Editorial

Welcome to Volume 21, Number 1 of the Journal of Contemporary Issues in Business and Government. This issue presents an eclectic mix of articles reporting on carbon emission management practices, the role of Small to Medium Enterprises in economic diversification, developing and managing talent among academics and adoption of cloud computing in local government.

In her article, which examines the use of management accounting practices in carbon emission management among companies in Australia, Jayanthi Kumarasiri sets out to explore the carbon emission accounting practices of 69 large Australian companies to see how these companies respond to various stakeholder influences. By content analysing the responses to a survey of 69 companies and extracting key information from company statements relating to their carbon emissions, she establishes the actions these corporations intend to take to mitigate emissions liabilities. She found that that while two-thirds of firms had reduction plans in place, 33 percent of companies had no formal strategy related to carbon reduction. This was doubly worrying because many of these firms were among the largest in Australia. Dr Kumarasiri sees a need for the integration of carbon emissions performance measures with the broader performance measures of these corporations and suggests that incentives are required to ensure that actions on climate change are carried out. Thus, there is a need for formal initiatives to motivate companies to act on carbon emissions, increase the level of importance of emissions mitigation among organisational participants and motivate employees through performance measurement in order to facilitate transition towards a low carbon economy.

Raj Fernandez and Shaukat Ali engaged in both qualitative and quantitative research in Qatar to explore how the SME segment in that country contributes to economic diversification. The rationale for their study lies in the importance of the SME sector in economies that are heavily dependent on gas and oil—most notably in the Middle Eastern and North Africa region. With the recent volatility in global oil prices, their article is both timely and practical. For example, the authors present the challenges and perceived barriers faced by SMEs and identify the support required to invigorate the sector. They also identify different priorities among various SME stakeholders and establish how the stakeholders impact SMEs. While they found that there is still some work to be done in Qatar in order to diversify the economy to reduce that country’s reliance on gas and petroleum, they also offer practical solutions to the challenges that they encountered—many of which have implications beyond Qatar.

Mohan Dass, Siva Muthaly and John Annakis highlight the importance of talent development among academics within universities in Malaysia. Their article sets the scene by explaining the global lack of talent, especially in the higher education sector. They assert that the Malaysian government is acutely aware of the need to retain academics and of the impact of attrition on future growth and development within the higher education sector in that country. Their study looked at how this might be assisted and revealed that talent culture is critical in mediating retention. This includes developing an environment where talent is recognised, performance is
rewarded and training and development activities are formalised to develop career pathways. The researchers also encourage the development of career orientated strategic plans to facilitate talent development. Their study will be of interest to academic sector managers and has long-term implications for the future development of university programs.

In the final paper of this issue, Omar Ali, Jeffrey Soar and Jianming Yong explore the factors to be considered in the adoption of cloud computing in the Australian local government. This article is motivated by the benefits that can accrue to regional communities through the adoption of cloud computing in regional councils. Based on in-depth interviews with 24 employees undertaking information technology roles in local councils the article reports on a list of factors that are important to consider when regional councils are planning on adopting cloud computing. Hence, this article not only provides empirical evidence on a topic that has not been adequately addressed in the literature but also has practical implications for information technology managers.

We recommend this issue to our readers.

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Editors
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