

INTRODUCTION

Responsible management and the global grand challenges: a social systems perspective

Prof James Guthrie AM, Prof John Dumay & Prof Federica Ricceri

This edition of *BESS*[®] examines the empirical and theoretical aspects of social systems and individual behaviours, emphasising unethical conduct among individuals and organisations as a pressing issue.

The 2015 United Nations' endorsement of the 2030 Agenda for Sustainable Development marked a significant commitment by all member states to pursue 17 Global Sustainable Development Goals (SDGs) to 'end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity'.¹ The SDGs address grand challenges such as climate change and the interconnected dimensions of sustainability that encompass the environment, society and economy. The SDGs have a wide range of objectives, including the eradication of poverty (SDG 1), ensuring food security (SDG 2), promoting wellbeing and good health (SDG 3), advancing education quality (SDG 4), fostering gender equality (SDG 5) and improving access to clean water and sanitation (SDG 6), among others.

1. UN Sustainable Development Goals, <https://www.undp.org/sustainable-development-goals>

Despite their aims, progress in achieving the SDGs faces significant challenges. Meeting all, or even most, of the goals by 2030 now seems unlikely, if not impossible, given inequality, increasing poverty, difficulty in accessing health care, climate change impacts and biodiversity decline, all of which present formidable barriers to progress. While certain regions, like Asia, have faced more setbacks than others, achieving the SDGs globally requires a concerted focus on sustainability, acknowledging that the goals are interdependent and require synergies across diverse sectors.²

Over the last seven years, *BESS*[®] has published more than 50 articles, including academic papers, research notes, essays and summaries of conference proceedings that contribute to achieving the SDGs. *BESS*[®] champions researchers, practitioners, policymakers and organisations that aim to create a more ethical, responsible and sustainable way of working for global humanity.

We undertook a content analysis of the various articles published in *BESS*[®] to identify how they address individual SDGs as well as the SDGs' grand challenges (see Table 1).

TABLE 1: Sustainable Development Goals used for coding

-
- **Goal 4.** Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all (6 articles)

 - **Goal 6.** Ensure availability and sustainable management of water and sanitation for all (1 article)

 - **Goal 8.** Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all (5 articles)

 - **Goal 9.** Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation (2 articles)

 - **Goal 10.** Reduce inequality within and among countries (6 articles)

 - **Goal 11.** Make cities and human settlements inclusive, safe, resilient and sustainable (4 articles)

 - **Goal 12.** Ensure sustainable consumption and production patterns (2 articles)

 - **Goal 13.** Take urgent action to combat climate change and its impacts (2 articles)

 - **Goal 15.** Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss (2 articles)

 - **Goal 16.** Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels (6 articles)

 - **Goal 17.** Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development (15 articles)
-

2. UN Department of Economic and Social Affairs Sustainable Development, 'Do you know all 17 SDGs?', <https://sdgs.un.org/goals>

Known as grand challenges, the SDGs aim to address complex and multifaceted issues that transcend individual disciplines, social structures, institutions and organisational boundaries.³

As outlined by Ferraro et al.,⁴ grand challenges typically have three key features: (1) *complexity* – they involve and are influenced by numerous stakeholders, locations and time horizons; (2) *uncertainty, non-linearity and dynamism* – actors struggle to pinpoint root causes, predict the outcomes of their actions or anticipate future reactions; and (3) *incalculability* – indicating multiple evaluative criteria and the emergence of new concerns during problem-solving efforts. Given these features, recent research has underscored the need to deeply explore the relationships between organisational behaviours, decisions and accountabilities that reflect present and systemic social and environmental challenges, collectively termed global grand challenges. A recent report by the UK-based think tank InfluenceMap reveals that 57 companies are accountable for 80% of global greenhouse gas emissions. Nevertheless, these companies have increased their fossil fuel production in the seven years following the Paris Agreement.⁵

If current accounting and accountability methods were effective, there would be no need for additional regulations and standards to encourage organisations to be more socially and environmentally responsible. Holding an organisation's management to account is not enough. Instead, to fully grapple with grand challenges, accountability must be the responsibility of a broader range of stakeholders within the

organisational ecosystem.⁶ Thus, there is a pressing need to focus on interactions among governments, businesses, civil society and academia to solve the SDGs.⁷

After reading the various articles in this issue of BESS®, we realised that academics and practitioners need to ensure they are part of the Second Track process.⁸ Academia with a social sciences connection is our most sensible critical voice. We academics must be a loud – yet measured – voice for social change. Our role is not simply to stand in front of chalkboards so that universities can make money and students can leave university job-ready. Instead, our job is to create critical thinkers in our students and use our academic freedom to address society's pressing issues.⁹

The seven articles featured in this issue of BESS® seek to address several of these critical issues.

We start with the article by **Neilson (2024)**, who explores the development of nudging in behavioural economics and management since the seminal work of Thaler and Sunstein,¹⁰ which saw the adoption of nudging as a policy tool to influence citizens' behaviour.

Nudging aims to impact economic, social and political behaviour while respecting individual freedoms and avoiding collective costs.¹¹ However, there are concerns regarding the accuracy of research findings and the effectiveness of nudging outcomes. Neilson explores the ambitions, practical applications and uncertainties surrounding nudging, concluding that while nudging is not a universal solution, it has not entirely fallen short

3. Guthrie and Dumay, 2021

4. Ferraro et al., 2015

5. Lauder, 2024

6. Busco et al., 2024

7. Guthrie and Dumay, 2020

8. Massingham, 2019; Massingham et al., 2020

9. Guthrie et al., 2023; Guthrie and Dumay, 2020

10. Thaler and Sunstein, 2008

11. Thaler and Sunstein, 2021

of its envisioned potential. Rather than being a standalone remedy, nudging is considered part of a comprehensive set of interventions encompassing coercion, facilitation, information dissemination and persuasion of citizens.

In his BESS® publication, Neilson presents in-depth case studies highlighting instances where nudging has proven unsuccessful, leading to significant public financial losses in Australia and the UK.

Two well-known government projects are examples of the potential for negative consequences from nudging. The Robodebt scheme in Australia and the Post Office scandal in the UK illustrate the ethical dangers associated with initiatives driven by cost-cutting objectives and reliance on behavioural insights.

The Robodebt scheme has had a significant negative impact on many individuals. While it officially ended in May 2020, the emotional and financial distress caused by its inaccurate debt notifications lingers. Despite public outcry, the Australian government did not issue an apology but committed to reviewing and reimbursing all 470,000 wrongly demanded debts. A subsequent Royal Commission, concluding in July 2023, was instrumental in labelling the programme a costly public administration failure, characterised by deception and conspiracy to hide the absence of a legal foundation. The Commission's investigation also revealed the Department of Human Services' misuse of behavioural insights, showing disregard for advice from experts in the field. Hreha¹² argues that using behavioural theories in designing Robodebt led to significant failures. For instance, demand letters sent to 'debtors' intentionally omitted contact phone details, indicating recipients should resolve payments online rather than inundate call centres. Royal Commissioner Holmes

identified the exclusion of phone information as a deliberate tactic to promote online responses.¹³

In the UK, denial remained the entrenched position of both the Post Office and Fujitsu in the face of criticism and questioning of the Horizon accounting program. Even after media coverage from 2009 (*Computer Weekly*) and 2011 (*BBC Inside Out South*), the Post Office claimed that its Horizon program was accurate and reliable. With the release of a television mini-series on ITV in 2024, *Mr Bates vs the Post Office*, the court publicly acknowledged the Post Office's guilt, and the Post Office offered compensation. However, as recently as December 2023, the Post Office was still fighting its case and halved the amount it had set aside for payments to wrongly convicted subpostmasters.

The second article by **Christ, Ikpor and Burritt (2024)** examines the significant global issue of modern slavery within supply chains. Their research scrutinises how Nigerian companies address the risks associated with modern slavery, and their findings include ways to enhance accounting and reporting practices to help eradicate modern slavery. Drawing on Crane's theoretical framework,¹⁴ the article identifies various factors influencing modern slavery risk disclosure in Nigeria, encompassing industry dynamics, socioeconomic conditions, regulatory frameworks, cultural influences and geographical considerations.

Through cross-sectional content analysis and thematic exploration of annual reports, sustainability reports and corporate websites of firms listed on the Nigerian Stock Exchange, the study identifies supply chain codes of conduct and collaboration as potential initial steps to mitigate modern slavery in Nigeria. However, the absence of affordable micro-credit as a disclosed intervention and the ineffectiveness of private or civil regulators as a governmental alternative are notable findings.

12. Hreha, 2023

13. Martin, 2023

14. Crane, 2013

The study calls for further investigation into management capabilities as potential mediators to enhance transparency and combat modern slavery and proposes contextual, moderating and mediating variables that can inform policymaking and initiatives to eradicate modern slavery practices. In doing so, it builds on previous work published in *BESS*[®] on modern slavery practices.¹⁵

The third article by **Olesen (2024)** argues for investigating the overlap between economics and ethical behaviour. He scrutinises this behaviour through a conventional macroeconomic approach. By arguing that modern mainstream economies do not continuously operate smoothly in a state of intertemporal equilibrium as assumed, Olesen challenges whether the conventional macroeconomic approach can align with real-world dynamics, especially as the assumption that it can has frequently been disproven. Orthodox perceptions of economics are not impervious to diverse criticism, with critics highlighting that economics inherently connects to ethical and moral questions.

Olesen asks if there is an ethical foundation underpinning macroeconomics, highlighting that economics revolves around human behaviour. The article considers how households and businesses make plans and decisions based on expectations within an unpredictable environment and various imperfections. In addition, it discusses how individuals typically consider more than just price-related information when making economic decisions. Individuals consider ethical considerations and information based on norms and values. In reality, businesses and households operate as humans rather than robotic entities. Unfortunately, mainstream economists overlook these aspects, viewing economics as a discipline devoid of moral

dimensions. Mainstream economists often argue that economics aligns more with natural sciences than social sciences.

Nonetheless, whether mainstream or otherwise, economists must recognise that moral guidelines are indispensable for our modern society. As Hodgson points out,¹⁶ comprehending the moral motivations of individuals within social institutions is crucial for sustaining and perpetuating these moral sentiments. Therefore, a return to fundamentals is imperative. Keynes, the economics pioneer, was correct in asserting that economics is a moral science and economists should treat it as such.

The fourth article by **Turnbull (2024)** discusses several cases in which individuals with strong moral principles have supported and promoted unethical systems and organisational behaviours. This article explores the roots of dysfunctional ethical blindness arising from groupthink and intellectual dominance and how education and training about ethics will not eliminate such behaviours. Systems science clarifies the idea of decentralised decision-making in living beings, which acts as a tool to address ingrained thought patterns and uphold self-regulation in changing environments. Turnbull provides several Australian case studies, examples of colonisation and groupthink, where individuals with ethical integrity have supported and sustained unethical institutional practices.

Turnbull argues that biomimicry provides a basis for developing self-governing practices where citizen stakeholders can participate as co-regulators, reducing the need for government regulatory involvement. Self-governing practices pave the way for privatising regulation and improving democratic processes. Notably, corporations can transition into common pool resources, as described by Ostrom,¹⁷

15. Guthrie et al., 2022

16. Hodgson, 2014

17. Ostrom, 1990

benefiting all stakeholders within the bioregional framework. As a result, corporate entities can serve as local players in addressing global risks that threaten humanity. By simplifying the management of existential threats at the local level, the creation of grassroots bioregional circular economies can counter the extensive environmental deterioration of the planet and highlight the significance of society mimicking natural practices and harmonising with nature. This work builds on previous articles published in *BESS*¹⁸.

Turnbull argues that humanity's wellbeing hinges on that of the bioregions it inhabits, requiring us to embrace the governance practices of Indigenous peoples. Modern society must adopt biomimicry in its governance approaches to align with nature, replacing rigid, all-encompassing property rights over land, buildings, businesses and currency with flexible, inclusive and time-limited rights. A complete overhaul is needed to replace toxic, isolating and undemocratic centralised power structures with decentralised, stakeholder-driven, community-based, self-governing entities. This transition introduces tensegrity, which educates individuals about the ethical implications of wielding power within social systems, fosters constructive conflicts to eliminate ethical blind spots and encourages diverse perspectives through distributed decision-making.

The fifth article by **Lucas, Guthrie and Dumay (2024)** provides a detailed history of the unfolding of the PwC scandal in Australia up to September 2023. There is a growing concern in Australia and internationally about the ever-increasing number of scandals surrounding the consulting operations of professional service firms, especially the Big

Four accounting and Big Three consulting firms.¹⁹ In Australia, PwC disclosed confidential information about an incoming tax avoidance law to help international clients dodge the new law.

The scandal has resulted in several public inquiries in Australia. It highlights how the influence of these consulting firms effectively privatises and hollows out the public sector, putting consulting firms' profits and big business interests before the public interest and ultimately threatening our democracy.²⁰ The authors argue that governments and businesses that outsource critical activities to consultancies cannot learn by doing because someone else is doing the doing. Our reliance on these partnerships stunts innovation, obfuscates corporate and political accountability, and impedes our collective mission of halting climate change.²¹ The authors advocate for a Royal Commission into the consulting industry as a first step. However, more action is needed from international policymakers and regulators because the tentacles of the consulting companies and associated scandals go beyond Australia and threaten democracy as the rich and powerful seek to control the public sector internationally.²²

Lucas et al. discuss how Mazzucato and Collington²³ debunk the myth that consultancies always add value to the economy. With a wealth of original research, they argue for investment and collective intelligence within all organisations and communities and a new system in which public and private sectors work innovatively for the common good. They point to the need for recalibration of the role of consultants and for rebuilding fit-for-purpose economies and governments.

18. Turnbull, 2022a, 2022b

19. Guthrie et al., 2023; Bognaditch and Forsythe, 2022; Guselli and Jaspan, 2023

20. Bortz, 2023

21. Mazzucato and Collington, 2023; Guthrie, forthcoming

22. Lucas and Guthrie, 2024d

23. Mazzucato and Collington, 2023

Mazzucato and Collington also highlight how the consulting industry has multiplied globally over the past 30 years. The use of consulting firms to provide public services is widespread, with Australia allocating significant taxpayer funds to consulting services without transparency and accountability.²⁴ The extensive impact of the consulting sector across Australia's public domain aligns with neoliberal principles and new public management strategies that gained increasing prominence since the 1980s.²⁵ These approaches favour management practices, methods and systems from the private sector in providing public services.²⁶

In Australia, the Centre for Public Integrity²⁷ has brought attention to several recent environmental and social concerns and conflicts of interest related to Big Four accounting firms, demonstrating their involvement in conflicts of interest and their attempts to 'walk both sides of the street'. For example, between 2020 and 2021, the NSW Government engaged EY to assist in developing its Future of Gas Statement. Simultaneously, EY provided audit and financial services to Santos, a significant Australian oil and gas company with a market capitalisation of \$24.74 billion as of January 2024. EY also offers advisory services to gas companies on governmental matters, such as regulatory changes. In the final version of the Future of Gas Statement, the state government expressed its backing for the Narrabri Gas Project managed by Santos. The government also outlined a strategy for obtaining roughly half of NSW's gas supply from the Narrabri Gas Project throughout its 25-year projected lifespan.

The sixth article by **Dumay, Ricceri and Guthrie (2024)** discusses recent events surrounding the PwC Australia controversy by reviewing Senate Finance and Public Administration References Committee (SFPARC) reports and evidence.²⁸ The article provides research to bring the narrative about the Australian PwC case up to date, focusing on an international perspective. In June 2023, the SFPARC published an initial report examining the oversight and maintenance of integrity in consulting services.²⁹ That report focused on the unauthorised release of confidential government information in 2013–2016 involving PwC Australia partners. It examined PwC Australia's actions during and following the breach, including attempts to hide the incident and the firm's public relations management afterwards.

In thoroughly examining the specifics of the PwC case, the SFPARC assessed evidence gathered during the investigation along with publicly accessible data, determining that PwC Australia had not adequately dealt with the matter internally or in terms of holding its partners responsible for their misconduct and subsequent concealment. In its June 2023 report,³⁰ the Committee made two recommendations: (1) for PwC to cooperate with any ensuing inquiries thoroughly, and (2) for PwC to provide accurate and comprehensive information regarding the involvement of its partners and staff in the government data breach.

The Committee has accused PwC of attempting to hide the tax leak scandal and has condemned leadership shortcomings among its top officials.³¹ In a follow-up report titled *PwC: The Cover-up Worsens the Crime*,³² the SFPARC has alleged

24. Guthrie et al., 2023; Centre for Public Integrity, 2023

25. Shore and Wright, 2024

26. Lapsley et al., 2013; Saint-Martin and Hurl, 2023

27. Centre for Public Integrity, 2023

28. Senate Finance and Public Administration References Committee (SFPARC), 2024

29. SFPARC, 2023

30. Ibid.

31. Ibid.

32. SFPARC, 2024

that PwC failed to reveal information regarding the conduct of its international partners. The report focuses on the scandal involving a partner whom the government prohibited from sharing confidential Treasury information through confidentiality agreements regarding multinational tax regulations with coworkers. Subsequently, these coworkers sold the information to American companies under the project codename 'Project North America'.

An article by Ravlic³³ reports concerns raised about widespread behavioural and commercial issues within the sector by Senator O'Neill, who has led several Australian Parliamentary investigations into the consulting industry. According to Ravlic, O'Neill noted that the PwC scandal revealed a pattern of longstanding moral and ethical failings among consulting firms and their leaders; these were not isolated incidents. O'Neill emphasised how these companies have prioritised their financial gains over public welfare and highlighted the significant role of large accounting firms in Australia, suggesting that, as a result, they must respond to calls for increased transparency and accountability from the community. In the same article, Associate Professor Andy Schmulow from the University of Wollongong was cited criticising multi-sector global consultancies as being 'parasitic'³⁴ and suggesting that they have infiltrated government agencies, leading to a decline in expertise within the public sector. Schmulow pointed out that the substantial profits these consultancies generate for themselves and significant tax evaders are in contrast to their limited contributions to society.³⁵ He expressed concerns about their unethical

practices, including deception and fraud, indicating a lack of trustworthiness in self-regulation. Fels and Guthrie further argued that these consultancies are beyond redemption and the government should dismantle them.³⁶

Guthrie's analysis³⁷ of Mazzucato and Collington's³⁸ perspectives on the consulting industry discusses the significant influence that consulting firms exert on corporations and governments. It provides relevant insights and solutions to tackle this issue. Guthrie outlines how the 'Big Con' phenomenon, in which consulting forms rely on extensive contracts and networks and serve as advisors, endorsers and contractors, weakens businesses, distorts economies and undermines governmental structures. He highlights how Mazzucato and Collington question whether consulting firms consistently bring value to the economy, presenting compelling research and promoting investment in collective intelligence across all sectors and communities. Ultimately, Mazzucato and Collington suggest a new approach where public and private entities collaborate creatively for the betterment of society as a whole.

The seventh article by **Nielsen and Brix (2024)** delves into the rise of Society 5.0, a societal framework centred on human-centred innovation as a response to challenges stemming from an excessive focus on technological progress, neglecting social advancement. It builds on work already published in *BESS*³⁹. They examine collaborative efforts guided by Society 5.0 principles within urban areas, regions or entities. The article underscores the necessity for a more in-depth exploration of interorganisational learning

33. Ravlic, 2024

34. Ibid.

35. Lucas and Guthrie, 2024a, b, c

36. Fels and Guthrie, 2023

37. Guthrie, forthcoming

38. Mazzucato and Collington, 2023

39. Nielsen and Brix, 2023

theory to translate the aims of Society 5.0 into tangible results. It introduces the idea of extra-organisational learning and suggests a transition towards a 6i framework within organisational learning theory to unleash the value-creating capacity of Society 5.0. The authors outline interorganisational and multi-level learning theories, specifically the 4i and 5i⁴⁰ models, and propose a new learning level, labelled 'inspiring', to foster collaboration and innovation in the context of Society 5.0.

In their research note, **Matthews and Hine (2024)** contend that many individuals who have been displaced for various reasons in recent years face challenges when seeking opportunities in host countries due to their lack of local experience or references. The authors propose online content to bridge the information and trust gap in such situations. They argue for a link between personality assessments made from online content and conventional psychometric evaluations to assess the potential of online content in approximating traditional psychometric analysis. Their findings indicate that text data from various online sources can provide insights into an individual's psychological traits in line with the IPIP 50⁴¹ outcomes. Nonetheless, it is crucial to handle online content for personality evaluation ethically and cautiously, always respecting individuals' right to privacy and obtaining their consent before utilising their online content.

The final essay by **MacAuley (2024)** pays tribute to the late Daniel Kahneman, the grandfather of behavioural economics whose groundbreaking ideas have fundamentally changed our understanding of human decision making. Alongside Amos

Tversky, Kahneman pioneered the study of how individuals make decisions, challenging traditional economic assumptions of rational self-interest. Their research revealed consistent patterns of irrational behaviour, such as biases in risk assessment and reliance on heuristics, which depart from economic models assuming perfect rationality. Their work, initially met with scepticism within economics, eventually gained recognition for its empirical rigor and practical implications, influencing fields from public policy to climate change economics. Kahneman's legacy extends beyond academia, illustrating that understanding human decision-making requires integrating psychological insights into economic theory.

In conclusion, this edition of *BESS*[®] examines both the empirical and theoretical aspects of social systems and individual behaviours. It also initiates a theoretical discourse on the ethical dimensions of economics as a discipline, pointing out how mainstream economics tends to overlook environmental and social concerns. The recent revelations regarding the unfolding PwC Australia scandal offer valuable insights into governmental and societal implications and reevaluating the influence and authority of consultants on a global scale.

In light of these formidable challenges, our latest articles on management, economics, decision making and accounting issues highlight the need to delve more deeply into the interplay between organisational behaviours, decision-making processes, and contemporary and systemic social and environmental dilemmas commonly referred to as global grand challenges.

40. A new i which stands for 'inspiring'

41. The International Personality Item Pool which consists of 50 items.

References

- Bognaditch, W. and Forsythe, M.** (2022), *When McKinsey comes to town: The hidden influence of the world's most powerful consulting firm*, New York: Vintage
- Busco, C., de Villiers, C. Granà, F. and Dimes, F.** (2024), 'The impact of accounting and accountability in identifying and mitigating social and environmental grand challenges', in press
- Bortz, M.** (2023), 'The shadow government plundering the public purse', in L. Guselli and A. Jaspan (eds), *The Consultancy Conundrum*, pp. 9–17, Melbourne: Monash University Publishing
- Centre for Public Integrity** (2023), *Opaque Big Four Contracts Increase 1276%*, July 2023, https://publicintegrity.org.au/research_papers/Big-four-contracts-increase-1276
- Christ, K.L., Ikpor, I.M. and Burritt, R.L.** (2024), 'Accounting for modern slavery risk transparency in Nigerian businesses: Institutional context, disclosure and the way forwards', *Journal of Behavioural Economics and Social Systems*, vol. 6, no. 1
- Crane, A.** (2013), 'Modern slavery as a management practice: Exploring the conditions and capabilities for human exploitation', *Academy of Management Review*, vol. 38, no. 1, pp. 49–69
- Dumay, J., Ricceri, F. and Guthrie, J.** (2024), 'Australian PwC affair: an international perspective', *Journal of Behavioural Economics and Social Systems*, vol. 6, no. 1
- Fels, A. and Guthrie, J.** (2023), 'Breaking up the Big Four is the only solution', in L. Guselli and A. Jaspan (eds), *The Consultancy Conundrum*, pp. 39–44, Melbourne: Monash University Publishing
- Ferraro, F., Etzion, D. and Gehman, J.** (2015), 'Tackling grand challenges pragmatically: Robust action revisited', *Organisation Studies*, vol. 36, pp. 363–390
- Guselli, L. and Jaspan, A.** (2023), (eds) *The Consultancy Conundrum*, Melbourne: Monash University Publishing
- Guthrie, J.** (forthcoming), 'The Big Con: How the consulting industry weakens our businesses, infantilises our governments and warps our economies', by Mariana Mazzucato and Rosie Collington', *Social and Environmental Accountability Journal*
- Guthrie, J. and Dumay, J.** (2020), 'Education is the answer, not the problem', *Journal of Behavioural Economics and Social Systems*, vol. 2, no. 1., Editorial
- Guthrie, J. and Dumay, J.** (2021), 'Wicked problems involve social justice, social change, climate change and the social economy', *Journal of Behavioural Economics and Social Systems*, Vol. 3, No. 1, Editorial
- Guthrie, J., Andrew, J. and Twyford, E.** (2023), 'Powerful firms that put the 'con' into consulting', in L. Guselli and A. Jaspan (eds) *The Consultancy Conundrum*, pp. 28–38, Melbourne: Monash University Publishing
- Guthrie, J., Dumay, J., Michaelson, G. and Dodd, T.** (2022), 'Australian modern-day slavery: A social systems perspective', *Journal of Behavioural Economics and Social Systems*, vol. 4, no. 2, pp. 10–22
- Hodgson, G.** (2014), 'The evolution of morality and the end of economic man', *Journal of Evolutionary Economics*, vol. 24, no. 1, pp. 83–106
- Hreha, J.** (2023), 'The death of behavioural economics', *The Behavioural Scientist*, <https://www.thebehavioralscientist.com/articles/the-death-of-behavioral-economics>

- Lapsley, I., Miller, P. and Pollock, N.** (2013), 'Foreword management consultants – demons or benign change agents?', *Financial Accountability & Management*, vol. 29, no. 2, pp. 117–123
- Lauder, J.** (2024), 'The majority of fossil fuel companies produce more emissions after Paris Agreement than before: report', *ABC News*, <https://www.abc.net.au/news/2024-04-05/small-cohort-of-mega-polluters-produce-most-of-greenhouse-gas/103669772>
- Lucas, A. and Guthrie, J.** (2024a), 'The Big Four accountants and the \$480 billion global tax evasion industry', *Michael West Media*, <https://michaelwest.com.au/pwc-the-big-four-and-the-480-billion-tax-avoidance-industry/>
- Lucas, A. and Guthrie, J.** (2024b), *Senate Economics Committee, Submission Number 8, Inquiry into Treasury Laws Amendment (Tax Accountability and Fairness) Bill 2023 (Provisions)*, https://www.aph.gov.au/Parliamentary_Business/Committees/Senate/Economics/TLABTaxAcctFairness/Submissions
- Lucas, A. and Guthrie, J.** (2024c), 'The Big Four and global taxation', Submission to Parliamentary Joint Committee on Corporations and Financial Services Ethics and Professional Accountability: Structural Challenges in the Audit, Assurance and Consultancy Industry (questions on notice), 6 October 2023
- Lucas, A. and Guthrie, J.** (2024d), 'A huge Australian tax scandal that affects you', *DCReport*, <https://www.dcreport.org/2024/02/29/a-huge-australian-tax-scandal-that-affects-you/>
- Lucas, A., Guthrie, J. and Dumay, J.** (2024), 'The Australian public sector and the PwC affair: A social systems perspective', *Journal of Behavioural Economics and Social Systems*, vol. 6, no. 1
- Martin, P.** (2023), 'Behavioural experts quietly shaped Robodebt's most devilish details, and their work in government continues', *The Conversation*, <https://theconversation.com/behavioural-experts-quietly-shaped-robodebts-most-devilish-details-and-their-work-in-government-continues-210369>
- Massingham, P.** (2019), 'Second Track Process: A research agenda', *Journal of Behavioural Economics and Social Systems*, vol. 1, no. 1, pp. 29–43
- Massingham, P., Fritz-Kalish, C. and McAuley, I.** (2020), 'Emergent communities of practice: A complexity theory lens', *Journal of Behavioural Economics and Social Systems*, vol. 2, no. 1, pp. 17–36
- Matthews, A. and Hine, A.** (2024), 'Can online content indicate an individual's "real-real" personality?', *Journal of Behavioural Economics and Social Systems*, vol. 6, no. 1
- Mazzucato, M. and Collington, R.** (2023), *The Big Con: How the consulting industry weakens our businesses, infantilises our governments, and warps our economies*, UK: Penguin Allen Lane
- McAuley, I.** (2024), 'Vale Daniel Kahneman, the philosopher who put economics on a new path', *Journal of Behavioural Economics and Social Systems*, vol. 6, no. 1
- Neilson, F.** (2024), 'The Nudge agenda – possibly oversold and arguably underperforming', *Journal of Behavioural Economics and Social Systems*, vol. 6, no. 1
- Nielsen, C. and Brix, J.** (2023), 'Towards Society 5.0: Enabling the European Commission's Policy Brief Towards a sustainable, human-centric and resilient European Industry', *Journal of Behavioural Economics and Social Systems*, vol. 5, no. 1

Nielsen, C. and Brix, J. (2024), 'Do we need a 6i Framework? Discussing the implications of Society 5.0 for the multi-level understanding of organisational learning', *Journal of Behavioural Economics and Social Systems*, vol. 6, no. 1

Olesen, F. (2024), 'Economics and ethics: Is economics a moral science?', *Journal of Behavioural Economics and Social Systems*, vol. 6, no. 1

Ostrom, E. (1990), *Governing the Commons: The evolution of institutions for collective action*, Cambridge University Press: Cambridge

Ravlic, T. (2024), 'The PwC effect: What becomes of consultancies in 2024?', *The Mandarin*, 24 January 2024, <https://www.themandarin.com.au/238019-the-pwc-effect-what-becomes-of-consultancies-in-2024/>

Saint-Martin, D. and Hurl, C. (2023), 'Breaking the billion-dollar addiction to consultants in government', in L. Guselli and A. Jaspan (eds), *The Consultancy Conundrum*, pp. 45–52, Melbourne: Monash University Publishing

Senate Finance and Public Administration References Committee (SFPARC) (2023), *PwC: A calculated breach of trust*, Canberra: Commonwealth of Australia

SFPARC (2024), *PwC: The cover-up worsens the crime*, Canberra: Commonwealth of Australia

Shore, C. and Wright, S. (2024), *Audit culture: How indicators and rankings are reshaping the world*, London: Pluto Press

Thaler, R.H. and Sunstein, C.R. (2008), *Nudge: Improving decisions about health, wealth, and happiness*, New Haven CT: Yale University Press

Thaler, R.H. and Sunstein, C.R. (2021), *Nudge – the final edition*. New Haven CT: Yale University Press

Turnbull, S. (2022a), 'A new way to govern for eternity based on system science', *Journal of Behavioural Economics and Social Systems*, vol. 4, no. 1, pp. 81–106

Turnbull, S. (2022b), 'How cybernetics explains tensesgrity and its advantages for society', *Journal of Behavioural Economics and Social Systems*, vol. 4, no. 2, pp. 71–92

Turnbull, S. (2024), 'Why do virtuous individuals accept and promote unethical institutions?', *Journal of Behavioural Economics and Social Systems*, vol. 6, no. 1

JOURNAL OF BEHAVIOURAL ECONOMICS AND SOCIAL SYSTEMS

Volume 6, Number 1, 2024



gap  | TCG