

Editorial: Sustainability Accounting, Reporting and Practices in Public Sector Organisations

1. Introduction

The sustainability accounting and reporting landscape is constantly evolving. Organisations are expected to be responsive to accountability and reporting dynamics to create transgenerational wealth and equities that transcend satisfying investors' interest. Despite the evolving nature of the reporting landscape, "heightened awareness of anthropogenic climate change has reinforced this message with politicians and citizens understanding the necessity for development to be both socially and ecologically sustainable" (Ball and Bebbington, 2008, p.323). Responding to the global grand challenges, including climate change risk, has been at the forefront of recent sustainability standards for the public sector (Brusca et al., 2018; CIPFA, 2021). Still, the consideration for fairness and distributive justice to affected communities and people, vulnerable species, and social inequalities have been an elusive framing in recent sustainability discourses and framings (Denedo et al., 2020; Lauwo et al., 2022; Brusca et al., 2024).

Although there is a growing body of research on the sustainability reporting practices of private organisations, these studies have demonstrated that the majority of the attempts to report and be responsive have been through a selective disclosure exercise (Ball, 2004; Roszkowska-Menkes et al., 2024) and with organisations not walking their sustainability talk into impactful actions (Cho et al., 2015). Instead, sustainability reporting has been strategically used to window-dress and manage stakeholders' impressions (Merkl-Davies and Brennan, 2007; Boiral, 2013). However, there is still a relative lack of research on the sustainability practices of and reporting by public sector organisations (PSOs) (see also Brusca et al. (2024), highlighting the limited research on PSOs). PSOs play a crucial role in building intragenerational and intergenerational equities (Guthrie and Farneti, 2008; Thomson et al., 2018; Lauwo et al., 2022). This is even more important in the drive to address global challenges, as highlighted in the United Nations Sustainable Development Goals (SDGs) (Bebbington and Unerman, 2020) and the development of accounts for sustainable development embedded in realities and socio-ecological thinking (Bebbington and Larrinaga, 2014; Abhayawansa et al., 2021; Cohen et al., 2023).

Until the International Public Sector Accounting Standards Board (IPSASB) issues its sustainability standard on climate-related disclosures for PSOs, the SDGs have been used as a framing to shape sustainability thinking and practices, including tackling climate change-related risk. As highlighted in the call for papers for this special issue, the global goals revolve around the provision of credible public goods around global and significant challenges. The actualisation of the SDGs requires the adoption of communal and inclusive accountability (dialogic accountability) and governance mechanisms to shape and protect the diverse public interest. PSOs have a cognate role to play in establishing strategies to tackle global challenges and to promote public interest in the path to the actualisation of the SDGs through impactful partnerships with stakeholders.

Broadbent and Guthrie (1992, p.3) defined the public sector as "part of a nation's economic activity which is traditionally owned and controlled by government. That is to say, the public sector is composed of those public organizations which provide utilities and services to the community, and which traditionally have been seen as essential to the fabric of our society." The public sector is characterised by policymaking public organisations at the central and local authorities, intergovernmental departments and agencies, and subunits and publicly owned companies saddled with the responsibilities of protecting public goods and public interest (Killian and O'Regan, 2020). PSOs have a significant impact on driving and implementing local, national and international strategies designed at achieving the SDGs,

and their contribution cannot be underestimated by merely focusing on the sustainability practices and reporting of commercial and profit-driven organisations alone.

However, studies on PSOs are developing, and the implications of ongoing harmonisation debates for PSOs' sustainability and reporting practices remain unexamined (Cohen, 2022). There is a potential to understand the challenges faced by PSOs in translating sustainability initiatives into sustainability thinking, actions and practices for the benefit of the public interest, along with the roles of accounting and accounting technologies in transforming the socio-ecological systems that PSOs depend on to exercise their functions and in promoting sustainable change. For instance, Thomson et al. (2014) examined the role of accounting in shaping and reshaping sustainability practices in the UK public sector through developing a framework to evaluate the mediating and governing roles of accounting-sustainability hybrids. Their paper highlighted how local sustainability practices created transformative impacts in improving eco-efficiency and eco-effectiveness with limited implications for social justice and the structural constraints indirectly influencing the sustainability practices of PSOs. More research needs to be done to evaluate the mediating role of sustainability and socio-ecological thinking and technologies in policies and actions while exploring the factors that inhibit the actualisation of sustainability transformation in protecting and promoting transgenerational equities and sustainable development (see also (Larrinaga and Luque-Vilchez, 2018). Sinervo et al. (2024) while investigating how actors at different 18 local government fosters sustainability in accounting practices and the management of the Local Government in Finland, demonstrated that sustainability integration is still in its early stages in this developed country and there are considerable differences in the handling and implementation of sustainability initiatives and issues across the local governments examined. Consequently, more needs to be done in evaluating how sustainability thinking is embedded into operations and governance, along with how sustainability-related projects in PSOs are citizen-focused and citizen-driven to build inclusive communities for the actualisation of the SDGs in both developed and developing countries (Lauwo et al., 2022; Manes-Rossi et al., 2024).

The editorial proceeds with a review of the papers. In conclusion, we provide some thoughts for policymakers, practitioners and academics, and offer directions for future research.

2. Review of papers published in this SI and their contributions

The six papers provide a varied and interesting perspective on accounting and reporting practices in PSOs via the plurality in their research setting, methods, theoretical perspective and geographical context. We have also selected these papers as they feature some commonality, with two papers exploring municipalities (Radu and Lux, 2025; Santos et al., 2025), two papers set in the university environment (Andrades et al., 2025; Villacé-Molinero et al., 2025) and one set in a national utility (Wylie and Ward, 2025). Together these five papers span management accounting and financial reporting, identifying also the required characteristics and actions of leaders to enable successful sustainability reporting, and the importance of stakeholders in ensuring that the sustainability transition is not symbolic. The findings are highlighted via the differing research methods, encompassing a longitudinal case study, interviews, survey and content analysis. The theoretical perspectives adopted offer a contribution to the literature on PSOs, including for example the introduction of upper echelon and resource dependence theories, which are more commonly used in research on private sector companies. The sixth paper, by Morrison et al. (2025) provides an analysis of global stakeholder responses to the IPSASB consultation, and as such it provides an insightful perspective from key players immersed in, and affected by, the regulatory landscape.

Geographically, the locations of the papers span Canada, Northern Ireland, Portugal and Spain, with one of the Spanish papers exploring the role of stakeholder (student) volunteering in Mexico. Stakeholder responses to the IPSASB consultation are drawn mainly from Europe and Central Asia, and North America, with East Asia and the Pacific, the Middle East, North- and Sub-Saharan Africa were also represented. Thus, the footprint of the empirical evidence in this SI spans broad global and cultural contexts.

The paper *"Environmental Sustainability Balanced Scorecard: A Strategic Map for Joint Action by Municipalities"*, authored by Ana Santos, Maria Moreira, and Paulo Sousa, focuses on developing an Environmental Sustainability Balanced Scorecard (ESBSC) for municipalities in the northern region of Portugal. This scorecard is designed to facilitate joint municipal action in achieving environmental sustainability goals. The study is grounded in the literature on balanced scorecards (BSC) and sustainability, aiming to integrate environmental, financial, and social dimensions into municipal governance through a semi-hierarchical strategic framework. It addresses gaps in the application of balanced scorecards in public administration, particularly at the municipal level, where environmental management systems remain underexplored. Santos et al. (2025) employed a qualitative methodology comprising document analysis, municipal-level surveys, and an interview with the Norte Portugal Regional Coordination and Development Commission (CCDR-N). The methodology was structured into three key steps: creating municipal strategic maps, developing an ESBSC, and conducting an interview to refine the strategic map and scorecard. Key findings of the study include the uncovering of critical environmental factors such as climate change, waste management, and energy, which are prioritised in the ESBSC. The tool is designed to enhance cooperation between municipalities by aligning their strategic objectives and key performance indicators (KPIs) within a shared framework. The study also highlights the benefits of joint municipal action, such as improved environmental performance and resource efficiency through shared knowledge and financial capabilities. The central contribution of this paper lies in its development of a tailored ESBSC for municipalities, filling a gap in public sector performance management by offering a structured approach to integrating sustainability objectives. The research provides a model for future studies and practical applications in public administration, offering a step-by-step guide for implementing long-term environmental strategies at the municipal level.

Building on the theme of municipal-level sustainability initiatives, the next paper explores how local governance structures influence circular economy adoption and transparency. In their research titled *"Circular Economy Promotion and Disclosure Among Canadian Municipalities,"* Camélia Radu and Gulliver Lux explore how the characteristics of municipal councils shape the promotion and disclosure of circular economy (CE) practices in Canadian cities. Utilising resource dependence and upper echelon theories, the authors provide a theoretical framework to investigate the relationship between councillors' education, experience, and sector affiliation (public or private) and their influence on CE transparency. The study employs a mixed-methods approach, analysing data from the 100 largest Canadian municipalities through content analysis of their websites to assess the extent of CE-related disclosures. The findings reveal that councillors with higher education or experience in sustainability play a crucial role in positively influencing the extent of CE disclosures. Notably, councillors with private-sector experience further strengthen the link between experience and CE transparency, with councils containing more private-sector members providing more comprehensive disclosures. This reflects the private sector's earlier and more advanced adoption of CE practices. The analysis also indicates that the focus of municipal CE disclosures tends to be on waste management, recycling, and emissions, with relatively little emphasis on public education and resource efficiency. Radu and Lux (2025) make significant contributions to the literature by extending resource dependence and upper echelon theories to public organisations, specifically highlighting the impact of councillors' education, experience, and sector background in driving CE promotion. Moreover, the study underscores the need for enhanced municipal transparency and

suggests that targeted training programmes for councillors could bolster informed decision-making and raise public awareness of CE initiatives. These findings provide valuable insights for advancing CE efforts within local government governance and sustainability disclosure practices.

Shifting from municipal councils to higher education institutions, the next paper examines how universities respond to pressures for sustainability reporting in the public sector. The paper, titled "*Sustainability Reporting, Institutional Pressures and Universities: Evidence from the Spanish Setting*", prepared by Javier Andrades, Domingo Martinez-Martinez, and Manuel Larrañ, investigates how Spanish public universities respond to institutional pressures for sustainability reporting. Grounded in institutional theory and Oliver's (1991) strategic responses framework, the study aims to identify the different strategies adopted by universities in relation to these pressures. The paper explores two primary research questions: the sources of institutional pressures influencing sustainability reporting practices and how universities respond to these pressures. Andrades et al. (2025) undertook a qualitative analysis based on data collected through email-structured interviews with key university personnel, an examination of sustainability reports, and a review of the universities' websites. The research reveals that Spanish public universities adopt various strategies, including acquiescence, compromise, avoidance, and defiance, in response to institutional pressures for sustainability reporting. Notably, these strategies reflect different levels of compliance and resistance, indicating that universities do not fully adhere to the pressures they face. The study identifies key sources of institutional pressure, such as coercive, normative, and mimetic forces, which influence how universities approach sustainability reporting. The primary findings suggest that while some universities have fully embraced sustainability reporting, others engage in it symbolically, often to manage public impressions rather than for genuine transparency. The paper highlights the critical role of external pressures, such as the SDGs, in promoting sustainability reporting in universities. However, the study also shows that sustainability reporting in universities is still in its developmental stages compared to the corporate sector. The study contributes to the academic literature by applying institutional theory to the under-researched area of sustainability reporting in public sector organisations, particularly universities. It underscores the importance of understanding the varying degrees of strategic responses to institutional pressures, offering insights into how public institutions manage sustainability reporting in practice.

Having examined how universities navigate sustainability reporting, the subsequent paper delves into the transformative potential of service learning for students and its alignment with the SDGs. In their research titled "*Service Learning via Tourism Volunteering at University: Skill-Transformation and SDGs Alignment Through Rite of Passage Approach*", Teresa Villacé-Molinero et al. investigate how university students experience skill transformation aligned with the SDGs through participation in a service-learning programme focused on tourism volunteering. The study employs the *rite of passage* framework (van Gennep, 1960) to understand the stages of students' transformation. The research, based on an international cooperation project in Mayan indigenous communities in Quintana Roo, Mexico, involves a qualitative methodology using 23 online surveys with student volunteers and five with programme coordinators. Villacé-Molinero et al. (2025) situate their analysis within key literature on service learning, volunteering, and the SDGs, particularly within tourism education. The study highlights the lack of comprehensive sustainability knowledge among tourism graduates and suggests that service-learning programmes can bridge this gap. The methodology involves assessing students' perceptions of skill transformation through structured surveys and interviews, focusing on interpersonal and professional skills development. Regarding its core findings, the research indicates that international volunteering significantly enhances students' interpersonal skills (e.g., empathy, cultural intelligence) and professional competencies (e.g., teamwork, leadership), aligning with multiple SDGs, such as SDG4 (Quality Education), SDG5 (Gender Equality), and SDG11

(Sustainable Cities and Communities). The study identifies a transformation process in students as they transition through phases of separation, liminality, and incorporation, deepening their understanding of global challenges and their role in sustainable development. The paper's central contribution to the literature lies in its novel application of the *rite of passage* framework to university-level service learning in tourism. It emphasises the importance of integrating volunteer programmes into university curricula to enhance students' understanding of the SDGs and their ability to address sustainability challenges in their future careers. The research provides a model for educational institutions aiming to develop globally conscious and socially responsible graduates through experiential learning.

While service-learning underlines individual and educational transformation, the next study addresses communication strategies at an organisational level to facilitate integrated reporting in the public sector. In the paper entitled *"The Role of Communication in Transitioning to Integrated Reporting: A Longitudinal Public Sector Case Study"*, the research authored by Judith Wylie and Anne Marie Ward focuses on how communication strategies have facilitated Northern Ireland Water's (NIW) transition from traditional accountability practices to Integrated Reporting (<IR>). The research, grounded in stakeholder theory and the Communication Constitutes Organisations (CCO) approach, utilises a longitudinal case study covering 14 years from 2007 to 2021. Data were assembled through content analysis of publicly available documents and semi-structured interviews conducted in 2017 and 2023. The study situates its analysis within key literature on integrated reporting, public sector accountability, and stakeholder engagement, highlighting gaps in public sector adoption of <IR> despite its benefits. Morsing and Schultz's (2006) framework of communication strategies is central to understanding the shift in NIW's practices, illustrating the progression from a one-way, information-focused communication approach to a two-way, stakeholder involvement strategy. The findings suggest that NIW's success in adopting <IR> was heavily reliant on communication that encouraged integrated thinking (<IT>), multi-capital decision-making, and stakeholder co-creation. The main findings indicate that NIW's transition to <IR> was incremental and required substantial changes to governance, strategy, and management. Effective communication facilitated the breakdown of internal silos and enhanced stakeholder engagement, leading to improved organisational resilience, risk management, and stakeholder relations. The development of the Public Sector Organisation Integrated Reporting Development Framework (PSO IRDF) is a significant contribution, providing a practical roadmap for other public sector organisations aiming to transition to <IR>. Wylie and Ward (2025) extend the literature by demonstrating the critical role of communication in transforming organisational practices and promoting long-term value creation in public sector reporting.

Finally, broadening the discussion to sustainability standards within the global public sector, the last paper explores how stakeholder engagement shapes the evolution of reporting frameworks. The research titled *"Stakeholder Perceptions of Public Sector Sustainability Reporting – Views from IPSASB Consultations"* by Leanne J. Morrison, Alia Alshamari, and Mitali Panchal Arora examines stakeholder engagement in shaping sustainability reporting standards in PSOs. Analysing stakeholder responses to the IPSASB 2022 consultation paper, the study employs stakeholder theory to assess how engagement influences the legitimacy and effectiveness of reporting standards. It situates its analysis within the broader literature on sustainability reporting, highlighting gaps in internationally recognised frameworks tailored for PSOs. Morrison et al. (2025) argue that existing models, such as the Global Reporting Initiative (GRI) and <IR>, do not adequately capture the unique responsibilities of PSOs. Using qualitative thematic analysis of 69 stakeholder submissions processed through NVivo software, the study identifies key themes in responses to IPSASB's proposals. Findings indicate broad support for a global PSO-specific sustainability reporting framework but reveal concerns about IPSASB's legitimacy, the need for broader engagement with sustainability experts and Indigenous communities and calls for collaboration with international accounting bodies. Stakeholders advocate for flexible

reporting standards that accommodate regional and sectoral differences and align with the SDGs. Furthermore, concerns arise regarding IPSASB's financial independence and the risk of regulatory capture by influential stakeholders. The study contributes to the literature by underscoring the complexities of sustainability standard-setting for PSOs and advocating for a multi-stakeholder approach. Through its analysis of IPSASB's consultation process, the research offers insights to policymakers, accounting standard-setters, and practitioners, providing guidance on the development of effective and legitimate sustainability reporting frameworks for PSOs.

3. Implications, future research and concluding thoughts for policymakers, practitioners and academics

Together the papers propose drivers of success for both the introduction of sustainability accounting and reporting practices in PSOs, and for IPSASB disclosure regulation. Within PSOs, a joint action strategy via public and private collaboration enables the transfer of skills and leader/managerial education on sustainability and global reporting frameworks such as GRI. A common theme is the importance of stakeholders in the process, for example via the creation of a management scorecard or in support of the introduction of integrated thinking and reporting. Stakeholder education is also vital, since awareness of the grand challenges can help to ensure that sustainability initiatives become institutionalised. An absence of institutionalisation means that disclosures may be used for symbolic or impression management purposes. The regulatory perspective highlights the sheer diversity of stakeholders and complexity in reporting, the importance of embedding recognised frameworks such as GRI and the SDGs, the need for financial independence and cost-benefit considerations.

Overall, the findings from the papers lead to recommended courses of action and practical implications, thus addressing the shortcomings in the literature highlighted by Cohen (2022) and Brusca et al. (2024). A key recommendation for PSOs is that sustainability accounting and reporting is a long-term investment. The transition, such as to <IR>, integrated thinking and the SDGs, takes time. It needs to be supported by strategic communication and stakeholder co-creation to reduce potential conflicts and capture material issues, with a future-focussed outlook to ensure organisational resilience. Two of our papers provide practical guidance in the form of a management scorecard (Santos et al., 2025) and a framework for integrated reporting (Wylie and Ward, 2025), both of which have potential to address identified gaps in the literature, including how sustainability thinking may be embedded (Sinervo et al., 2024) and the need for sustainability thinking to be citizen-embedded (Lauwo et al., 2022; Manes-Rossi et al., 2024). They also offer consider the diverse range of stakeholders Freeman (1984), including marginalised stakeholders, thus addressing concerns previously highlighted by Denedo et al. (2020). These models can help to ensure that sustainability plays a performative role in PSOs as it becomes *the* communication, such that it is the common language for planning and decision-making as well as reporting (McLaren and Appleyard, 2020).

The papers provide several policy recommendations and suggestions for further research. In terms of policy recommendations, the importance of training is a common theme and this needs to start early so it is more than just 'on the job.' Universities and professional bodies must ensure that sustainability accounting and reporting are integrated into accounting programmes and professional development courses, so that managers have a good knowledge of the risks and opportunities before they embark on sustainability accounting and reporting. The narrow focus of IPSASB on climate-related disclosures means that there is more work to be done by policy makers and by academics. Further research is necessary

to highlight the impact of regulation as it evolves, as well as the 'journey' followed by PSOs as they make the transition to sustainability accounting and reporting. Research highlighting the collaboration between public and private organisations as a joint action strategy has potential for fruitful findings, as does further research into stakeholder engagement, the role of funding bodies and auditor assurance, and the broader social impacts including the incorporation of diverse stakeholder perspectives such as those from under-represented groups. Such work has the potential to improve PSO accounting and reporting and influence the standard setting process. We hope that this SI will generate interest and future work in this important area.

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