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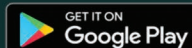
SMART TECH AND SUSTAINABILITY: TRANSFORMING THE FUTURE OF BUSINESS



Dr. Farhina Sardar Khan  
Prof. Syed Shahid Mazhar  
Dr. Farheen Siddiqui  
Dr. Neda Tasneem



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# **Smart Tech and Sustainability: Transforming the Future of Business**

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In an era marked by rapid technological advancements and mounting environmental and societal challenges, the intersection of innovation and sustainability has never been more critical. *Smart Tech and Sustainability: Transforming the Future of Business* is a timely and multidisciplinary effort to explore how emerging technologies, particularly Artificial Intelligence (AI), digital platforms, and smart systems, are reshaping the landscape of commerce, finance, governance, and social innovation.

This edited volume brings together scholarly and practice-oriented contributions from across India, offering insights spanning green finance and ethical AI to social entrepreneurship, digital banking, and urban sustainability. The chapters reflect the rich diversity of approaches used to address today's most pressing challenges, from ESG integration and CEO governance in finance to AI-driven personalisation in skincare and fashion retail. The inclusion of thematic research on fintech, cyber resilience, inclusive innovation, and circular economy models provides readers with a broad yet deep understanding of how AI and technology can be responsibly leveraged to foster resilience, equity, and sustainable development, aligned with the Sustainable Development Goals (SDGs).

This edited volume is not only an academic contribution but also a practical guide for policymakers, industry leaders, researchers, and students who are working toward a future in which technological progress aligns with ethical, environmental, and social imperatives.

We extend our heartfelt appreciation to all contributing scholars and authors whose insights have made this volume possible. Their combined efforts demonstrate the collaborative power of knowledge in driving sustainable change.

**Dr. Farhina Sardar Khan**

**Prof. Syed Shahid Mazhar**

**Dr. Farheen Siddiqui**

**Dr. Neda Tasneem**

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## Chapter - 12

# Academic Leadership and Green Fiscal Literacy: The Role of Environmental Tax Education in Promoting Sustainable Development

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### **Abstract**

*Academic leadership plays a pivotal role in shaping educational priorities that align with the imperatives of sustainable development. As global environmental challenges intensify, the integration of ecological taxation concepts into academic ecosystems has emerged as a critical strategy for fostering informed and responsible citizens. This chapter examines how academic leadership can advance green fiscal literacy by embedding environmental tax education within higher education curricula. Green fiscal literacy, defined as the understanding of ecological taxes, carbon pricing mechanisms, and eco fiscal policies, is essential for preparing learners to direct and support sustainability oriented economic systems.*

*Through a conceptual analysis, this study underscores the importance of empowering academic leaders to champion eco fiscal education as a transformative tool for climate conscious decision making. Strengthening green fiscal literacy not only*

*supports environmental sustainability but also contributes to economic resilience and social wellbeing. The findings emphasise that effective academic leadership, combined with structured environmental tax education, is crucial in cultivating environmentally responsible graduates who can actively participate in shaping a sustainable future.*

*The chapter explores the pathways through which academic leaders influence curriculum innovation, research orientation, faculty development, and institutional policies to promote environmental tax awareness. By facilitating learning opportunities related to carbon taxes, pollution levies, and green incentives, educational institutions can strengthen students' capacity to evaluate and contribute to environmental policy frameworks. The chapter further highlights the mediating role of environmental tax education in enhancing green fiscal literacy and, ultimately, advancing sustainable development outcomes aligned with the Sustainable Development Goals (SDGs).*

**Keywords:** *Environmental Taxation, Sustainable Development, Green Fiscal Literacy, Academic Leadership, Environmental Tax Education*

## **1. Introduction**

Sustainable development has emerged as one of the most pressing global imperatives of the twenty first century, driven by accelerating climate change, environmental degradation, biodiversity loss, and widening socio economic inequalities. In response to these challenges, governments across the world increasingly employ fiscal instruments particularly environmental taxes to internalize environmental externalities and redirect economic systems toward low carbon and resource efficient pathways. Instruments such as carbon taxes, pollution charges, and energy excise duties are designed not only to discourage environmentally harmful activities but also to generate public