

When
Friday,
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Where
NI3038 or Zoom
<https://carleton-ca.zoom.us/j/91950825055>
(contact: parg@sprott.carleton.ca)

Maple Leaves to Palm Trees: A comparative analysis between Malaysia and Canada of State-Owned Enterprises' sustainability and ESG reporting

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ABSTRACT

As multicultural Commonwealth nations, both Malaysia and Canada offer valuable insights into Sustainability and Environmental, Social, and Governance (ESG) reporting within state-owned corporations. This paper presents a comparative analysis of the sustainability and ESG disclosures of Malaysia and Canadian state-owned enterprises (SOEs) as a starting point. The research aims to identify areas of mutual benefit and exchange, as economies worldwide can benefit from sharing best practices and experiences. The research has two key research questions:

- 1) How do Malaysian and Canadian SOEs compare in their disclosure transparency in environmental, social and governance-related topics?
- 2) How do Malaysian and Canadian SOEs compare in the topics and depth of coverage in their sustainability and ESG reporting?

Key findings include differences in the level of transparency between the organizations examined, and differences in the topics and depth of coverage including Indigenous economic empowerment initiatives, pension fund management approaches, and approaches to decarbonizing the economy.

ABOUT THE PRESENTERS

Jasmeen Ann Liew is a visiting undergraduate student researcher at the Sprott School of Business, Carleton University. She was selected as a scholar under the Canada-ASEAN Scholarships and Educational Exchanges for Development (SEED) program. Her research focus lies in sustainability accounting, with a focus on enhancing transparency within state-owned enterprises (SEOs).

Leanne Keddie, MBA, CPA, PhD is an Assistant Professor of Accounting at the Sprott School of Business. Her research focuses on sustainability/ ESG accounting, food waste in the context of Canada's transition to the circular economy, natural and cultural capital accounting, and the use of sustainability/ESG incentives to drive firm-level changes.

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