

LUIAS Distinguished Lecture

ESG Research in Accounting: Does ESG Reporting Harmonisation Matter?

Speaker

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Date: 29 May 2026 Time: 11:00AM - 12:00PM

Venue: MBG01, Patrick Lee Wan Keung
Academic Building

Mode: Hybrid (Face-to-face or Zoom)

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Abstract

This presentation consists of two parts. In the first part, we discuss about difference and similarity in Corporate Social Responsibility (CSR), Sustainability, and ESG, and introduce subtle differences in ESG research between accounting and other areas of business disciplines. We then discuss Economics of Information about ESG activities, focusing on both the demand and supply sides of the ESG information. We then raise a fundamental question of whether ESG reporting is value-adding or not in the context of voluntary disclosure as well as mandatory disclosure. In the second part, we provide recent empirical evidence on real economic consequences of ESG reporting harmonisation, first, in the global supply chain context, and then, in the context of how climate-related disclosure fosters reductions in carbon emissions by disclosing firms. In so doing, we also provide an overview of research opportunities in ESG research in accounting and point to the importance of ESG reporting harmonisation. In short, we introduce large-sample, systematic evidence that enhanced comparability in climate disclosures after climate reporting harmonisation leads to meaningful reductions in carbon emissions without imposing extra financial costs. This evidence lends strong and timely support to international efforts to establish a unified sustainability reporting architecture.

Biography

Prof Jeong-Bon Kim is a Distinguished SFU Professor at the Beedie School of Business, Simon Fraser University (SFU) and a Lingnan Fellow at the Lingnan University Institute for Advanced Studies (LUIAS). Prior to joining SFU, he was Chair Professor of Accountancy, with concurrent appointment of Dean/Acting Dean of College of Business, City University of Hong Kong (CityU). He obtained his BBA and MSc. in Accounting degrees from Seoul National University, and his Ph.D. degree from Temple University. Prof Kim served as Head of CityU's Department of Accountancy for about ten years (2009-2015 and 2017-2021). Prior to joining CityU, he was the Wadsworth Chair in Accounting and Finance, University of Waterloo where he also served as the Ph.D. Program Director. Prof Kim was Honored Professor at the School of Management, Fudan University, and Distinguished Honorary Professor at the Business School, Sun Yat-sen University. Prof Kim also served as Canada Research Chair (Tier 1) in Financial Reporting and Corporate Governance at John Molson School of Business (JMSB), Concordia University. Previously, he also taught full-time at The Hong Kong Polytechnic University (where he served as Head of the School of Accounting and Finance and Associate Dean for Taught Postgraduate Studies and Research) and Syracuse University, NY (as Assistant Professor), and at Seoul National University (on an adjunct basis).

Prof Kim is a prolific researcher and has published 160 refereed journal articles out of which 45 were published/accepted in top-tier journals such as TAR, JAE, JAR, CAR, RAST, JFE, JFQA, MS, MIS-Quarterly and JIBS. He has served as JIBS Editor (2019-2022 and 2026-now) for accounting area and is currently a Consulting Editor (2023-2025) for JIBS. He was Editor-in-Chief for China Journal of Accounting Research and is currently Editor for Asia-Pacific Journal of Accounting and Economics. He is serving on the Editorial Board of various journals, including Contemporary Accounting Research. Prof Kim has placed his Ph.D./Post-doctoral students internationally at leading universities, including HEC-Paris, University of Alberta, Norwegian School of Economics, University of Ottawa, The Hong Kong Baptist University, Fudan University, Nankai University, Shanghai Jiaotong University, Xi'an Jiao Tong University, and University of Science and Technology of China. Reflecting the impact of his research on relevant literatures, Prof Kim was listed in the Stanford top 2% most highly cited scientists in the world, based on various citation metrics in the business field. Of late, BYU Accounting Research Ranking has ranked Prof Kim's research as globally No. 1, based on his research productivity and citation counts over the recent six years.

ALL ARE WELCOME

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