the Head of the Department of Accounting and a Professor of Accounting & Sustainability. He is also the Editor of the *Advances in Environmental Accounting and Management*, Associate Editor of the *Journal of Accounting in Emerging Economies* and Associate Editor of the *South African Journal of Accounting Research*. Ven was President of the African Accounting Association (AAFA) from 2017 to 2019. In 2022, Ven won the Vice-Chancellor Award for Inspiring Leadership at the University of Southampton. He is a Chartered Environmentalist. Ven is also a Global Reporting Initiative (GRI) certified sustainability reporting professional. He leads a project involving undergraduate and postgraduate students training on sustainability reporting and helping SMEs.

Dr Gizelle Willows is a Professor at the University of Cape Town. Her research interest lies in behavioural finance, particularly as it relates to personal finance and retirement savings. She is the recipient of multiple best paper awards and leader of the Behavioural Finance and Accounting international research group.

Prof Longyao Zhang is Dean of Finance at College of Finance, Nanjing Agricultural University. His research interests include the rural credit market, fintech, microfinance, bank lending behaviour and financial development.