

“Everything, everywhere, all at once”: the role of accounting and reporting in achieving sustainable development goals

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Abstract

Purpose – The purpose of this paper is to highlight and compare insights from research conducted in the field of accounting and reporting for Sustainable Development Goals (SDGs) in the public, not-for-profit and hybrid sectors. It is also an introduction to the special issue on “Sustainability Accounting and Reporting for Sustainable Development Goals (SDGs): Progress, Challenges, and Future Research Agenda”.

Design/methodology/approach – This paper reviews the findings and reflections in the academic literature on developments in the SDG accounting and reporting practices across public, not-for-profit and hybrid sectors globally.

Findings – The findings of the review indicate that SDG accounting and reporting practices of public, not-for-profit and hybrid sectors are still in their infancy. Considerable political and organisational barriers hinder the achievement of SDGs. Nonetheless, aligning local and global goals, engaging stakeholders effectively and implementing robust progress monitoring and review systems can facilitate a meaningful engagement with the SDGs. The special issue articles offer decision-makers valuable insights on the factors enabling the adoption and implementation of SDGs.

Originality/value – This paper contributes to the ongoing discussions on the role of accounting and reporting processes within public, not-for-profit and hybrid sectors in advancing the achievement of SDGs.

Keywords Sustainability accounting and reporting, SDGs, Public sector, Not-for-profit sector, Hybrid sector

Paper type Research paper

1. Introduction

The adoption of Sustainable Development Goals (SDGs) by the United Nations in 2015 has been a well-received and globally accepted progression of the sustainable development agenda (Bebbington and Unerman, 2018). With 17 holistic goals and 169 targets, the SDGs 2030 Agenda aspires to stimulate action and change in areas that are of critical importance for humanity and the planet including hunger, poverty, inequality, health and well-being, clean energy and quality education (United Nations, 2015). Given the critical importance of SDGs, this ambitious initiative has drawn considerable attention in policy and research arenas. A number of conceptual studies (such as Bebbington and Unerman, 2018; Bebbington and



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Unerman, 2020; Twyford *et al.*, 2024) have set the agenda and directions for advancing and achieving SDGs and the role of accounting and finance therein. However, more knowledge is needed about how organisations, especially in the public, non-governmental and hybrid sectors are addressing and implementing SDG goals and targets, and hence account for sustainability performance.

Although a considerable number of studies have investigated the nature, extent, mechanisms and drivers of sustainability performance, accounting, reporting and assurance, these have primarily focused on for-profit entities (Ball and Grubnic, 2007; Battilana and Lee, 2014). Yet, the role of the public, non-governmental and hybrid sectors in advancing the sustainable development agenda is gaining increased attention in the accounting research domain (Brusca *et al.*, 2024). Paradoxically, organisations operating in the public, non-governmental and hybrid sectors such as territorial government agencies, universities, schools, hospitals, social enterprises, state-owned enterprises, public and private partnerships, non-profit organisations (NGOs) have roles and responsibilities that are more explicitly related to the sustainable development agenda than for-profit entities (Ball and Grubnic, 2007; Battilana and Lee, 2014; Mäkelä, 2021; Rosen, 2019; Tabares, 2021; Vázquez Maguirre *et al.*, 2018). The United Nations (2015) has also called upon all sectors from developed and developing countries to contribute to the implementation of SDGs. In particular, the public sector is expected to support the effective implementation of SDGs by means of public budgeting and adopting innovative approaches in public service delivery. Moreover, it has the primary responsibility to follow and review the progress made in relation to the SDG goals and targets (United Nations, 2015, 2016), and report back to the various United Nations agencies. It has been argued that the implementation of all the 17 SDGs will “test the effectiveness of the public sector, which is interfaced between the politicians and those in direct management of its administration” (Jackson, 2021, p. 554). Such performance management expectations bring particular pressures on public sector agencies to not only advance and contribute to the SDG 2030 Agenda but also lead by an example for the other sectors (Abhayawansa *et al.*, 2021).

To address the United Nations 2030 Agenda in a substantive way, the public, non-government and hybrid sectors are expected to identify relevant SDG goals and targets and integrate them into their core activities including vision, strategic planning, internal control systems, budgeting, performance measurement and external reporting (Guarini *et al.*, 2021). Research could contribute to the effective achievement of the SDGs by showcasing an understanding of how different forms of public sector agencies (such as federal, state and local authorities), non-governmental entities as well as hybrid organisations are implementing SDGs; aligning SDGs with budgetary processes; adopting management control systems; accounting for sustainability performance; and addressing sustainable development challenges (Bebbington and Unerman, 2018; Guarini *et al.*, 2022; Guthrie and Martin-Sardesai, 2020; Hege *et al.*, 2019; Kaur and Lodhia, 2019; Lawrence *et al.*, 2009; Manes-Rossi *et al.*, 2020; Sobkowiak *et al.*, 2020).

The collection and analysis of SDG performance data can be challenging, especially in the public sector, given the scale and size of its activities. Public sector data collection, aggregation and reporting systems across different SDG themes and in various countries can be patchy or downright inexistent. Potentially, the use of big data could offer new cost-effective ways of compiling indicators, collecting data and improving the timeliness and relevance of external reports (Al-Htaybat and von Alberti-Alhtaybat, 2017; MacFeely, 2019). The usefulness of big data in the SDG context is worth exploring, albeit that this could initially be more challenging for countries in need of better infrastructural capacity. Moreover, the need for auditing and assurance of sustainability accounting and reporting to enhance the credibility of the information is also gaining attention (Bryan, 2022; Wallage, 2000).

The COVID-19 crisis and its ongoing corollaries alongside the effects of recent geopolitical tensions have severely dented the ambitions and expected achievements of the current SDG 2030 Agenda (Mukarram, 2020; Naidoo and Fisher, 2020). These setbacks

emphasise the urgent need to renew global commitment to the SDGs by revisiting and refining targets and adopting innovative approaches to address these unprecedented challenges. Governments need to focus on establishing well-coordinated governance systems for SDG implementation at the national level, along with effective accountability systems and practices to inform SDG strategies that create value for the economy and society (Abhayawansa *et al.*, 2021). Researchers can also play an important role in advancing the SDG 2030 Agenda by examining how the pandemic and other ongoing challenges have affected the values, beliefs and motivations of various actors in these sectors – such as managers, employees, decision-makers, politicians and local communities. Such research can shed light on how solidarity and long-term perspectives affect sustainability policies and management decisions, ultimately supporting a resilient strategy towards achieving the SDGs (Hörisch, 2021). Notwithstanding the mobilising and coalescing potential of the SDG 2030 agenda, one needs to consider the magnitude of the task at hand in the transposing of a globally complex “institution” to the realities at organisational, state, community and local levels (Reed *et al.*, 2015). Very few governments, whether from developed or developing ones, can speak of having well-coordinated governance and accountability systems. For example, all too often, departmental and professional silos can lead to disjointed initiatives in the hope to improve performance for one SDG theme but potentially at the expense of another. A sense of “joined-up thinking” is implicit in that the SDG themes and objectives are expected to be tackled as a collective exercise. Taking all these aspects together, the multiplicity of existing and emergent practices to meet the SDG goals, the scale of implementation challenges thereof at national and sub-national levels, and the multitude of contexts in which the SDG 2030 Agenda is (almost) simultaneously being brought to bear lead to what we dub an “*everything, everywhere, all at once*” [1] phenomena.

Given this background, we saw the Call for Papers for this special issue on “*Sustainability Accounting and Reporting for Sustainable Development Goals (SDGs): Progress, Challenges, and Future Research Agenda*” as a means to deepen our understanding of the role and contributions of effective strategic planning, management control systems, budgeting and finance, stakeholder engagement, accounting and assurance practices in addressing sustainability issues and advancing SDGs in the public, non-governmental and hybrid sectors. Some of the topics include: the role of accounting mechanisms in the identification, integration and reporting of SDGs; the use of management control systems in supporting SDG targets and indicators; influence of public finance and budgeting considerations in the attainment of SDGs; enablers of SDG accounting and reporting; and the role of stakeholder engagement in SDG planning, accounting and reporting.

A fruitful and constructive process for the special issue was initiated. We first had a round of discussions during an online workshop held in November 2022, which allowed for initial feedback and comments. The workshop was then followed by twenty one formal submissions and a review process, which led to the acceptance of nine articles, representing an interesting spread of topics and empirical contexts. This special issue thus seeks to contribute to the ongoing debates by providing insights into SDG sustainability performance assessment and reporting practices of the local government bodies, hybrid institutions and universities. Alongside empirical insights, this issue outlines conceptual frameworks that can provide valuable guidance for future research and practice in SDG reporting. Finally, the special issue encompasses a variety of national contexts, with studies originating from Europe, the Balkans, Indonesia and Jordan, thus adding to a nuanced understanding of SDG adoption globally.

The reminder of this paper is structured as follows. Section 2 discusses sustainable development in the public, not-for-profit and hybrid sectors. Section 3 presents an overview of the themes being addressed in current literature and therefore touches upon the topics covered within this special issue. The nine articles included in this special issue are briefly presented in Section 4. Section 5 provides our overall conclusions and avenues for future research.

2. Sustainable development and public, not-for-profit and hybrid sectors

Public sector organisations, not-for-profit and hybrid organisations (such as universities) are expected to deliver services and create public value in line with the principle of economic, environmental and social performance (Kaur and Lodhia, 2019; Manes-Rossi *et al.*, 2020). Manes-Rossi *et al.* (2020) note that the use of non-financial reporting, in particular sustainability reporting frameworks and standards, by public and hybrid sectors is attracting increasing scholarly attention. Research on sustainability reports in public sector organisation has been lagging behind, since research on sustainability issues, developed during the 1990s basically focused on corporations (Ball and Grubnic, 2007). However, over the last two decades academics have progressively engaged with research on non-financial disclosure, including sustainability issues, in public sector organisations (Manes-Rossi *et al.*, 2020). Arguably, this interest has partially arisen as a result of new public management (NPM) reforms in some countries and concomitant developments in public sector financial reporting and calls for greater “accountability”.

Sustainability management is a concern for public sector, not-for-profit entities and hybrid organisations (Grossi *et al.*, 2017; Guthrie *et al.*, 2010). Ball and Grubnic (2007, pp. 248–249) argued that in spite of the “drastic changes that have taken place in public sector internationally over the last two decades . . . public service tasks must still be understood in terms of social value base and a public service ethos . . . [public service organisation] still play a crucial role as policy bodies in social welfare”. At the same time, Ball and Grubnic (2007, p. 246) note that “a social value base and a role in public policy . . . sets the public sector apart from the private sector” and set the context for the responsibilities of public sector organisations in progressing the sustainability agenda.

Manes-Rossi *et al.* (2020) study revealed that most studies in their reviewed literature focus on the sustainability reporting of local governments and higher education institutions, followed by state-owned enterprises, in Europe/UK and Oceania. Their findings also showed that research on healthcare sectors and on central and on regional governments is still scant. Manes-Rossi *et al.* (2020) call on scholars to devote their research endeavours to understand these types of organisations’ practices in relation to non-financial reporting. This may also extend to the growing interest of accounting scholars in “smart cities”, a type of public sector organisation (or collection of organisations) that cuts across traditional formal boundaries and tends to have a holistic approach to the delivery of public services (see Argento *et al.*, 2020).

Organisations that mix two (or more) modes, such as those that take the achievement of both private and public objectives into account, are defined as hybrid organisations (Grossi and Thomasson, 2015). These organisations operate in the arenas between public, private and non-profit sectors. These organisations also face conflicting goals and expanded responsibilities. Baudot *et al.* (2022) note that managers of hybrid organisation embed a broader responsibility logic which extends beyond the responsibility to shareholders. For example, the managers tend to be accountable to a wider group of stakeholders including environmental groups and other non-government organisations. According to Grossi and Vakkuri (2024), “hybridisation” offers a perspective that allows one to better understand the collaborative, inter-institutional, cross-sectoral and society-wide dynamics of public governance. The hybridity perspective underscores the institutional interplay and interactions among public, private and civil society actors. This occurs through distinct modes of ownership and often involves competing and even conflictual institutional logics, diverse funding bases and various forms of social and institutional control (Vakkuri *et al.*, 2021). Examples of the eclectic nature of such interactions (Grossi *et al.*, 2017) include:

- (1) Mixed ownership entities such as state-owned entities: This refers to pursuing politically driven outcomes while exploiting business logics and operating at the scale of global markets (akin to a multinational) or more modestly as a municipal corporation.

- (2) Competing, and even conflictual logics of institutional action: From an accounting standpoint, the tension persists between the logic of profit-seeking and the pursuit of the public value ethos and delivering social impact. This may be relevant to the case of non-profit entities, articulating “to do well by doing good” and trying to find measurement proxies for making those competing constellations calculable (Grossi *et al.*, 2017) and thus “valuable” at an instrumental level. It may also apply to sustainable development efforts in cities balancing market, public and social value among businesses, local government agencies and citizens (Karppi and Vakkuri, 2020).
- (3) Multiplicity of funding arrangements between public and private actors: This entails, for example, Public–Private Partnership (PPP) arrangements in public service delivery and large mega-projects (for example, the Olympic games and high speed rail projects) with complex multi-level schemes of valuation, accounting and measurement and involving several actors within the “supply chain”.
- (4) Diversity of financial and social control forms: These entail, for example, regulatory control of markets, professional self-control and customer-driven market control within a single service delivery system (Grossi *et al.*, 2017).
- (5) Hybridity mixing professional services: Hybridity manifests itself in identities, decisions and practices by real people in institutions; for example, managers, experts, policy officials or professional workers are faced with ethical dilemmas and struggled to satisfy competing stakeholder demands. Therefore, professionals themselves shape hybridity through their individual choices.
- (6) Hybridity obscures human vs non-human agency: The contemporary digitalised world forces us to expand our conceptualisation of “institutional” hybridity to recognise the interface between human and non-human agency. Algorithms, machine learning, artificial intelligence and other digital artefacts make it complicated to fully understand who is accountable and to whom. In creating new forms of hybridity, the “tools” join the process and partly make the social processes what they are.

In this respect, the role of the public sector, not-for-profit entities and hybrid organisations are considered crucial in achieving the global agenda of SDGs. Erin *et al.* (2024) show a growing interest in the public sector organisations towards SDGs and sustainability amongst practitioners and policymakers. Public sector and hybrid organisations are bound by social, legal and political contracts within their environment, and it is important for them to take into consideration the multiplicity of stakeholders within their ecosystems; although actors displaying powerful and financial clout are more adept at enforcing these contracts and obligations. Notwithstanding, the public sector is the steward for social and environmental issues (Kaur and Lodhia, 2019). It has far greater responsibilities for advancing sustainable development when compared to corporations and other entities. As a significant employer, provider of services and resource consumer, public sector organisations have a large impact on national and global progress towards sustainable development. Public sector organisations are expected to be at the forefront in managing and reporting sustainability and SDGs (Kaur and Lodhia, 2019).

Another sector of crucial importance to society is the not-for-profit sector. This sector encompasses a diverse range of organisations, such as hospitals, educational institutions, social and environmental advocacy groups, and charitable foundations, that are accountable to various stakeholder groups and engaged in a broad spectrum of social activities and objectives (Crawford *et al.*, 2018; Kuruppu and Lodhia, 2020; Narayan, 2014; O’Dwyer and Boomsma, 2015). In recent years, non-for-profit entities have experienced substantial growth, increasingly undertaking responsibilities that were traditionally managed by the public sector (Yasmin and Ghafran, 2021). The synergies generated through from partnerships

between not-for-profit entities and other sectors in tackling sustainability challenges have been widely recognised and emphasised in the existing literature. This is specifically the case with the SDG Agenda as it requires the creation and management of complex partnerships involving the private sector, national governments and not-for-profit organisations. While the private sector has limited the experience to build such partnerships, not-for-profit entities have extensive experience in forming alliances for social causes. Their unique status and legitimacy allow them to attract additional cross-sector partners and, thereby, foster the achievement of SDGs (Díaz-Perdomo *et al.*, 2021; Osegowitsch *et al.*, 2022). Given their critical role in advancing sustainable development, not-for-profit entities are increasingly expected to prepare sustainability reports. Such reports allow them to communicate their sustainability performance to relevant stakeholders and contribute to informed policy development (Asogwa, 2023). Moreover, close proximity with vulnerable populations, there are growing calls for not-for-profit entities to enhance accountability to a broader range of stakeholders in more targeted ways (Agyemang *et al.*, 2017; Cordery *et al.*, 2019).

The next section examines current literature about sustainability accounting and reporting for SDGs within public, not-for-profit and hybrid sector.

3. Sustainability accounting and reporting, and SDGs

The United Nations established the SDGs in a bid to promote more effective global resource management and sharing. In response to resource scarcity, climate change and various crises, United Nations member countries have pledged their commitment to the SDGs, a commitment that generates pressures for these nations to report on sustainability issues and their progress towards these goals (Cordery and Hay, 2022). Caruana and Dabbicco (2022) argue that transparent and standardised reporting is crucial to achieve the SDGs. However, this is easier said than done. Reporting against the UN's SDGs is not easy and poses several issues regarding availability of data and data gathering systems, equivalence of proxies and measures across countries (sometimes, even within the same country) and the need for tightened reporting standards to be developed and implemented. Reporting on the progress towards the SDGs is, therefore, challenging for the accountancy and SDG-related professions. It extends the boundaries of traditional, backward-looking accounting practices as well as simplistic output or activity driven measures, and will need to involve professionals from other schools of thought and disciplines (e.g. statisticians; scientists; economists). That is, while the accountancy profession has a tangible role in relation to reporting for the genuine achievement of the SDGs, they also need to integrate different types of data and enhance collaboration with statisticians, digital/IT experts and public policymakers (Caruana and Dabbicco, 2022). As with the case of public sector accounting reforms (Jayasinghe *et al.*, 2021), the decision to propel the adoption and use of metrics in global policy making is underpinned by the view that relying on SDG goals, targets and metrics is a mere technical-led, "common sense" and straightforward approach. However, evidence from public sector accounting reforms has already brought to the fore the social, political and cultural-led factors that impede these reforms, leading to unintended consequences or to downright failure (Adhikari *et al.*, 2021).

More specifically, Bryan (2022) presents an overview of sustainability reporting at the supranational level in the European Union (EU) context. Based on the results of the European Court of Auditors' (ECA) review or reporting on sustainability published in 2019, Bryan (2022) notes that the EU as well as its institutions and agencies are not yet leading by example on sustainability reporting. Apart from the area of external action, the Commission does not report on the contribution of the EU budget or EU policy to achieving the SDGs. Among EU institutions and agencies, only two published sustainability reports, while the other entities indicated that publishing such report would bring additional workload and lamented a lack of know-how. In sum, Bryan (2022) claims that "the integration of sustainability and SDGs into the EU budget and the performance framework, as well as developing sustainability reporting in EU institutions and agencies, remain key challenges for the future" (p. 494).

While Bryan (2022) emphasised the key challenges for supranational entities' reporting progress towards SDGs, Sobkowiak *et al.* (2020) focus on a national government and problematise the UN's global standardised SDG approach to accounting for sustainable development, whereby performance indicators have been centrally agreed and imposed upon all signatory governments. Sobkowiak *et al.* (2020) address SDG15 "Life on Land", which identifies biodiversity loss as a fundamental sustainable development challenge, and explain the construction of UK national government's annual biodiversity report. This report relies on data collected through non-governmental conservation efforts, statistical expertise of a small project group within the government and a governmental structure that drives ongoing evolution of the indicators. The analysis by Sobkowiak *et al.* (2020) suggests that capacity-building efforts for national governments may need to be more elaborate than that envisaged by the 2030 Agenda for Sustainable Development. That is, enhancing statistical expertise and resourcing within governments is not sufficient. For instance, building up the capacity of non-state actors on the ground is important for the collection of data that makes biodiversity performance calculations possible (Sobkowiak *et al.*, 2020).

In light of the challenges limiting engagement with the SDGs, there is a growing need to identify factors that can drive the SDG 2030 Agenda forward and support the development of effective SDG accounting and reporting processes. Recent studies have begun to address this need by examining enablers of effective SDG accounting and reporting across diverse contexts and sectors. For instance, the need to consider the local context when working towards 2030 Agenda is addressed by Magliacani (2023) who investigates the challenges posed by SDG11 "Sustainable cities and communities" for the public sector managers in charge of urban cultural heritage. In particular, Magliacani (2023) explored how inter-organisational learning processes are triggered in the context of urban sustainable development by focusing on an Italian smart city. The results show the importance of engaging in meaningful partnership and to co-create performance indicators which are consistent with the values of partners and other stakeholders. One way to maintain connectivity with community and other stakeholders is the use of social media.

Considering the crucial role that higher education institutions play in the achievement of the 2030 Agenda, González-Torre and Suárez-Serrano (2022) studied Spanish universities' SDG reporting practices. They found that Spanish SDG reporting universities report on at least three of the sustainability dimensions (economic, social, environmental or governance). However, their alignment with the SDGs could be deeper. Accessibility is also not optimal since the reports are not fully aligned with the 2030 Agenda and are not usually published in English or on their main website. Lastly, setting and monitoring indicators is not a main priority and stakeholder engagement could be improved. Based on such results, González-Torre and Suárez-Serrano (2022) claim that "Spanish SDG reporting universities need to make a huge effort to establish and monitor indicators and engage with their stakeholders in achieving the SDGs" (p. 1362).

Lucchese *et al.* (2022) focus on gender reporting and SDG5 "Gender equality" in Italian public universities. The authors aim to understand whether gender reports can positively assess a university's actions for reaching SDG 5. Their study shows that the national guidelines issued by the Conference of Italian University Rectors (CRUI), consisting of two parts (quantitative information and gender equality policies), can be used by universities to disclose gender policies that may be of interest to stakeholders and can also be synthesised in the Times Higher Education World University Rankings (THE rankings), increasing university visibility.

Pursuing the SDGs does not only impact reporting but also auditing. Brusca *et al.* (2024) argue that it is time for the public sector to be proactive. Supreme Audit Institutions (SAIs) around the world engage with performance auditing to evaluate how national governments are progressing towards SDGs achievement and hold them accountable for their commitment to the SDGs (Cordery *et al.*, 2023; Cordery and Hay, 2022). As with reporting, auditing the progress of attaining the SDGs is a challenging and complex task. SAIs may struggle to undertake SDG audits in the absence of professionally qualified experts (Grossi *et al.*, 2023).

Data availability might be a challenge when national sustainable development agendas are delegated to the regional and local levels. In the case of Germany, while the federal and national levels tend to use sustainability strategies with an SDG orientation, it is rare that local government systematically adopt SDG-related strategies and targets, making comparison of results difficult (Raffer *et al.*, 2022).

Also, proper SDG auditing can require cooperative auditing processes (Cordery and Hay, 2022; Grossi *et al.*, 2023). By focusing on India, Cordery *et al.* (2023) reflect upon the role of SDGs audit of SAIs in an emerging economy. To support governments and make them accountable for a meaningful progress towards SDGs, the development of dialogic capacities such as stakeholder engagement and inclusivity is paramount. Considering SDG audits as an opportunity to learn and improve is not natural. In the case of Ghana, Tetteh *et al.* (2023) show how “political executives often interpret unfavorable SDG audit opinions as an invasion into the political domain” (p. 420). Therefore, the authors argue that in emerging economies public sector auditors do not necessarily lack the skills to conduct performance audits of SDG-related programs. It is actually the political interference and financial dependency on the auditees that needs to be taken care of to ensure audit independence and, in turn, ensure a credible understanding of progress with SDG goals and targets.

As noted above in the Ghanaian case, the emerging economies context has been gaining attention recently among sustainability accounting and reporting researchers. De Silva *et al.* (2022) examined the accountability of public sector entities involved in internationally funded development projects in Sri Lanka. They identified a lack of public sector accountability as a key factor contributing to the failure to achieve environmental sustainability. The study highlights the need for Sri Lanka to establish an effective balance between economic growth and environmental sustainability in the context of international development to meet the UN’s SDGs. The authors argue that deficiencies in public sector governance and accountability structures significantly threaten the attainment of these SDGs, particularly regarding environmental sustainability in Sri Lanka.

Erin *et al.* (2024) conducted a survey of 251 respondents from 20 Nigerian public sector entities across 10 different sectors to investigate the current state of SDG reporting. The findings indicate a growing interest in sustainability and SDG reporting among public sector practitioners and policymakers. Among the public sector entities, the most frequently tracked SDGs were SDG 5 “Gender Equality”, SDG 4 “Quality Education” and SDG 2 “Zero”. Conversely, the least tracked and reported SDGs were SDG 9 “Industry, Innovation, and Infrastructure”, SDG 17 “Partnerships for the Goals” and SDG 14 “Life Below Water”. Most Nigerian public sector organisations measure their priority sustainability issues on a quarterly basis. However, the study also reveals that a lack of tools and standardised procedures is the biggest challenge in tracking and measuring sustainability and SDG-related issues.

Conceptual studies proposing SDG reporting frameworks have only begun to emerge. For instance Joseph *et al.* (2023) proposed an SDG reporting framework that aligns with national and international sustainability reporting standards and guidelines. This framework includes 23 categories and 150 items designed to measure the commitment of Malaysian local authorities in advancing the SDG 2030 Agenda. Similarly, Matos *et al.* (2023) present a framework to assess the effectiveness of municipal expenditures within the context of local Portuguese administration. The framework identifies indicators that reflect municipal activities and are interconnected with the SDGs and public value creation.

The review of existing studies on SDG accounting and reporting indicates a gradual level of engagement and adoption of sustainable practices. However, these studies also highlight significant deficiencies in current governance structures, accounting systems and data availability, which impede the integration of SDGs and the assessment of performance. With more than half of the time elapsed since the endorsement of the SDG 2030 Agenda, and considering the crucial roles that public sector entities, hybrid organisations and non-profit institutions play in advancing and localising these goals, it is essential to engage more deeply with research that enhances our understanding of current practices, as well as the enabling

factors and barriers involved. Specifically, important knowledge gaps are related to the challenges of integrating SDGs into local governance frameworks and identifying sustainability performance indicators in the city context where multiple actors interact. More research about the determinants of higher quality SDG disclosures and SDG audit practices is also valuable. Understanding the role of hybrid organisations, such as universities, in balancing competing objectives while considering the SDGs and how and why emerging economies deal with planning, accounting and reporting SDGs are also interesting research avenues. These gaps are addressed in the nine articles included in this special issue which are presented in the next section.

4. Key insights from the special issue articles

This special issue, comprising of nine articles, seeks to provide comprehensive insights into SDG accounting and reporting practices across public sector, state-owned enterprises and not-for-profit organisations. The studies highlight the development processes of SDG performance assessment tools, the current state of SDG disclosures and the integration of SDGs into accounting education. In addition to empirical insights, the issue introduces conceptual frameworks that offer valuable guidance for future research and practice in SDG reporting. In line with the “globalisation” of the SDG 2030 Agenda, the articles reflect diverse global contexts, with studies spanning Europe, the Balkans, Indonesia and Jordan, thereby offering a multicontextual understanding of SDG adoption across different sectors and regions. [Table 1](#) outlines the central focus and contextual settings of the special issue articles.

Studies by [Bekier and Parisi \(2023\)](#), [Argento *et al.* \(2024\)](#) and [Luhtala *et al.* \(2024\)](#) present insights into the complex process of translating global sustainability goals into local action and SDG accounting practices in the context of various European cities. [Bekier and Parisi \(2023\)](#) explore the creation of sustainability performance accounts at the urban level within collaborative governance frameworks. The study employs an Actor-Network Theory perspective and utilises the concepts of tinkering and bricolage to elucidate the unique conditions that contribute to the development of sustainable development performance accounts in circular economy initiatives in European cities. The findings highlight that the implementation of sustainability performance assessment frameworks for global initiatives,

Table 1. Overview of special issue articles

Article	Research issue	Contextual setting	Region
Bekier and Parisi (2023)	Implementation of sustainability performance assessment tools	Multiple European Cities	Europe
Argento <i>et al.</i> (2024)	Development and use of social sustainability performance measurement practices	Swedish City Municipality	Europe
Luhtala <i>et al.</i> (2024)	Accounting for SDGs	Finnish City Municipalities	Europe
Casciello <i>et al.</i> (2024)	Determinants of SDG disclosures	State-owned enterprises	Europe
Dionisijev and Bozhinovska Lazarevsk (2024)	SDG disclosure practices	Supreme Audit Institutions	Balkan countries
Muskanan <i>et al.</i> (2024)	SDG disclosure practices	State-owned enterprises	Indonesia
Al-Hazaima <i>et al.</i> (2024)	SDG integration into accounting curriculum	Universities	Jordan
De Villiers <i>et al.</i> (2024)	SDG reporting framework	Universities	N/A
Lodhia (2024)	SDGs accounting and reporting framework	Public sector, not-for-profit entities and hybrid organisations	N/A

Source(s): Authors' own work

such as the SDGs, extends beyond their mere adoption and transfer to local levels, as such generic application can be reductionist and limiting in capturing diverse perspectives. Instead, the implementation of sustainability assessment frameworks in urban initiatives often require adapting and modifying existing performance assessment tools to align with local needs. Furthermore, it involves the dynamic integration of relevant performance information sources to address the complex dimensions of sustainability. The findings underscore the need to refine existing sustainability performance measures to effectively capture the complexities of the SDGs. Adjusting performance assessment devices, such as KPIs, can enable meaningful dialogue among stakeholders, empowering them to advocate for critical aspects. Such flexible and inclusive approach supports the co-creation of accounts that incorporate diverse voices, values and interests.

In a similar vein, [Argento et al. \(2024\)](#) investigated how city-level actors translate social sustainability strategies into performance measurement practices, focusing on Gothenburg, Sweden. Using an ethnographic approach and Actor-Network Theory, the study reveals that social sustainability goals and related performance indicators evolve through a chain of translations involving both human and non-human actors. This study identifies theoretical and practical challenges in translating broad sustainability goals into measurable actions. Theoretical translations, occurring at the steering committee and top management levels, led to the development of strategic documents such as sustainability performance assessments, directives and a roadmap. However, these documents primarily served “upward translation” for political negotiations and stakeholder accountability, rather than “downward translation” to guide project implementation. Consequently, project managers faced practical challenges due to a lack of actionable guidance. These differing perspectives highlight the need for meaningful engagement among key actors in sustainability planning, implementation and assessment. Moreover, the study implies the need to monitor social sustainability measurement practices to ensure they remain effective internal steering tools, rather than shifting to mechanisms for external legitimacy.

[Luhtala et al. \(2024\)](#) examine the adoption of the United Nations’ SDGs as a new performance perspective in local governments in Finland. Using [Power’s \(2015\)](#) four-fold development schema, comprising policy object formation, object elaboration, activity orchestration and practice stabilisation, the study provides insights into how accounting for the SDGs was initiated within city administrations. A qualitative multiple-case study design is employed to demonstrate how the SDG framework functions as an interpretive scheme, enabling city governments to advance both global and local sustainability performance goals. The findings underscore the importance of aligning local and global goals, integrating them into strategies and managerial practices, and highlight the role of Voluntary Local Reviews (VLRs) as a key accounting template for identifying and reporting on relevant SDGs. Similar to [Argento et al. \(2024\)](#), this study signals the presence of diverse interpretations and relative perceived importance of the SDGs, ranging from their use as a marketing tool to their role as a key driver of local sustainability.

In addition to offering insights into internal SDG performance management, assessment and accounting processes, the special issue sheds light on SDG disclosure practices in the European public sector. Focusing on the case of State-Owned Enterprises (SOEs), [Casciello et al. \(2024\)](#) investigate the relationship between board size, board independence, CEO duality and board-specific skills and the quality of SDG disclosure in SOEs. The authors conduct a longitudinal study of European listed non-financial SOEs from 2017 to 2022, employing a multiple fixed effects regression model. The results indicate that board size, independent directors and board-specific skills are positively associated with higher-quality SDGs disclosure, while CEO duality is negatively associated with it. Drawing on agency theory perspectives, the authors argue for the board’s effective monitoring role in enhancing the quality of SDG disclosures. In particular, the study observes that specific board members’ characteristics, such as industry-specific knowledge and financial skills, can enhance the

assessment and communication of risks associated with the SDGs. This, in turn, can enable companies to develop effective strategies to manage these risks.

Dionisijev and Bozhinovska Lazarevsk (2024) further contribute to the understanding of SDG reporting practices in the relatively under-researched context of public sector auditing agencies in four Balkan countries – Croatia, Montenegro, North Macedonia and Slovenia. Their content analysis of the annual reports from Supreme Audit Institutions (SAIs) reveals that the top five SDGs that are perceived as most relevant by SIAs are SDG 8 (Decent Work and Economic Growth), SDG 3 (Good Health and Well-being), SDG 9 (Industry, Innovation and Infrastructure), SDG 11 (Sustainable Cities and Communities) and SDG 16 (Peace, Justice and Strong Institutions) suggesting they are primarily oriented towards social welfare and justice aspirations. The authors also observe that Slovenia's SAI provides the most comprehensive SDG-related information and conducts extensive performance audits, followed by North Macedonia and Croatia. In contrast, Montenegro exhibits the lowest levels of information disclosure and SDG-related performance auditing. Importantly, the Spearman rank-order correlation indicates no significant correlation between EU membership and the extent of SDG disclosure or performance auditing levels in the SAIs' reports.

The special issue also provides insights into how emerging economies are responding to the SDG 2030 Agenda through studies by Al-Hazaima *et al.* (2024) and Muskanan *et al.* (2024). Considering that SDG accounting and reporting research has largely concentrated on developed countries, these studies provide much needed insights into the factors influencing the adoption of the UN SDG Agenda 2030 in countries with significant socio-economic disparities. Al-Hazaima *et al.* (2024) rely on the stakeholder salience theoretical framework to highlight the roles of key stakeholders in integrating sustainable development considerations into accounting education in Jordanian universities. The study draws on interviews with various key stakeholders, such as university accounting educators, accounting students, industry accountants, government representatives, and members of professional accounting associations. The findings reveal an inappropriate distribution of power, legitimacy and urgency among Jordanian stakeholders, which impedes the integration of sustainability considerations into the accounting curriculum and, consequently, the achievement of SDGs. While stakeholders acknowledge the importance of ESD (Education for Sustainable Development) in accounting, many express their inability to integrate it due to a lack of power. Nonetheless, the authors argue that a progressive approach is required in the critical area of education for sustainable development in accounting. This study reveals how power dynamics can hinder the meaningful integration of SDGs into core practices. It underscores the importance of empowering key stakeholders in the university sector including accounting educators, students and professional accounting associations to act as catalysts for embedding sustainability into accounting education.

Muskanan *et al.* (2024) report the uptake of SDG reporting in a developing nation in their study of Indonesian government-owned enterprises, known as *badan usaha milik daerah* (BUMDs). The authors develop a comprehensive disclosure index to assess SDG-related disclosures, focusing on the planning, accounting and reporting practices of BUMDs. The study highlights a slow response to the SDG 2030 Agenda among these hybrid entities and reported a strong influence of local mandatory regulations requiring the publication of sustainability reports, including SDG disclosures. However, most BUMDs were found to lack adequate planning to support their SDG contributions, with insufficient integration of SDG-related planning into their accounting and reporting practices.

The articles by De Villiers *et al.* (2024) and Lodhia (2024) address the need to expand the applicability of sustainability accounting and reporting to the SDG 2030 Agenda. They contribute to the development of SDG reporting frameworks tailored to the public, not-for-profit and hybrid sectors to better capture and report issues unique to these contexts. De Villiers *et al.* (2024) propose a conceptual framework that explores the determinants, mechanisms and consequences of SDG reporting by universities. The framework considers the relationship between reporting on the SDGs and the three main activities of universities: research, teaching

and service. Similarly, [Lodhia \(2024\)](#) advocates for a framework that integrates SDGs into the planning, accounting and reporting processes. This approach aims to better connect all stages where accounting and reporting capture and disclose an organisation's actual sustainability performance.

The articles included in the special issue make significant contributions to the field of SDG accounting and reporting. These articles present the current state of SDG performance assessment, disclosures and integration into the accounting curriculum, while also offering conceptual frameworks to guide future research and practice. Spanning diverse global contexts, ranging from Europe and the Balkans to Indonesia and Jordan, these articles explored issues around the role of disclosures, local adaptation and capacity-building in advancing the SDG 2030 Agenda. The empirical studies in this special issue emphasise the necessity of alignment across planning, performance measurement and reporting processes. Without strong interconnections among these elements, the adoption of the SDGs risks becoming a superficial, legitimacy-driven exercise rather than a transformative organisational practice. Although SDG accounting research has predominantly focused on the European public sector, it provides valuable insights for other sectors worldwide that are in the process of establishing sustainability management, accounting and reporting systems.

Another common theme that emerged in the special issue is the crucial role of key stakeholders in SDG accounting and reporting processes. A considerable gap exists in the perceptions of various actors, which hinders the effective translation of global goals into local contexts. There is, therefore, a need to facilitate more meaningful dialogues among stakeholders to bridge the gap between theoretical and practical SDG considerations. The studies underscore the need for collaboration across professions and institutions, development of innovative frameworks for better sustainability performance measurement and reporting, and the inclusion of local factors in evaluating SDG progress. This can be achieved by focusing on several key areas which enhance the effectiveness, transparency and integration of sustainability practices within government and public sector institutions. Public sector accounting research can help develop guidelines for how government can align their budgeting, accounting and financial reporting with the 17 SDGs ([Lodhia, 2024](#); [Mistry et al., 2014](#)). Research in public sector accounting and management in the field of SDGs can aid define the indicators and metrics essential to track progress on the SDGs. This would make reporting process clearer and consistent. By bridging financial management with SDGs, research in this field ensures that public sector practices align with the principles of sustainability and that government are held accountable for their contribution to a more equitable and sustainable future.

5. Conclusions and future research agenda

The purpose of this paper was to highlight and compare insights from research conducted in the field of sustainability accounting and reporting for SDGs in the public, not-for-profit and hybrid sectors. It is also an introduction to the special issue on "Sustainability Accounting and Reporting for Sustainable Development Goals (SDGs): Progress, Challenges, and Future Research Agenda". Firstly, it is clear that the SDG 2030 Agenda has become more embedded in national, sub-national and corporate contexts, with an increasing focus on public sector, not-for-profit and hybrid organisations. Rather than being seen as "taken-for-granted" institutions which "ought" to be living and breathing the SDG agenda and inspiring others to do so, empirical work has highlighted the challenges (e.g. political, conceptual, financial, lacking expertise, lack of dialogue with stakeholders) in engaging with the different dimensions. This is concerning given the limited time remaining to meeting the 2030 targets but equally this highlights the ambitious nature of the initiative, particularly in the context of poorer and more vulnerable countries. Secondly, the economic and social effects of COVID-19 pandemic are lingering and alongside recent global geopolitical upheavals (e.g. Eastern Europe and the Middle East) and eroding of public trust in democratic institutions, the public finances and

financial resilience of many states are being severely tested. Therefore, in these troubled times, one questions whether the SDG 2030 Agenda could become a more credible and unifying “North Star” that will guide countries, institutions, organisations and companies or are they instead seen to be too ambitious, multilateralist and reflective of a geopolitical hegemony, and thus to be abandoned? While the articles in this special issue generally endorse the transformational nature of the SDG 2030 Agenda, much remains to be done on the research front, notably in providing evidence of its localised implementation and in terms of documenting models and approaches that would foster greater substantive engagement. Arguably, the multi-pronged nature of the SDG 2030 Agenda and what it demands of public sector, not-for-profit and hybrid organisations (conceptually and practically) has brought to the fore the limited levels of adaptability and coherence of national and sub-national coordinating mechanisms. Thus, one wonders if an “*everything, everywhere, all at once*” approach to the SDG 2030 Agenda was ever a feasible way forward. Akin to existing debates in the public financial management (PFM) literature, the implementation of global and comprehensive reforms is often fraught with difficulties (e.g. [Adhikari et al., 2021](#); [Jayasinghe et al., 2021](#)), to such an extent that very few benefits emerge over time (if at all). Instead, emphasis is put on incremental and pilot approaches that facilitate learning by local experience ([Lassou et al., 2018, 2021](#)) rather than being driven by global diktats, and in effect engage in symbolic and rhetorical adoption.

Reflecting on the extant literature inclusive of the articles published in this issue, we contend further research on the SDG 2030 Agenda could consider the following themes:

- (1) Stakeholder engagement in sustainability planning, accounting and reporting: What roles do different internal actors (such as CFOs, controllers, auditors and CSR managers) and external stakeholders (such as regulators, local communities and professional agencies) have in the successful implementation and achievement of SDGs? Who are the “institutional entrepreneurs” and how can they bring the necessary connections and synergies to enable dialogic forms of accountability?
- (2) How do SDGs create opportunities and challenges in emerging economies and how SDGs are redefining public sector accountability? For example, much has been made of the wave of (financial-led) accounting and accountability reforms in the public sector that have largely led to a technical sophistication (better accounting outputs and reports) favouring professionals and experts in emerging economies but with little impact on political and policy decisions, and thereby on societal challenges and impact at grassroots level. With regards to SDGs, there is therefore a need for researchers to focus on specific dimensions (for example, poverty, hunger, health and marginalised communities) and examine (longitudinally) the dynamics at play.
- (3) What is the usefulness of innovation and technology such as big data and social media in measuring and reporting sustainability performance? When the SDG 2030 Agenda was established about 10 years ago, the implications of digitalisation and big data analysis were only beginning to emerge. With the fast progress in technology and artificial intelligence, it may be possible for SDG metrics to be informed by multiple (and corroborating) sources and collected in a cost-effective way. There is certainly an urgent interest in understanding how could data be reliably gathered, audited and disseminated, in the same way as this is currently being examined in the case of corporate sustainability reporting metrics (for example, European Sustainability Reporting Standards and Global Reporting Initiative).
- (4) What is the role of accounting and management researchers in SDG accounting and reporting? Researchers can contribute to the design of reporting frameworks that integrate financial performance with non-financial outcomes, such as environmental impact, social wellbeing and governance practices. They can shape the development of

sustainability reports that will comprehensively address the need to measure SDG outcomes, rather than focusing solely on financial metrics (Grossi *et al.*, 2017; Mistry *et al.*, 2014).

- (5) From a sectoral perspective, there is potential in gathering further evidence of experiences at the sub-national level (local authorities, regions) and at the dimensional level to understand the role of United Nations agencies. In relation to the former, to what extent do politicians and political actors embed SDG metrics in their decision-making processes? For the latter point, the United Nations Educational, Scientific and Cultural Organization (UNESCO) and the World Health Organization (WHO) have a primary role in the design, evolution and monitoring of relevant SDG metrics (for example, Education and Health). Yet very little research focuses on their role in defining metrics and performance and the implications thereof for United Nations member states.

We therefore invite researchers, practitioners and policymakers to take note of the insights and how these could provide avenues for developing one's understanding of the SGD 2030 Agenda in these contexts. In the long haul, societies need to understand the role and uses of SDG systems and practices as essential in order to enhance long-term well-being equity and environment health (Al-Hazaima *et al.*, 2024). The SDGs offer a framework for addressing global challenges, such as poverty, inequality, climate change and peace. The focus of societies needs to be on renewable energy, creating sustainable cities, ensuring responsible production and consumption, and promoting social equity. Achieving the SDGs calls for the active participation of all stakeholders—governments, businesses, civil society and individuals (Tetteh *et al.*, 2023). Understanding and applying SDGs in a coordinated, inclusive and accountable manner by the public sector, not-for-profit entities and hybrid organisations will ensure a prosperous and sustainable future for all.

Note

1. With due credit to the originally-titled movie (Kwan and Scheinert, 2022).

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