

## EDITORIAL

# Climate Change and Corporate's Sustainable Development

**Chia-Huei Wu\***

Department of Hotel Management and Culinary Creativity, Minghsin University of Science and Technology, Hsinchu 304, Taiwan

---

### ARTICLE INFO

---

#### *Article history*

Received: 3 February 2021

Accepted: 3 February 2021

Published Online: 5 February 2021

---

## Overview of the Articles in the Issue

This regular issue of the Macro Management & Public Policies collects four articles.

The first paper, titled *Two Kinds of Analysis in the Issue of Dealing with EDPs*, constructed two migration models to maximize the outcome of protecting the rights of EDPs and preserving their unique culture. using AHP, this study quantified the important characteristics which will eventually make a big difference on the outcome of settlement. Then the study got final results which indicated the most suitable countries for EDPs. Analyzing the results of Migration Models, the study gave policy recommendation at global and national level. Through the mathematic practice, the study also found some factors, such as languages, population density and religious beliefs, could seriously affect the ultimate choice of the migration place so authors recommended each nation positively took action to ensure EDPs could easily fit in. At last, the authors listed and compared three approaches to deciding where the home of EDPs should be. They concluded that only when

UN in charge of this, it could make the best interest of both EDPs and different nations.

The second paper, titled *Analysis in Results Production mode of Chinese Media type Think-Tank*, tried to provide some useful suggestions for the current traditional media transformation, so as to encourage the media type think tank go abroad, raise the international influence, personalize the products, make it into Boutique, become a brand and the development strategy of the new think-tank with Chinese characteristics. The achievements of Chinese media-based think tanks will follow a new development trend through the establish of cooperative innovation system, achievements make and press system of "all media tendency", market-oriented transformation theory, brand strategy, and exerting international influence.

In the third paper, titled *How the News Media Cover Environmental Issues in United Kingdom: A Comprehensive Study of Mexico Gulf Oil Spill Disaster in 2010*, intended to investigate how news media in covering environmental issues in United Kingdom through the perspective of Mexico Gulf oil spill incident in 2010

---

\*Corresponding Author:

Chia-Huei Wu,

Department of Hotel Management and Culinary Creativity, Minghsin University of Science and Technology, Hsinchu 304, Taiwan;

Email: [chiahuei530@gmail.com](mailto:chiahuei530@gmail.com)

particularly. In details, this study focuses more on the study of trends and patterns of news coverage on oil spill disaster during the research process. The sample is made up of two mainstream newspapers in UK (the Times and the Guardian) which are selected based on circulation figures and politically centre-based figures from April 2010 to April 2011. This study employs content analysis as its primary methodology to observe the trends and patterns of news coverage. In addition, this study not only discovers characteristics, trends and patterns of each newspaper but also uses comparative way to discover differences and similarities in order to investigate how national newspapers differ from each other when focusing on the same environmental news. Through the investigation step by step, this study answers the hypothesis and concludes that news media cover environmental issues in a particular ways as they adopt different trends and patterns in coverage while they still have some ways in common.

The fourth paper, titled *Governance and Tax Avoidance: Evidence from Nigerian Quoted Food and Beverage Companies*, examined the effect of corporate governance on tax avoidance of quoted food and beverage compa-

nies in Nigeria. Specifically, the study seeks to determine the effect of CEO duality on effective tax rate of quoted foods and Beverage companies. Ex post facto research design was adopted. The population of this study covered twelve (12) Foods and Beverages quoted on the Nigerian Stock Exchange as at 2019. Purposive sampling technique was applied (Non-random sample) in selecting nine (9) companies during the data collection process. Data were collected from annual reports and accounts of the sampled companies from 2013-2019. Data for the study analyzed using descriptive statistics and regression was used to test the relationship between the independent variable and dependent variables. This was done with aid of the e-view was at 95% confidence at five degree of freedom (df). The result shows that CEO duality was significant and had a positive coefficient on tax planning of food and beverage companies in Nigeria. The study therefore, recommended that non-separation of CEO from Chairman of the Board may lead to higher levels of tax planning; and an opportunity for manager's rent extraction, because of their dominating role in order to ensure that adequate oversight roles are separated.