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Social and Environmental Reporting Practices in Zambia: A Scoping Review of Evidence.

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ABSTRACT

Social and Environmental Accounting and Reporting (SEAR) has become an important mechanism for promoting corporate transparency, accountability, and sustainable development by disclosing the environmental and social impacts of organizational activities. In Zambia, increasing stakeholder expectations, environmental concerns associated with extractive industries, and evolving international sustainability reporting standards have heightened the importance of SEAR. However, evidence on SEAR practices remains fragmented across sectors and disciplines. This study presents a scoping review to systematically map and synthesize the existing literature on Social and Environmental Accounting and Reporting practices in Zambia. Guided by the Arksey and O'Malley scoping review framework and reported in accordance with the PRISMA-ScR guidelines, the review examined peer-reviewed and grey literature published between 2000 and 2025. The review explored the nature and extent of SEAR practices, identified major themes and trends, examined the determinants of sustainability disclosure, and highlighted gaps requiring further research. The findings indicate that sustainability reporting in Zambia has expanded considerably, particularly among mining, financial services, manufacturing, and other large organizations, driven by stakeholder pressure, regulatory developments, international reporting frameworks, and the pursuit of organizational legitimacy. Nevertheless, reporting practices remain uneven, with significant challenges including limited technical capacity, weak regulatory enforcement, inconsistent reporting quality, high implementation costs, and low levels of awareness among many organizations. The review also highlights Zambia's ongoing transition toward internationally aligned sustainability reporting through the adoption of IFRS Sustainability Disclosure Standards (IFRS S1 and IFRS S2), creating new opportunities to strengthen corporate accountability. The study contributes to the literature by providing the first comprehensive synthesis of SEAR practices in Zambia and offers evidence-based recommendations for policymakers, regulators, professional bodies, and practitioners to improve sustainability reporting frameworks, institutional capacity, and reporting quality. It also identifies priorities for future research on the quality, effectiveness, and impact of sustainability reporting in Zambia.

Keywords: Social and Environmental Accounting and Reporting (SEAR); Sustainability Reporting; Environmental Accounting; ESG Reporting; Corporate Social Responsibility (CSR); Sustainability Disclosure; Zambia; Scoping Review; Corporate Accountability; IFRS Sustainability Disclosure Standards (IFRS S1 and IFRS S2). Accountability; Global Reporting Initiative (GRI); International Sustainability Standards Board (ISSB).

INTRODUCTION

The growing urgency of environmental degradation, climate change, biodiversity loss, natural resource depletion, and social inequalities has intensified global calls for sustainable development and responsible corporate behaviour (Bainbridge, 2023). economic activities such as industrialization, urbanization, manufacturing, and extractive operations have contributed significantly to environmental deterioration through greenhouse gas emissions, pollution, excessive resource consumption, and ecosystem disruption Consequently, organizations are increasingly expected to account for and disclose the environmental and social consequences of their operations alongside traditional financial performance indicators.

Within this context, Social and Environmental Accounting and Reporting (SEAR), often referred to as sustainability reporting, has emerged as an important mechanism for enhancing corporate transparency, accountability, and stakeholder engagement. SEAR encompasses the identification, measurement, and disclosure of environmental, social, and governance (ESG) information relating to an organization's activities, impacts, and sustainability performance (Endiana, et al., 2020). Such disclosures enable stakeholders, including investors, regulators, communities, employees, and civil society organizations, to evaluate how organizations create value while managing environmental and social risks.

The increasing prominence of sustainability reporting has been reinforced by the development of international reporting frameworks and standards. These include the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), International Sustainability Standards Board (ISSB), Task Force on Climate-related Financial Disclosures (TCFD), and the United Nations Sustainable Development Goals (SDGs) (GRI, 2021) Collectively, these frameworks encourage organizations to integrate sustainability considerations into strategic decision-making and corporate reporting processes. Furthermore, sustainability disclosures are increasingly viewed as essential for attracting responsible investment, enhancing organizational legitimacy, managing risks, and supporting long-term value creation (Nicholls, 2020).

The conceptual foundations of SEAR can be traced to broader discussions surrounding sustainable development and corporate accountability. The notion of sustainable development gained prominence following recognition that economic growth achieved without regard for environmental and social consequences is unsustainable in the long term. Consequently, organizations are increasingly expected to pursue the principles of the triple bottom line, balancing economic performance with environmental stewardship and social responsibility (Eze, et al., 2016). This perspective has transformed accounting from a purely financial reporting function into a broader accountability mechanism that captures social and environmental impacts.

Globally, sustainability reporting has evolved considerably over the past two decades. Many developed economies have introduced mandatory or semi-mandatory disclosure requirements relating to environmental performance, climate-related risks, human rights, diversity, and governance practices (Jui-Che & Hsieh-Shan, 2015). Simultaneously, investors and financial institutions have increased their reliance on ESG information in assessing corporate performance and investment risk. According to (KPMG, 2020), sustainability reporting has become a mainstream corporate practice among large organizations worldwide, reflecting increasing stakeholder demand for non-financial information.

Despite these global developments, sustainability reporting remains relatively underdeveloped across many developing countries. Existing evidence suggests that SEAR practices in developing economies are frequently characterized by voluntary disclosure, weak regulatory enforcement, limited technical expertise, and inconsistent reporting quality (Qian & Belal, 2021), Organizations often face challenges associated with inadequate institutional capacity, limited awareness of reporting frameworks, financial constraints, and fragmented regulatory environments.

In Zambia, sustainability reporting has gained increasing relevance due to the country's reliance on natural resource-based industries, particularly mining. The mining sector remains a critical contributor to national economic development, employment creation, export earnings, and foreign direct investment. However, mining activities have also been associated with environmental and social concerns, including land degradation, water contamination, biodiversity loss, occupational health risks, community displacement, and greenhouse gas emissions (Mhagama, et al., 2025). These impacts have heightened stakeholder expectations regarding corporate accountability and transparency.

As a result, various stakeholder groups, including government institutions, local communities, investors, civil society organizations, and international development partners, have increasingly demanded greater disclosure of environmental and social information. Several organizations operating in Zambia, particularly multinational corporations and listed companies, have responded by adopting sustainability reporting practices guided by international frameworks such as GRI, ESG reporting principles, and integrated reporting approaches (Sakuwawa, 2022,); (Chinyonga, 2024).

Although a growing body of research has examined sustainability reporting, corporate social responsibility, environmental accounting, ESG disclosure, and environmental governance in Zambia, these studies have largely been sector-specific, with a strong emphasis on mining, or focused on individual reporting issues. Consequently, the evidence remains fragmented across disciplines and publication types, making it difficult to obtain a comprehensive understanding of the evolution of Social and Environmental Accounting and Reporting (SEAR) in Zambia. Unlike earlier studies that examined isolated aspects of sustainability reporting, this review synthesizes evidence across sectors, publication types, and reporting frameworks to provide the first comprehensive map of SEAR practices in Zambia. It identifies major research themes, regulatory and institutional influences, reporting trends, implementation challenges, and knowledge gaps, thereby offering an integrated evidence base to inform future research, policy, and practice

Furthermore, Zambia is currently experiencing significant developments in sustainability reporting regulation and practice. The adoption of ISSB standards, increasing ESG expectations from investors, emerging green finance initiatives, and growing climate-related disclosure requirements are transforming the sustainability reporting landscape. These developments create an urgent need to understand the current state of knowledge regarding SEAR practices and the factors influencing their adoption and effectiveness.

The Zambian context presents distinctive features that warrant dedicated examination. As a resource-dependent economy with mining as its dominant industry, Zambia faces sustainability challenges that differ from those of many developed economies where most SEAR research has been conducted. Environmental degradation, community relations, regulatory capacity, and increasing investor demand for ESG information have created unique reporting pressures. At the same time, the country is transitioning towards greater adoption of international sustainability frameworks, including the ISSB Standards, while operating within a predominantly voluntary reporting environment. These contextual characteristics make Zambia an important setting for understanding how sustainability reporting evolves in emerging economies.

Against this background, this study undertakes the first comprehensive scoping review of Social and Environmental Accounting and Reporting (SEAR) practices in Zambia. Unlike previous studies that focused on specific sectors or reporting issues, this review systematically synthesizes evidence from academic, policy, professional, and institutional sources published between 2000 and 2025. It maps the evolution of SEAR practices, identifies the principal drivers and barriers to sustainability reporting, evaluates regulatory and institutional developments, and highlights priorities for future research. By providing a consolidated evidence base, the review contributes context-specific insights that support policymakers, regulators, professional bodies, practitioners, and researchers in strengthening sustainability reporting and corporate accountability in Zambia.

METHODOLOGY

Research Design

This study employed a scoping review methodology to systematically identify, map, and synthesize the available literature on Social and Environmental Accounting and Reporting (SEAR) practices in Zambia. Scoping reviews are particularly appropriate for emerging or fragmented fields of inquiry where evidence is dispersed across multiple disciplines, methodologies, and publication sources (Ghani, 2025). Unlike systematic reviews, which focus on narrowly defined questions and assess methodological quality to determine effect sizes, scoping reviews aim to provide a comprehensive overview of existing evidence, identify key concepts, examine research trends, and highlight knowledge gaps requiring further investigation (Levac, et al., 2010).

Unlike previous empirical studies that focused on individual sectors or organizations, the scoping review approach enabled the integration of evidence across academic, policy, professional, and grey literature, providing a comprehensive overview of the development of SEAR practices in Zambia and identifying research gaps that have not previously been synthesized.

The review followed the methodological framework proposed by Arksey and O'Malley (2005) and enhanced by (Ghani, 2025), which comprises five stages: (i) identifying the research questions, (ii) identifying relevant studies, (iii) study selection, (iv) charting the data, and (v) collating, summarizing, and reporting results.

To improve methodological transparency and reporting quality, the review was guided by the Preferred Reporting Items for Systematic Reviews and Meta-Analyses Extension for Scoping Reviews (PRISMA-ScR) framework (Tricco, et al., 2018).

Review Questions

The review was guided by four overarching research questions:

1. What evidence exists regarding Social and Environmental Accounting and Reporting practices in Zambia?
2. What major themes and trends emerge from the available literature?
3. What factors influence the adoption and extent of SEAR practices among organizations operating in Zambia?
4. What knowledge gaps remain and warrant future research?

These questions were designed to facilitate a broad exploration of the literature while capturing both descriptive and analytical dimensions of sustainability reporting practices within the Zambian context.

Search Strategy

A comprehensive literature search was conducted between January 2000 and March 2025. The search aimed to identify both peer-reviewed and grey literature relating to SEAR practices in Zambia.

Electronic databases searched included: Google Scholar; Scopus; Web of Science; African Journals Online (AJOL); and ProQuest Dissertations and Theses.

To minimize publication bias and capture relevant policy and institutional evidence, additional searches were conducted across grey literature sources, including publications from: Zambia Institute of Chartered Accountants (ZiCA); Zambia Environmental Management Agency (ZEMA); Bank of Zambia; Securities and Exchange Commission Zambia; Ministry of Green Economy and Environment; United Nations agencies; World Bank; United Nations Conference on Trade and Development (UNCTAD); PricewaterhouseCoopers (PwC); and KPMG sustainability publications.

Search terms were developed through an iterative process informed by the review objectives and existing sustainability reporting literature. Boolean operators were used to combine keywords and improve search sensitivity.

The primary search strings included: "social reporting" AND Zambia; "environmental reporting" AND Zambia; "sustainability reporting" AND Zambia; "social and environmental accounting" AND Zambia; "corporate social responsibility disclosure" AND Zambia; "environmental accounting" AND Zambia; "ESG reporting" AND Zambia; "sustainability disclosure" AND Zambia; "integrated reporting" AND Zambia; and "corporate disclosure" AND Zambia. Backward citation searching of reference lists from relevant studies was additionally undertaken to identify further publications not captured through database searches.

Eligibility Criteria

Predefined inclusion and exclusion criteria were established to ensure consistency during study selection.

Inclusion Criteria

Studies were included if they: focused on Zambia or contained substantial Zambia-specific findings; examined social, environmental, sustainability, CSR, ESG, integrated reporting, or related disclosure practices; reported empirical findings, conceptual analyses, policy evaluations, or institutional evidence; were published as peer-

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reviewed journal articles, conference papers, dissertations, theses, government reports, policy documents, or institutional publications; were published in English; and were published between January 2000 and March 2025

Exclusion Criteria

Studies were excluded if they: focused exclusively on traditional financial reporting without sustainability dimensions; contained no Zambia-specific findings; were editorials, opinion pieces, newspaper articles, or commentaries lacking analytical content; were duplicate publications; or were inaccessible in full-text format.

Study Selection Process

The study selection process followed the PRISMA-ScR framework.

Following identification, all records were imported into a reference management software package where duplicate records were removed. Screening was subsequently conducted in three stages:

Stage 1: Title Screening

Titles were screened to determine relevance to sustainability, environmental, social, CSR, ESG, or related reporting practices.

Stage 2: Abstract Screening

Abstracts were assessed against the eligibility criteria to determine whether studies addressed the review objectives.

Stage 3: Full-Text Review

Full-text articles were evaluated to determine final inclusion. Particular attention was paid to the relevance of findings to SEAR practices within Zambia.

Reasons for exclusion at the full-text stage were documented to enhance transparency and reproducibility.

The entire selection process was summarized using a PRISMA-ScR flow diagram illustrating the number of records identified, screened, excluded, and included in the final synthesis.

Data Extraction and Charting

A standardized data-charting form was developed to ensure systematic extraction of relevant information from included studies.

The following information was extracted:

Author(s); Year of publication; Publication type; Study objectives; Sector or industry focus; Research design and methodology; Sample characteristics; Theoretical framework; Nature and extent of SEAR practices reported; Drivers and determinants of disclosure; Regulatory and institutional influences; Challenges and barriers identified; Key conclusions; and Recommendations for policy, practice, and future research.

Data extraction was conducted iteratively to allow refinement of coding categories as familiarity with the literature increased to 221.

Data Analysis and Synthesis

Data were analyzed using thematic content analysis, a widely applied method for synthesizing evidence within scoping reviews and qualitative evidence syntheses ((Braun & Clarke, 2006).The analytical process involved five stages:

1. Familiarization with the data;
2. Open coding of extracted findings;
3. Identification of recurring patterns and categories;
4. Development of broader thematic groupings; and
5. Interpretation and synthesis of themes across studies.

Through constant comparison of findings, five overarching themes emerged:

1. Nature and extent of SEAR practices in Zambia;
2. Regulatory, policy, and institutional influences on reporting;
3. Determinants and drivers of disclosure;
4. Challenges affecting effective SEAR implementation; and
5. Emerging trends, opportunities, and future directions.

Rather than presenting individual studies separately, findings were synthesized across studies to identify areas of convergence, divergence, and emerging patterns within the literature.

The results are presented through narrative synthesis supported by descriptive tables and thematic summaries.

Quality Assurance and Trustworthiness

Formal methodological quality appraisal was not undertaken as a criterion for study exclusion, consistent with accepted scoping review methodology (Levac, et al., 2010) (Arksey & O'Malley, 2005).

Nevertheless, several measures were adopted to enhance the credibility and trustworthiness of the review:

- inclusion of multiple data sources;
- use of explicit eligibility criteria;
- systematic screening procedures;
- transparent documentation of study selection;
- iterative data extraction and coding; and
- triangulation of evidence across academic, institutional, and policy literature.

Priority was given to peer-reviewed studies and reports produced by reputable organizations to strengthen the reliability of the synthesized evidence.

Ethical Considerations

This study relied exclusively on publicly available secondary data and did not involve human participants, personal information, or confidential organizational data.

All sources were appropriately acknowledged and cited in accordance with academic integrity and ethical research principles. The review was conducted with due regard for transparency, objectivity, and accurate representation of the evidence base.

FINDINGS

Overview of Included Studies

This scoping review examined literature published between 2000 and 2025 on Social and Environmental Accounting and Reporting (SEAR) practices in Zambia. The evidence comprised peer-reviewed journal articles, postgraduate theses, policy documents, professional reports, and institutional publications. Although several sectors were represented, the mining sector accounted for most of the literature because of its significant environmental and social impacts.

The studies addressed corporate social responsibility, environmental accounting, sustainability reporting, ESG disclosure, integrated reporting, corporate governance, and environmental accountability. More recent studies increasingly focused on climate-related disclosures and international sustainability reporting standards.

Five major themes emerged:

1. Nature and extent of SEAR practices in Zambia;
2. Regulatory and institutional influences;
3. Determinants and drivers of disclosure;
4. Challenges affecting SEAR implementation; and
5. Emerging trends and future directions.

Nature and Extent of SEAR Practices

The literature indicates that SEAR practices in Zambia have expanded considerably over the past two decades. Early reporting was largely voluntary, qualitative, and focused on philanthropy, community development, and regulatory compliance (Chanda, 2022), (Kabamba, 2022), (Kawesha & Kabwe, 2025).

Recent studies show increased integration of environmental and social information into corporate reporting, particularly among large corporations, listed companies, multinational enterprises, and organizations operating in environmentally sensitive sectors (Chinyonga, 2024), (Lungu, et al., 2008), (Kawesha & Kabwe, 2025). Sustainability reporting increasingly covers environmental management, occupational health and safety, employee welfare, governance, climate initiatives, and stakeholder engagement (Simpasa, 2020).

Evidence from the mining sector shows that many organizations have adopted sustainability policies, measurable targets, materiality assessments, staff training, and integrated sustainability disclosures consistent with the GRI Standards (Ndemena, 2023), (Kambo & Kabwe, 2025), (Kabamba, 2022) (GRI, 2021). Many also employ dedicated sustainability or ESG managers. However, familiarity with international reporting frameworks remains uneven, reflecting differences in reporting maturity across organizations (Hildah & Mwange, 2025,) (Kafwanka, 2018), (Kawesha & Kabwe, 2025), (Tseko, 2007).

Regulatory and Institutional Influences

SEAR practices are influenced by environmental legislation, mining regulations, company law, securities regulations, labour legislation, and financial sector guidelines (Hildah & Mwange, 2025,); (Chanda, 2022) (PwC Global Investor Survey, 2023); (Mhagama, et al., 2025); (Ndemena, 2023). Environmental and Social Impact Assessment (ESIA) requirements emerged as a key regulatory mechanism promoting environmental accountability, particularly in the mining sector.

Key institutions supporting sustainability reporting include the Zambia Institute of Chartered Accountants (ZiCA), Zambia Environmental Management Agency (ZEMA), Bank of Zambia, Securities and Exchange Commission Zambia, and the Ministry of Green Economy and Environment.

The literature also indicates increasing adoption of international reporting frameworks, including the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), Task Force on Climate-related Financial Disclosures (TCFD), International Sustainability Standards Board (ISSB) Standards, and ESG reporting frameworks. Government policies, regulatory expectations, political systems, and globalization were consistently identified as important influences on reporting practices (Chinyonga, 2024); (Hildah & Mwange, 2025,); (Lungu, et al., 2008); (Simpasa, 2020).

Determinants and Drivers of Disclosure

Firm size is one of the strongest determinants of sustainability reporting, with larger organizations generally providing more extensive disclosures than smaller firms (Kaunda, 2023); (Sakuwawa, 2022,); (Sindano, 2007). Ownership structure also influences reporting, as multinational and foreign-owned companies consistently report more sustainability information than domestically owned firms (Chinyonga, 2024); (Hildah & Mwange, 2025,); (Kawesha & Kabwe, 2025).

Stakeholder pressure from investors, regulators, communities, customers, employees, development partners, and civil society organizations is another major driver of disclosure (Chinyonga, 2024); (Hildah & Mwange, 2025,); (Kambo & Kabwe, 2025); (Sindano, 2007); (Lungu, et al., 2008); (Chanda, 2022). Organizations also use sustainability reporting to strengthen accountability, improve stakeholder relationships, and enhance corporate reputation (KPMG, 2020); (Chinyonga, 2024); (Hildah & Mwange, 2025,); (Kambo & Kabwe, 2025); (Kawesha & Kabwe, 2025).

Survey findings further indicate that investor expectations, globalization, governance structures, local procurement policies, and accountability requirements encourage sustainability reporting, particularly within the mining sector.

Challenges Affecting SEAR Implementation

The review identified several barriers affecting effective sustainability reporting.

Limited technical capacity: Many organizations lack expertise in ESG measurement, environmental accounting, integrated reporting, sustainability indicators, and climate-related disclosures (KPMG, 2020); (Hildah & Mwange, 2025,); (Kafwanka, 2018); (Lungu, et al., 2008); (Mpondela, 2019).

Weak regulatory enforcement: Sustainability reporting remains largely voluntary, with inconsistent monitoring, compliance, and enforcement despite existing environmental regulations and ESIA requirements (Chanda, 2022); (Kabamba, 2022); (Nkhata & M. K., 2022); (Mhagama, et al., 2025).

Limited awareness of reporting frameworks: Although larger organizations increasingly adopt international standards, many firms remain unfamiliar with GRI and other reporting frameworks (Chanda, 2022); (Chinyonga, 2024); (Kabamba, 2022); (Kambo & Kabwe, 2025) (Lungu, et al., 2008).

Financial and administrative constraints: High costs associated with data collection, reporting systems, assurance, stakeholder engagement, and staff training remain significant barriers, particularly for smaller organizations (Chinyonga, 2024); (Hildah & Mwange, 2025,); (Kabamba, 2022); (Kambo & Kabwe, 2025); (Mhagama, et al., 2025); (Tseko, 2007).

Measurement challenges: Organizations continue to experience difficulties selecting appropriate sustainability indicators, collecting reliable data, and evaluating environmental and social performance (Chanda, 2022); (Chinyonga, 2024); (Kabamba, 2022); (Kambo & Kabwe, 2025); (Ndemena, 2023).

SEAR and Organizational Performance

Evidence regarding the relationship between sustainability reporting and organizational performance is mixed. Several studies associate sustainability reporting with improved transparency, stakeholder trust, governance, risk management, and corporate reputation (Sindano, 2007); (Chinyonga, 2024); (Kabamba, 2022); (PwC Global

Investor Survey, 2023); However, other studies report inconclusive evidence of a direct relationship between sustainability reporting and financial performance (Chanda, 2022); (Chatora & Yohane, 2026); (Kambo & Kabwe, 2025).

Survey respondents similarly agreed that sustainability reporting enhances accountability, transparency, governance, and stakeholder confidence, but expressed uncertainty regarding its direct financial benefits. No significant relationship was found between the presence of a dedicated sustainability manager and organizational performance.

Emerging Trends and Future Directions

The review indicates growing adoption of ESG reporting and stronger integration of sustainability into corporate governance (Chatora & Yohane, 2026); (Kambo & Kabwe, 2025); (Chinyonga, 2024). Awareness of the ISSB Standards and the GRI framework is increasing, together with greater interest in climate-related reporting, green finance, responsible investment, and sustainability-linked governance (GRI, 2021); (PwC Global Investor Survey, 2023); (Chatora & Yohane, 2026).

Mining companies are increasingly adopting sustainability management systems, materiality assessments, reporting indicators, and stakeholder engagement processes. The literature also points to growing demand for standardized reporting frameworks, enhanced technical capacity, stronger institutional support, and closer alignment with international sustainability standards.

SUMMARY OF FINDINGS

The evidence indicates that SEAR practices in Zambia have expanded considerably, particularly among large corporations and mining companies. Sustainability reporting is increasingly shaped by regulatory developments, institutional support, stakeholder expectations, globalization, and reputational considerations (Chinyonga, 2024); (Hildah & Mwange, 2025,); (Kambo & Kabwe, 2025). However, implementation remains constrained by limited technical capacity, financial and administrative costs, weak regulatory enforcement, limited awareness of reporting standards, and challenges in measuring sustainability performance (Chanda, 2022); (Kabamba, 2022); (Mhagama, et al., 2025). Overall, the evidence suggests continued progress toward stronger sustainability governance and greater alignment with international reporting standards.

DISCUSSION

This scoping review sought to synthesize existing evidence on Social and Environmental Accounting and Reporting (SEAR) practices in Zambia and to identify the major factors shaping disclosure practices, regulatory influences, implementation challenges, and future directions. The findings reveal that sustainability reporting in Zambia is undergoing gradual institutionalization, although adoption and reporting quality remain uneven across sectors and organizations. Overall, the evidence suggests that SEAR practices are transitioning from voluntary and philanthropic forms of disclosure towards more structured and strategically integrated sustainability reporting systems.

Evolution of SEAR Practices in Zambia

The review demonstrates a clear increase in sustainability disclosure among Zambian organizations over the past decade, particularly within mining, financial services, manufacturing, and energy sectors. The substantial increase in disclosure levels among Industrial Development Corporation (IDC)-affiliated companies between 2017 and 2022 suggests growing recognition of sustainability reporting as an important component of corporate governance and accountability. This trend is consistent with global developments where organizations increasingly disclose environmental, social, and governance (ESG) information in response to stakeholder expectations and evolving reporting standards (GRI, 2021) (KPMG, 2020).

The findings further indicate that sustainability reporting remains concentrated among large corporations, multinational enterprises, and firms operating in environmentally sensitive industries. Mining companies appear particularly active in sustainability reporting due to the significant environmental and social consequences associated with extractive activities. This observation aligns with studies suggesting that organizations with greater environmental exposure face stronger legitimacy pressures and therefore disclose more sustainability information to manage stakeholder perceptions and maintain their social licence to operate (Kabamba, 2022), (Kambo & Kabwe, 2025), (Chinyonga, 2024).

The predominance of mining-related sustainability reporting also reflects the strategic importance of the extractive sector within Zambia's economy. Mining contributes significantly to national revenue, employment creation, and foreign exchange earnings, while simultaneously generating substantial environmental risks including water contamination, land degradation, biodiversity loss, waste generation, and community displacement (Mhagama, et al., 2025). Consequently, mining firms face heightened scrutiny from regulators, investors, civil society organizations, local communities, and international development partners. Sustainability reporting therefore serves both accountability and risk-management functions within the sector.

The review further suggests that SEAR in Zambia is evolving beyond traditional corporate social responsibility (CSR) activities towards more comprehensive sustainability management systems. Evidence from empirical studies indicates increasing adoption of sustainability policies, ESG governance structures, materiality assessments, sustainability training programmes, and sustainability-related disclosures integrated within annual reports. Such developments suggest that sustainability considerations are becoming increasingly embedded within organizational strategy and decision-making processes rather than being treated as peripheral philanthropic activities.

Stakeholder Pressure and Legitimacy as Drivers of Disclosure

One of the most consistent findings emerging from the review is the importance of stakeholder pressure in shaping sustainability reporting practices. Stakeholders including investors, regulators, local communities, employees, customers, development partners, and civil society organizations increasingly demand transparency regarding organizational environmental and social performance.

This finding provides strong support for Stakeholder Theory, which posits that organizations disclose information in response to the information needs and expectations of stakeholders whose support is essential for organizational survival (Olayemi & Samuel, 2026). Sustainability reporting enables organizations to communicate their environmental and social performance, demonstrate accountability, and strengthen relationships with stakeholder groups.

Similarly, the findings align with Legitimacy Theory, which suggests that organizations seek to maintain congruence between their activities and societal expectations through disclosure practices (Suchman, 1995). In the Zambian context, sustainability reporting appears to function as a mechanism through which organizations, particularly mining companies, seek to legitimize their operations in the face of environmental concerns and social impacts. The growing use of sustainability reports, ESG disclosures, and stakeholder engagement processes can therefore be interpreted as efforts to secure and maintain legitimacy within an increasingly sustainability-conscious environment.

The importance of reputational considerations identified in the review further reinforces this interpretation. Organizations increasingly perceive sustainability reporting as a strategic instrument for enhancing corporate image, attracting investment, managing risk, and strengthening stakeholder confidence. Similar motivations have been documented internationally, where sustainability disclosures are frequently linked to corporate reputation management and investor relations (Rinaldi & de Villiers, 2018), (Nguyen, 2020).

Regulatory and Institutional Influences on Sustainability Reporting

The review demonstrates that regulatory and institutional influences are becoming increasingly important determinants of sustainability reporting in Zambia. Although there is currently no single comprehensive legal framework mandating sustainability reporting across all sectors, several legislative and institutional arrangements indirectly promote environmental accountability and disclosure.

The Environmental Management Act (2011), Mines and Minerals Development Act (2015), Companies Act (2017), Securities Act (2016), Employment Code Act (2019), and current green finance initiatives mutually create a governance environment that encourages organizations to consider sustainability-related matters in their reporting practices. The Zambia Environmental Management Agency (ZEMA) has emerged as a particularly influential institution through its administration of Environmental and Social Impact Assessment (ESIA) requirements. (The Environmental Management Act, 2011) (The Mines aand Minerals Development Act., 2015) (UN Trade and Development, 2023) (The Companies Act., 2017) (The Securties Act, 2016) (The Employment Code Act, 2019) (PwC Global Investor Survey, 2023)

However, the review suggests that existing regulatory mechanisms remain more focused on environmental compliance than on comprehensive sustainability disclosure. While organizations are generally required to undertake environmental assessments before project implementation, fewer mechanisms exist to ensure ongoing sustainability reporting throughout project lifecycles. This finding highlights an important gap between environmental governance requirements and sustainability reporting outcomes.

The increasing influence of international reporting frameworks represents another important development. The growing adoption of GRI Standards, ESG reporting frameworks, Integrated Reporting principles, and the International Sustainability Standards Board (ISSB) standards reflects the globalization of sustainability reporting practices. Zambia's adoption of IFRS S1 and IFRS S2 through the Zambia Institute of Chartered Accountants (ZiCA) represents a significant milestone in the country's sustainability reporting journey (Chatora & Yohane, 2026), (ZiCA, 2023).

From an Institutional Theory perspective, these developments reflect coercive, normative, and mimetic pressures influencing organizational behaviour (DiMaggio & Powell, 2000)Organizations may adopt sustainability reporting practices not only because of direct regulatory requirements but also because such practices are increasingly perceived as legitimate and expected within the broader business environment.

Persistent Challenges Limiting Effective SEAR Implementation

Despite positive developments, the review identifies several challenges that continue to constrain effective sustainability reporting in Zambia.

A major challenge relates to limited technical expertise and institutional capacity. Many organizations lack personnel with specialized competencies in environmental accounting, sustainability measurement, ESG reporting, climate-related disclosures, and integrated reporting. Similar capacity constraints have been documented in other developing countries where sustainability reporting remains an emerging practice (Qian & Belal, 2021).

The review further identifies limited awareness and understanding of sustainability reporting standards as a significant barrier. While multinational corporations often possess access to international expertise and reporting frameworks, many domestic organizations remain unfamiliar with evolving standards such as GRI, ISSB, SASB, and TCFD. This situation contributes to inconsistencies in reporting quality, comparability, and comprehensiveness.

Financial and administrative costs also present substantial obstacles. Sustainability reporting requires investments in data collection systems, environmental monitoring, stakeholder engagement mechanisms, assurance processes, and staff training. For small and medium-sized enterprises (SMEs), these costs may be prohibitive, resulting in lower reporting participation compared to larger corporations. This finding supports previous research suggesting that organizational resources significantly influence sustainability disclosure capacity (Kaunda, 2023).

Another challenge concerns the measurement and quantification of environmental and social performance. Unlike financial reporting, sustainability reporting often involves complex and multidimensional indicators that may be difficult to measure consistently. The absence of standardized local metrics further complicates reporting efforts and reduces comparability across organizations. Consequently, stakeholders may encounter difficulties when evaluating organizational sustainability performance.

Sustainability Reporting and Organizational Performance

The relationship between sustainability reporting and organizational performance remains one of the most debated issues within sustainability accounting literature. The findings of this review indicate that while sustainability reporting contributes positively to transparency, accountability, stakeholder engagement, and risk management, evidence regarding its direct financial benefits remains inconclusive.

This finding is consistent with the reviewed literature which reports mixed associations between sustainability disclosure and financial performance. The review also found evidence of findings that argue that sustainability initiatives generate long-term value through enhanced reputation, operational efficiency, reduced risk exposure, and improved stakeholder relationships, reviewed evidence also suggests that financial benefits may be indirect, delayed, or difficult to isolate from other organizational influences.

The evidence reviewed suggests that sustainability reporting should not be evaluated solely through short-term financial outcomes. Rather, its value may be better understood through broader organizational benefits including enhanced legitimacy, stakeholder trust, strategic risk management, improved governance, and access to sustainable finance opportunities.

Implications for Policy and Practice

The findings have several implications for policymakers, regulators, professional bodies, and corporate organizations.

First, there is a need to strengthen sustainability reporting regulations by developing a comprehensive national reporting framework aligned with international standards while reflecting Zambia's unique developmental priorities. Such a framework could improve consistency, comparability, and reporting quality across sectors.

Second, capacity-building initiatives are required to enhance sustainability reporting competencies among accountants, auditors, regulators, and corporate managers. Professional accounting bodies, universities, and training institutions should incorporate sustainability accounting and ESG reporting into professional education programmes.

Third, stronger collaboration between regulatory agencies, industry associations, and professional bodies is needed to support implementation of emerging sustainability reporting standards, particularly IFRS S1 and IFRS S2.

Fourth, sector-specific reporting guidelines may be particularly beneficial for high-impact industries such as mining, agriculture, manufacturing, and energy. Such guidelines could facilitate more meaningful and contextually relevant sustainability disclosures.

Finally, policymakers should consider mechanisms for supporting SMEs in sustainability reporting through technical assistance programmes, reporting templates, and capacity development initiatives.

Contribution to Knowledge and Future Research Directions

This review contributes to the growing sustainability accounting literature by providing one of the first comprehensive syntheses of SEAR practices within the Zambian context. The findings reveal that sustainability reporting is increasingly institutionalized but remains characterized by substantial sectoral variation, capacity limitations, and regulatory challenges.

Several research gaps were identified. Future studies should examine the quality and credibility of sustainability disclosures, assess the impact of ISSB implementation on reporting practices, investigate stakeholder perceptions of sustainability reports, and evaluate the effectiveness of sustainability reporting in improving environmental and social outcomes.

Longitudinal studies examining sustainability reporting trends across industries would further enhance understanding of reporting evolution in Zambia. In addition, comparative studies involving other African countries could provide valuable insights into regional sustainability reporting dynamics and best practices.

CONCLUSION

This scoping review provides the first comprehensive synthesis of Social and Environmental Accounting and Reporting (SEAR) research in Zambia, bringing together evidence from academic, policy, professional, and institutional sources published between 2000 and 2025. The review demonstrates that SEAR practices have evolved from largely voluntary and philanthropic disclosures towards more structured sustainability reporting, particularly among large corporations and mining companies. This evolution reflects growing stakeholder expectations, regulatory developments, and increasing adoption of international reporting frameworks such as the GRI and ISSB Standards.

Despite this progress, sustainability reporting in Zambia remains uneven across sectors and organizations. Limited technical capacity, inconsistent regulatory enforcement, low awareness of reporting standards, financial constraints, and challenges in measuring sustainability performance continue to limit the quality and comparability of disclosures. These findings suggest that Zambia is at a transitional stage, where institutional reforms are advancing more rapidly than organizational capacity to implement high-quality sustainability reporting.

The review has important implications for policy and practice. Policymakers should strengthen the national sustainability reporting framework by aligning it with international standards while reflecting Zambia's development priorities and regulatory context. Regulatory agencies, professional bodies, and higher education institutions should expand capacity-building initiatives to improve expertise in sustainability accounting, ESG reporting, and climate-related disclosures. Organizations, particularly small and medium-sized enterprises, would benefit from practical reporting guidance, sector-specific frameworks, and technical support to improve reporting consistency and transparency.

Future research should move beyond documenting disclosure practices to examine the quality, credibility, and impact of sustainability reporting. Priority areas include evaluating the implementation of ISSB Standards in Zambia, assessing the effectiveness of regulatory and institutional arrangements, investigating sustainability reporting among SMEs, and examining whether sustainability disclosures lead to measurable environmental, social, governance, and organizational performance outcomes. Comparative studies with other African countries would also provide valuable insights into regional reporting practices and policy development.

Overall, this review establishes a baseline for understanding the current state of SEAR in Zambia and provides an evidence base to support future policy, practice, and research. By consolidating fragmented evidence and identifying key challenges and opportunities, the study contributes to strengthening corporate accountability and advancing sustainable development within the Zambian context.

Suggested Areas for future Research.

Future research should build on the findings of this review by addressing several important knowledge gaps in Social and Environmental Accounting and Reporting (SEAR) in Zambia.

Quality and Credibility of Sustainability Disclosures

Future studies should move beyond examining the existence of sustainability reporting to assess the quality, completeness, reliability, and credibility of disclosed information. Research could evaluate the extent to which sustainability reports comply with internationally recognized frameworks such as the Global Reporting Initiative (GRI), IFRS S1 and IFRS S2, and other Environmental, Social, and Governance (ESG) reporting standards.

Impact of ISSB and IFRS Sustainability Standards

Since Zambia has adopted the International Sustainability Standards Board (ISSB) standards through ZiCA, future studies should investigate the implementation of IFRS S1 and IFRS S2 across different sectors. Such research should examine organizational preparedness, implementation challenges, compliance levels, and the effects of these standards on reporting quality and comparability.

Sustainability Reporting Among Small and Medium-Sized Enterprises (SMEs)

Most existing studies focus on large corporations, particularly mining companies. Future research should examine sustainability reporting practices among SMEs, which constitute a significant proportion of Zambia's economy. This would provide insights into the unique barriers, resource constraints, and support mechanisms required to enhance sustainability reporting within smaller enterprises.

Sector-Specific Comparative Studies

Further research should compare SEAR practices across sectors such as mining, agriculture, manufacturing, financial services, energy, telecommunications, and public institutions. Comparative studies would identify sector-specific reporting challenges, best practices, and disclosure patterns that could inform tailored policy interventions.

Stakeholder Perceptions and Usefulness of Sustainability Reports

Future studies should investigate how different stakeholder groups including investors, regulators, local communities, employees, customers, civil society organizations, and development partners perceive and utilize sustainability reports. Understanding stakeholder information needs would contribute to improving the relevance and effectiveness of sustainability disclosures.

Relationship Between Sustainability Reporting and Organizational Performance

The review found mixed evidence regarding the effect of sustainability reporting on financial performance. Future longitudinal studies should examine both the short-term and long-term impacts of sustainability reporting on financial performance, corporate reputation, operational efficiency, access to finance, risk management, and organizational resilience.

Effectiveness of Regulatory and Institutional Frameworks

Additional research is needed to evaluate the effectiveness of Zambia's regulatory and institutional arrangements in promoting SEAR. Studies could assess the roles of ZEMA, ZiCA, the Securities and Exchange Commission, the Bank of Zambia, and the Ministry of Green Economy and Environment in supporting compliance, enforcement, and capacity building.

Environmental and Social Outcomes of Sustainability Reporting

While many organizations report sustainability activities, little evidence exists regarding whether these disclosures translate into improved environmental and social performance. Future research should examine the actual impact of sustainability reporting on environmental protection, climate change mitigation, community development, occupational health and safety, and corporate accountability.

Climate-Related Financial Disclosures and Green Finance

Given the growing emphasis on climate-related reporting, future studies should explore organizational readiness for climate-related financial disclosures, the integration of climate risks into corporate decision-making, and the influence of green finance initiatives on sustainability reporting practices in Zambia.

Corporate Governance and Sustainability Reporting

Future research should examine how board characteristics, governance structures, sustainability committees, executive leadership, and the presence of dedicated sustainability managers influence the quality and effectiveness of sustainability reporting.

Digital Technologies and Sustainability Reporting

Emerging digital technologies such as artificial intelligence, big data analytics, blockchain, and digital reporting platforms may transform sustainability reporting. Future studies should investigate the adoption of these technologies and their potential to improve data quality, transparency, assurance, and stakeholder engagement.

Comparative Regional and International Studies

Comparative studies involving Zambia and other African countries would provide valuable insights into regional trends, regulatory approaches, institutional arrangements, and best practices in SEAR. Such studies would also help benchmark Zambia's progress against other developing economies.

Capacity Building and Sustainability Accounting Education

Future research should examine the adequacy of sustainability accounting education within universities and professional accounting programmes in Zambia. Studies could evaluate the effectiveness of current curricula and identify strategies for strengthening sustainability reporting competencies among accountants, auditors, and corporate managers.

Sustainability Assurance Practices

There is limited evidence regarding independent assurance of sustainability reports in Zambia. Future studies should investigate the prevalence, quality, and impact of external assurance on the credibility of sustainability disclosures and stakeholder confidence.

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