

EDITORIAL

Dear Readers,

Sustainability a phrase for which a browser finds 936 million non- scientific search results in 0,71 sec. A word that has so many understanding and explanations. A theory that has created new missions for international - national organizations and bodies. A field where the political decision-makers developed supportive- punitive- restrictive type of regulations. A term that call us for action at individual, corporate, societal, local and global levels as well.

So, what is sustainability? The most often quoted definition comes from the Burtland report (1987) that defines the sustainable development; it is a development that meets the needs of the present without compromising the ability of future generations to meet their own needs. Of course, this development process focuses and includes not purely economic dimension, but the integration of the economic, social and environmental dimensions is key to achieving sustainable development. These dimensions are interrelated and are basic components of a comprehensive and global system. To concretize these dimensions, United Nations set 17 goals (SDGs) for all dimensions of sustainable development; highlighted some as good health and well-being; decent work and economic growth; responsible consumption and production; climate action; gender equality; ect. The SDGs are a call for unity, for international cooperation, for partnerships and solidarity. They will guide us to rebuild a more resilient, sustainable, equitable and inclusive future. (sustainablegoals.org.uk)

Besides realising of dimensions' interrelations and forming them to concrete goals, it would be crucial to create the balance between them and it poses challenges both at macro-, and microenvironment. SDGs must be converted into global, local and people actions from a very small step to a great innovative solution. National governments and international organisations can introduce new measures to achieve the SDGs by 2030. Environmental, Social and Governance (ESG) criteria can lead the investors in decision-making. The SDGs can support to identify new business opportunities and reflect stakeholder expectations.

Summarized, the SDGs can be expressed at every segments of life; at macroeconomic and microeconomic as well as at international or national level, for public and private sector entities, for households and individuals, for practitioners and for researchers; and this list could be continued.

I warmly offer the papers in this issue of EMI and I ask you to read it in the light of sustainability. Can the Nigerian health system be sustainable by taxation? Have the product placement relevant effects in streaming videos? Are the bankruptcy models applied are effective and good for better financing and forecasting? Are there differences in Machiavellian manifestations and social intelligence in terms of types of workplaces and positions?

Enjoy of reading these interesting researches and their results and appreciate the authors thoughts, findings and work.

Andrea Szirmai Madarasine, Ph.D
Budapest Business School University of Applied Sciences
Head of Finance and Accounting Institution
Associate professor, Accounting Department
Chartered Auditor