Accountability and Governance in Pursuit of Sustainable Development Goals:

Conceptualising how governments create value

Abstract

Purpose: Drawing on Adams' (2017) conceptualisation of value creation by organisations published in the *Accounting, Auditing and Accountability Journal*, this paper develops a conceptualisation of how national governments can create value for society and the economy through their approach to the UN Sustainable Development Goals (SDGs).

Design/Methodology/Approach: An initial conceptual framework was developed from literature situated at the intersection of accountability, public policy and sustainability/sustainable development. Our review of extant research on national policy development on value creation, sustainability and the SDGs identified gaps in (understanding of) approaches to national accountability and national governance (by state and civil society) processes. Our subsequent thematic analysis of 164 written submissions made to the Australian Senate inquiry on the SDGs between December 2017 and March 2018, together with transcripts of five public hearings where 49 individuals and organisations appeared as witnesses during the second half of 2018, focussed on addressing these gaps.

Findings: Input to the Australian Senate Inquiry on the SDGs overwhelmingly emphasised the importance of transparency and stakeholder participation in accountability systems, commenting on data gathering, measuring and communicating. There was an emphasis on the need to involve all parts of society, including business, investors and civil society, and for strong central coordination by the Office of the Prime Minister and Cabinet. This data allowed us to refine our conceptualisation of how national governments can enhance social and economic value through a focus on the UN SDGs and their approach to accounting, accountability and governance.

Practical Implications: Our findings have implications: for national governments in developing approaches to achieve sustainable development; and, for supranational bodies such as the UN in developing agreements, frameworks and guidance for national governments.

Originality/Value: Building on the extant literature about how global governance should be engaged to improve accountability in achieving the SDGs, the conceptual framework developed through our study shifts focus to national governance and accountability, and

provides a blueprint for national governments to create value for the economy and society in the face of global sustainable development issues.

Introduction

Traditional ways for national governments to create value for the economy and society are short-term and unsustainable, especially when analysed from a global perspective (Daly, 1996). Tensions and contradictions exist between national value creation (processes) and global sustainable development (outcomes) (Bowen *et al.*, 2017). Given that a harmonious, sustainable integration of these processes and outcomes is essential for the future of both national communities and humankind as a whole (Biermann *et al.*, 2017), it is crucial to investigate, analyse and describe the 'sweet spot' where both national value creation and global sustainable development are achieved. A well-recognised indicator for global sustainable development is the system of 17 inter-related Sustainable Development Goals (SDGs) introduced by the United Nations (Biermann *et al.*, 2017). One way to achieve this 'sweet spot' is to take a 'glocalised' approach to the SDGs that seeks to create value for the national economy and society simultaneously.

Since the birth of the SDGs at the United Nations' Rio de Janeiro Conference in 2012, academic and policy research has focused on the role of global governance in attaining the SDGs (McKeon, 2017), with contributions on national projects (see Nygård, 2017 on Norway) and on business involvement (see Adams *et al.*, 2018; Redman, 2018). In this context, government accountability processes are critical to the national implementation of the SDGs, in any jurisdiction (Michel, 2016). While the importance of the relationship between governance and accountability has been emphasised in the context of global social governance (see, for example, Kim, 2011), we need to know more about this relationship in the context of pursuing and attaining SDGs within a national value-creation framework.

Our study is prompted by a common conclusion drawn in previous research (Akenroye *et al.*, 2018; Almassy *et al.*, 2015; Bouckaert *et al.*, 2016; see, for example, Christopoulos *et al.*, 2012; Meuleman and Niestroy, 2015) that increasing the effectiveness of national SDG implementation is not merely a matter of transferring an implementation strategy from global to national level. A key difference between the two levels lies in their governance structure and the main governance actors involved. Furthermore, while the government has traditionally been assumed as the centre of national governance in most contexts, the global ecological challenges of our time have highlighted the need for cross-sector governance, whereby the government, business and civil society sectors develop partnerships to achieve common goals of public interest (Christopoulos *et al.*, 2012; Colaner *et al.*, 2018; Florini and Pauli, 2018; Kapucu and Hu, 2020).

In search of alignment between national value creation and sustainable development to achieve the SDGs (i.e. value creation for stakeholders), we address the following research questions:

1. What accountability processes are needed to track a nation's progress on contributing to the SDGs?

2. What additional national governance structures can best support a value-creation process aligned with achieving the SDGs?

The connection between these questions are set out in our conceptual framework (figure 1).

Our literature review highlighted a gap in understanding how governments create social and economic value. This understanding is critical to the achievement of the SDGs. Failure to achieve the SDGs will destroy the fabric of society, carry grave risks for the Earth and its inhabitants and make enhancing economic value both meaningless and challenging. We draw on Adams' (2017) conceptualisation of the contemporary value-creation process for private-sector organisations. Adams (2017) builds on prior literature and theorising to demonstrate that

a range of external contextual factors (including social, environmental and institutional factors) that influence the nature and extent of sustainable development[*] risks and opportunities that need to be incorporated into a long-term strategy to maximise value creation by businesses. She notes that prior literature has identified accountability processes as significantly influencing value-creation outcomes, and her findings demonstrate that governing body involvement in accountability processes brings about changes in approaches to value creation that consider sustainable development issues. Adapting Adams' (2017) conceptualisation to the public sector and drawing on our literature review, figure 1 shows national governance (by civil society and government) along with national government accountability processes as significantly influencing the development of strategy to create value for stakeholders (i.e. national economies and society). We draw on the logic of corporate strategic management (Adams, 2017; Bowman and Ambrosini, 2000; Ernst & Young Global Limited, 2013; Gray, 2006) in identifying potential core elements of a national SDG strategy. Like Adams (2017), we consider a broader notion of value creation which includes, but also goes beyond, the pursuit of profit or Gross Domestic Product (GDP) to refer to various forms of value created for the economy and society from the perspective of multiple stakeholders.

An opportunity for examining the relationship between government accountability and governance in pursuit of the SDGs has recently been provided by the Australian Senate Inquiry into the SDGs, open for public submissions in December 2017 to March 2018, and for public hearings in August to November 2018. The Inquiry's Terms of Reference collect responses to questions including:

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[*] Adams (2017) uses the term Environmental, Social and Governance (ESG), which is in common use in the private sector.

what governance structures and accountability measures are required at the national, state and local levels of government to ensure an integrated approach to implementing the SDG that is both meaningful and achieves real outcomes?

how can performance against the SDG be monitored and communicated in a way that engages government, businesses and the public, and allows effective review of Australia's performance by civil society? (Parliament of Australia, 2019).

Our study examines all public submitters' responses to these questions[†] and transcripts of all public hearings, through a thematic analysis that enables us to infer conceptual relationships between accountability and governance.

Literature review and conceptual framework

Guided by our research problem, namely how national governments can create value by pursuing sustainable development and the SDGs, we examine the extant literature concerning the process of contributing to the SDGs at national level. The themes that emerged emphasise the role of governance, accountability, contextual factors and internal resources in shaping national SDG strategies. We focus on accountability and governance processes.

The role of governance in national approaches to SDGs

[†] Other questions in the Terms of Reference were mostly about specific initiatives and concerned: the understanding and awareness of the SDGs across the Australian Government and in the wider Australian community; the potential costs, benefits and opportunities for Australia in the domestic implementation of the SDGs; what SDGs are currently being addressed by Australia's Official Development Assistance (ODA) program; which of the SDGs is Australia best suited to achieving through our ODA program, and should Australia's ODA be consolidated to focus on achieving core SDGs; how countries in the Indo-Pacific are responding to implementing the SDGs, and which of the SDGs have been prioritised by countries receiving Australia's ODA, and how these priorities could be incorporated into Australia's ODA program; and examples of best practice in how other countries are implementing the SDGs from which Australia could learn.

The crucial role of public governance in the SDG implementation at national level has often been emphasised in the policy and normative literature (Bouckaert *et al.*, 2016; Gupta *et al.*, 2015; Meuleman, 2018; Stojanović *et al.*, 2016). In this context, given the interdependent nature of sustainable development projects, national governance for the SDGs can only be effective when in accord with global governance for sustainability. Governance theorists have proposed 'transgovernance' as an effective concept for overcoming the tendency to apply global SDG governance principles to the national level under a one-size-fits-all assumption, and for addressing the complex interdependencies between national and global governance for sustainable development (Meuleman, 2012).

At national level, specific country case studies have revealed a variety of governance aspects that can strengthen or weaken sustainability performance and have emphasised the importance of context. For instance, Filho *et al.* (2016) point to limited knowledge about sustainable development, lack of policy integration at different government levels, lack of cooperation among sectors, and insufficient stakeholder engagement as the main reasons why certain SDG implementation projects have failed in some European countries, despite their inclusion in national sustainability strategies. Similarly, Olsen and Zusman (2014) survey the national sustainable development strategies applied by five Asia-Pacific countries and identify governance institutions and processes responsible for the success (or otherwise) of these strategies. They argue that governance aspects such as vision and leadership, institutional coordination, stakeholder engagement, and progress review are the most important factors in ensuring national SDG strategy success.

While the extant literature discusses the potential of multi-stakeholder collaboration, qualitative examination of SDG governance processes at a national level is yet to be undertaken. One of the few studies that focus on national cases of SDG implementation with specific reference to governance processes is Galli *et al.* (2018), which identifies several

governance objectives, such as reforming the "institutional organisation of [the] governance system for sustainable development" and "creating a system for monitoring of national sustainable development" (160) but does not elaborate on how these objectives may be attained via specific governance mechanisms. Lange *et al.* (2013) identify and evaluate several modes of governance for promoting sustainable development – but this is a general theoretical precursor to the introduction of the SDGs, and the global vs national SDG implementation debate is not addressed. In their conceptual meta-framework, the authors identify: centralised governance; decentralised governance; public-private governance; interactive governance; and self-governance. More recently, Glass and Newig (2019) measure SDG performance using several governance indicators: (social) participation, policy coherence, reflexivity, adaptation, and democratic institutions.

Caiado *et al.* (2018) provide a review of the SDG implementation literature that addresses particular aspects of SDG implementation strategy. Here, however, governance is treated as subsumed in strategy rather than determining strategy, and accountability is barely mentioned. Also, Horan (2019) uses public economics expertise to examine possible forms of national governance that would better facilitate sustainability transformations – but this refers to national governance in general and not strictly the governance of SDG implementation processes. While the metagovernance framework provided by Meuleman (2018) and the previously mentioned general concept of transgovernance for sustainable development emphasised in Meuleman (2012) are useful, these perspectives are mainly global and do not focus on global vs national tensions. A review of several theories of governance that could be relevant for SDG implementation (from an integrative perspective) is included in Monkelbaan (2018) – but here too the scope of the study is the global and trans-national levels. To facilitate a transition from global to national governance, Meuleman and Niestroy (2015) propose a 'principle of common but differentiated responsibility', primarily analysed by them to facilitate

its adoption in international law. Therefore, the authors do not focus on the public and strategic management implications of governing national SDG implementation under this principle.

To summarise, prior studies emphasise governance as a set of practices whose performance must be evaluated and monitored; hence they recurrently refer to accountability as an indispensable factor in the discharge and improvement of governance. What is missing from the extant literature is an understanding of the nature of accountability and governance approaches that can facilitate the achievement of the SDGs at national level.

The role of accountability in national approaches to SDGs

Both theoretical and empirical research have identified national SDG reporting as central to public accountability in SDG-related projects. In Germany, for instance, where the early adoption of a national sustainability strategy enabled multiple revisions over the last decade, sustainability reporting has created a solid foundation for accountability (Heinrichs *et al.*, 2013; Scholz *et al.*, 2016). Similarly, national accountability practices in Scandinavian countries have facilitated regional consensus on SDG implementation in a bottom-up, rather than top-down, approach (Halonen *et al.*, 2017). Such studies highlight success stories of accountability processes influencing the outcomes of national sustainability strategies in decisive ways.

Recent studies suggest that contemporary modes of national reporting are not sufficient, especially for accountability of national governments towards their constituencies. Bexell and Jönsson (2018) demonstrate that most sustainability (and SDG) reporting has an outward-looking purpose of complying with global governance and accountability expectations of international organisations like the UN, and tends to overlook controversial issues that are nevertheless important for domestic politics. These issues reflect tensions between national value-creation needs (and approaches) and global sustainable development needs. Fukuda-Parr (2014) also raises awareness of the unintended effects that using global goals (such as the

Millennium Development Goals and, subsequently, the SDGs) as policy guiding instruments at national level may have on the complex relationship between accountability processes and national strategy outcomes. Such unintended effects could be methodological incoherence (when using the goals as planning targets), distorting priorities (when using them as planning agenda), simplification and reification (when privileging universal quantitative indicators).

In this context, following calls for agile and sophisticated accountability instruments to deliver more effective national sustainability strategies and policies seems timely. Bowen *et al.* (2017) identify accountability mechanisms as one of the three main governance challenges of SDG implementation. Stakeholder engagement has been emphasised, in both government and private sectors, as a crucial factor in increasing the contribution of accountability processes to sustainability strategy planning and delivery (Buhmann *et al.*, 2019; Olsen and Zusman, 2014).

In summary, the literature supports the positioning of national accountability processes as critical to the value-creation process in our conceptual framework (figure 1), as Adams (2017) does in the context of the private sector. Our examination of the Senate Inquiry input seeks to elaborate on the form such accountability processes should take in the context of the SDGs.

Contextual factors affecting SDG implementation at national level

Extant literature analyses and illustrates how a range of (mainly social-environmental, political and institutional) factors from outside the nation can and do influence the design and outcomes of national sustainability strategies. Such design is occasionally informed by perceptions of sustainable development risk and opportunity, which in turn are shaped (explicitly or, more often, implicitly) by perceptions of how contextual factors intersect with the nation's internal resources and capabilities for sustainable development. However, these attempts are not sufficiently systematic to provide insights into the elements of strategy design needed for SDG implementation.

Among the many social-environmental factors invoked in the literature, the most prominent are climate change (Filho *et al.*, 2016; Krellenberg *et al.*, 2019; Niestroy, 2014; Swatuk and Cash, 2018; von Hauff, 2019) and the rise of relative poverty via economic inequalities (Anbumozhi and Kimura, 2018; Bulkeley *et al.*, 2013; Freistein and Mahlert, 2016; McArthur and Rasmussen, 2017; Niestroy, 2014; Singh *et al.*, 2019). Furthermore, interdependencies are increasingly being identified between climate change and basic economic problems such as food, water and energy scarcity.

The political factors identified in the literature can broadly be assigned to the rise of authoritarian and anti-democratic regimes (Crot, 2013; Dodds, 2019; Glenn and Florescu, 2015) but similar dependencies are also at work in traditionally democratic regimes. Here too, loss of control on climate change and poverty-related outcomes can easily lead to political pressures shaping public discourse in ways that negatively affect public perceptions of climate change science and research on sources of economic scarcity. These pressures, which redefine the problems and implicitly redistribute responsibilities for them, create new regimes of truth and thus significantly modify institutional capabilities and responses (see Scoones, 2016).

The most commonly discussed institutional factors, mainly resulting from political pressures induced by fear of responsibility for increasingly complex problems, are discussed in more detail by Kuenkel (2019), who identifies recurrent patterns of socio-ecological dysfunction. Accordingly, our current institutions are not conducive to sustainable development because they are not built on living-systems logics and are ill-prepared for coordinating multi-stakeholder cooperation through dynamic networks. Consequently, national efforts to design effective SDG implementation strategies are marred by distorted views of risks and opportunities, and by limiting resource allocation decisions (Bardy *et al.*, 2015; Galli *et al.*, 2018; Olsen and Zusman, 2014; Puppim de Oliveira *et al.*, 2015; Turnheim *et al.*, 2015).

Sustainable development resources at national level

Beside external contextual factors, internal resources are considered equally relevant to the success of national sustainability strategies. Studies of SDG implementation in different countries raise the question of where the resources for contributing to the SDGs can and should come from. Perspectives on this debate range from a focus on securing financial resources (Akenroye *et al.*, 2018; Almassy *et al.*, 2015) to building human, social and/or natural capitals (Busco *et al.*, 2018; Krellenberg *et al.*, 2019; Smith *et al.*, 2014).

A prominent argument in this literature is that, while global SDG governance research emphasises the role of available resources in developing realistic SDG implementation strategies, one-size-fits-all approaches resulting from the direct application of these principles to the national level do not work; and the key differences are shaped primarily by differences in national resources and capabilities, more than by external contextual factors (Akenroye *et al.*, 2018). Together with governance and accountability, internal resources and capitals form the most important factors that shape the distinctive, sustainable development needs of a country (Bowen *et al.*, 2017; Busco *et al.*, 2018; Knoll *et al.*, 2015; Singh *et al.*, 2019). Holistic innovation is, therefore, necessary to take advantage of positive synergies among these factors and, at the same time, meet needs created by their interdependencies, in order to design and implement successful national sustainable development strategies (Chen *et al.*, 2018).

Integration: A conceptual framework for national-level social and economic value creation

Bringing together insights from disparate strands of the extant literature, as shown in figure 1, we identify that: (1) tracking a nation's contribution to the SDGs requires national governance, by both state and civil society; and (2) accountability and governance processes influence the design and implementation of national SDG strategies. However, while the prior literature provides helpful insights into the accountability and governance components of our conceptual

framework (figure 1), it does not reveal the nature of accountability and governance processes that will lead to a national-level strategy to create economic and social value while also contributing to the achievement of the SDGs.

Our research questions are centred on gaining an understanding of how accountability processes and approaches to national governance might work in the context of the SDGs and how they interact with a nation's sustainable development risks and opportunities, decision-making processes and instruments (such as national policies and projects) and value creation for stakeholders (illustrated in red).

[Figure 1 here]

Methodology

The Foreign Affairs, Defence and Trade (DFAT) References Committee of the Australian Senate conducted the SDG Inquiry in the latter half of 2018. Our data source is the entire collection of public submissions made in response to the Senate Inquiry's Terms of Reference (ToR) and transcripts of the public hearings, as available on the Inquiry website (Parliament of Australia, 2019).

Table 1 provides a breakdown of the 164 public submissions that were made by organisations, individuals, and groups of individuals or organisations.

[Table 1 here]

The majority of the submissions (45%) were made by non-governmental organisations, including charities. Their activities range from educating, creating awareness, and building networks to advocacy on various topics directly or indirectly associated with the SDGs. Academia and government agencies each made 10% of submissions with Commonwealth

departments representing the majority of the submissions from government agencies. Lack of involvement of the for-profit private sector in the submission process is noteworthy. Of four private company submissions, two were from utility providers. Three superannuation companies and four organisations promoting responsible investment were among the submitters.

Five (recorded and transcribed) public hearing sessions were held – three of them in Canberra and others in Sydney and Melbourne. During these public hearings, 49 organisations and individuals appeared as witnesses. While 80 per cent of the witnesses were those who made submissions to the Senate Inquiry, they also included representatives from six Commonwealth government departments and three non-governmental organisations and one individual that did not make a submission. Senate Committee members questioned the witnesses in-depth, tapping into their submissions and/or wider experience and knowledge. The respondents presumably self-selected based on their perception of the relevance of the consultation questions to them, while the witnesses appear to have been selected in order to allow the Senators to delve further into the areas they considered more important or insufficiently covered by written responses. Across the written and verbal evidence, the expertise in most, if not all, aspects associated with the SDGs was represented from a range of perspectives.

Data analysis

We analysed the entire written submissions and transcripts of two questions in the ToR, those concerning accountability and governance processes and structures (see above). We also reviewed responses to all other questions and coded material concerning accountability and governance processes.

Our analysis included two stages: a content analysis, and then a thematic analysis. Our corpus of data consisted of approx. 62,000 words. The first stage of our analysis commenced with an

initial reading of the material to gain familiarity with the responses, broadly understand the discourse and identify content categories for further exploration. We conducted open coding whereby tentative labels were created to collect the responses both implicitly and explicitly referenced various aspects of accountability and governance. We identified four broad content categories (or labels) under which references to accountability and governance were made: (1) enabling accountability, (2) enabling action, (3) enabling stakeholder engagement, and (4) enabling global benchmarking. These four categories were used merely as folders to organise, summarise and manage relevant content for further thematic analysis. Hence, data reduction was the main purpose of this first step of the analysis. Each content category represented a particular purpose for (or context in) which the SDGs could be mobilised. The criteria for coding content into the four categories were based on mutually agreed meanings for each of them, and the ascribed meanings resulted from our intimate understanding of and interaction with the responses and discussions. Our coding objectives were to record (1) the range of answers to the submission questions; (2) the work that organisations/individuals are already doing on the SDGs; and (3) the recommendations that are being made, including those that are not covered by the ToR questions. The coding of categories was divided between the authors to facilitate a consistent approach, and sub-categories were derived as necessary.

In the second phase of our data analysis, a deductive thematic analysis guided by our conceptual framework (figure 1) was carried out. A top-down approach was used to explore the presence of the two main themes (i.e., accountability processes and national governance) derived from our conceptual framework across the content categories. The content categories provided a useful context within which the main themes could be understood. All evidence of and references to the two main themes were coded into two nodes to facilitate the subsequent exploration of sub-themes. The identification of sub-themes was a result of a collaborative and iterative process which occurred over several weeks. Sub-themes were let to emerge from the

data, resembling a bottom-up approach. To enhance the trustworthiness of our analysis (as suggested in Eriksson and Kovalainen, 2015), and in particular its credibility, dependability and conformability (see, also Lincoln and Guba, 1985), we used multiple rounds of discussions to arrive at a common understanding of the data. Disagreements were resolved by grouping narrower subthemes into broader themes (see table 2). Table 2 summarises the process of analysing the data and outcomes at each stage of content and thematic analysis.

[Table 2 here]

Findings

All respondents indicated, explicitly or implicitly, that they considered the SDGs a universal language and an important mechanism for change towards sustainable development that is imperative. The role of accountability and governance mechanisms in change was unrefuted. The Centre for Policy Development noted:

> The targets and indicators that underpin each goal … can provide a ready-made framework for organisations to engage with specific sustainability-related issues … This is particularly important at a time when key sustainability-related issues have emerged as critical, high-impact economic risks at the global level. For instance, water, food and weather-related risks – as well as failure to adequately address climate change – have consistently been identified as amongst the most immediate and high-impact global risks in studies like the World Economic Forum's Global Risk Report. *[emphasis added]* (Submission 129, 5)

Some submitters acknowledged the role of accountability frameworks in creating opportunity and impetus for change. For instance, Sustainable Development Network Australia/Pacific noted:

> Appropriate frameworks for monitoring and reporting Australia's progress on the SDGs are an essential component of implementation … Such frameworks provide an impetus for action … and … opportunity for ongoing public engagement. (Submission 55, 1)

While most responses made specific suggestions in response to the consultation questions, the calls for change also brought some critiques of the status quo. Breaking from stereotypical views of monetary orientated accountants, the Chartered Accountants of Australia and New Zealand (CA ANZ) criticised the narrow focus of GDP:

> … in the quest for measuring progress and being able to compare this progress with other nations, welfare has become synonymous with Gross Domestic Product (GDP). Yet GDP is not a welfare measure – rather it is a measure of economic activity. Interest is growing in communities, governments and internationally as to how a more complete picture of progress can be shown, one which recognises environmental and social outcomes (inequality, intergenerational equity)…. …alternative measures of progress are now poorly correlated with changes in GDP for Australia. Yet these alternative measures of progress are a closer reflection of the aspects that society values most. (Submission 43, 4-5)

To discuss the detail of our findings, we adopt a structure aligned to the key components of our conceptual framework (figure 1) and the key themes identified in our analysis (table 2).

Accountability processes to track the nation's contribution to the SDGs

The key areas relating to accountability processes that were addressed in the consultation responses were:

1. *Collecting* SDG-related performance and engagement data
2. *Measuring* performance on the SDGs

3. *Communicating* performance on the SDGs

The importance of these three areas at the local government level was highlighted by the Lord Mayor of the City of Newcastle:

> … unless there's a way to *capture* the data at a local level and… then *assess* it and *report* back on it, we're not going to be able to achieve these SDGs…. *[Emphasis added]* (Committee Hansard, 7 December 2018, 9)

The consultation responses demonstrated a high-level of understanding of accountability systems, with several highlighting the need to adopt good-practice features.

Collecting SDG-related performance and engagement data

The Voluntary National Review (VNR) was criticised for not containing a sufficient range of indicators for baseline data. For instance, Professor Metternicht commented that "…there needs to be a balance between that qualitative evidence… and how that can be tied to the hard set of data that we need to make policy" (Committee Hansard, 2 November 2018, 3). Consultation responses suggested additional data sources including data collected by various agencies for their own purposes (e.g., Digital Earth Australia, Vision 2010 Australia, and local government data on well-being) and the adaptation of existing data (e.g., Australian Early Childhood Development Index). The use of public perception data was proposed on issues such as health and education. Further, inter-departmental and inter-agency collaborations, as well as stakeholder involvement, were a means of identifying additional data sources.

Some respondents noted a lack of data availability on some aspects of the SDGs (such as volunteering, or child-related indicators), as well as a lack of disaggregated data (for example, by sex, income and age). On the issue of data disaggregation, it was suggested that targets and indicators should be broken down to project/activity level and should include community as

well as state-level performance measurement. Responses also emphasised the need to track negative impacts and to develop a strategy to address them.

The complexity inherent in SDG accountability was noted by respondents in relation to both the interconnectedness of the SDGs and the spread of data sources across organisations and government departments. The enormity of this task was alluded to in the Commonwealth Scientific and Industrial Research Organisation's response:

> Nationally the Australian State of the Environment Report (https://soe.environment.gov.au/) is just one of the reporting mechanisms used in Australia, and States and the Commonwealth are working to improve the coordination between their separate reports. The Australian Ocean Data Portal (https://portal.aodn.org.au/) developed for and by the marine research community provides a model for how information can be shared more readily in support of the delivery of the SDGs. (Submission 85, 16)

Responses noted that a process for cooperation across programs and initiatives that collect relevant data had not been developed. The impact of the electoral processes on the SDGs was highlighted as an accountability challenge, the Institute for Human Security and Social Change at La Trobe University noting a mismatch between "the long term nature of the endeavour and the short-term nature of election cycles" (Submission 77, 3). A number of responses noted the need to take advantage of digital technologies for data collection, data sharing, and stakeholder collaboration for data gathering.

Measuring performance on the SDGs

A system of national environmental and social accounts was proposed by Sustainable Business Australia, to "amplify the work the Treasury does in setting budgetary decisions and as better method for the government to highlight its contribution to several SDGs" (Committee Hansard,

2 November 2018, 29). There were also calls for integrated, sector-wide information systems that provided real-time data. The Department of Energy and Environment indicated that they are developing "a strategy for integrating SDG information where appropriate into the Digital State of the Environment platform (https://soe.environment.gov.au)" (Submission 115, 3). This dynamic and interactive digital platform

> can be used by decision-makers, researchers and the public… [and] … features interactive graphs which can show change over time, where users can turn variables on or off, show it as a table of data, download the graph as an image or download the data from the Australian Government open data portal (Submission 115, 7).

Some responses called for the integration of the SDGs with frameworks widely used in the private sector, such as those of the Global Reporting Initiative, International Integrated Reporting Council and human rights reporting. The role of the private sector in achieving the SDGs was acknowledged by several participants, including DFAT:

> …first VNR on progress towards the 2030 Agenda … will include highlighting in particular our contribution to sustainable, inclusive economic growth in the Indo-Pacific region and the *crucial role of the private sector in supporting development… [emphasis added]* (Submission 60, 8)

Several submissions strongly emphasised the involvement of stakeholders throughout the accountability processes. In terms of measuring and managing performance, online forums were suggested to allow people to report activities not in line with sustainable practices anonymously. Other recommended approaches to measurement systems were:

- developing baselines measures for the most important indicators through consultation with stakeholders; and

- using standardised measures to enable systematic benchmarking against other OECD countries, comparison with targets and trend data.

Communicating performance on the SDGs

Public access to data was considered necessary for facilitating both oversight and action, with a proposal to develop an open-source database of SDG-resources and details of experts. There was a suggestion that the SDGs that are relevant to Australia should be highlighted, that communication needed to resonate more with citizens at a 'grassroots' level and enable civil society organisations to demonstrate how they are being accountable for their contribution. Other suggestions regarding communicating performance on the SDGs included connecting the SDGs with people's lives, concerns and aspirations for their families, future, business, civil society and planet, demonstrating the link between local actions and global impact.

Some respondents detailed on the desirable reporting style (i.e. concise, using visuals and graphics, storytelling using case studies), reporting media (e.g. social media and smart technology) and communication modes (e.g. reports, public awareness campaigns, libraries, national website). Others focused on identifying good-practice features of communications for accountability, including:

- accessibility of data to all impacted stakeholders;

- independent (community-driven) audit;

- reporting to the Australian Parliament.

The public hearings highlighted the importance of integrating the SDGs within internal processes, planning documents of Commonwealth government departments, and external communications such as annual reports and departmental websites.

National governance (by state and civil society)

Involving all parts of society in the nation's commitment to the SDGs was noted as a benefit of developing a national action plan for the SDGs; and, ensuring SDG considerations are incorporated into decision-making processes, including at Cabinet level.

The transcripts of the hearings provided insights into the mechanisms (or lack thereof) for SDG implementation. For instance, they revealed that:

- Responsibility for SDGs has been 'carved up' across different Departments, while the Department of Environment and Energy has responsibility for a number of SDGs and had just launched an SDG 'platform' to aggregate all the data into a single platform.

- Eighteen government agencies are involved in the SDG process, coordinated by the Department of Prime Minister and Cabinet and DFAT with senior representation indicating SDG implementation is "a very serious issue that the government was interested in making sure was well coordinated" (Committee Hansard, 24 August 2018, 11).

- "there is a perception that no-one knows who is running the show and it is very hard to meet with the people who are supposed to be…" (Committee Hansard, 24 August 2018, 16).

Our analysis indicates that representatives from government and public differ in their assessments of the effectiveness of national SDG governance mechanisms. However, there were no disagreements about the importance of national-level coordination.

The key areas relating to accountability processes mentioned in consultation responses were: central national coordination; and, government oversight of business responses.

Central national coordination

The public hearings highlighted that work relating to the SDG 11 (Sustainable Cities and Communities) happens at the city or municipal level, and so a framework at the national level should be developed to coordinate activity mapped at the local level. Local government representatives called for an extension of the national accountability for the SDGs to lower levels of government by implementing an effective monitoring and evaluation regime to track performance of municipalities, metropolitan areas or state governments in responding to the SDGs. The Mayor of the City of Newcastle highlighted how accountability at local government level results in action by civil society, hence the importance of alignment at all *levels* of government:

> … by putting it in your strategy, we're seeing civil society in Newcastle pick up those goals and try to align their strategies to implement them… If you can align federal, state and local governments to a future vision that is around the SDGs in the way they allocate budget or do their policy work … there is an alignment of what the country is doing at all levels ... (Committee Hansard, 7 December 2018, 9-10)

Similarly, the Institute for Human Security and Social Change at La Trobe University argued that:

> the engagement of an informed citizenry that can hold politicians, service providers, private-sector companies and non-governmental organisations to account, as well as providing ongoing feedback to improve effectiveness is critical. (Submission 77, 3)

Calls were made for greater interaction *between* Commonwealth government departments and departments of State and Territory governments and assigning accountability for the SDGs aligned to a given department's policy mandate:

> … best practice can depend on an agency being… convinced that the SDGs are going to help them in delivering the government's policy… some agencies like the

Department of Environment have been very strongly pro SDGs, using them and applying them in delivering government policy, and others haven't seen them as useful in achieving the government's agenda. (Committee Hansard, 7 December 2018, 19)

However, the Australian Academy of Science and Future Earth Australia (AAS) warned:

While it may be tempting for the Commonwealth Government to assign governance and accountability of specific SDGs to departments and/or agencies having the most policy and strategy influence over a goal, this increases the risk that synergies and trade-offs will be missed. (Submission 108, 6)

Many respondents noted the interdependencies and interconnectedness between the SDGs. The Chartered Accountants of Australia and New Zealand (CA ANZ) recommended Adams' (2017) five-step approach designed for businesses and other organisations as a means for all levels of government to determine which SDGs are relevant and to assess positive and negative contributions to SDG targets.

The broad agreement on challenges was matched with a similar convergence on a potential solution. Numerous respondents called for a central governing agency to facilitate the identification of data gaps and sources, possibly the Australian Bureau of Statistics, or a multi-stakeholder reference group:

…as a single federal department mostly working outside domestic policy, it *[DFAT]* is unlikely to have the traction and resources to develop and promote the SDGs domestically… (Submission 97, 4)

…to be truly effective … policies and reporting systems need to extend beyond government policies and the systems of public bureaucracy to engage civil society and the community and the private sector. (Submission 103, 3)

> The existing Federal Government inter-departmental committee structure … is insufficient as a coordination and accountability structure. (Submission 67, 1)

Respondents argued that a reference group would need to comprise representatives from civil society, the private sector and academia along with representatives from multiple government departments. It could be charged with enhancing transparency, facilitating collaboration and communicating Australia's implementation of the SDGs. Less prevalent were the calls for the establishment of a new office such as a Commissioner for Future Generations (Submission 42) or an Assistant Minister for Sustainable Development (Submission 25).

Government oversight of business responses

Several submissions commented on the role of business and investors, and it was the focus of one of the hearings during which one Senator expressed concern about the cost to business of the various reporting frameworks, and another that the burden of regulation on business might fall to consumers. Respondents spoke of benefits initiatives to achieve sustainable development such as: business innovations that are solving sustainable development challenges; cost savings; and, increased revenues; and some called upon financial regulators to develop guidance and regulation that includes requiring directors to consider specific climate-related risks and opportunities.

Discussion

The Australian Senate Inquiry on the SDGs provoked new thinking and enthusiasm for cooperation and collaboration across organisations and sectors of society. The opportunities and possibilities for collaboration appear to have been met with a sense of excitement, perhaps because the SDGs themselves are the result of such collaboration on a global scale. Innovative ideas and solutions were put forward involving transparency, multi-stakeholder input and central government coordination. The overwhelming sense from the responses was that, while

the task is enormous and requires resources, with transparency, accountability and coordination 'we can do this' and 'we must do this'.

Our conceptual framework (figure 1) highlights the importance of (1) well-coordinated governance in SDG implementation at national level; and (2) effective accountability systems/practices to inform SDG strategies that create value for the economy and society. Our findings indicate what this might look like i.e. what the two black boxes in figure 1 comprise. Accountability at the national level was thought by respondents to incorporate: improving collection of SDG-related performance and engagement data; integrating and standardising SDG performance measurements; and communicating performance on the SDGs widely and effectively. National governance (by state and civil society) was thought by respondents to require: central national coordination; and, government oversight of business responses to sustainable development challenges.

Our study contributes to the literature related to: the coordinating role of governance; effective accountability systems and practices; and, the role of business in national SDG implementation.

The coordinating role of governance

Our findings emphasise governance as requiring central national coordination and government oversight. Despite previous calls for integrated governance (Märker *et al.*, 2018; Van Der Zwet and Ferry, 2019), we discover that the Australian public position remains government-centred and cautiously conservative with regard to relying on self-regulation with respect to the SDGs. Warnings about lack of government policy integration, data and stakeholder engagement are reminiscent of Filho et al.'s (2016) findings. Our results corroborate with those of Olsen and Zusman (2014) regarding the crucial importance of institutional coordination and multi-stakeholder engagement for governance of the SDG implementation. In addition, they suggest

ongoing government monitoring of business performance for sustainable development (including directing of business innovation towards the SDGs) as essential.

In terms of balancing central government coordination with stakeholder participation, many of our respondents consider that, while national change (in both governance and accountability) to integrate the SDGs cannot happen without the support and participation of all sectors of society, government is still seen as the most appropriate leader and coordinator of this effort. The dominant vision for national SDG governance, one of government leadership, combined with stakeholder participation, describes a mode of cross-sector governance that is neither fully hierarchical nor just deliberative (as in van Zeijl-Rozema *et al.*, 2008), nor does it display the dynamism and flexibility of loose networks (as in Kapucu and Hu, 2020) – but one that emphasises the centrality of government in a system of aligned and accountable stakeholder contributions. This responds to calls for the inclusion of a wider variety of social actors and interests in governance for sustainability (for example, Bulkeley *et al.*, 2013; Haywood *et al.*, 2019) and, at the same time, is seeking to address issues of large system coordination and performance measurement standardisation. Our findings also emphasise the importance of having a highly motivated public service that does not "represent a potentially serious obstacle to implementing the development ambitions of the international community" (Baimanov and Everest-Phillips 2016).

Our study finds that, although highly desirable, achieving stakeholder engagement and empowerment is identified by respondents to be an important and enduring practical challenge. This problem has already been signalled in case-based empirical research on specific contexts in Australia (for example, Kaur and Lodhia, 2018 in relation to SDG implementation by local councils) – but more comprehensive studies and perspectives are needed to evaluate its scope

and impacts. Some studies (for example, Esguerra *et al.*, 2017) have claimed that multi-stakeholder partnerships engaged in sustainability agendas tend to be ineffective in contexts of 'limited statehood' – weak government that usually lacks resources to implement its policies.

Our analysis also identifies government structure compartmentalisation and diversity of agendas at different government levels as the main challenges in achieving the coordination needed for integrated SDG implementation at the national level. In Australia, with stronger government and richer public resources, most respondents called for multi-stakeholder involvement and partnerships, but expect the government to have a centralising role in governance, accountability and performance measurement processes. These calls are in line with SDG17 which recognises the needs for partnerships to achieve a high level of stakeholder engagement and facilitate action.

From a theoretical perspective, multi-level governance approaches have been discussed by Heitmann *et al.* (2019) in terms of a balancing act between integrating the different levels and, at the same time, increasing stakeholder participation. With respect to practice, however, our data shows that diffused leadership and responsibility contribute to further fragmentation of sustainability-related policies across the different administrative mandates of different departments.

Effective accountability systems and practices

Most concerns of Australian respondents, with regard to improving the implementation of accountability mechanisms, are largely similar to those identified in previous literature at the level of international governance (see Ocampo and Gómez-Arteaga, 2016). There, advocates for a bottom-up approach, i.e. to inform accountability from local and national levels to global governance (for example, Elgin-Cossart and Chandran, 2016), discuss the potential of collective action, champions and reputation power in contributing to local and national

accountability but the focus remains on the outcomes at global and regional levels rather than on exploring how the grassroots mechanisms could articulate with each other and converge within an integrated national SDG strategy.

Calls for a national accountability framework in response to the Australian Senate Inquiry can be regarded as a starting point towards the national SDG strategy concept that has been recommended by international governance organisations such as the UN and already implemented in some countries. However, unlike the example of the Scandinavian countries (see, Halonen et al., 2017), Australian submissions tend to suggest the need for methodological integration and standardisation led by the central government from the centre (i.e. the federal government) rather than based on a grassroots approach, i.e. gradually building consensus from local to national and regional levels.

Such differences notwithstanding, Australian submitters emphasise the need for complete and meaningful accountability processes and not just the idea of exporting glowing national reports for global discussion. Overall, they consider a national SDG accountability framework to be more than a compliance tool for meeting global governance and accountability expectations but a strategic driver anchored in Australia's (and humankind's) genuine sustainability needs. To the extent that there are gaps in data availability and concerns about data format (part of the top black box in figure 1) this will hinder the identification of risks and opportunities and decision making processes (the first two red circles in figure 1).

The importance of stakeholder engagement is a recurrent theme in our findings (see Kaur & Lodhia, 2018; Olsen & Zusman, 2014). Like in many other jurisdictions around the world, in Australia too the key social actors who control the resources and shape the public opinion on these issues acknowledge the crucial importance of involving all sectors and categories of Australian society in integrated efforts for national SDG implementation. Furthermore, the calls for a national accountability framework in Australia resembles the advocacy exercises

developed in other countries in support of designing a national SDG implementation strategy (Heinrichs et al., 2013; von Hauff, 2019).

Beyond these confirmatory aspects, our analysis of the Australian submissions adds new insights into the three logical steps of SDG accountability, namely collecting data, measuring SDG performance, and communicating/reporting the results of these assessments. With regard to data collection, focus on centralisation and standardisation of measurement is justified by a perceived need to share indicators nationally so that local qualitative evidence can be reliably aggregated to provide valid input into national SDG implementation policy. There is agreement that the indicators themselves need to be improved and refined to better reflect population welfare and environmental sustainability; and to capture more of the sustainability-negative outcomes of traditional economic processes, so national policy-makers can learn from past mistakes.

These concerns overlap with broader assessment and measurement issues, such as the need to increase public and government awareness (at all levels) of the socio-cultural and political (not just technological) dimensions of the challenge of achieving effective centrally coordinated reporting by integrating the fragmented reporting systems that are currently in use. It is in this context that Australian social actors most often emphasise the need for multi-stakeholder engagement, in particular with the business sector and its significant resources. Communication to enable action will to some extent need to be disaggregate and tailored for specific audiences with tools such as the Digital State of the Environment platform serving to aggregate and link to the SDGs.

There is a general expectation for the federal government to deploy its resources to integrate the SDGs both in its departmental action plans and in its public documents. However, this is not merely a matter of making the government fully (and solely) responsible and expecting it to deliver. Wider governance processes are involved, whereby public access to key national

SDG data is ensured, this data is audited independently through community-driven processes, and the Executive is mandated to report on SDG progress to the Australian Parliament as the centrepiece of the nation's representative democracy. This suggests that aspects of integrated governance (Märker et al., 2018; Van Der Zwet & Ferry, 2019) are present in the Australian proposals as well – but they need to be understood in the specific context of the various sectors' (and stakeholders') current resources and capabilities for contributing to the SDGs.

The role of business in national SDG implementation

Australian Senate Inquiry attracted the responses of (mostly) non-profit organisation and, comparatively, a smaller number of private-sector corporations or businesses. Our analysis found that non-profits put forward resource and power-related arguments to support the contention that the business sector should take up more responsibility in implementing the SDGs, particularly in a government-coordinated national project. They were also more inclined to call for increasing public regulation to mandate business contributions to the common SDG implementation effort rather than relying on traditional corporate social responsibility (CSR) approaches driven by industry or corporate self-regulation.

Non-profit and government-agency submitters were proud to present their efforts and achievements – and it was on this basis (i.e. leadership by example, and best practice sharing) that they recommended private-sector organisations should incorporate SDGs in their business strategies, operational planning and resource allocations. They also emphasised the need for a well-articulated government strategy for involving the business sector, in systematic ways, in national SDG implementation processes.

Extant empirical research on business involvement in national SDG implementation in other countries is not abundant but growing rapidly. International initiatives such as Business Call to Action and the United Nations Global Compact are having an increasing influence on the

corporate world (Hayakawa, 2017). Theoretical and normative CSR literature on how business should engage in sustainability transitions, and adopt sustainable business models, and assist national government in achieving the pursuit of the SDGs, is considerably more developed (Buhmann et al., 2019; Hoque et al., 2018; Patzer et al., 2018; Redman, 2018). While some (if not most) of this normative work may be perceived by business practitioners as armchair theorising, well-documented practical references for business sustainability transitions (Calabrese et al., 2017; Leleux & Van der Kaaij, 2018) and academic analyses of case study organisations are available (Buhmann et al., 2019; Hoque et al., 2018; Patzer et al., 2018; Redman, 2018, Narayanan & Adams, 2017). The Sustainable Development Goals Disclosure (SDGD) Recommendations (Adams et al., 2020) are intended to facilitate a change in corporate strategy to address sustainable development risks and opportunities largely through a focus on accountability and governance processes. Further, there are well-documented practical references for business sustainability transitions (Calabrese et al., 2017; Leleux & Van der Kaaij, 2018) and academic analyses of case study organisations (Narayanan & Adams, 2017).

Conclusion

We set out to develop a framework for how national governments can create value for society and the economy (which we refer to as value for stakeholders) through their approach to the SDGs. The literature review indicated a gap in understanding how national governance and accountability processes influenced the achievement of the SDGs and hence social and economic value creation. Analysis of the responses to the Australian Senate Inquiry allowed us to fill that gap and shed light on the essential components of the achievement of the SDGs – specifically the national-level governance and accountability systems required. The responses emphasised the importance of transparency, accountability, multi-stakeholder

involvement and central coordination along with other established best practices of accounting, accountability and governance systems.

The data from the input to the Australian Senate Inquiry supports and builds on a conceptualisation developed by Adams (2017) for the private-sector linking accounting/reporting, accountability processes and governance and the achievement of the SDGs necessary for long-term social and economic value creation. It also highlights nuances resulting from the increased complexity and heightened stakeholder relevance and engagement at the national level. Our conceptualisation, supported by our findings, is effectively a blueprint for governance and accountability processes to facilitate Australia's contribution to the SDGs.

Australia's government and institutional structures have been characterised as young, democratic, masculine (Voola *et al.*, 2017) and unrepresentative of the cultural and ethnic diversity of the population (Pietsch, 2018). The relative youth of Australia's governance structures, however, brings hope for the flexibility needed in transitioning to a more sustainable future. The Senate Inquiry is the first step. Future research can examine the degree of government responsiveness to consensus views expressed in the written and verbal submissions. A limitation of the study is that the data is limited to self-selecting written responses to the consultation and those called to give verbal evidence. The findings, which relate to the two black boxes in figure 1, and conceptual framework could be tested more widely and with different stakeholder groups.

Further research might examine the accountability and governance systems adopted in, say, five years time, considering how close they were to what respondents considered was needed and the extent to which that aided or hampered value creation for stakeholder i.e. society and the economy. Further research could consider the appropriateness of the conceptual framework and findings with respect to how accountability and governance systems might be designed and implemented or adapted for use in other jurisdictions with differing cultures and political

systems. Research might also consider how national government approaches might best evolve in relation to other contextual factors and national resources influencing success. Furthermore, while this framework accounts for governance of SDG implementation at national level, potential tensions between national and global governance should also be studied, in order to assist the development of compatible national solutions for sustainable development, which can then be articulated with – and integrated into – global efforts.

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Figure 1: Conceptual Framework: Value creation by nations in the context of sustainable development issues
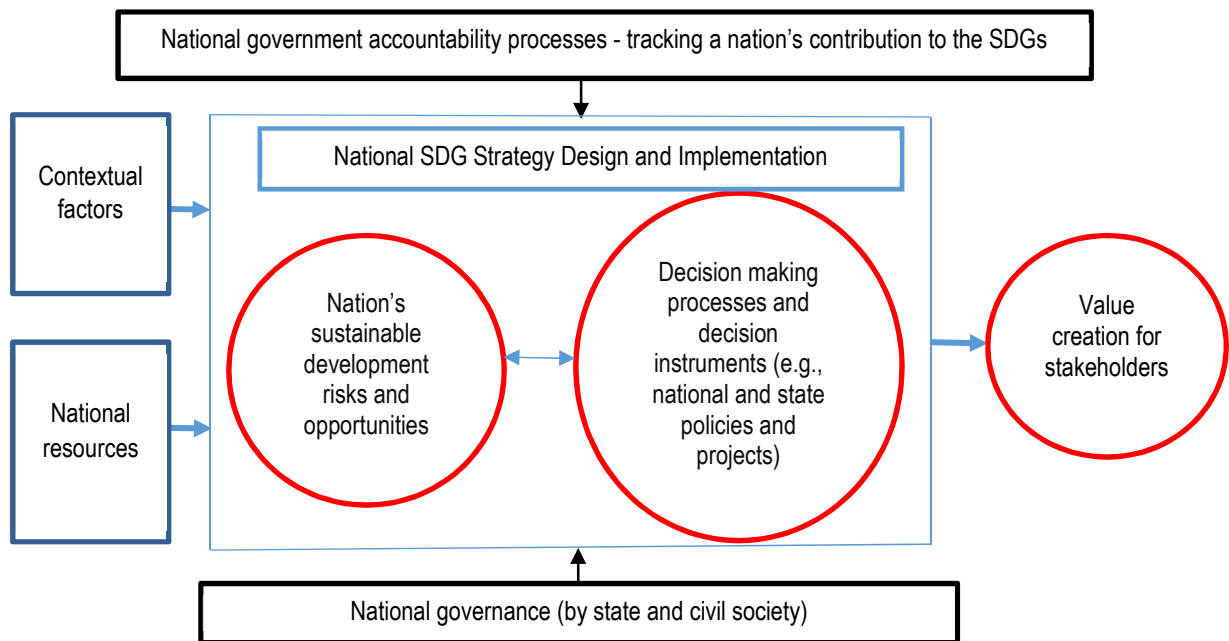
Source: Adapted from Adams' (2017) conceptualization of the value creation process for private-sector organizations

Table 1: Submission distribution by type of submitter

Submission type	Number of submissions
Non-governmental organizations and charities	73 (45%)
Individuals	27 (16%)
Education providers and associated groups	17 (10%)
Commonwealth, state and local government entities	16 (10%)
Professional and industry associations	10 (6%)
Business and investor advisory service providers	8 (5%)
Asset owner or investor representative bodies	6 (4%)
Companies	4 (2%)
Anonymous	3 (2%)
Total number of submissions	**164 (100%)**

Table 2: Analytical process, content categories and themes

Step 1		Step 2	Step 3
Content categories (from open coding)		**Main themes** (from the conceptual framework, figure 1)	**Subthemes** (arising from the data)
Enabling accountability Enabling action Enabling stakeholder engagement Enabling global benchmarking	→ → → →	**Accountability processes** to track the nation's contribution to the SDGs	1. Collecting SDG-related performance and engagement data: comprehensive, representative and collaborative 2. Measuring performance on the SDGs: integrated, interactive, inclusive and standardized 3. Communicating performance on the SDGs: accessible, glocalised and effective
		National governance by state and civil society	1. Central national coordination 1.1. A national action plan for the SDGs 1.2. Extending accountability to lower levels of government 2. Government oversight of business responses