Guest editorial

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The responses and impact of the COVID-19 pandemic on education, social responsibility, sustainability, firm performance and corporate governance

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Introduction

> What we do know is that the world has changed. Like other global events with planet-wide impact, COVID-19 could potentially change how we see the world, the ways in which we think, and how we conduct our lives. Notwithstanding the human tragedy of lost lives, broken families, and scarred communities, the economic and social changes caused by a pandemic-driven lockdown will constitute a cultural legacy which will live long in our memories and those of future generations.
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> He and Harris (2020, p. 176)

The COVID-19 outbreak was declared a global pandemic on 11 March 2020, and since then, there have been uncertainties in all spheres of life including business and personal lives. The articles in this Special Issue were written while the world is still experiencing the COVID-19 pandemic without knowing how and when the pandemic will end. At this stage, no one knows what the final impact on countries, economies, health and social and environmental sustainability will be. The on-going the COVID-19 pandemic has severely disrupted and created devastating problems in every corner of the world with a catastrophic effect on health, economies, education, individuals and most importantly on tourism, international travel and well-being of citizens.

The world has in the past 100 years experienced four big pandemics: the "Spanish Flu" in 1918, the "Asian Flu" in 1957, the "Hong Kong Flu" in 1968 and the swine flu in 2009 (Moorthy *et al.*, 2014). Added to these is the current and seemingly never-ending the COVID-19 pandemic which has been called the largest global health, economic and social crisis (Casale, 2020). The virus has spread around the world and across borders causing the global economy a number of unbearable costs: costs of testing and contact tracing, costs of hospitalization and intensive medical care and costs of research and development of new therapies and vaccines. Moreover, it has imposed large costs in productivity loss, which in turn, has caused a huge problem in supply chains (due to the closure of businesses) and demand shock across many countries (due to decreased personal consumption, tourism, transport and other unnecessary expenditures) (Espitia *et al.*, 2021). According to McKinsey & Company (2021), one of the health challenges created by the COVID-19 pandemic is the huge impact on global mental health. To this end, it was suggested that CEOs and senior management have to make a concerted commitment to corporate behavioural health programmes and "focus on reducing the stigma of mental illness and on cultivating a corporate culture conducive to mental health wellness". At the same time, it could be argued that due to economic lockdown, global pollution has considerably decreased during the COVID-19 pandemic. There have been pressures on governments to reopen the economy due to increasing economic costs while businesses have been told to endure the restrictions until the coronavirus is at least contained.

Further, in 2020, the Organization for Economic Co-operation and Development and the International Monetary Fund have warned that the economic shock from the virus is larger than the global financial crisis of 2008 (Adrian and Natalucci, 2020, April 14; OECD, 2020). In 2021, the OECD and IMF also predicted that the recovery of the world economy will diverge across countries and sectors. Some countries could reach pre-pandemic per capita income levels in 18 months, but others could take between 3 and 5 years (International Monetary Fund, 2021; OECD, 2021). While legislators across the developed world have begun to deliver economic relief plans to help minimize the impact of an economic recession, economists estimated that the global economy would shrink from 0.5% to 1.75% through 2020. In addition, the United Nations (2020, March 26) has projected that foreign direct investment flows could fall between 30% and 40%, plunging low-income countries into further disadvantage. In a similar vein, the International Labour Organization (ILO) (2021b) asserted that nearly 200 million people could lose their jobs and called it "the most severe crisis since the Second World War". However, the actual figure was even higher: the most recent report from the International Labour Organization (ILO) (2021a) points out that "an unprecedented 255 million jobs were lost as a result of the COVID-19 pandemic". Further the ILO (2021b) asserted that "employment forecasts reveal persistent global working-hour losses in 2021, amounting to 3.0% of total hours lost relative to the fourth quarter of 2019. This is equivalent to the loss of 90 million full-time jobs assuming a 48-hour working week". Accordingly, there have been suggestions that coordinated action is needed to prevent another global economic crisis and countries should support spending and keep people in work as lockdown affects the global economy.

Globally, the slowdown in economic activity is having a devastating impact on the production and profitability of companies. In particular, those in the service, hospitality and manufacturing sectors are experiencing a very sharp decline in revenues and the loss of skilled human capital. However, grocery, pharmaceutical, IT and banking industries are experiencing a substantial increase in demand and are hiring. As the severity of the COVID-19 pandemic persists, companies and organizations are facing challenges in terms of continuity and huge job losses.

With the persistent crisis, the COVID-19 pandemic may affect both voluntary and mandatory corporate disclosure which may affect the dissemination of financial and/or social accounting information. In addition to that, the pandemic may affect the way businesses and organizations deal with issues of social responsibility, sustainability practices and corporate governance. This suggests that critical accounting scholars may examine the role of accounting and/or accountability in the setting of the pandemic (Yu, 2021). Responses to these issues are fundamental as we know more about the real impact of the COVID-19 pandemic.

In addition, the pandemic is having a devastating impact on the global education system. Governments around the world have temporarily closed educational institutions, and these closures are affecting millions of students, teachers, academics and professional staff. On that basis, across the world, furloughs and layoffs have become common practices among universities and other higher education sector institutions. While the pandemic may reshape the future of higher education, universities with a solid balance sheet, a low debt level, sufficient cash reserve, led by a team of experts who are equipped with knowledge and experience in risk management, might be the final winners. At the same time, the good news is that higher education could be restored to where it was prior to the pandemic; the bad news is that funding of higher education research has been reduced which is affecting research productivity, job security and career development (Barber *et al.*, 2021; Beech and Anseel, 2020).

The overall impact of the COVID-19 pandemic will not be known for months and maybe years, but it will have a devastating effect on education, social responsibility, sustainability practices, firm performance and corporate governance. Therefore, it is pertinent at the current stage of the pandemic to know the responses and impacts, and how businesses and organizations are dealing with their sustainability initiatives and practices in this unprecedented and challenging time. In addition to that, what are the impacts of the pandemic on corporate governance and firm performance?

Despite the size of the macro, meso and micro-economic shocks, the academic research on these issues is just beginning. Moreover, governments are still struggling with mixed policies to alleviate the impact on their citizens and economy while the debate in the media is inconclusive. This special issue focuses on the economic and social impacts of the COVID-19 pandemic on firm sustainability, ethics and social responsibility, with a particular focus on issues of corporate finance, corporate governance and higher education.

The impact of the COVID-19 pandemic will significantly change the global economy, the way we work, and the workforce even after the health crisis has ended. The COVID-19 pandemic has accelerated three groups of consumer and business trends that are likely to persist: remote work and virtual interactions, e-commerce and digital transactions and deployment of automation and AI (McKinsey Global Institute, 2021).

What we have to grasp is that the COVID-19 pandemic has persistently posed challenges to the global world with both political and business leadership, with the exception of a few, failing to rise to the challenges, which demonstrates the lack of preparation or readiness for a crisis of this magnitude. Nonetheless, many countries, companies and organizations have proactively engaged in various corporate social responsibility (CSR) activities to offer various help and assistance to alleviate problems and suffering of citizens and employees directly and indirectly affected by the pandemic.

Overview of the contents

The articles in this Special Issue focus on the current discourses on the “responses and impact of the COVID-19 Pandemic on Education, Social Responsibility, Sustainability, Firm Performance and Corporate Governance”. In addition, the articles discuss fundamental issues from different perspectives pertaining to the current stage of the pandemic.

Koutoupis, Kyriakogkonas, Pazarskis and Davidopoulos in their article “Corporate governance and COVID19: A Literature Review”, review the literature on corporate governance (CG); environmental, social and governance (ESG) issues; and corporate social responsibility (CSR) during the COVID-19 pandemic and address three research questions:

RQ1. What are the characteristics of the literature on CG and COVID-19?

RQ2. What are the themes in CG in the COVID-19 era?

RQ3. What are key areas of future research on CG and COVID-19?

They found that CG in the context of COVID-19 has been studied mostly in developed countries and within a theoretical framework. They also argue that as accounting data are insufficient, more research is required in all countries (developed, emerging and other). They suggest that future research should use additional methodologies and data sources to fully explain the impact of the COVID-19 pandemic on CG.

Sivaprasad and Mathew’s article on “Corporate Governance Practices and the Pandemic Crisis: UK Evidence”, investigates the impact of the COVID-19 pandemic on the corporate governance practices in the UK, using HSBC (an international bank) as a case study. They used a case study approach and use content analysis, using internal and external media releases as well as annual reports to analyse the impact of the pandemic on governance practices. Their results demonstrate that firms must be resilient in difficult times, follow sustainable practices and be attentive to the well-being of their employees. They further argue that firms must address the adequacy of IT Infrastructure and assess the IT-related risks.

The article by Li "Exploring the Role of Organizational Slack in the COVID-19 Pandemic: An Empirical Study of the Manufacturing Industry" draws on a behavioural theory of the firm to understand the role of organizational slack in the manufacturing industry during the COVID-19 pandemic. Using panel data of publicly traded manufacturing firms in the USA over a 12-quarter time period, the study uses GLS modelling to test the hypothesized relationships. Li's results show that the COVID-19 pandemic has a negative impact on manufacturing firms' performance and organizational slack weakens the negative relationship between the COVID-19 pandemic and firm performance. In addition, when a positive performance aspirational gap exists, the negative relationship between the COVID-19 pandemic and firm performance in firms with high levels of organizational slack is further weakened.

Golubeva's article "Firms" performance during the COVID-19 outbreak: international evidence from 13 countries' explores the impact of firm-, finance- and country-specific indicators on the performance of companies during the COVID-19 outbreak. The study uses a regression performance model for enterprises during the COVID-19 crisis. The investigation is based upon a data set of 5730 firms from 13 countries collected by the World Bank through enterprise surveys. The author combines the analysis of traditional performance measurements with the testing of relatively novel variables. The study confirms the significance of multiple factors for company performance: sector, size, participation in exports and market demand for firms' products. Robust financing solutions during the coronavirus pandemic period include equity contributions, followed by firms' cash balances and debt. In addition, government support has not yet been confirmed as a significant source of finance. The article further suggests the importance of country-specific factors for the performance of enterprises, including the level of economic development and the corporate governance infrastructure.

Ramya and Baral in their article "CSR during COVID-19: Exploring select organizations" intents and activities', investigates the immediate proactive CSR efforts undertaken by select organizations in India in response to the COVID-19 pandemic and the approach they have adopted. Semi-structured interviews were conducted with 27 senior managers across top Bombay Stock Exchange (BSE)-indexed organizations from the manufacturing and services sector in India during the national COVID-19 pandemic lockdown between March and June 2020. Manual content analysis and the Gioia method were also used. Their results show the immediate CSR measures undertaken by the select organizations in the broader interests of the community. The study also highlights the need for a paradox approach towards CSR strategy.

The article by Giacomini *et al.*, "Corporate Social Responsibility Actions at the Peak of COVID-19: a Sentiment Analysis", analyses stakeholder sentiment about the corporate social responsibility (CSR) actions implemented by Italian companies between 20 February and 20 April 2020, which was the first peak in the outbreak of the COVID-19 health emergency in Italy. Using sentiment analysis, the impact of COVID-19 on CSR actions is analysed through reactions to the news published on Twitter by a sample of Italian news agencies. The analysis indicates that the actions most appreciated are those that are more radical, e.g. where the company has converted part of its production to make goods that are useful in dealing with the COVID-19 emergency. In addition, the study identifies a new category of actions definable as "crisis-shaped corporate social responsibility".

Hosoda's article "Telework amidst the COVID-19 pandemic: Effects on work style reform in Japan", examines how the COVID-19 pandemic affected telework initiatives in Japanese companies and investigates the factors that affect telework based on the technology, organization and environment (TOE) model, through the analysis of published documents. His study found that COVID-19 had a significant impact on the implementation of telework that the government had previously failed to instigate. In addition, Japanese listed companies tend to implement telework while small and medium-sized companies struggle. The study concludes that the ratio of telework has been low even after the declaration of the state of emergency because of organizational, technological and environmental barriers to telework in Japan.

Wu and Kong's article "Business Strategies Responding to the COVID-19 pandemic: Experience of Chinese Corporations", investigates the corporate social responsibility (CSR) initiatives adopted by Chinese firms during the outbreak of COVID-19. In particular, they explore how CSR influences the decisions of the corporations that respond to a serious incident and how corporations can achieve their mission or strategic objectives by responding to the incident. They argue that facing this unknown, unexpected and devastating disease, Chinese corporations demonstrated their CSR in different approaches. Their study found that firms adopted a mixed approach to conducting their CSR initiatives, including altruistic, strategic and citizenship CSR initiatives. They also confirm that strategic CSR initiatives were in line with the five dimensions of strategic CSR including centrality, specificity, proactivity, visibility and voluntarism. Further, their study shows that a company could create competitive advantage by carrying out CSR initiatives that are able to strengthen its value chain activities or the competitive context. This notion is based on the partnership built by the firms with their stakeholders to recognize the shared value.

Mattera, Soto-Gonzalez, Ruiz-Morales and Gava's article "Facing a global crisis - how sustainable business models helped firms overcome COVID", analyses how implementation of Corporate Social Responsibility policies following the United Nations' Global Compact guidelines can contribute to firms' performance during a global crisis, such as the COVID-19 pandemic. Based on the triple bottom line theoretical framework, their work explores the relation between the creation of value and sustainable business models with long-term strategies and strong policy commitments, and their performance in the stock market years later during a crisis. Therefore, new insights on strategic management to create value and consolidate sustainable business models are provided. Their findings show long-term CSR strategies and a strong commitment to sustainable development contribute to firms overcoming periods of economic crisis. In addition, considering the environmental impact of the firms' actions, transition to sustainable business and widening portfolios in the case of energy firms proved to have a positive impact in overcoming a difficult context such as the COVID-19 pandemic. They argue that the virtuous cycle can be created by honouring the social contract, yet the tools and management models should be further tailored to ensure an effective win-win situation.

In their article, "The effect of ESG on value creation from Mergers and Acquisitions. What changed during the COVID-19 pandemic?", Tampakoudis, Noulas, Kiosses and Drogalas investigate the relationship between environmental, social and governance (ESG) performance and shareholder wealth in the context of Mergers and Acquisitions (M&As) before and during the COVID-19 pandemic. Their study used a sample of 889 completed M&As announced by US firms between 1 January 2018 and 31 July 2020. Announcement abnormal returns are estimated using an event study methodology and the relation of ESG performance to shareholder value creation is tested with univariate and multivariate cross-sectional regressions. They provide evidence for a significant negative value effect of ESG performance for the shareholders of acquiring firms during the entire sample period. The negative effect appears to be stronger since the onset of the COVID-19 crisis. They suggest that during the pandemic-driven economic turmoil, the costs of sustainability activities outweigh any possible gains, providing evidence in support of the overinvestment hypothesis.

Sajjad's review article "The COVID-19 pandemic, social sustainability and global supply chain resilience: a review", examines the impacts of the COVID-19 pandemic on global supply chain sustainability and provides an important pathway to develop an understanding of how organizations can develop more resilient and socially sustainable supply chains in a post-COVID world. Thus, recent scholarly research articles, articles from practitioner journals, magazine articles and policy documents and reports, as well as blogs and briefings published by international organizations, were critically reviewed. The findings suggest that the COVID-19 pandemic has been associated with a major shakeup of global supply chain operations and has contributed to varied sustainability outcomes. While the pandemic caused reductions in greenhouse gas emissions and air pollution, it has had serious social implications for the livelihoods and wellbeing of workers and their families. The findings further suggested that it is imperative for companies to build resilience in their global supply chain operations to better respond to future shocks and disruptions by adopting strategies such as employee protection schemes, advanced digital technologies, diversification, localization and regionalization and stakeholder collaboration.

Fassas, Bellos and Kladakiss' article "Corporate Liquidity, Supply Chain and Cost issues Awareness within the COVID-19 context: Evidence from US Management Reports" Textual Analysis' assesses the management responses and intentions of 3,279 US firms from all industries, before and after the coronavirus outbreak, to identify the level of managerial concern about specific financial issues and potential economic costs of the COVID-19 pandemic. This paper uses textual analysis of official management reports to search for specific single words in five domains related to corporate finance and governance. They focus on the relative frequency of single words using a weighting scheme that adjusts for document length and for the inverse document frequency and use t-tests to investigate the univariate differences across groups of reports before and after the US stock market crash in February 2020. In their findings, the applied textual and empirical analysis provides evidence that firms' primary concerns relate to the disruption in supply chains, liquidity need and coronavirus-led recession. In addition, the study shows that the main cost reduction measure firms are considering is salary reduction, rather than workforce reduction. Further, they suggest that firm managers are rather swift to provide coronavirus-related information in the SEC corporate filings.

Khan's article "The impact of COVID-19 on UK higher education students: experiences, observations, and suggestions for the way forward", examines the experiences of UK higher education (HE) students and the impact that emergency-imposed changes had on their learning, teaching and assessment (LTA) during the lockdown. The study uses an anonymous online questionnaire, imposed by lockdown and closure of universities, to gather the views of HE students across the UK on how the COVID-19 pandemic and lockdown affected their education and personal circumstances. Using a cross-sectional study, 349 participants were asked to answer several questions, providing quantitative and qualitative data analysed for the study. Key findings suggest that the use of online virtual classrooms as a substitute for traditional face-to-face LTA has its positives and its negatives. The most significant positives are the "flexible assessments" and "digital content" and, in contrast, one of the significant drawbacks is the lack of interactions. However, compared to females, male students were found to be missing "the campus life" more during the lockdown. Finally, the majority of students felt that there was a lack of support from the university and teaching staff during the lockdown. The study suggests that Universities' governance must take control of how this issue is addressed in future and learn from the experience of students.

The article by Gonzalez-Perez *et al.*, "Crises conducting stakeholder salience: Shifts in the evolution of private universities' governance in Latin America", builds on embedded approaches to stakeholder management and examines how organizational decision-makers consider social responsibility towards proximal stakeholders in crises that encompass an entire system of stakeholder relationships. Within a criterion-based sample of eight Latin American private universities, they develop in-depth exploratory case studies to examine the prioritization of stakeholders in Higher Education Institutions' (HEI) decision-making during the outbreak of the COVID-19 crisis. Contrary to the notion that during crises organizations prioritize stakeholders that provide resources that are critical to survival, the study finds that in contextual crises stakeholder management is informed by social responsibility. In addition, their findings suggest that crises may be tipping points for changes towards mission-driven approaches to governance.

In his article, “The Impact of the COVID-19 Pandemic on Student Learning Performance from the Perspectives of a Community of Inquiry”, Tan investigates the impact of the COVID-19 pandemic on university students in Malaysia during the Movement Control Order (MCO) and Recovery Movement Control Order (RMCO). This study particularly focuses on students studying in higher education institutions by analysing the impacts of the community of inquiry on students’ learning performance. The study presents the analysis of the online learning preferences of 282 university students during MCO and 456 students during RMCO. The results showed that there is a significant difference in students’ learning processes between MCO and RMCO. The findings also indicated that social presence is the most important factor affecting learning performance during the MCO period whereas teaching presence was most important during RMCO. Students lost motivation and could not perform well using online learning methods during the MCO period but the situation improved during RMCO.

Mehta’s article “Teachers” Readiness to Adopt Online Teaching Amid the COVID-19 Lockdown and Perceived Stress: Pain or Panacea?, argues that the prolonged closure of educational institutions prompted authorities to adopt online teaching as an alternative method during the COVID-19 pandemic. Thus, the study investigates the readiness on the part of teachers to switch to/adopt online teaching as a part of their pedagogy. Moreover, the study analyses the relationship between perceived stress and readiness to change/adopt. Convenience sampling was used for data collection, which due to the COVID-19 was the only viable method. PLS-SEM was used for analysis of data. The results indicate that 32.2% variance in readiness to change is accounted for by the exogenous constructs of perceived usefulness, perceived ease of use and autonomy. However, the f2 effect size pointed towards non-significance of autonomy in predicting readiness to change (path coefficients were found to be significant for all the exogenous constructs). In addition, readiness to change accounted for 32.6% of variance in perceived stress.

In their article “COVID-19 response: Students” readiness for shifting classes online’, Kundu and Bej investigate Indian students’ perception of readiness for face-to-face (F2F) courses online and at the same time report a possible approach of good institutional governance to respond to such an unprecedented crisis. The study followed a mixed approach combining both quantitative (survey) and qualitative (interview) methods. The findings revealed that students were neither satisfied nor ready for the sudden shift towards online education; rather they felt fear, uncertainty and several challenges owing to a deep digital divide to adapt to this unprecedented shift. They were absorbed in memories of F2F mode before the COVID outbreak and took the online shift as a temporary adjustment to respond to the pandemic as they see possible alternatives.

Baboukardos, Silvia and She in their article “Social performance and social media activity in times of pandemic: evidence from COVID-19-related Twitter activity”, examine corporate disclosure of stakeholder-oriented actions on Twitter in response to COVID-19 during the pandemic outbreak and to investigate whether firms’ social performance and their financial resilience have an impact on their engagement in, and communication of, stakeholder-oriented COVID-19 actions. This study uses a sample of tweets communicated by major global listed firms between 1 March and 30 April 2020 and identifies disclosures that mention firm engagement in stakeholder-oriented actions in response to the COVID-19 pandemic. Cross-sectional regression analysis is used to examine the relationship between firms’ social performance and the number of tweets they post about stakeholder-oriented COVID-19 actions. Their results show that firms with better social performance are more likely to engage in and hence communicate stakeholder-oriented actions in response to the COVID-19 pandemic on Twitter. Moreover, it is evident that firms with better social performance communicate more stakeholder-oriented actions only when they belong to industries that have not been severely affected by the pandemic.

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