

Making institutional tensions visible: environmental accounting and public value in a municipal corporation

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Abstract

Purpose – This study examines how environmental accounting, with a specific focus on carbon footprint analysis, informs the assessment and articulation of public value in municipal corporations characterized by multiple institutional logics – business, compliance, community and environmental.

Design/methodology/approach – The study adopts an action research methodology conducted within a Southern Italian municipal corporation operating in the waste management sector. One of the authors was embedded in the co-design and implementation of a carbon accounting system. Data collection included participant observation, semi-structured interviews, informal conversations and internal document analysis. The analysis is theoretically grounded in institutional logics theory and a public value framework.

Findings – The findings show that environmental accounting does not resolve institutional tensions but makes them visible by structuring environmental knowledge and clarifying priorities for action. Business, environmental, community and compliance logics informed different organizational responses, which were subsequently articulated as economic, ecological, social-cultural and political public value outcomes. Environmental accounting supported the identification of critical impact areas, informed strategic and operational decisions, and provided the evidentiary basis through which sustainability initiatives were interpreted and legitimized over time.

Originality/value – This study reframes the role of environmental accounting in hybrid public organizations by showing how it supports sensemaking, prioritization and legitimacy-building in contexts of persistent institutional tension. It also advances public value research by illustrating how public value is articulated ex post as an evaluative framework grounded in accounting practices. Finally, the findings highlight how actor interpretation and organizational context shape the role of environmental accounting in sustainability transitions within municipal corporations.

Keywords Environmental accounting, Public value, Hybridity, Municipal corporations, Institutional logics

Paper type Research article

1. Introduction

In recent decades, accounting has evolved beyond its traditional technical role to be recognized as a practice with significant social, organizational and moral dimensions (Arrington and Francis, 1993; Hopwood, 1989; Tinker *et al.*, 1982). Carnegie *et al.* (2021, p. 69) capture this evolution by defining accounting as “a technical, social and moral practice concerned with the sustainable utilization of resources and proper accountability to stakeholders to enable the flourishing of organizations, people and nature”. This expanded perspective emphasizes

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accounting's capacity to support sustainable development, not merely by recording financial transactions but by informing management decisions and fostering entrepreneurial action (Baker *et al.*, 2023).

Within this broader transformation, environmental accounting (EA) has emerged as a critical tool for addressing sustainability challenges. EA extends traditional accounting practices by integrating social, environmental and collective dimensions into organizational measurement and decision-making processes (Bebbington, 2021; Gray, 2006). In doing so, it aligns closely with the evolving concept of public value, increasingly central in accounting and public management debates (Crosby *et al.*, 2017; Lodhia *et al.*, 2021; Meynhardt, 2009; Tommasetti *et al.*, 2020). Public value, in this sense, requires tools capable of capturing the broader societal impacts of organizational activities, moving beyond the narrow confines of financial performance.

This need for new measurement and accountability frameworks is particularly evident within hybrid organizations. These entities, positioned at the intersection of public, private and non-profit sectors, combine diverse resources, governance structures and institutional logics that balance economic, social and environmental priorities (Battilana and Lee, 2014; Pache and Santos, 2013). Hybrid organizations are primarily oriented towards value creation, pursuing missions that integrate social change and sustainability (Esposito *et al.*, 2021). Grossi *et al.* (2021) conceptualize hybrid value creation through three mechanisms: mixing different types of value (Nicholls, 2009), compromising between conflicting goals (Campanale *et al.*, 2021) and legitimizing activities to meet external expectations while generating internal value (Vakkuri *et al.*, 2021; Vakkuri and Johanson, 2020). Achieving these complex forms of value requires management systems and accountability tools that reflect the multidimensional nature of performance (Esposito and Ricci, 2015; Grieco *et al.*, 2015).

Among the various types of hybrid organizations (Esposito *et al.*, 2021; Grossi *et al.*, 2017; Jäger and Schröer, 2014), this study focuses specifically on municipal corporations (MCs). MCs are hybrid public enterprises operating between the public non-profit and private for-profit sectors (Collin *et al.*, 2009); they are uniquely positioned to promote sustainable development and manage critical urban resources. Their hybrid nature compels them to navigate multiple, and often conflicting, institutional logics (Vakkuri *et al.*, 2021). As noted by Thomasson (2009), Grossi *et al.* (2017) and Maine *et al.* (2024), MCs must balance financial sustainability with the delivery of public value, facing pressures that demand not only operational efficiency but also environmental stewardship and social responsiveness.

One of the main challenges MCs face lies in measuring sustainability performance and implementing accountability practices within a context of divergent values and institutional logics (Skelcher and Smith, 2015). According to Contrafatto (2022), EA holds transformative potential by fostering dialogue among competing logics and enabling alignment around shared sustainability goals. Although previous studies have explored how accounting practices foster dialogue and coordination across fragmented institutional landscapes (Busco *et al.*, 2017; Campanale *et al.*, 2021; Dameri *et al.*, 2024), limited attention has been devoted to MCs, where legitimacy, sustainability and the creation of public value play a pivotal role (Vakkuri *et al.*, 2021). Existing research has primarily examined private-sector contexts or the technical aspects of environmental measurement, while leaving how EA functions in the public sphere underexplored. Moreover, while the sustainability reporting literature has increasingly recognized the broader social and institutional dimensions of measurement, the connection between EA and public value remains conceptually and empirically underdeveloped.

To address these gaps, the present study examines how EA is mobilized within MCs operating under multiple and persistent institutional logics – business, compliance, community and environmental. The overarching research question guiding this inquiry is therefore: How does EA inform public value assessment in MCs characterized by multiple institutional logics?

To explore this question, the study adopts an action research approach, conducted within a Southern Italian municipal corporation operating in the waste management sector. The

research project focused on the co-development of EA practices, with particular attention to the implementation and use of the carbon footprint (CF). One of the authors acted as both an external facilitator and embedded participant, working alongside managers and staff throughout the process. Data collection combined participant observation, semi-structured interviews, informal conversations and document analysis, enabling a triangulated and context-sensitive understanding of how EA was interpreted and applied within the organization.

The remainder of this paper is structured as follows. [Section 2](#) presents the conceptual background, integrating the theoretical framework with prior literature on environmental accounting, institutional logics and public value. [Section 3](#) outlines the methodology, detailing the case study approach and methods of data collection. [Section 4](#) presents the findings from ASIA Napoli. [Section 5](#) discusses the findings in relation to the existing literature and outlines the study's limitations and future research avenues. [Section 6](#) concludes by presenting the theoretical, managerial and policy implications.

2. Environmental accounting, public value and competing institutional logics in municipal corporations

2.1 *Municipal corporations as hybrid organizations: institutional pluralism and the challenge of public value*

The doctrines of New Public Management and neoliberal ideologies have driven public sector systems worldwide to adopt hybrid forms of governance and organization. It is now common for public services, such as utilities, to be delivered through hybrid organizations that operate at the intersection of the public sector and the market ([Almquist et al., 2013](#); [Billis and Rochester, 2020](#); [Haigh et al., 2015](#); [Hood, 2000](#)). Although hybridity remains an ambiguous concept, hybrid organizations must integrate social and political objectives with economic stability while operating within complex accountability regimes ([Guthrie, 1993](#)). These organizations combine resources, governance structures and institutional logics drawn from different sectors, each characterized by distinct goals and actors ([Battilana and Lee, 2014](#); [Grossi et al., 2020](#); [Pache and Santos, 2013](#)). From this perspective, hybrids can be understood as institutional responses to the growing demand for public value, conceived as the generation of outcomes that improve collective well-being and societal welfare ([Benington, 2011](#); [Bryson et al., 2014](#); [Moore, 1997](#)). Hybridity thus becomes not only a structural arrangement but also a means for pursuing public value creation, embodying the attempt to integrate efficiency with equity, innovation with accountability and autonomy with responsiveness to the community ([Grossi et al., 2021](#)).

This study focuses specifically on MCs. As publicly owned entities operating under private sector management principles, MCs must navigate the challenge of reconciling financial objectives with the imperative of creating public value ([D'Amore et al., 2023](#)). Their ownership structure – combining municipal control with a joint-stock legal form – introduces governance challenges that require simultaneously managing mixed accountability obligations, conflicting organizational goals and competing institutional pressures ([Kankaanpää et al., 2014](#); [Maine et al., 2024](#); [Vagliasindi, 2008](#)). Understanding how MCs navigate these tensions requires an analytical lens capable of capturing their coexistence without reducing them to a single dominant orientation. Several researchers have utilized the institutional logics perspective to examine and interpret the complexities of hybridity (e.g. [Argento et al., 2016](#); [Grossi et al., 2017](#); [Meyer et al., 2014](#); [Thornton et al., 2012](#)). [Thornton et al. \(2012, p. 2\)](#) define institutional logics as “frames of reference that condition actors’ choices for sense-making, the vocabulary they use to motivate action, and their sense of self and identity”. In pluralistic organizational contexts, the coexistence of multiple logics confronts actors with competing values and norms that shape their decisions ([Battilana, 2006](#)). Organizations must navigate these tensions through ongoing compromises and mechanisms of legitimization rather than structural resolution ([Greenwood et al., 2011](#); [Thornton et al., 2012](#)).

Building on the three-logic framework proposed by [Argento et al. \(2016\)](#), this study introduces a fourth dimension: environmental logic. Business logic is oriented towards operational efficiency, cost reduction and financial balance ([McPherson and Sauder, 2013](#)). Compliance logic emphasizes adherence to regulatory frameworks and the production of auditable information ([Boscheck et al., 2013](#)). Community logic reflects the mandate to serve the public interest and respond to citizens' expectations ([Hartley and Skelcher, 2008](#)). Environmental logic adds a further dimension that cannot be reduced to the other three. According to [Dahlmann and Grosvold \(2017, p. 271\)](#), it is "concerned with protecting the natural environment and decreasing the firm's impact on natural resources", reflecting a substantive orientation towards ecological responsibility that goes beyond market-driven or compliance-based motivations. While community logic remains largely anthropocentric, interpreting environmental issues through their implications for human communities, environmental logic shifts the focus to ecosystems themselves, emphasizing their condition and capacity to sustain life and organizational activity over time. This perspective aligns with a growing strand of stakeholder theory that recognizes nature and ecosystems as stakeholders in their own right, whose interests cannot be fully represented through human or institutional proxies ([Kortetmäki et al., 2023](#); [Laine, 2010](#)). In MCs, the coexistence of these four logics creates a structurally complex setting within which sustainability-related practices acquire a distinctive organizational significance. It is within this setting that EA, as argued in the next section, plays a critical enabling role.

2.2 Environmental accounting as organizational practice: an integrated analytical framework

Within this institutionally complex setting, EA emerges as the organizational practice through which competing logics can be made governable. MCs are tasked with aligning their operations with economic, social and environmental sustainability goals ([Ball et al., 2014](#); [Farneti and Siboni, 2011](#); [Kaur and Lodhia, 2019](#); [Thomson et al., 2014](#)), yet the value they generate cannot be assessed solely through financial performance. It requires a broader perspective that captures societal, environmental and economic impacts simultaneously ([Bozeman, 2019](#); [Moore, 1997](#)).

In this context, social and EA practices offer a structured means for organizations to interpret, mediate and communicate their responses to environmental, social and economic pressures ([Arroyo, 2012](#); [Higgins and Larrinaga, 2014](#); [Larrinaga-González, 2010](#); [Lepore et al., 2023](#); [Mahmood and Uddin, 2021](#); [Pisano et al., 2022](#)). By integrating non-financial dimensions into decision-making, they support the alignment of organizational practices with broader societal goals. They can also be understood as institutional responses that allow organizations to adapt to and negotiate external pressures while fostering more sustainable governance models ([Adams and McNicholas, 2007](#); [Hopwood et al., 2005](#); [Lozano et al., 2016](#)).

This study focuses specifically on EA, defined by its focus on issues such as carbon emissions, water resource management and biodiversity preservation ([Bebbington et al., 2021](#)). Attention to EA initially emerged in the private sector but has progressively extended to the public sector since the late 1990s ([Burritt and Welch, 1997](#); [Larrinaga-González and Pérez-Chamorro, 2008](#); [Tommasetti et al., 2023](#)). Growing public dissatisfaction and the demand for greater transparency have made a more integrated view of organizational performance necessary ([Montesinos and Brusca, 2019](#)). This view includes environmental and social dimensions alongside financial ones ([Kılıç and Kuzey, 2018](#); [Stubbs and Higgins, 2014](#)), particularly given the public sector's institutional centrality ([Farneti and Siboni, 2011](#)). In this context, EA has emerged as an instrument for strengthening public sector accountability and improving the evaluation of environmental value ([Tommasetti et al., 2023](#)).

However, prior research has largely approached EA as a compliance or disclosure-oriented practice ([Fusco and Ricci, 2019](#); [Imtiaz Ferdous et al., 2019](#); [Larrinaga-González and Pérez-Chamorro, 2008](#); [Qian et al., 2011](#); [Zhao and Patten, 2016](#)). This framing reduces EA to a technical obligation, offering limited insight into how it contributes to sustaining a public value

orientation in organizational practice. This study conceptualizes EA differently. Prior accounting research consistently treats accounting not merely as a technical output but as a situated organizational practice embedded in everyday decision-making processes and routines (Hopwood, 1989; Miller and Power, 2013). When EA is understood in this broader sense, it becomes a practice through which organizations collect, process and mobilize information about environmental impacts in response to institutional pressures and organizational priorities (O'Dwyer, 2021). It contributes to reinforcing the salience of environmental logic by making ecological impacts visible within organizational decision-making, translating biophysical effects into forms that can be monitored, compared and acted upon (Antheaume and Bebbington, 2021).

In hybrid organizational contexts, accounting practices can come to stand in for the pursuit of institutional values; they become the concrete means through which abstract organizational orientations are operationalized and made actionable (Ahrens and Ferry, 2022). EA, in this sense, could be the organizational practice through which the coexistence of multiple logics is addressed and negotiated (Contrafatto, 2022). More specifically, EA may function not only as an organizational practice but also as an enabling infrastructure through which environmental information becomes visible, negotiable and actionable across competing institutional logics. By rendering environmental impacts calculable and comparable, EA creates the conditions through which organizational priorities can be discussed, justified and translated into action. Through this process, EA does not simply produce information. It contributes to shaping organizational outcomes that extend across economic, ecological, social-cultural and political dimensions. These outcomes are interpreted in this study through the lens of public value. Following Benington (2011), public value moves beyond a narrow market-based view of performance by incorporating social, political and ecological considerations alongside economic ones. Economic outcomes refer to the contribution of organizational activities to productive capacity, employment and economic vitality. Social-cultural outcomes capture the strengthening of social capital, community cohesion and shared meanings. Political outcomes relate to institutional transparency, civic participation and governance capacity. Ecological outcomes reflect the promotion of sustainable development and the reduction of environmental public bads such as pollution, waste and climate change.

Importantly, public value is not conceptualized here as an objective directly pursued through EA practices, nor as their linear outcome. Rather, it operates as a second-order analytical concept: an evaluative framework through which the consequences of organizational actions – rendered visible and comparable by EA – can be assessed, justified and sustained across multiple institutional logics. EA structures environmental and organizational information in ways that make outcomes observable and open to interpretation; public value provides the interpretive lens through which these outcomes acquire meaning and legitimacy. This perspective shifts the analytical focus from value creation as a linear process to value articulation as a practice-dependent and contextually embedded process, in which accounting plays a constitutive role in shaping what can be recognized as public value.

Yet despite their conceptual proximity, little is known about the organizational mechanisms through which EA contributes to the articulation and legitimation of public value in hybrid organizations. Research on public value in hybrid organizations has focused primarily on governance and performance, with limited attention to the accounting practices through which public value is rendered visible and assessable (Battilana *et al.*, 2017; Esposito *et al.*, 2021; Grossi *et al.*, 2022). Research on EA in the public sector, meanwhile, remains fragmented and largely disconnected from the public value debate (Cappellieri *et al.*, 2025; Fusco and Ricci, 2019; Tommasetti *et al.*, 2023). Studies at their intersection do exist (Bracci *et al.*, 2019; Vollmer, 2021) but remain largely conceptual and have not yet been examined empirically in the specific context of hybrid municipal corporations.

To address these gaps, this study develops an integrated analytical framework that connects the three components discussed in this section. Table 1 presents this framework. The institutional context of MCs, which is characterized by the coexistence of business,

Table 1. Integrated analytical framework

Framework component	Role in the analytical framework	Core analytical focus
Institutional Context	Defines the pluralistic environment within which municipal corporations operate and make sense of organizational challenges	Institutional logics: business logic, compliance logic, community logic and environmental logic (Argento <i>et al.</i> , 2016; Dahlmann and Grosvold, 2017)
Organizational Practice	Identifies the central organizational practice through which sustainability-related information is introduced and addressed	Environmental accounting as a practice embedded in organizational routines and decision-making processes (O'Dwyer, 2021)
Evaluative Lens	Provides the framework for interpreting the consequences of organizational practices	Public value outcomes articulated across four dimensions: economic, ecological, social-cultural and political (Benington, 2011)

compliance, community and environmental logics (Argento *et al.*, 2016; Dahlmann and Grosvold, 2017), defines the organizational setting. EA, conceptualized as a situated organizational practice (O'Dwyer, 2021), is positioned at the centre. Public value outcomes, articulated across four dimensions following Benington (2011), provide the evaluative lens through which the consequences of EA practices are interpreted.

3. Methodology

3.1 Company profile and research context

The case study focuses on ASIA Napoli S.p.A. (hereafter ASIA), a municipally owned corporation in Italy that delivers urban hygiene services, including the collection of sorted and unsorted waste, street cleaning, and the transportation of waste to treatment and sorting facilities. ASIA represents a paradigmatic example of a hybrid organization, combining public and private sector characteristics, as theorized by Perry and Rainey (1988) and Van Helden and Reichard (2016). ASIA is fully owned by the Municipality of Naples and operates as a joint-stock company. This configuration places the company at the intersection of public accountability and managerial autonomy, requiring the simultaneous pursuit of efficiency, innovation and compliance with public service obligations.

ASIA's hybrid nature is further reflected in its strategic objectives and funding model. While its primary mission is the delivery of essential public services, the company is also subject to cost-control requirements, performance targets and financial sustainability constraints typically associated with market-oriented organizations. Most of ASIA's revenues derive from service contracts with the Municipality of Naples; however, its joint-stock legal status imposes financial discipline and performance expectations comparable to those faced by private enterprises. This dual orientation exposes the organization to multiple logics, shaping its strategic priorities and decision-making processes.

The territorial context in which ASIA operates further reinforces the relevance of the case. Naples is a large metropolitan city that has experienced recurrent waste management crises over time, which have placed urban hygiene services at the centre of public debate, political attention and community expectations. These crises, combined with long-standing structural constraints related to limited local waste treatment infrastructure, have intensified both operational complexity and institutional pressures on the MC responsible for waste collection. As a result, ASIA operates in a context characterized by heightened public scrutiny, regulatory oversight and environmental sensitivity.

From a governance perspective, ASIA is strategically supervised by the Municipality of Naples, which ensures alignment with regulatory frameworks, public policies and service

standards. At the same time, the company enjoys substantial operational and managerial autonomy, allowing it to design and implement organizational and technological initiatives in response to emerging operational, environmental and regulatory challenges.

Taken together, ASIA's public service mandate, hybrid legal form, funding model, sectoral characteristics and territorial context place the company at the intersection of multiple institutional logics. These include a community logic, driven by citizens' expectations and the need for social legitimacy in a context shaped by recurrent waste crises; a business logic, oriented towards efficiency, financial sustainability and performance optimization; a compliance logic, shaped by regulatory frameworks, public oversight and policy requirements; and an environmental logic, arising from the ecological implications and sustainability challenges inherent in waste management activities. It is precisely the simultaneous presence and potential tension among these logics that makes ASIA a particularly informative case for investigating EA for public value.

3.2 Research method

This paper is based on a single case study (Yin, 2014), developed through an action research project initiated by the authors in March 2023. The study adopts an interventionist approach (Jönsson, 2010), combining inquiry and action to support organizational change while generating academically relevant insights. Although the process is still ongoing, this paper refers to the project status as of April 2025. Action research methodology combines inquiry and action to generate knowledge about a specific organizational activity, with the ultimate goal of driving change (Adams and Larrinaga, 2019; Adams and McNicholas, 2007; Bradbury, 2015). It is a participatory process in which the researcher actively engages with the organization and collaborates with managers to introduce and implement new solutions (Eden and Huxham, 1996; Jönsson and Lukka, 2005). The organizations often serve as the primary settings for action research, and most action research studies are conducted in the form of case studies (Adams and McNicholas, 2007; Battaglia *et al.*, 2015; Chiucchi, 2013; Taïbi *et al.*, 2020; Tarquinio and Xhindole, 2022).

Our empirical setting is ASIA Napoli S.p.A., an MC operating in the waste management sector in Southern Italy. The case study design enables an in-depth exploration of the dynamics surrounding the implementation of EA and the interaction of institutional logics. Fieldwork was conducted between March and November 2023, during which one of the authors undertook a research internship within the organization. Although initially introduced as a participant observer, the author's role evolved into external technical consultant supporting the EA project. This dual positioning allowed for privileged access to both strategic and operational levels of the organization. It also introduced a potential tension between the advisory and observational dimensions of the research role that requires explicit reflection.

The most significant instance in which the two roles intersected concerned the selection of the calculation methodology for the CF analysis. This decision was made by the embedded author in the capacity of technical consultant, drawing on established international protocols and standards. While technically grounded and transparent to all participants, this choice inevitably shaped what became measurable and visible within the organization, and therefore what could subsequently be observed and analyzed. The definition of the materiality perimeter and the identification of emission sources were handled differently. These were reached collaboratively at the team level, with the embedded author contributing technical expertise by illustrating the emission categories recognized by major international databases rather than steering the organizational decision. This distinction between individual technical decisions and collaborative ones was maintained throughout the project and represents an important boundary in assessing the influence of the researcher on the practices studied. In some instances, the need to ensure methodological robustness in the consultancy role did not fully align with the initial analytical interests of the research, requiring reflexive adjustment during the study.

The separation between the two roles was managed through a clear organizational arrangement established from the outset. The research was framed as a formal research

internship, grounded in an explicit agreement: technical consultancy for the organization and academic research on EA for the researcher. This arrangement was transparent to all participants from the beginning. Formal interviews were conducted with the involvement of the other authors, who were not engaged in the advisory activities, ensuring analytical distance at the most critical moments of interpretation. Informal conversations were explicitly framed as opportunities to understand the organizational context rather than as observational moments. Internal documents were shared with full awareness of their use for research purposes. Regular exchanges among the co-authors were used to critically reflect on emerging interpretations and challenge potential biases arising from the embedded author’s advisory role. Following [Lukka and Modell \(2010\)](#), validation is treated here as a process combining two dimensions. Authenticity is grounded in the embedded author’s direct access to organizational practices. Plausibility is developed through inter-subjective negotiation among authors with different degrees of proximity to the field. This approach acknowledges the inherent complexity of dual-role positioning in action research.

3.3 Data collection

Data collection combined several methods. Participant observation constituted a central component of the research design and was used to capture changes in behaviours, attitudes, beliefs and organizational narratives associated with the implementation of EA. Particular attention was devoted to how employees interacted with newly introduced accounting processes and how these interactions shaped everyday practices and interpretations over time. To support reflexivity and analytical transparency, a research journal was maintained throughout the fieldwork to document observations, interactions and emerging analytical insights. Participant observation was complemented by formal interviews, informal conversations and document analysis, allowing for the triangulation and contextualization of empirical evidence ([Hoque, 2018](#); [Sridharan, 2021](#)).

Formal semi-structured interviews were conducted with three key organizational actors directly involved in the implementation and strategic use of EA: the Sole Administrator, the Financial Director, and the Director of General Affairs and Plant Development ([Table 2](#)). Each interview lasted between 40 and 60 min, was audio-recorded, transcribed verbatim and systematically analyzed. The interview with the Sole Administrator primarily informed the analysis of strategic actions, by focussing on the strategic initiatives undertaken following the implementation of EA and their coherence with the new industrial plan. The interview with the Financial Director mainly contributed to the identification of change drivers, by addressing the transition towards sustainability reporting, related regulatory obligations and the relationship between economic and sustainability performance. The interview with the Director of General Affairs and Plant Development informed both change drivers and strategic actions, by examining operational and investment-related interventions aligned with the industrial plan, including plant investments, efficiency improvements and fleet renewal.

In addition to formal interviews, informal conversations were held with members of the project team and executive managers across different organizational units ([Table 3](#)). In line with [Swain and King \(2022\)](#), these informal interactions proved particularly effective in eliciting candid insights in a context where initial reluctance towards engagement with an

Table 2. Semi-structured interviews

Method	Modality	Actors involved
Semi-structured Interviews	Interviews lasting 40–60 min, recorded, transcribed and analyzed systematically	- Sole Administrator - Financial Director - Director of General Affairs and Plant Development

Table 3. Informal conversations

Role	Department	Topics covered in the informal conversations
Executive Manager	Administration, Finance and Control	Budgeting for carbon accounting initiatives, financial implications and transparency in reporting
Executive Manager	General Affairs and Plant Development	Coordination of plant activities, resource allocation and the integration of sustainability into plant operations
Executive Manager	Human Resources	Employee engagement, training programmes for sustainability and cultural transformation
Executive Manager	Operations	Integration of carbon accounting into technical operations and efficiency improvements
Executive Manager	Procurement	Sustainable procurement practices and the role of carbon accounting in supplier management

external researcher was evident. Informal conversations took place during everyday organizational activities, meetings and on-site visits; these conversations were not audio-recorded in order to reduce social desirability bias and encourage spontaneous exchanges. Insights were systematically documented in the reflexive research journal. Informal conversations are not treated as quoted evidence equivalent to formal interviews. Their role was contextual and generative. They were used to orient interpretations, surface organizational dynamics and reveal tensions between employees' everyday accounts and the formal narratives articulated in semi-structured interviews with senior managers. Where discrepancies emerged, they were treated as analytically relevant signals. These were then addressed through iterative comparison across data sources, returning to formal interviews and documentary evidence to clarify divergent perspectives. No interpretive claim in the findings rests solely on informal conversational evidence. Informal conversations thus played a complementary role, supporting rather than substituting evidence from formal interviews and internal documents.

The study also relied on a broad set of internal documents, including sustainability reports, internal memos, municipal assembly resolutions, annual financial reports, strategic planning documents and project proposals related to infrastructure investments (Table 4). These documents were used as a complementary data source to triangulate interview data and to support the analysis of change drivers, strategic actions and public value outcomes. Sustainability reports produced between 2010 and 2020 were analyzed to support the identification of initial change drivers. Municipal assembly resolutions and council discussion records were analyzed to support the identification of political change drivers and political outcomes. Annual financial statements and management reports were examined to support the analysis of economic outcomes, particularly in relation to financial sustainability and performance in core activities such as waste collection and transportation. Additional internal documents, including the industrial plan presented to the municipal council and project proposals submitted for National Recovery and Resilience Plan funding, were analyzed to support the analysis of strategic actions and political outcomes, by examining investment priorities, infrastructure development and their alignment with environmental objectives and public accountability. To enhance transparency regarding the differential analytic role of each data source, Table 5 summarizes the source type, degree of formalization, recording mode, analytic use and validation strategy adopted for each method.

3.4 Data analysis

The action research process follows a series of distinct steps. According to [Eden and Huxham \(1996\)](#), [Greenwood and Levin \(2007\)](#), and [Battaglia et al. \(2015\)](#), this study focuses on four phases of the action research cycle – Diagnosis, Action Planning, Action Taking and Evaluating – as they are most consistent with the research questions. Data analysis was

Table 4. Internal documents

Type of internal document	Time frame	Analytical purpose	Results sections informed
Sustainability reports	2010–2020	To trace the evolution of sustainability practices and narratives over time and to identify initial organizational orientations towards sustainability	Change drivers
Municipal assembly resolutions and council discussion records	2010–2024	To analyze political and institutional attention towards the municipal corporation and external expectations related to sustainability and governance	Change drivers; Public value outcomes (political)
Annual reports	2010–2024	To assess the economic implications of strategic and operational interventions and changes in financial sustainability and core service performance	Public value outcomes (economic)
Industrial plan	2022–2026	To analyze planned strategic priorities, investments and organizational orientation following the implementation of environmental accounting	Strategic actions
Project proposals submitted for National Recovery and Resilience Plan funding	2021–2024	To examine infrastructure investments, environmental objectives and alignment between strategic planning and political accountability	Strategic actions; Public value outcomes (political)

Table 5. Overview of data sources

Source type	Degree of formalization	Recording mode	Analytical use	Validation strategy
Semi-structured interviews	Protocol-based	Audio-recorded and transcribed verbatim	Primary source for identifying change drivers, strategic intentions and managerial interpretations	Cross-referenced with internal documents
Informal conversations	Unstructured notes recorded after each interaction	Documented in reflexive research journal	Contextual and generative: orienting interpretations, surfacing organizational tensions and revealing discrepancies between everyday accounts and formal narratives	Systematically compared with formal interviews and internal documents; divergent perspectives returned to formal sources for clarification
Internal documents	Institutionally produced, pre-existing or research-generated	Collected and archived	Primary source for tracing strategic actions, economic outcomes and political outcomes	Triangulated with interview data

embedded within the overall action research process and structured in line with the phases of the action research cycle. As illustrated in [Figure 1](#), these phases are explicitly connected to the analytical framework introduced in the previous section.

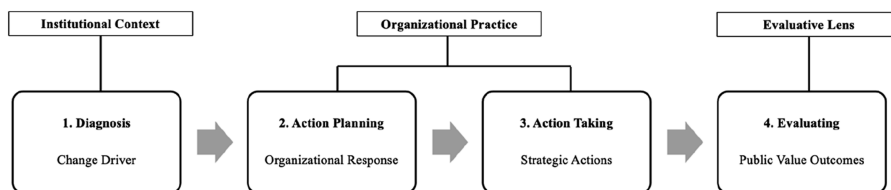


Figure 1. From theoretical framework to action research steps

During the Diagnosis phase, coding focused on identifying the main change drivers and how organizational actors framed problems and needs for change. Analysis primarily drew on formal interviews and internal documents such as reports, memos and strategic materials. Informal conversations and field notes were used to contextualize these accounts and capture early sensemaking processes among employees.

During the Action Planning phase, coding shifted towards organizational responses and decision-making processes related to the design and positioning of EA. Formal interviews were used to reconstruct strategic intentions and planning rationales. Internal documents supported the analysis of how EA was formally framed and operationalized. Informal conversations contributed to understanding how plans were interpreted and contested across organizational units.

During the Action Taking phase, coding focused on strategic actions emerging from the implementation of EA. Analysis relied on participant observation and informal conversations to identify concrete interventions and everyday practices. Formal interviews and internal technical records were used to corroborate observed actions and document their implementation over time.

During the Evaluating phase, coding concentrated on tracing strategic actions to public value outcomes. Analysis primarily drew on internal documents such as sustainability reports, financial statements and technical datasets. Formal interviews provided reflections on outcomes and implications. Informal conversations and observational data were used to contextualize these outcomes within the organization.

Across all phases, theoretical sensitizing concepts derived from the literature provided an analytical orientation while allowing categories to be refined as analysis progressed. Coding was conducted manually by the embedded author. Ambiguities and tensions within the data were explicitly acknowledged and explored. Preliminary categorizations remained provisional as new data were collected. Emerging interpretations were regularly discussed with the other authors, who were not involved in the advisory role. This collaborative process contributed to questioning initial readings, resolving interpretive tensions and consolidating the final analytical categories.

Data triangulation was pursued systematically across all four phases. During the Diagnosis phase, interview accounts were cross-checked against sustainability reports and internal memos. During the Action Planning and Action Taking phases, strategic decisions reported in interviews were corroborated through internal documents including the industrial plan. Where discrepancies emerged between sources, these were treated as analytically relevant and explored further. During the Evaluating phase, public value outcomes reported in interviews were verified against quantitative data from annual financial statements, ASIA and ISPRA datasets, and sustainability reports. The CF analysis outputs provided a further independent source of corroboration. This multi-source triangulation strengthened the plausibility of the analytical interpretations developed across the four phases (Lukka and Modell, 2010; Sridharan, 2021).

4. From carbon footprint to public value: findings from ASIA Napoli

4.1 Change driver: institutional logics

The evolution of ASIA's sustainability-related practices reflects a conflictual interplay among multiple institutional logics. In an initial phase, sustainability reporting was primarily driven

by community logic. Following the severe waste crises affecting Naples, ASIA became the focal point of public criticism and reputational damage. Although the roots of the crisis lay largely in broader institutional failures, citizens perceived ASIA as the most visible and accountable actor. As the Financial Director explained, *“Since we are responsible for waste collection, citizens perceive us as the root of the issue . . . this is precisely why communication has become essential.”* Sustainability reporting thus initially emerged as a tool of reputational repair and social legitimation.

However, this community-driven impetus soon encountered strong internal inertia and remained weakly embedded in organizational practices. Sustainability reporting was not supported by a dedicated internal structure and was handled by a small technical team at the margins of core activities, producing limited organizational spillovers. Informal conversations revealed that many employees were unfamiliar with the content or purpose of the sustainability report, and several were unaware of its existence or had never read it. Moreover, key aspects of environmental performance measurement, including emissions calculation, were outsourced to external consultants. As a result, sustainability reporting remained a largely symbolic and technical exercise, detached from operational decision-making. As the Financial Director acknowledged, *“Sustainability reporting has remained confined to a technical function . . . it is perceived as a document we produce out of necessity, but it does not change how we operate.”* At this stage, community logic conflicted with entrenched routines, failing to translate legitimacy pressures into substantive change.

A second phase emerged with the strengthening of compliance logic. The tightening of national and European sustainability reporting requirements imposed non-negotiable obligations for standardized, verifiable and auditable information. Compliance pressures transformed sustainability reporting from a marginal practice into a mandatory organizational requirement. However, this shift did not resolve tensions; rather, it reframed sustainability reporting as a technically demanding and auditor-oriented exercise, often perceived as externally imposed. As the Financial Director critically noted, *“The path set by the European Union on sustainability reporting turns all reporting into a technical exercise for auditors, with little meaning and limited strategic impact.”* At the same time, the Corporate Sustainability Reporting Directive (CSRD, Directive 2022/2464/EU) introduced stricter standards, particularly regarding emissions reporting, as well as increasing demands on monitoring and reporting capacity. As the Director of General Affairs and Plant Development observed, *“The stricter standards introduced by the CSRD pose significant challenges, but they also offer opportunities to improve our emissions monitoring and demonstrate compliance.”*

As compliance pressures intensified, business logic became increasingly salient. From this perspective, sustainability reporting was often regarded as a box-ticking activity with limited managerial relevance, subordinate to economic and financial priorities. As the Finance Director stated, *“Sustainability reporting will remain limited to a single corporate function . . . since the company’s survival depends on maintaining economic and financial balance, it is ultimately the financial data that takes precedence.”* Tensions between business logic and sustainability objectives became particularly evident when environmental initiatives generated trade-offs with efficiency and costs. Referring to fleet electrification, the Finance Director noted that *“electric vehicles take longer to empty bins . . . reducing efficiency and raising costs”* and questioned the environmental effectiveness of isolated interventions: *“Eliminating emissions during waste collection will have minimal effect on urban air quality.”* These statements reflect how environmental initiatives were evaluated through an efficiency-oriented lens and subordinated to operational continuity.

The context was marked by divergent managerial interpretations of sustainability. The Financial Director framed sustainability reporting as a technical and compliance-oriented activity with limited strategic relevance. The Director of General Affairs and Plant Development appeared more open to integrating sustainability into investment planning and operational choices. These divergent positions reflected the coexistence of competing

institutional logics within ASIA's top management. Business and compliance rationales often prevailed over broader environmental considerations. These differences did not disappear but remained an active source of tension throughout the observation period. The appointment of a Sole Administrator with no prior organizational background introduced a distinctive managerial perspective. Not shaped by established routines or dominant interpretations, this external positioning enabled a gradual reorientation of how existing tensions were addressed. The rebalancing of managerial priorities was further supported by a political-institutional environment increasingly attentive to environmental issues. This strengthened the legitimacy of integrating sustainability more explicitly within ASIA's industrial planning. Within this hybrid and multi-logical environment, the implementation of a structured EA system did not represent a straightforward or consensual transition. It emerged from a gradual and contested process shaped by the interaction of community expectations, persistent efficiency constraints and growing environmental responsibilities tied to ASIA's territorial embeddedness. Against this background, EA was adopted as a necessary organizational response to reconcile regulatory requirements with internal operational constraints and broader environmental responsibilities. As the Sole Administrator emphasized, *"In a sector as environmentally sensitive as ours, strict compliance with European and national sustainability regulations is non-negotiable. Adopting environmental accounting was a strategic decision to meet these obligations while ensuring that our operations remain aligned with the highest standards of transparency."*

4.2 Organizational response: carbon footprint analysis

Driven by the new regulatory pressures introduced by the CSRD, ASIA identified the need to develop an EA system to measure and report its emissions. Lacking internal expertise in this area, the company turned to academic collaboration to bridge the gap. This led to a research partnership aimed at co-developing a tailored framework for CF analysis. One of the authors contributed directly to this initiative through a research internship at ASIA, conducted from March to November 2023. The project focused on designing and implementing a methodology to quantify emissions generated by the company's operations; this provided the groundwork for both compliance and long-term sustainability integration. The project team overseeing the implementation comprised: the Quality and Environment Department (consisting of three employees), responsible for data collection and creating an internal database; one of the authors serving as an external technical consultant; and the Director of General Affairs and Plant Development, serving as the internal supervisor. The author guided the team in selecting calculation methods, providing databases for emission factors and ensuring compliance with the Greenhouse Gas (GHG) Protocol.

The CF analysis enabled ASIA to systematically measure emissions across Scopes 1, 2 and 3 for the year 2022, generating a robust dataset from which to plan strategic interventions. Data collection combined primary sources like internal records on fuel and electricity consumption with secondary sources, including certified databases for emissions factors. The analysis followed a materiality-based approach, allowing ASIA to concentrate on the most significant and controllable emission sources, while excluding marginal or less relevant activities to optimize the use of analytical resources.

As shown in [Table 6](#), the largest share of carbon emissions in 2022, approximately 78%, was attributable to Scope 1 emissions, primarily associated with the company's diesel-powered vehicle fleet, which plays a central role in daily waste collection and transportation. These results reflect the company's operational structure, where mobility and logistics represent critical sources of environmental impact. Scope 2 emissions, linked to electricity consumption, represented 6.3% of the total. Scope 3 emissions accounted for the remaining 12%, with the most substantial contribution stemming from employee commuting, responsible for 9.2% of total emissions. This analytical baseline laid the foundation for the company's decarbonization strategy and helped internal actors identify priority areas for action.

Table 6. Results of carbon footprint analysis

	Activity	%
Scope 1	Climate control	3.81%
Scope 1	Fleet fuel consumption	78.26%
Scope 2	Electricity consumption	6.34%
Scope 3	Consumption goods	0.16%
Scope 3	Capital goods	0.39%
Scope 3	Business travel	1.81%
Scope 3	Employee commuting	9.23%

4.3 Strategic actions

In response to the analytical results generated through the CF assessment, ASIA set a 43% emissions reduction target by 2030, in line with both European and Italian policy objectives. This target was embedded within the company’s new industrial plan, ensuring coherence between environmental ambitions and long-term strategic development. EA played a central role in this process by making visible the areas of highest environmental impact and identifying critical points within operational processes where intervention was both necessary and feasible.

By translating environmental information into a structured decision-support framework, EA enabled the organization to move from a general commitment to sustainability towards a more rational and prioritized strategic trajectory. As the Sole Administrator explained, “*We knew the destination, but the path to follow was not clear. Environmental accounting allowed us to rationalize the steps and, on this basis, define our strategic priorities and specific interventions.*” These initiatives, summarized in Table 7, are organized into four clusters: information sharing and clear communication, employee engagement, education and training, and efficiency and organizational improvement. Each cluster represents a specific way in which strategic goals were converted into actionable measures within the organization.

Clear and consistent communication was strengthened through the modernization of sustainability reporting. Reports are now published in XHTML format on the company website in line with CSRD requirements, replacing previous downloadable versions.

Table 7. Output activities

Strategic priorities	Output activities
Information sharing and clear communication	- XHTML sustainability reports (CSRD compliant) - Monthly Sustainability Newsletter - News section on corporate website
Employee engagement	- Formal channel for employee proposals - Brainstorming sessions - Participatory planning - Small working groups for new practices
Education and training	- ESG team for sustainability reporting - Internal workshops on sustainable practices - Specialized training sessions - School initiatives - Partnerships and campaigns - Community projects
Efficiency and organizational improvement	- Electrification of the vehicle fleet - Smart bins with digital monitoring - Restructuring of collection model - Full digitalization of logistics

A monthly Sustainability Newsletter was launched alongside a dedicated website section highlighting community initiatives and operational improvements. A formal internal channel for collecting employee suggestions on sustainability was also established, managed by a designated professional. Together, these initiatives reinforced coordination across departments and increased organizational visibility of sustainability-related activities.

Employee engagement was further supported through brainstorming sessions, regular formal and informal meetings, and participatory planning processes aimed at identifying and prioritizing sustainability actions. Focus groups were convened to address specific behavioural issues, such as the development of a commuting plan to reduce Scope 3 emissions from employee travel. Small working groups piloted new practices and refined operational standards, while department heads promoted sustainable behaviours within their teams. This participatory approach was institutionalized through the creation of an ESG team, described internally as a “laboratory of ideas, passion and dialogue” tasked with supporting the preparation of the company’s Sustainability Report.

ASIA also invested in training and educational initiatives to build environmental knowledge and promote sustainable practices. Internal workshops focused on resource-efficient behaviours and operational improvements, while specialized sessions provided advanced technical skills. Employees were encouraged to act as sustainability ambassadors, supporting peer-to-peer learning. Beyond the organization, ASIA engaged in community-oriented initiatives and partnerships. Projects such as *OLimpiadi* involved primary school students in the collection and recycling of used oils, while collaborations with Legambiente Campania and CONAI supported the *RiciclaEstate* campaign, promoting waste separation and sustainable lifestyles across Campania. Additional initiatives, including *Bioplastiche e Comunità* and *A Light on the Future of Children*, extended environmental education to schools, businesses, civic associations and residents, reinforcing ASIA’s role in fostering environmental awareness beyond organizational boundaries.

A central operational output was the phased electrification of the vehicle fleet. Concrete steps included the introduction of 12 electric sweepers in 2023, the planned acquisition of fifteen 6-tonne vehicles between 2024–2025 and fifteen 3.5-tonne vehicles between 2025–2026, alongside further procurement through public tenders. Presenting the first electric vehicles, the Sole Administrator stated, “*We are working on our plan, which is based on a broad commitment to the health and well-being of citizens, allowing them, alongside tourists, to fully enjoy their Naples. One of the areas we are focusing on is the development of eco-sustainable vehicles. [...] The electric vehicles in our fleet produce zero direct emissions, so they do not contribute to air pollution. Moreover, being much quieter than internal combustion vehicles, they reduce noise pollution as well. In this way, we aim to improve service standards, reduce costs associated with fossil fuel use and simultaneously enhance air quality, quality of life and ultimately the health of all citizens.*”

Decarbonization efforts were supported by the integration of digital tracking systems, including volumetric sensors and real-time monitoring technologies enabling optimized collection routes and more efficient resource allocation. As the Director of General Affairs and Plant Development noted, “*The integration of real-time tracking systems and volumetric sensors has allowed us to move from assumptions to precise measurements. Thanks to the carbon footprint analysis, we were able to quantify how much fuel, and therefore emissions, could be saved by optimizing collection routes. This technology does not just improve efficiency; it directly contributes to lowering our Scope 1 emissions.*” Smart bins and solar-powered compacting containers were also introduced in key urban areas to regulate access, optimize collection frequency and reduce physical strain on workers.

These technological innovations were accompanied by a reorganization of the waste collection model, particularly in high-density areas. Through the *Napoli – Differente nel Cuore* project, ASIA shifted from a uniform door-to-door system towards a hybrid model combining condominium-based stations, neighbourhood eco-points and smart bins, retaining door-to-door collection only where effective. Reflecting on this process, the Director stated,

“The reorganization of our collection model, especially in high-density areas, emerged as a strategic response to the inefficiencies identified through our carbon accounting. By adapting service models to territorial needs and limiting door-to-door collection, we have significantly reduced kilometres travelled by our fleet. These decisions were guided by evidence, not intuition, and the reduction in emissions is measurable.” He added that this also brought tangible economic benefits, with more streamlined logistics and cost savings in fleet management.

Finally, pilot initiatives such as the *Vigliena Project* introduced the digitalization of waste logistics through the dematerialization of transport documents. This system improved coordination with treatment facilities, reduced delays and vehicle downtime, and enhanced transparency. As the Sole Administrator emphasized, *“The Vigliena Project is a major step towards smarter and more sustainable logistics. Going from paper to digital transport documents helped us reduce delays and vehicle downtime, issues that the carbon footprint analysis had clearly highlighted as a source of unnecessary emissions. At the same time, this action puts us ahead of future regulations, especially the upcoming RENTRI system, which will require full digital tracking of waste. We are not just reacting to rules. We are preparing for them.”* Taken together, these initiatives represent a coherent set of organizational and technological outputs aimed at strengthening ASIA’s capacity to manage environmental performance, operational efficiency and regulatory requirements within a complex urban context.

4.4 EA-enabled public value outcomes

The outcomes associated with ASIA’s output activities do not represent direct outputs of EA. Rather, they illustrate how organizational actions, made visible through EA, were subsequently interpreted, justified and mobilized in ways that contributed to the articulation of public value over time. Benington’s (2011) four dimensions of public value – namely, economic, ecological, social-cultural and political – provide the evaluative framework. These outcomes are interpreted through the lens of institutional logics. Within this integrated perspective, public value does not arise automatically from outputs. It emerges from the interaction of multiple, coexisting logics. Business logic is oriented towards efficiency and financial balance. Compliance logic is focused on regulatory alignment and transparency. Community logic is concerned with social legitimacy and civic engagement. Environmental logic is grounded in responsibility towards the urban ecosystem. These logics shape how outputs are translated into outcomes across different dimensions.

A methodological clarification is warranted before presenting the results. The mapping between institutional logics and public value dimensions in Table 8 reflects the interpretive work carried out by the researchers during the analytical process. Practitioners at ASIA did not explicitly frame their actions in terms of institutional logics or public value categories. The empirical categories through which actors described and justified their decisions were subsequently reread and systematically reconnected to the dimensions of public value through the analytical framework. Public value thus operates in this study as a second-order analytical concept: a theoretical lens applied by the researchers to interpret and organize the outcomes of organizational practices, rather than a concept actively mobilized by the practitioners themselves.

The relationship between the CF results and the public value outcomes presented in Table 8 can be traced through four process pathways. Each path shows the connection between specific analytical findings, a distinct institutional logic and the strategic priorities that followed. Together, they illustrate how observable outcomes can be interpreted across the dimensions of public value. The first path connects business logic to economic public value outcomes. Fleet fuel consumption accounted for 78.26% of total emissions, making the vehicle fleet the dominant source of both environmental impact and operational cost. Business logic, oriented towards efficiency and financial balance, led management to interpret this

Table 8. Public value outcomes

Institutional logics	CF results	Public value outcomes	EA-enabled outcomes
Business Logic	Fleet fuel consumption: 78.26% of total emissions	Economic Outcomes	- Increase in waste sorting rate - Tariff reduction - Strengthened financial sustainability
Environmental Logic	Direct emissions baseline (Scope 1 and 2): 84.60% of total emissions	Ecological Outcomes	- Establishment of a decarbonization trajectory towards a 43% GHG emissions reduction target by 2030 - Growth in recycling volumes and circular use of resources - Development of internal monitoring infrastructure for direct emissions (Scope 1 and 2)
Community Logic	Employee commuting: 9.23% of total Scope 3 emissions	Social-cultural Outcomes	- Greater environmental awareness and civic participation - Strengthened social capital through education and community campaigns
Compliance Logic	Standardized, scope-disaggregated emissions data aligned with GHG Protocol	Political Outcomes	- Protection of worker health and well-being - Strengthened transparency and accountability (CSRD reporting) - Enhanced legitimacy and reputation - Expansion of employment opportunities

finding as an operational priority rather than a purely environmental concern. This interpretation justified investment in fleet electrification, route optimization, smart bins and restructuring of the collection model. The resulting economic outcomes are supported by observable indicators: the waste sorting rate reached 44.7% in 2024, up 2.79% points year-on-year (ASIA and ISPRA data), corresponding to 227,290 tonnes of sorted waste and a cumulative total of 839,745 tonnes over three years. Improvements were recorded across all major waste fractions, including organic waste (+12%), multi-materials (+9%), cardboard (+8%) and paper (+4%). Nearly 200,000 households also benefited from reductions in the TARI waste tax.

The second path connects environmental logic to ecological public value outcomes. The CF analysis distinguished between direct emissions (Scope 1 and 2) and indirect emissions attributable to the value chain (Scope 3). Environmental logic, grounded in ecological responsibility and the recognition of natural systems as organizational stakeholders, led management to prioritize direct emissions as the most controllable and strategically relevant dimension of ASIA's environmental impact. The aggregated Scope 1 and 2 baseline, dominated by fleet fuel consumption (78.26%) and electricity consumption (6.34%), thus established the quantified foundation for a long-term decarbonization strategy. On this basis, a 43% reduction target by 2030 was embedded within the company's industrial plan. The ecological outcomes associated with this path should be understood as enabling conditions rather than concluded results. The CF analysis provided the evidentiary basis for diverting nearly 840,000 tonnes of waste from landfills over three years and for initiating the phased electrification of the vehicle fleet, with 12 electric sweepers introduced in 2023 and further expansion planned through 2026. It also enabled the development of an internal monitoring infrastructure specifically designed to track and manage direct emissions over time. Taken together, these outcomes reflect a strengthened organizational capacity to measure, manage and progressively reduce environmental impacts. They represent the conditions from which future emission reductions can be planned, tracked and demonstrated.

The third path connects community logic to social-cultural public value outcomes. Employee commuting emerged as the largest Scope 3 source at 9.23% of total emissions. This

finding made individual behavioural patterns visible as a measurable dimension of organizational environmental impact for the first time. Community logic, concerned with social legitimacy and collective well-being, led management to extend sustainability responsibility beyond operational processes towards employees and the wider urban community. The CF analysis thus provided the organizational rationale for initiatives that would otherwise have lacked a structured justification. These included participatory planning mechanisms, the ESG team, school initiatives and community campaigns across the city, and the Workclimate 2.0 project linking climate-related risks to worker health. Together, these initiatives generated social-cultural outcomes. They strengthened organizational and community capacity for sustainability engagement, embedded environmental practices within everyday routines and extended ASIA's legitimacy into a broader role as a sustainability actor within the urban community.

The fourth path connects compliance logic to political public value outcomes. The CF analysis produced standardized, scope-disaggregated and auditable emissions data aligned with the GHG Protocol, directly responding to the obligations introduced by the CSRD. Compliance logic, focused on regulatory alignment and institutional transparency, led management to interpret this analytical output as an opportunity to transform sustainability reporting from a symbolic and externally outsourced exercise into an evidentially grounded internal practice. This shift moved the organization's relationship with regulatory requirements from reactive compliance towards anticipatory alignment. Political outcomes included the publication of XHTML-format sustainability reports compliant with CSRD standards, the appointment of dedicated internal roles for sustainability reporting and the creation of new employment positions linked to sustainability governance. Together, these outcomes reinforced ASIA's institutional credibility and legitimacy as a municipal corporation operating under heightened public and regulatory scrutiny.

5. Discussion: how environmental accounting enables and legitimates public value outcomes

The case of ASIA confirms that MCs operate within a structurally complex institutional environment shaped by the simultaneous presence of multiple and competing logics. These logics generated persistent tensions that influenced organizational decision-making throughout the period of observation. The ASIA case offers insights into how these tensions unfolded within a MC operating in a particularly demanding territorial and institutional context. The historical weight of waste management crises in Naples amplified community logic beyond what would be expected in less contested urban settings. The simultaneous pressure of evolving EU reporting requirements strengthened compliance logic at a pace that accelerated the adoption of EA as an organizational necessity. These contextual factors shaped not only the presence of institutional tensions but their relative intensity and the sequence in which they became organizationally salient.

Prior research in the public sector has largely examined EA as a response to external compliance and disclosure obligations (Ferdous *et al.*, 2019; Fusco and Ricci, 2019; Larrinaga-González and Pérez-Chamorro, 2008). The ASIA case partly confirms this characterization as a starting point. In its initial phases, sustainability reporting at ASIA was indeed peripheral, outsourced and disconnected from operational routines. What the case adds is an account of what happens when this initial condition is disrupted. When EA was co-developed internally and anchored to a concrete analytical tool – the CF analysis – its organizational function changed. It moved from a symbolic practice to what Kornberger *et al.* (2017) describe as an evaluative infrastructure. It contributed to organizing how environmental issues were rendered visible, comparable and actionable. This shift is not well captured by the existing EA literature in the public sector, which has focused primarily on adoption drivers and reporting content rather than on the organizational mechanisms through which EA becomes embedded in decision-making.

This transformation is better understood through the accounting literature that conceptualizes accounting as a performative and structuring practice. [Mouritsen and Kreiner \(2016\)](#) showed, for example, that accounting shapes organizational reality by creating objects of calculation that connect decisions and future-oriented action. [Miller and Power \(2013\)](#) distinguished between making things calculable and making things actionable. [Revellino and Mouritsen \(2017\)](#) emphasized the generative capacity of calculative practices to open new organizational possibilities. The evidence from ASIA provides empirical support for these arguments. CF analysis made fleet fuel consumption (accounting for 78.26% of total emissions) visible as the dominant intervention area. It provided a shared evidentiary basis through which previously implicit trade-offs between efficiency and decarbonization could be openly negotiated. It also grounded investment decisions – in fleet electrification, route reorganization and logistics digitalization – in evidence that remained legible and justifiable across competing institutional logics. In this sense, EA at ASIA did not merely make information available. It reconfigured the organizational space within which problems were defined, priorities negotiated and decisions legitimated. This is what the paper refers to as an enabling infrastructure, a concept that extends [Kornberger et al.'s \(2017\)](#) notion of evaluative infrastructures by foregrounding the action-oriented dimension of EA.

The findings offer their most direct contribution to the literature at the intersection of EA and public value. [Bracci et al. \(2019\)](#) identified a persistent disconnect between the conceptual development of public value and its empirical operationalization through accounting practices. Similarly, [Vollmer \(2021\)](#) argued that public value requires accounting practices capable of rendering previously invisible impacts visible and actionable, extending what is taken into account beyond narrow financial considerations. The ASIA case responds to both observations. Public value neither preceded EA as a clearly articulated strategic objective nor emerged automatically from its implementation. Rather, it was progressively constructed through organizational processes of visibility, interpretation and legitimation activated by accounting practices. EA contributed to defining what could be recognized as relevant, while public value provided the interpretive framework through which these outcomes were assessed and legitimized. This dynamic extends existing conceptualizations that treat public value either as an objective to be pursued *ex ante* or as an outcome to be evaluated *ex post*.

Within the hybrid organizational context of ASIA, EA and public value together functioned as mechanisms for managing institutional complexity rather than resolving it. Prior research has shown that accounting practices in hybrid organizations tend to mediate between competing logics ([Dameri et al., 2024](#); [Grossi et al., 2020](#)). The ASIA case confirms this mediation function and shows that institutional pluralism can be generative. Each institutional logic oriented actors towards specific aspects of the CF results, generating distinct but complementary public value outcomes. The coexistence of these logics meant that the same accounting evidence was interpreted through multiple evaluative frames simultaneously, producing a richer set of organizational responses than would likely emerge in organizations dominated by a single logic. Together, EA and public value contributed to what [Grossi et al. \(2021\)](#) describe as a dynamic equilibrium, which does not resolve institutional complexity but makes it governable through shared evaluative reference points that allow conflicting logics to coexist and interact productively over time.

However, these findings should be interpreted within clearly defined boundaries. The research is based on a single MC operating within a specific institutional, territorial and sectoral context. While this setting allowed for an in-depth examination of EA practices, the transferability of the findings to other organizational environments remains necessarily limited. The empirical investigation also captures a specific stage in the implementation of EA and does not allow an assessment of how the observed dynamics may evolve over longer periods of time. Finally, the action research design involved a high degree of researcher embeddedness. Although reflexive practices, data triangulation and continuous discussion among the authors were used to strengthen analytical robustness, alternative methodological approaches could provide complementary perspectives on similar processes. These

boundaries do not diminish the contributions of the study, but they define the conditions under which its findings can be appropriately generalized and extended.

The findings of this study open three avenues for future research. A first stream of research could examine the relationship between EA and public value across different institutional and governance arrangements. Comparative studies involving MCs operating in different national settings, ownership structures or service sectors could help identify whether the mechanisms observed in this study are context-dependent or represent broader features of hybrid organizations. Such research would contribute to understanding how variations in institutional complexity shape the role of EA in supporting and legitimizing sustainability-oriented action.

A second stream of research could adopt a longitudinal perspective. The present study captures the early phases through which EA became embedded within organizational routines and decision-making processes. Future longitudinal studies could investigate whether the public value outcomes identified here remain stable over time, how they evolve as sustainability practices mature, and whether EA continues to play a central role once these practices become institutionalized.

A third stream of research could explore the growing role of digital technologies in sustainability governance. The increasing availability of real-time environmental data, digital monitoring systems, artificial intelligence and predictive analytics is transforming how organizations measure, interpret and act upon environmental information. Future studies could examine how these technologies interact with EA practices and whether they strengthen or reshape the processes through which public value is articulated, justified and communicated in hybrid organizations.

6. Conclusions and implications

This study shows that EA plays a constitutive role in MCs. It does more than support sustainability transitions by shaping how sustainability outcomes become visible, interpretable and recognized as public value. By rendering impacts, trade-offs and priorities observable, EA made public value outcomes communicable and justifiable within a context of persistent institutional complexity. The findings suggest that EA operates as an enabling practice, not as a tool of alignment.

The implications of this study are threefold. First, it extends the literature on EA and institutional logics by showing how EA functions as an enabling infrastructure through which competing institutional logics become visible, negotiable and actionable. While previous studies have highlighted the mediating role of accounting in hybrid organizations ([Dameri et al., 2024](#); [Grossi et al., 2020](#)), this study illustrates the specific mechanisms through which EA structures organizational attention, prioritization and sustainability-oriented decision-making under conditions of institutional pluralism. Rather than simply providing information, EA contributes to defining what is considered relevant, measurable and actionable within organizational decision processes.

Second, the study advances the understanding of hybridity in MCs by showing that institutional pluralism can be productive rather than merely conflictual. The coexistence of business, compliance, community and environmental logics generated multiple interpretations of the same accounting evidence, contributing to a richer and more multidimensional articulation of organizational responses. EA thus contributes to maintaining hybridity as a dynamic equilibrium ([Lewis and Smith, 2022](#)) without eliminating underlying tensions. The findings therefore suggest that accounting practices can support the governance of institutional complexity not by resolving competing demands, but by creating shared evaluative reference points through which different organizational priorities can coexist and interact.

Third, the study reconceptualizes the relationship between EA and public value. Prior research has largely treated public value either as a strategic objective or as a direct outcome of organizational action ([Bracci et al., 2019](#); [Vollmer, 2021](#)). This study proposes a different conceptualization. Rather than a category actively mobilized by practitioners, public value

operates here as a second-order analytical lens through which researchers interpret what accounting practices render observable. EA does not generate public value directly. It structures the organizational conditions – making impacts visible, priorities negotiable and outcomes comparable – through which the consequences of sustainability initiatives can be assessed and justified across multiple institutional logics.

From a managerial perspective, the findings indicate that EA is most effective when embedded within organizational routines rather than treated as a stand-alone reporting exercise. The co-development of EA practices at ASIA supported strategic prioritization, informed investment decisions, strengthened organizational legitimacy and facilitated organizational learning. The collaboration between practitioners and university researchers contributed to internal capability building and supported the gradual integration of sustainability considerations into managerial decision-making. Organizations seeking to strengthen their sustainability orientation should invest in developing internal EA capabilities and in integrating environmental information into planning, investment and operational processes rather than relying exclusively on externally produced reporting outputs.

From a policy perspective, sustainability regulation should extend beyond disclosure requirements alone. Compliance obligations can act as important triggers for organizational change, but their transformative potential depends on the capability of organizations to interpret and mobilize environmental information effectively. Policymakers should complement reporting mandates with capacity-building initiatives that support the practical implementation and use of EA within MCs. Stakeholder engagement mechanisms and public investment in environmental and digital technologies can further strengthen both environmental performance and public legitimacy when supported by coherent strategic frameworks. Therefore, regulatory frameworks may function not only as accountability mechanisms but also as catalysts for organizational learning and sustainability-oriented transformation.

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