

Sustainability reporting in Spanish public hospitals: has it become an institutionalized norm among these organizations?

Sustainability
reporting in
Spanish
hospitals

369

Javier Andrades, Manuel Larrán Jorge, Maria Jose Muriel and
Maria Yolanda Calzado

Department of Finance and Accounting, University of Cadiz, Cadiz, Spain

Received 21 October 2021
Revised 25 May 2022
25 November 2022
15 May 2023
13 December 2023
22 February 2024
25 March 2024
Accepted 29 April 2024

Abstract

Purpose – The purpose of this paper is twofold. First, it identifies whether sustainability reporting has become an institutionalized cultural norm in the daily routines and organizational practices of Spanish public hospitals. Second, it finds out why sustainability reporting has become (or not) an institutionalized norm in the Spanish public hospital field.

Design/methodology/approach – To accomplish the research aims, the authors have adopted a qualitative method approach by combining two main data sources: (1) a documentary analysis of reports published by 60 Spanish public hospitals that consistently maintained their commitment to this activity over the past 10 years; and (2) a semi-structured interview with seven hospital managers and with seven participants from professional organizations.

Findings – The authors have found that sustainability reporting has not become an institutionalized practice in the Spanish public hospital setting. Based on the notion of normativity, the findings indicate that the institutional conditions that support the emergence of a norm are not met (Bebbington *et al.*, 2012). In particular, the lack of a coherent normative framework, the absence of congruence with previous similar practices and the lack of clarity in the norm explain why a reporting norm has not emerged. Currently, the societal context has not developed an appropriate discourse around the development of sustainability reporting in the Spanish public sector.

Originality/value – The contribution of this research is double: (1) From a practical level, this paper contributes to the accounting literature by analyzing the development of sustainability reporting practices in the public sector; (2) According to the notion of normativity, the novelty of this paper is to explore whether a sustainability reporting norm emerges in Spanish public hospitals.

Keywords Institutionalization, Qualitative research, Sustainability reporting, Public hospitals

Paper type Research paper

Introduction

There is a growing debate about how business corporations and their decision-makers can contribute to a more sustainable society (Milne and Gray, 2013; Dissanayake *et al.*, 2021).

© Javier Andrades, Manuel Larrán Jorge, Maria Jose Muriel and Maria Yolanda Calzado. Published by Emerald Publishing Limited. This article is published under the Creative Commons Attribution (CC BY 4.0) licence. Anyone may reproduce, distribute, translate and create derivative works of this article (for both commercial and non-commercial purposes), subject to full attribution to the original publication and authors. The full terms of this licence may be seen at <http://creativecommons.org/licenses/by/4.0/legalcode>

The authors express their gratitude for the valuable feedback provided by the reviewers and the associate editor who handled the paper.



Qualitative Research in
Accounting & Management
Vol. 21 No. 4, 2024
pp. 369-395
Emerald Publishing Limited
1176-6093
DOI 10.1108/QRAM-10-2021-0190

From the 1980s to now, the demand for social and environmental reporting in the corporate sector has been intensified to respond to pressures from stakeholders (Higgins *et al.*, 2018). Nowadays, sustainability reporting has become very popular, as it is recognized as an institutionalized practice among publicly traded companies (Higgins *et al.*, 2015; Shabana *et al.*, 2017). In such a way, there is a vast body of empirical research on sustainability reporting primarily focused on for-profit entities (Tarquinio and Xhindole, 2022).

However, it is still uncertain how the sustainability discourse is being embedded in public sector organizations (PSOs) to inform reporting practices, as it remains an under-researched topic (Ball *et al.*, 2014; Cohen, 2022). Different scholars have manifested that PSOs have a role more explicitly connected to the sustainable development agenda compared to private enterprises (Ball and Bebbington, 2008; Kaur and Lodhia, 2019). The social value and public policy basis of PSOs distinguish them from private enterprises (Williams, 2015). They have an implicit moral obligation to society as they are providers of a service of general interest to the public (Fusco and Ricci, 2019). Also, PSOs have a remarkable impact on national and international economies as well as they are a significant consumer of resources (Ball *et al.*, 2014). Parallel to this, there have been accountability reforms in the last two decades that have pressured PSOs to be more transparent and accountable to society (Adams *et al.*, 2014; Andrades *et al.*, 2021). Accordingly, sustainability reporting could play a relevant role as a mechanism to account for their social and environmental impacts on the communities they serve (Williams, 2015).

In particular, the hospital sector deserves special attention because it has the mission to work toward the public good by providing a high-quality medical service (Andrades *et al.*, 2021). Hospitals are among the largest contributors of waste generated to the environment and are capable of consuming a large amount of water and energy (Pasqualini *et al.*, 2016). Goal 3 of the United Nations (UN) Sustainable Development Goals (SDGs) contemplates that health-care organizations, including hospitals, can play a key role in achieving a more sustainable society. These arguments call for increased attention by researchers to explore how public hospitals can contribute to sustainability through their reporting activities.

Based on the previous considerations, the goal of this paper is twofold. First, it identifies whether sustainability reporting has become an institutionalized cultural norm in the daily routines and organizational practices of Spanish public hospitals. Second, it finds out why sustainability reporting has become (or not) an institutionalized norm in the Spanish public hospital field. To accomplish these goals, we have adopted a qualitative method by combining two main data sources. First, a documentary analysis of reports published by 60 Spanish public hospitals that consistently maintained their commitment to this activity over the past 10 years. Second, a semi-structured interview with seven hospital managers and seven participants from professional organizations.

Spain was selected because the historical, cultural and sociopolitical context has shaped the sustainability reporting activity in the Spanish setting since the early 2000s (Cantó and Lozano, 2009). Around that time, two historical events took place: the publication of the Green Paper by the European Commission in 2001 and the launch of the ICAC-2002 standard on environmental disclosure in annual statements (Archel and Husillos, 2009). These initiatives were key to the generation of a discourse on sustainability reporting in the Spanish setting (Cantó and Lozano, 2009; Husillos *et al.*, 2011). Moreover, the global reporting initiative (GRI) sustainability disclosure database on 29th September 2021 [1] shows that Spain stands out for its high sustainability reporting rate among PSOs for the period 2010–2020. In particular, we identified a total of 268 health-care organizations at the international level that have submitted their sustainability reports to this database. In total, 31 [2] of these 268 organizations came from Spain, which is a good indicator of the relevance of the Spanish setting to be examined.

Our paper reveals that sustainability reporting is not a widely institutionalized practice in the Spanish public hospital setting. Based on the notion of normativity, the conditions for supporting the emergence, development and institutionalization of sustainability reporting in the Spanish public hospital setting have not been met. Consequently, the status of sustainability reporting among Spanish public hospitals is in an initial phase of development with a limited number of reporters. A broad range of different actors have influenced the persistent adoption of sustainability reporting practices in these hospitals.

This paper contributes to the accounting literature in the following ways. First, it examines the development of sustainability reporting practices in the public sector, an under-researched topic, especially in the hospital setting (Andrades *et al.*, 2021; CIPFA, 2021). PSOs, as they are seen as stewards of social and environmental issues, have other motivations for adopting sustainability reporting practices compared to private enterprises (Fusco and Ricci, 2019; Kaur and Lodhia, 2019). They could use sustainability reporting to promote the public good and social justice and provide sustainable communities (Williams, 2015).

Second, in agreement with Korca (2021), we are in an era in which the social context is shaping the conditions that support the development of sustainability reporting and its institutionalization. In this scenario, there is a discussion emerging about the involvement of PSOs in managing and reporting on sustainability issues (Cohen, 2022). The notion of normativity (Bebbington *et al.*, 2012; Larrinaga and Bebbington, 2021) is an insightful theoretical perspective to explore the role that a variety of actors and institutional conditions can play in the emergence of a sustainability reporting norm in a particular setting. The life cycle of norms explains how multiple actors participate in sustainability reporting and it consists of three stages: emergence, cascade and internalization. A constructivist approach to understanding a norm requires taking into account the institutional conditions that allow its development (Bebbington *et al.*, 2012; Larrinaga *et al.*, 2020). A norm is considered legitimate when it satisfies the conditions that facilitate its emergence and growth (Larrinaga and Senn, 2021). This constructivist view suggests that normativity is achieved “by the emergence of shared beliefs about the norm’s legitimacy” (Bebbington *et al.*, 2012, p. 79). Therefore, the institutionalization of sustainability reporting depends on beliefs over its legitimacy instead of external enforcement (Larrinaga *et al.*, 2020).

The remainder of the paper is structured as follows. *The next section describes the context that shapes the adoption of sustainability reporting practices, including research findings from previous literature.* Then, the theoretical framework is presented. Fourth, we move on to the description of the sample, establishing the methodology and analyzing and discussing the main empirical results. We then conclude with the implications, limitations and future research agenda.

Contextual factors that shape the sustainability reporting activity in the public sector

International context

Various initiatives have been launched since the 1990s to promote sustainability reporting, including the GRI and the United Nations Global Compact (UNGC) (Larrinaga and Bebbington, 2021). GRI is the most prominent organization that sets reporting standards for companies; the UNGC encourages companies to align their practices with accepted sustainability principles (Contrafatto, 2014). In September 2015, the United Nations approved a new global sustainable development agenda to address social concerns (Owens, 2017). This initiative is called the 2030 Agenda for Sustainable Development, and it consists of 17 SDGs. The 2030 Agenda has highlighted the important role that accounting should play in developing sustainability practices (Bebbington and Unerman, 2020). One of the 17 UN SDGs, goal number 12, focuses on “responsible consumption and production” and contains

several targets related to accounting. Target 12.6 specifically encourages companies to integrate sustainability information into their reporting cycle, especially in large and transnational companies.

At a regulatory level, the European Union (EU) developed the 2014/95 EU Directive on nonfinancial reporting, which requires all large “public interest entities” to provide annual nonfinancial information statements (Andrades and Larran, 2019). On January 5th, 2023, the new Corporate Sustainability Reporting Directive (CSRD) came into effect, which reinforces the social and environmental disclosure requirements that companies have to report (Samani *et al.*, 2023). The CSRD brings in several significant changes, including the following: the extension of the number of companies required to prepare a sustainability report, the introduction of more detailed disclosure requirements, including intangibles, following the standards developed by European Financial Reporting Advisory Group; and the clarification of the principle of double materiality through the disclosure of how the company’s activity impacts society and how it affects its performance. Other requirements include the assurance of sustainability information and the inclusion of this information within the management report (Samani *et al.*, 2023).

In the public sector, the current environmental crisis and other social concerns have intensified the debate on how PSOs can contribute to sustainable development (Cohen, 2022). However, there is no widely internationally accepted standard to guide PSOs in preparing sustainability reports (Lodhia *et al.*, 2012). The World Bank’s “Sovereign Climate and Nature Reporting” publication in January 2022 has initiated the conversation on advancing sustainability reporting in the public sector (IPSASB, 2022). Meanwhile, the Chartered Institute of Public Finance and Accountancy (CIPFA) has recently produced a document titled “Public Sector Sustainability Reporting: time to step it up” (CIPFA, 2021). It highlights the need for transparency on sustainability issues to respond to pressures leading to a more sustainable future. Previously, CIPFA published two other documents: “Producing a Sustainability Report” in 2013 and “Evolving Climate Accountability: A Global Review of Public Sector Environmental Reporting” in 2021.

Spanish context

Following Cantó and Lozano (2009), the discourse on sustainability began late in Spain compared to other Western countries. The Green Paper “Corporate Social Responsibility. A Business Contribution to Sustainable Development,” published by the European Commission in 2001, was the beginning of the Spanish debate on sustainability (Reverte, 2015) [3]. Since then, several organizations, including the government, professional groups, companies and civil society, have implemented various programs to promote sustainability in the business sector (Archel and Husillos, 2009). In 2002, the Spanish Association of Accounting and Business Administration (AECA) established its CSR Committee. The Club for Excellence in Sustainability was also founded in the same year and played an important role in promoting the concept of social and environmental reporting. Around that time, the government launched several initiatives to promote sustainability reporting, including the CSR Expert Forum (2005), the publication of the White Paper on CSR (2006) and the establishment of the State Council on CSR in 2008 (Archel and Husillos, 2009). Other relevant initiatives that have contributed to the adoption of sustainability reporting include the creation of the CSR Observatory and the Spanish Global Compact Network in 2004. In line with Larrinaga and Bebbington (2021), the previous factors provided the context from which a discourse around sustainability reporting emerged in the business setting in Spain in the early 2000s. Accordingly, the first sustainability report following the GRI guidelines was published in 2002 (Husillos *et al.*, 2011). Later, the institutional conditions for the

emergence of a norm in sustainability reporting in the Spanish business sector were shaped by the approval of Law 2/2011 on Sustainable Economy and Law 11/2018 on nonfinancial information (Luque and Larrinaga, 2016; Larrinaga and Sem, 2021).

Meanwhile, the debate about the role of PSOs in the journey to sustainability reporting has been more recent (Montesinos and Brusca, 2019). The first main initiative that promoted the sustainability of PSOs was Law 2/2011 on Sustainable Economy (Larrinaga *et al.*, 2018). However, this law did not include mandatory sustainability reporting requirements for PSOs, except for state-owned enterprises (SOEs) and public business entities (Luque and Larrinaga, 2016). Two years later, the Spanish government approved Law 19/2013 on Transparency and Good Governance, requiring all PSOs to disclose their corporate governance information online (Andrades *et al.*, 2021). The Spanish Strategy on Corporate Social Responsibility was approved in 2014, which encouraged the publication of annual sustainability reports in the public sector (Luque and Larrinaga, 2016). The transposition of EU Directive 2014/95 into Law 11/2018 on nonfinancial information did not mandate sustainability reporting practices in PSOs, except for large SOEs (Esteban-Arrea and Garcia-Torea, 2022; Garcia-Torea *et al.*, 2020). In 2019, AECA released a working paper through its CSR and Public Sector Committees, which aimed to define the conceptual framework of sustainability in the public sector. Recently, these committees have published another working paper in 2023, which guides PSOs on producing integrated reports following the International Integrated Reporting Council framework. The Spanish central government has recently approved two initiatives to achieve the SDGs in the public sector. These initiatives include the approval of the policy “An Action Plan for the Implementation of the 2030 Agenda: Towards a Spanish Strategy for Sustainable Development” and the launch of the Spanish Strategy 2030, which aims to facilitate the SDGs’ achievement.

Research findings in previous studies

Accounting academics have given significant attention to sustainability reporting in the private sector (Contrafatto, 2014). However, there has been limited and inconsistent literature on sustainability reporting in the public sector (Williams, 2015; Adams, 2023). Previous research has largely concentrated on local governments, SOEs and universities, with little focus on sustainability reporting in hospitals (Fusco and Ricci, 2019; Manes-Rossi *et al.*, 2020). After conducting an extensive literature review, it has been discovered that there are four main research streams related to sustainability reporting in the public sector (Lodhia *et al.*, 2012; Williams, 2015). These streams are the reasons for adopting sustainability reporting practices in PSOs (Farneti and Guthrie, 2009; Lodhia *et al.*, 2012), the underlying determinants associated with such reporting activity (Ruiz-Lozano *et al.*, 2019; Nicolò *et al.*, 2021), the level of sustainability information reported by PSOs (Goswami and Lodhia, 2014) and the barriers associated with the sustainability reporting activity in PSOs (Kansal *et al.*, 2018; Royo *et al.*, 2019). PSOs are expected to act more responsibly due to their social purpose and accountability expectations stemming from past reforms (Williams, 2015). Therefore, it is important to conduct more research to explore the role of the public sector in developing sustainability reporting practices (Adams *et al.*, 2014).

Parallel to this, the current debate about regulation and harmonization is changing the sustainability reporting landscape (Adams and Abhayawansa, 2022; Giner and Luque, 2022). In this scenario, the concept of normativity (Bebbington *et al.*, 2012) plays a relevant role in determining how current sociopolitical dynamics are shaping the sustainability reporting activity. As Korca (2021) suggests, the notion of normativity provides a new theoretical understanding of the dynamic process of the institutionalization of sustainability reporting. Previous research has used other institutional approaches to understand organizational

behavior at the actor level (Farooq and de Villiers, 2019; Esteban-Arrea and Garcia-Torea, 2022). However, these studies did not aim to demonstrate how sustainability reporting has become a taken-for-granted practice in a particular setting. Contrafatto (2014) used a constructivist approach to show how sustainability reporting became institutionalized through a three-stage process, using theoretical approaches from old institutional economics and new institutional sociology.

Theoretical framework

Institutional theory has been recognized as a generalized theoretical framework to explain the process of institutionalizing sustainability reporting (Adams and Larrinaga, 2019). Relying on this theory, organizations undertake sustainability reporting practices because their peers do so (Andrades *et al.*, 2021). This leads to this practice acquiring a taken-for-granted status in a particular organizational field (Higgins and Larrinaga, 2014).

Within the broader field of institutional theory, Bebbington *et al.* (2012) developed the notion of norm development in sustainability reporting. The life cycle of norms, as explained by Larrinaga and Senn (2021), is used to frame the dynamics of institutionalization. In this theoretical notion, sustainability reporting becomes a norm in three stages: norm emergence, norm cascade and internalization (Larrinaga and Bebbington, 2021). This process starts:

[...] with the emergence of norms, characterized by the innovation of norm entrepreneurs, followed by diffusion leading to a “tipping point” after which the norm cascades to reach a point at the end of the life cycle where norms are internalised and acquire a taken-for-granted quality (Bebbington *et al.*, 2012, p. 79).

To understand how a norm in sustainability reporting is developed, we need to take two factors into account according to the constructivist framework proposed by Larrinaga *et al.* (2020). Firstly, we should consider the roles played by various actors in the institutionalization of sustainability reporting. Secondly, we need to examine the conditions that enable the emergence of a sustainability reporting norm.

The dynamics of norm development start with the phase of the emergence of norms (Bebbington *et al.*, 2012). Norm entrepreneurs work to generate, innovate and translate new ideas and practices during the early stages of normativity construction (Larrinaga *et al.*, 2020). The emergence of a norm is influenced by three innovative actors: epistemic communities, key individuals and institutional entrepreneurs (Bebbington *et al.*, 2012; Larrinaga and Senn, 2021). Epistemic communities play a significant role in generating new ideas about sustainability reporting and in devising new strategies to generate reporting norms (Larrinaga and Bebbington, 2021). Extracted from Haas (1992, p. 3), epistemic communities are informal networks of “professionals with recognized expertise and competence in a particular domain and an authoritative claim to policy-relevant knowledge within that domain.” Social and environmental accounting scholars have been researching sustainability reporting in the private sector since the 1980s (Contrafatto, 2014). Many of these academics have collaborated with professional organizations and standard-setters to develop sustainability reporting frameworks (Larrinaga and Bebbington, 2021). In Spain, the Club for Excellence in Sustainability, AECA and CSR Expert Forum have played a relevant role in promoting and developing sustainability reporting among private enterprises (Archel and Husillos, 2009; Husillos *et al.*, 2011).

Key individuals with social and environmental awareness can act as norm entrepreneurs during the early stages of a norm’s life cycle (Bebbington *et al.*, 2012). Previous literature has highlighted the importance of internal champions in the initial adoption of sustainability reporting (Vinnari and Laine, 2013). Managers who are morally sensitive to social and

environmental issues may perceive sustainability reporting as the right thing to do according to the social context (Contrafatto, 2014).

Third, the GRI is an important institutional entrepreneur that has launched the most internationally accepted framework for reporting sustainability information (Larrinaga and Bebbington, 2021). Their work is relevant for the emergence of norms because they share some ideas about the development of an understanding of sustainability reporting (Larrinaga and Senn, 2021). According to Levy *et al.* (2010), the launch of GRI standards resulted in a high degree of approval from different actors and explained the growth of stand-alone sustainability reporting among the world's largest companies (Higgins and Larrinaga, 2014; Higgins *et al.*, 2018).

Norm emergence is followed by the diffusion of the emerging practice by reaching a tipping point, "at which a critical mass of relevant actors adopts the norm" (Bebbington *et al.*, 2012, p. 88). This is conceived as the norm cascade phase, in which practice tends to converge toward a well-established behavior, also described as a socialization process (Larrinaga *et al.*, 2020). At this stage, carriers (e.g. professional organizations) play a relevant role in promoting and disseminating practices within the organizational field (Larrinaga and Senn, 2021). They possess the knowledge and skills required to contribute toward the generalization of a particular practice in the later stages of the norm life cycle (Larrinaga *et al.*, 2020). In the UK, Association of Chartered Certified Accountants played a key role in spreading norms through their reporting awards scheme also accompanied by other professionals, such as certification schemes (Bebbington *et al.*, 2012). In Spain, AECA has been organizing an award for transparency of sustainability information for private companies since 2003. This organization established its focus group on sustainability information in 2022 to progress toward a standardized and structured sustainability report. Foretica also developed a cluster on transparency and good governance to advocate for a sustainable governance model. This cluster serves as a platform for companies to collaborate and share their sustainability strategies.

Finally, the third stage would be the full internalization of the norm, in which the practice of sustainability reporting "acquires a taken-for-granted quality whereby all actors recognize norms as binding" (Bebbington *et al.*, 2012, p. 88). At this point, when a critical mass of reporters adopts a certain activity, non-reporters feel pressured to adopt it as well (Larrinaga and Senn, 2021). Organizations tend to imitate sustainability reporting practices because they want to achieve legitimacy and stay responsive to what their peers are doing (DiMaggio and Powell, 1983; Zhao and Patten, 2016). In the later stages of the life cycle of a norm, governments, regulators and reporters play an influential role in stabilizing and enabling the inscription of norms (Larrinaga and Senn, 2021). Despite the soft nature of regulating sustainability reporting norms, governments have played a role in this regard, as seen in the approval of European Eco-Management and Auditing Schem (EMAS) (Larrinaga and Bebbington, 2021). Reporters can also influence aspects of the norm according to their experience by determining what parts deserve compliance or not (Larrinaga and Senn, 2021).

The production of norms in sustainability reporting is influenced by institutional conditions (Bebbington *et al.*, 2012). To fully understand this phenomenon, we have to examine how these conditions facilitate the emergence of a norm. The social context in which sustainability reporting is developed plays a crucial role in shaping these conditions (Larrinaga and Bebbington, 2021). While the social context provides external institutional support for the creation of a norm, the institutionalization of sustainability reporting requires an analysis of the internal elements of the institution itself (Larrinaga

and Senn, 2021). Relying on Bebbington *et al.* (2012), the legitimacy of a norm in sustainability reporting is contingent upon three internal conditions:

- (1) the integration of the norm within a coherent normative framework;
- (2) the congruence of the norm with previous similar practices; and
- (3) the clarity regarding how the norm shall be applied.

In regards to the first condition, the GRI guidelines are considered a similar standard to the Financial Accounting Standards Board (Levy *et al.*, 2010). Consistent with Larrinaga and Bebbington (2021), the financial reporting framework, along with other actors like AccountAbility, assisted in designing GRI's sustainability reporting standard. Concerning the second condition, Bebbington *et al.* (2012, p. 86) manifested that a norm in sustainability reporting is legitimate when it is congruent "with previous similar practices and conventions that create relatively stable patterns of expectations or shared understandings." During the 1980s and early 1990s, annual reports began to include more environmental information (Higgins *et al.*, 2015). This was made possible by the important work of influential organizations, such as the United Nations Environmental Programme sustainability, EMAS and epistemic communities (Milne and Gray, 2013). This type of environmental reporting was a model for the GRI to follow in the development of its sustainability reporting guidelines (Larrinaga and Bebbington, 2021). Finally, the third condition determines whether the reporting norm is precise and clear in its design for the intended purposes (Bebbington *et al.*, 2012). In this context, accounting scholars have criticized the complexity of translating the term sustainable development to corporate reports (Bebbington and Larrinaga, 2014). They have particularly manifested the difficulty in identifying indicators that link organizational performance with sustainable development (Milne and Gray, 2013). According to Bebbington *et al.* (2012, p. 88), consultants can be influential actors by providing "clarity with respect to what reporting should look like."

Based on the institutional framework (described above), it appears that the societal context has not yet fostered a discussion regarding the implementation of sustainability reporting practices in the public sector. This aligns with the findings of Larrinaga and Bebbington (2021), which suggest that the necessary institutional conditions required to establish a norm in sustainability reporting in the public sector have not been met, particularly in the Spanish setting.

Table 1 illustrates the process of normativity production in sustainability reporting.

Notion of normativity				
Life cycle of a norm	Stages	Norm emergence (first phase)	Norm cascade (second phase)	Internalization (third phase)
	Actors	Epistemic communities Key individuals in organizations Institutional entrepreneurs	Professional organizations Networks Consultants	Reporters Governments Regulators
Conditions to be met	Societal context and discourse around sustainability reporting Coherent with a normative framework Congruence with previous similar practices Clarity with their indented purposes			

Source: Authors' own creation

Table 1.
A summary of the dynamic analysis of normativity production in sustainability reporting

Method

Sample

The Spanish health system is controlled by the Ministry of Health, Social Services and Equality. It is divided into three main subdivisions: the universal Spanish National Health system (SNS), mutualities related to the assistance for accidents and occupational diseases and mutual funds catering to civil servants, the Armed Forces and the judiciary (Bernal-Delgado *et al.*, 2018). Two actors play a key role in the Spanish health system: firstly, the Spanish Ministry of Health, which is responsible for the stewardship and coordination of the health system, supported by the Interterritorial Council for the SNS; and secondly, the Regional Health Councils of each of the 17 Spanish regions that make up the state. Since the decentralization process of the provision of health services, these councils have had the authority to regulate, plan and budget public hospitals. Therefore, health competencies are transferred to each of the 17 Spanish regions, and public hospitals are controlled and managed by their respective regional health councils (Bernal-Delgado *et al.*, 2018). In this way, regional governments have the power to promote sustainability reporting in Spanish public hospitals by launching policies and programs (Marquis and Qian, 2014). The influence played by regional governments could result in Spanish public hospitals adopting sustainability reporting practices to comply with their pressures (Traxler and Greiling, 2019; Fusco and Ricci, 2019).

The sample of the study is exclusively made up of the entire population of Spanish public hospitals, even though the SNS is composed of both public and private hospitals. In line with Higgins and Larrinaga (2014, p. 3), an organizational field is “formed by those organizations that collectively constitute a recognized area of institutional life.” In other words, a field may comprise organizations that “interact and, by so doing, collectively shape norms and expectations within that context” (Higgins *et al.*, 2018, p. 310). Therefore, the set of Spanish public hospitals is an appropriate context to investigate to extent to which sustainability reporting can become an institutionalized cultural norm. According to the data published in the 2019 report of the National Health System, there are 359 public hospitals in Spain with a total of 1,07,856 installed beds (Ministry of Health and Social Services and Equality, 2016).

Data collection and analysis

This paper adopts a qualitative method to respond to the aims of our research. Accounting scholars have called for more research to engage in the practice of sustainability reporting (Lodhia and Jacobs, 2013; Contrafatto, 2014). Following this logic, Adams and Larrinaga (2019) noted that the literature in the field of sustainability reporting had largely ignored practice within organizations. They called for “more engagement research, noting its potential to enrich theorizing and improve practice and the sustainability performance of organizations” (p. 2367).

Our qualitative study spanning 2010–2021 involved a combination of two main data sources to have an in-depth understanding of the research theme to be examined (Yin, 2014). Firstly, a documentary analysis of the annual and sustainability reports published by those Spanish public hospitals that have persistently carried out this activity over the last 10 years. Documents can be useful in determining the extent to which sustainability issues are of particular concern to hospitals (Tregidga and Milne, 2006; Narayanan and Adams, 2017). To identify the reporters, we employed two main data sources:

- (1) the website of all Spanish public hospitals; and
- (2) the Google search engine through the following terms: “sustainability report,” “social responsibility report,” “integrated report” or “annual report” accompanied by the name of the organization.

The reports were downloaded through these sources. During the data collection phase, the GRI decommissioned the Sustainability Disclosure Database, and it will no longer be accessible. Therefore, we could not use this data source to download the reports produced by Spanish public hospitals. As a result, we found that only 60 of the 359 organizations that make up the Spanish public hospital setting have been persistently producing an annual sustainability report from 2010 to 2020. The process of data collection and its incorporation into an Excel database was performed from December 2021 to March 2022.

The analysis of the documents produced by these 60 organizations was carried out from April 2022 to May 2022 to achieve two main purposes:

- (1) the identification of the motivating factors that promote or hinder the production of sustainability reporting practices; and
- (2) the examination of how the notion of sustainability permeated the discourse of these organizations over time.

For the first purpose, we conducted a careful reading of the statements made by the managers of some of these hospitals in their reports. The letters from the senior managers “are an important focus of scrutiny because they can be perceived to mirror the corporate culture” (Mäkelä and Laine, 2011, p. 220). The discourse of senior managers in their reports is useful for identifying how public hospitals addressed their sustainability concerns (Tregidga and Milne, 2006). The evidence obtained from these letters is also useful for corroborating the information gathered from interviews (see Yin, 2014). To achieve the second purpose, we performed a content analysis of the reports published by the reporters in two different periods (2015 and 2020). The year 2015 is the initial period for the analysis of reports because it is from this date when the 60 reporters persistently maintained the production of sustainability reports. Before 2015, some reporters did not publish a sustainability report for a particular year. Thus, 120 reports (27 stand-alone sustainability reports and 93 annual activity reports) were analyzed to identify how the notion of sustainability has permeated the discourse provided by Spanish public hospitals in their reports.

Content analysis can be used in a broad sense for the analysis of the content or in a narrow way by counting the number of words, sentences or pages to measure disclosure abundance (Campbell, 2004; Joseph and Taplin, 2011). Some researchers have stated that sentences are far more reliable than other units of analysis for coding sustainability disclosure (Milne and Adler, 1999). However, the unit of measurement selected was word count because the researchers tried to find the emphasis that hospitals place on sustainability (Campbell, 2004; Joseph and Taplin, 2011). The higher the frequency of a particular word being disclosed in a document, the greater the emphasis that document places on it (Aureli, 2017). Based on the definition of the term sustainability developed by Elkington (1997) together with the appearance of the UN SDGs, the following keywords were selected: sustainable development, sustainability, social responsibility, ethics, environment, stakeholders, equality, water, energy, waste and recycling. In addition, we have included two specific words associated with how hospitals’ activity impacts society: patient and health (Jones and Mucha, 2014).

While two researchers retrieved the documents, a third researcher completed the entire coding process to avoid inter-coder variability (Kansal *et al.*, 2018). The validity of the content analysis is justified by the use of items drawn from well-recognized previous research (Elkington, 1997) and accepted international initiatives, like the UN SDGs (Larrinaga *et al.*, 2018).

Secondly, the authors performed 14 semi-structured interviews via email written from September 2020 to May 2022. According to previous studies, email interviews are an appropriate data source for our research for the following reasons (Hawkins, 2018):

- It allows for collecting data more efficiently and economically compared to face-to-face interviews with participants from different geographical areas;
- The interactions between interviewer and interviewee tend to be asynchronous. Participants can respond to the email interview at their convenience at a time that is suitable to them; and
- The written responses are easily converted into transcribed data, and this makes data analysis more concise.

Also, this helped to enhance the reliability and validity of the interview findings (Larrinaga *et al.*, 2018).

In qualitative research, the interview protocol tends to refer to the list of questions that are expected to be used in the interview (Luque and Larrinaga, 2016). However, consistent with previous research (Meho, 2006), the specific format of email interviews required the development of a protocol composed of eight phases. This helped us perform more efficient and effective e-mail interviews and enabled us to establish reliable findings [4]:

- (1) Invitation to participants;
- (2) Subject line to request collaboration in a research project;
- (3) *Sample selection*;
- (4) Presentation and definition of the purposes of the interview;
- (5) Incentives by sharing our research with participants;
- (6) Research ethics and informed consent;
- (7) Interview questions; and
- (8) Deadlines and reminders.

Information related to sample selection, interview questions, deadlines and reminders requires further explanation. Firstly, Table 2 provides a brief description of the profile of each interviewee and the length of the interview, measured by the number of words. The authors selected two types of participants: hospital managers and people who work for professional organizations. On the one hand, interviewees who work for a hospital have technical or managerial skills and responsibilities in the preparation of the annual or sustainability report of their organization. On the other hand, interviewees who hold different management positions in a professional organization were selected because they have the appropriate academic, research and professional background to be interviewed.

Secondly, based on previous research (Dahlin, 2021), the authors designed a list of open-ended questions to gather opinions from participants on how sustainability reporting can become a norm in the Spanish public hospital setting [5]. One researcher wrote the questions initially, and the other researchers reviewed them for clarity and readability. Thirdly, the data collection process lasted for several weeks since email interviews are not limited to scheduled interview time constraints, as per Hawkins' (2018) research. The process had two phases:

- (1) initial interaction with participants; and
- (2) reminders to nonresponders for achieving the necessary amount of responses.

Table 2.
Brief description and
profile of each
interviewee

Interviewee code	Position	Date	Length of the interview
Hospital 1	Analysis and evaluation service office (hospital management)	12/04/2021	1,863 words
Hospital 2	Environmental technician	18/03/2021	507 words
Hospital 3	Sustainability team member	15/03/2021	1,585 words
Hospital 4	Hospital information system unit technician	04/03/2022	564 words
Hospital 5	Environmental manager	15/03/2022	540 words
Hospital 6	Head of strategy and corporate social responsibility	15/03/2022	725 words
Hospital 7	Senior manager member of health care activity	18/05/2022	648 words
Professional 1	President of an association that works for transparency	14/09/2020	567 words
Professional 2	President of an organization that works for management control	05/10/2020	311 words
Professional 3	Accountant member of a standard-setting body	19/09/2020	372 words
Professional 4	Accountant member of a standard-setting body	07/10/2020	596 words
Professional 5	Manager of a private accounting professional association	16/09/2020	226 words
Professional 6	Accountant of a sustainability nongovernmental organization	14/11/2020	403 words
Professional 7	Accounting scholar who works for a public sector research committee	05/05/2022	262 words

Source: Authors' own creation

As a result, we successfully received 14 responses, with seven coming from people who work for or have worked for a professional organization and another seven from hospital managers. [Table 2](#) provides information on the code assigned to each interviewee based on the moment in time in which they responded.

Following [Tregidga and Milne \(2006\)](#), the researchers analyzed the responses given by the 14 interviewees by carefully reading the written text. They took initial notes on the significant features of the responses and then performed a second reading to gain a deeper understanding. We conducted an inductive content analysis of the interviews to identify information that shows (1) the factors linked to the institutional conditions that affect the development of sustainability reporting in Spanish public hospitals and (2) the influential actors' role in the production of sustainability reporting among these organizations. Inductive content analysis is a method of analyzing qualitative information by interpreting the text's content ([Beck et al., 2010](#)). This method involves systematically coding the information through the identification of themes and categories ([Guerrero-Baena et al., 2024](#)). In our data analysis process, the researchers followed the coding scheme suggested by previous research ([Deegan, 2002](#)). We used themes as the unit of measurement and selected categories to classify them. We chose two broad categories – actors and conditions – based on the concept of normativity. For each category, we made a list of themes based on the terms associated with normativity proposed by [Bebbington et al. \(2012\)](#). This systematic process of coding ensured the accuracy and reliability of the content analysis ([Larrinaga et al., 2018](#)). To avoid variability among coders, one researcher was responsible for coding all the texts ([Kansal et al., 2018](#)). [Table 3](#) shows the categories, themes and their connection with the normativity framework.

Analysis and discussion

An overview of the status of sustainability reporting

[Table 4](#) shows the trend of the number of Spanish public hospitals that have been consistently publishing annual or stand-alone sustainability reports over the last 10 years.

Categories	Themes	Connection with normativity framework
Actors	GRI	Institutional entrepreneurship
	Key individual members	
	Experts	Epistemic communities
	Academics	
	Consultants	Carriers
	Auditors	
	Professional and business associations	
	Regulations and laws	Regulators and reporters
	State	
	Power	
Conditions	Hospitals	Societal context
	Policies	
	Declarations	
	Initiatives	
	Governmental support	
	Stakeholder pressure	
	Framework	Analogy
	Standards	
	Guidelines	
	Knowledge	Congruence with previous practice
	Culture	
	Accountability	
	Socially expected behavior	
	Values and norms	
	Technical training	Clarity and congruence with previous practice
External assistance		
Misunderstanding		
Complexity		

Table 3.
List of categories and themes for inductive content analysis

Source: Authors' own creation

Year	Sustainability report	Annual activity report	Total number of reports
2010	2	41	43
2011	3	43	46
2012	9	51	60
2013	10	51	61
2014	14	46	60
2015	17	50	67
2016	17	47	64
2017	17	49	66
2018	15	46	61
2019	15	51	66
2020	15	46	61
<i>Total</i>	<i>134</i>	<i>521</i>	<i>655</i>

Table 4.
Sustainability reporting activity: evolution of its institutionalization in the hospital setting

Source: Authors' own creation

From 2010 to 2015, the number of reporters increased from 43 to 67. Since then, the number of Spanish public hospitals that have been reported has remained stable. Although 67 public hospitals have been the maximum number of reporters during the period covered, 60 of these 67 organizations have produced more than nine annual or stand-alone sustainability

reports from 2010 to 2020. Thus, less than 20% of the entire population of Spanish public hospitals has been producing sustainability reporting practices over the last 10 years.

Responding to the first goal of our paper, *our findings indicate that sustainability reporting has not yet become a norm in the Spanish public hospital setting, as there is a limited number of reporters*. Previous research has documented that sustainability reporting has become a common practice in the corporate sector (Vinnari and Laine, 2013; Farooq and de Villiers, 2019), but it is not consistently produced by the majority of PSOs (Lodhia and Jacobs, 2013; Ball *et al.*, 2014).

Our findings suggest that the necessary institutional conditions for the establishment of a norm in Spanish public hospitals are absent, according to the notion of normativity (Larrinaga and Bebbington, 2021). The lack of a proper normative climate has prevented sustainability reporting from being widely adopted in Spanish public hospitals (Luque and Larrinaga, 2016; Larrinaga *et al.*, 2020). Our findings show that sustainability reporting in the Spanish public hospital setting is in a norm emergence phase, with only a few hospitals reporting (see Table 1). At this point, this limited number of early reporters have been pioneering hospitals through the adoption of an innovation characterized by advancing new ideas or practices (Larrinaga *et al.*, 2020; Larrinaga and Bebbington, 2021).

The following section aims to explain why sustainability reporting has not become an institutionalized activity in the Spanish public hospital field.

Norm development in sustainability reporting. A challenging task for the hospital sector

Our findings indicate that the lack of external institutional support for sustainability reporting in Spanish public hospitals is due to two main factors. On the one hand, Professional 7 identified the lack of external pressure from stakeholders as a main factor. She manifested that “public hospitals are less concerned than companies in legitimizing their actions through sustainability reporting, as there is a general lack of stakeholder interest in such reporting [. . .] To legitimize their actions, they will provide information about service quality rather than disclosing sustainability issues.” In line with previous research, public hospitals have a social responsibility as they serve the community by providing a service that is of general interest (Jones and Mucha, 2014). Therefore, these organizations have less pressure than private enterprises to carry out sustainability reporting practices as they are not closely scrutinized by the public (Andrades *et al.*, 2021). On the other hand, the manager of Hospital 6 indicated that one of the reasons why sustainability reporting is not yet common practice is due to the lack of support from governments and other institutional actors. She manifested that “there is no recognition at the institutional level [. . .] and that administrations need to put in a lot of effort for hospitals to prepare their sustainability reports.” These findings align with what was mentioned in the section that describes the institutional framework.

Moreover, we have found that the three internal conditions necessary for the institutionalization of sustainability reporting have not been met in the Spanish public hospital setting. Specifically, our research indicates the absence of a coherent normative framework, the lack of congruence with previous similar practices and the ambiguity in the norm. These findings are consistent with the arguments made by Bebbington *et al.* (2012), which explain why a reporting norm has not yet emerged in this context.

Focusing on the first condition, we have found that sustainability reporting is not integrated within a coherent normative framework in the public sector. As per previous research, some interviewees (Hospital 6 and Professional 7) have identified the absence of an established standard for preparing sustainability reporting practices for the public sector as one of the main challenges to overcome (Farneti and Guthrie, 2009; Williams *et al.*, 2011).

Consequently, these standards are largely applicable to private companies rather than PSOs (Lodhia *et al.*, 2012). As stated by Larrinaga and Bebbington (2021), the lack of a generally accepted reporting standard for PSOs is a reflection of the lack of analogy with public sector standard-setters, like IPSASB. In the private sector, the analogy of GRI standards with the Financial Accounting Standards Board has been recognized (Levy *et al.*, 2010).

Regarding the second condition, our results show two main factors that explain why Spanish public hospitals have not had similar reporting experiences in the past. The manager from Hospital 3 revealed that “the culture of transparency of sustainability information is still in its early stages in the hospital sector.” In this vein, another manager (Hospital 6) manifested that “a main challenge for hospitals is creating a transparency culture to respond to their stakeholders [...] the hospital should reduce its reluctance to provide sensitive information.” In the meantime, the manager of Hospital 4 stated that “sustainability reporting is not an easy task when you do not have a previous background that helps to routinize it as a common practice.” The Spanish public management style, which emphasizes compliance with regulations over efficiency and transparency, has also contributed to the slow adoption of sustainability reporting practices in PSOs, like public hospitals (Navarro *et al.*, 2017; Ortiz *et al.*, 2018). As a result, Spanish PSOs have historically given little attention to the disclosure of social and environmental information in their annual reports (Montesinos and Brusca, 2019). On the other hand, we have found a general absence of knowledge about sustainability among professionals and management teams. The manager of Hospital 1 manifested that “probably, the advantages associated with the development of sustainability reporting practices are not well understood by the different management teams of hospitals.” Similarly, the manager of Hospital 6 revealed that “managers do not see the need to prepare sustainability reports.” The manager of Hospital 4 stated the “lack of knowledge of the concept of sustainability in the hospital setting.” This misunderstanding of the term sustainability among managers is a significant barrier to the initiation of sustainability reporting practices, as previously noted in other studies (Moggi *et al.*, 2015). The initiation of the process of sustainability reporting must be led by professionals who are knowledgeable about these matters to be successful (Vinnari and Laine, 2013; Contrafatto, 2014).

Regarding the third condition, our findings indicate that the complexity of the GRI guidelines is the main factor why sustainability reporting is unclear for public hospitals in terms of its application. The manager of Hospital 1 explained that “the methodology proposed by GRI may be too complex for public hospitals because it requires the adaptation of its contents to the hospital’s activity context.” Similarly, the manager of Hospital 3 stated that “one of the main difficulties in elaborating sustainability reports was understanding and managing the GRI standards.” This complexity meant that as these managers manifested, they required the assistance of an external company for data collection when they published their first sustainability report. Furthermore, their professionals received technical training to comprehend and manage the GRI standards. In particular, the manager of Hospital 1 stated that “our managers and professionals needed to be trained in sustainability skills to handle the reporting activity.”

The section below aims to discuss the roles played by different actors among the 60 hospitals that persistently produced sustainability reports.

Influential actors in the adoption of sustainability reporting practices in Spanish public hospitals

The group of Spanish public hospitals that have consistently published sustainability reports has been influenced by a variety of actors. One such actor is the GRI, which has played a key

role in the development of sustainability reporting in these hospitals, as stated by [Larrinaga and Bebbington \(2021\)](#). Managers from Hospitals 1, 2 and 6 have stated that they followed the GRIs reporting standards to legitimize their sustainability reporting activities. This is also evidenced in the reports published by these hospitals, which show that they followed the GRI guidelines in producing their sustainability reports. Institutional entrepreneurs like the GRI play a crucial role in translating ideas and providing an understanding of sustainability reporting practices ([Larrinaga et al., 2020](#); [Larrinaga and Semm, 2021](#)).

Second, as stated by [Bebbington et al. \(2012\)](#), a few individuals who were sensitive to social and environmental issues played a significant role in initiating sustainability reporting in some hospitals. In one particular hospital, the manager, referred to as Hospital 6, indicated that:

[...] when I came to work at this organization, I wanted to embed sustainability principles in their management decisions [...] I organized a Corporate Social Responsibility commission to gradually involve different departments and healthcare professionals [...] This drove the initiation of the path to sustainability reporting in the organization.

Previous research has emphasized the importance of internal champions in the process of initiating sustainability reporting ([Vinnari and Laine, 2013](#); [Moggi et al., 2015](#)).

Third, epistemic communities have contributed to sustainability reporting in certain hospitals, with organizations establishing their units to manage this responsibility. As per the research conducted by [Larrinaga and Bebbington \(2021\)](#), these units were composed of professionals with recognized expertise in sustainability reporting. The manager of Hospital 3 revealed that “our sustainability reports are prepared by our social responsibility department [...] which is responsible for managing the actions related to ethics, transparency, good governance, and sustainability.” Meanwhile, the manager of Hospital 7 mentioned that:

[...] our hospital has an Environmental Management unit certified annually according to ISO standards for the last 10 years [...] this helped us to incorporate our sustainability concerns in our annual reports.

Fourth, our research, in line with [Larrinaga and Bebbington \(2021\)](#)'s findings, shows that carriers have played a significant role in promoting sustainability reporting. In some Spanish public hospitals, consultants were found to be influential in initiating and developing sustainability reporting. Managers of Hospitals 1 and 3 stated that they sought help from an external company to start preparing their sustainability reports. This is in line with [Montecalvo et al. \(2018\)](#)'s research, which suggests that seeking assistance from consultants for sustainability reporting is an indicator of professionalization. As per [Bebbington et al. \(2012\)](#), the assistance of consultants can provide clarity in the sustainability reporting process.

Assurance service providers have played a key role in the persistent production of sustainability reports in some Spanish public hospitals. As per previous research, these companies are influential actors as they have been verifying the hospitals' sustainability reports externally ([Larrinaga et al., 2020](#)). The manager from Hospital 2 stated that “our first sustainability report was published in 2004. Since 2013, it has been prepared in an integrated manner and externally verified by an assurance company.” In addition, professional organizations have also influenced the reporting practice in some Spanish public hospitals by providing award schemes. This is consistent with the findings of [Bebbington et al. \(2012\)](#). The manager from Hospital 1 revealed that “the continuity of the published information in our sustainability reports has been widely recognized externally in the “Avedis Donabedian Foundation” Awards in their 2017, 2013, and 2005 editions.” Furthermore, the UNGC has been a relevant actor in the promotion and development of sustainability reporting for some hospitals, as in previous studies conducted in the business

sector (Husillos *et al.*, 2011). The manager of Hospital 3 noted that “our organization maintains its commitment to sustainability by joining national and international organizations, such as the UNGC network.” Similarly, the manager who works at Hospital 7 stated that “our hospital joined the UNGC formally in 2018, but its principles were integrated into our strategy beforehand.”

Fifth, governments have also had a clear influence on sustainability reporting in Spanish public hospitals. Our findings indicate that regional governments have influenced the practice of sustainability reporting in some hospitals. In particular, the interviewee coded as Hospital 1 manifested that “the Management Department of our Regional Health Service promoted the general sustainability strategy of our hospital at the beginning of the previous decade.” Meanwhile, the manager of Hospital 7 stated that “our regional health service has always promoted accountability and transparency [...] This is why our hospital publishes annual reports to provide information about the quality of our service, as well as the management of social and environmental impacts.” The sustainability report for the year 2020 of Hospital 7 states that “our sustainability efforts are aligned with the guidelines established by our regional Health Service.” As public hospitals in these regions receive significant funding from their respective regional government, they may be incentivized to demonstrate compliance with governmental pressures (Marquis and Qian, 2014). This may lead them to produce sustainability reports to meet the demands of their regional government (Andrades *et al.*, 2021).

Internalization of sustainability into hospital strategy

The contribution of various actors has led to the integration of sustainability into the organizational culture of these 60 hospitals. According to the opinion manifested by some interviewees (Hospitals 2 and 3), these hospitals have a moral obligation to society since they have to meet a common good: the provision of a quality medical service. One manager declared in their first sustainability report that “our strategic vision integrates the three dimensions of sustainability in order to contribute to the well-being of society as part of our public service vocation.” In its first sustainability report, a manager stated that “our hospital has chosen to integrate sustainability into our management model. This decision is aimed at promoting participation, commitment, transparency, responsibility, equity, effectiveness, and efficiency.” As hospitals serve the public good, they feel a responsibility to society to disclose their sustainability concerns (Greiling *et al.*, 2015; Andrades *et al.*, 2021).

In line with Higgins and Larrinaga (2014), the 60 reporters introduced some shifts in habits and routines in their daily practices to enable the persistent production of sustainability reports. These changes included appointing managers with sustainability skills and involving stakeholders in the process of sustainability reporting. These changes could be understood as the result of normative pressures “spread through professionalization, formal education, and professional networks” (Higgins and Larrinaga, 2014, pp. 277–278).

These results indicate how the notion of sustainability has become an integral part of the corporate culture of these Spanish public hospitals. As observed by Higgins *et al.* (2018), the embeddedness of sustainability reporting into their daily routines is part of this suite of “normal” practices. Following this, the manager of Hospital 1 manifested that “the sustainability report has become a basic element of our cultural and organizational identity, serving as a reference tool for our stakeholders.” Similarly, a manager from Hospital 6 revealed that “sustainability reporting has become an institutionalized practice to gain a comprehensive view of all aspects that impact the community.”

Over time, the reports of these organizations have become lengthier. Table 5 provides information on the proportion of sustainability-related topics disclosed in reports in 2015 and 2020. This relative measure was calculated by weighting the number of words concerning the

Table 5.
Frequency of
sustainability-related
words

Sustainability-related topic	Absolute (no.) and relative (%) frequency of sustainability topics in 2015 reports (<i>n</i> = 60)	Absolute (no.) and relative (%) frequency of sustainability topics in 2020 reports (<i>n</i> = 60)
Sustainability	266 (6.68%)	382 (7.14%)
Sustainable development	80 (2.01%)	265 (4.95%)
Social responsibility	248 (6.22%)	433 (8.09%)
Ethics	316 (7.93%)	451 (8.43%)
Environment	657 (16.49%)	708 (13.23%)
Stakeholders	362 (9.09%)	342 (6.39%)
Equality	365 (9.16%)	410 (7.66%)
Water	269 (6.75%)	258 (4.82%)
Energy	427 (10.72%)	489 (9.14%)
Waste	533 (13.38%)	657 (12.28%)
Recycling	58 (1.46%)	99 (1.85%)
<i>Patient</i>	3,917 (98.32%)	6,969 (130.24%)
<i>Health</i>	3,149 (79.04%)	4,339 (81.09%)
<i>Total</i>	10,647 (20.56%)	15,802 (22.72%)

Source: Authors' own creation

length of the report of the 60 reporters. From this table, it is evident that Spanish public hospitals have been more focused on using the terms patient and health in their reports as compared to other general sustainability topics. These terms refer to the most relevant impacts of hospitals, given that their primary mission is to take care of their patients' health (Andrades *et al.*, 2021). Overall, the frequency with which sustainability themes are disclosed in reports has not experienced substantial growth over time, except for the term patient. Some recent events have shaped the sustainability reporting activity (Korca, 2021). In particular, the COVID-19 pandemic has emphasized "the interconnectedness between people, planet and profits – and particularly between health, poverty, climate change and the stability of the global financial system" (Adams and Abhayawansa, 2022, p. 1). Consequently, hospitals could use sustainability reporting as an effective tool to communicate how they meet the demands of their patients (Garzoni *et al.*, 2023).

The 2020 sustainability report from Hospital 2 includes a letter from the manager containing the following statement:

This year has been incredibly challenging as we have had to focus almost entirely on managing the COVID-19 pandemic. However, we feel rewarded knowing that we have done our absolute best to care for all those in need and to continue to provide value to our community.

Conclusions

Our findings indicate that sustainability reporting has not become a taken-for-granted practice in the Spanish public hospital setting. Based on the notion of normativity, the institutional conditions that support the emergence of a norm in sustainability reporting have not been met (Bebbington *et al.*, 2012). Specifically, the social context has not generated the appropriate discourse to encourage the practice of sustainability reporting in Spanish public hospitals. The lack of clarity in the norm, the lack of a coherent normative framework and the absence of congruence with previous similar practices have also hindered the institutionalization of sustainability reporting in this context. Consequently, the sustainability reporting activity is at an initial stage of the life cycle of norms, with a limited number of reporters among Spanish public hospitals (Larrinaga *et al.*, 2020). A wide number

of actors have been involved in the persistent production of sustainability reporting practices in these hospitals.

Notwithstanding the above, the current social context is shaping the conditions that can support the development and institutionalization of sustainability reporting in the public sector. The standardization of reporting frameworks has started to dominate the recent sustainability reporting discourse for the public sector (Cohen, 2022). In this sense, CIPFA has stated the need to develop a reporting framework for the public sector, drawing on existing standards to improve consistency (Adams, 2023). IPSASB is currently working on preparing a public sector sustainability reporting standard for PSOs. Thus, IPSASB could act as an institutional entrepreneur by designing a public sector sustainability reporting framework congruent with previous norms (Bebbington *et al.*, 2012; Larrinaga and Bebbington, 2021). Epistemic communities are becoming more involved in discussions on how PSOs have to report their social and environmental impacts. In Spain, AECA has recently published two working papers on the role that PSOs can play in advancing sustainability. Academics, represented in various accounting journals, are working toward launching special issues aimed at publishing papers on sustainability accounting and reporting in the public sector. These efforts may lead to the emergence of a discourse around the practice of sustainability reporting in the public sector, particularly in public hospitals (Larrinaga and Senn, 2021; Larrinaga and Bebbington, 2021).

Carriers can promote the spread of sustainability reporting by sharing practices and ideas. In Spain, AECA may consider incentivizing PSOs that practice good sustainability reporting. This organization has been rewarding private enterprises for over a decade for their sustainability reporting practices. Meanwhile, Practice Green Health is a leading organization in sustainable health care. It provides environmental solutions to more than 1,400 hospitals in the US and Canada. Practice Green Health annually recognizes the most prestigious environmental achievements in hospitals from both countries through its environmental excellence award. The creation of a similar network in the Spanish setting would be useful. As a result, more Spanish public hospitals may start producing sustainability reports, leading to the normalization of this practice. At that point, regulators may extend the mandatory sustainability reporting requirements contained in the Spanish sustainability reporting regulation to include other PSOs, such as public hospitals.

This paper has a few limitations that should be taken into account. Firstly, the qualitative research conducted for this paper had a limited number of participants interviewed. To make the research more robust, it would benefit from a greater number of interviews with those responsible for hospital management. Secondly, although email interviews have advantages over face-to-face interviews, such as convenience, they also have limitations. As stated by Hawkins (2018), some of these limitations include the lack of social cues, which can make it difficult to fully understand the participant's experience. Additionally, email interviews are typically more time-consuming than oral interviews, and the responses are often concise. Table 2 reveals the differences in the length of responses provided by interviewees. This raises concerns about the extent of the evidence that was gathered. Thirdly, this study was focused exclusively on the Spanish setting, which limits its generalizability. Future research should interview hospital managers from other European countries to find out whether cultural background affects how sustainability reporting is institutionalized in the hospital setting. Fourthly, the selection of keywords was identified in Elkington's work and the launch of the UN SDGs. In future research, it would be interesting to identify a narrow list of indicators that can be associated with the measurement of sustainability performance in the hospital setting. To do this, we can use the best practices identified in current sustainability reports. Finally, the appearance of goal

number 3 of the UN SDGs might drive the identification of sustainability indicators associated with well-being and health.

Notes

1. At that moment, the GRI sustainability disclosure database was available for the whole community.
2. It is important to note that the “healthcare services” sector includes hospitals and other healthcare organizations. For this reason, the number of GRI reporters does not coincide with the number of reporting hospitals in this study.
3. Before this, Foretica was created in 1999, being the organization responsible for the launch of the SGE 21 Standard.
4. The whole information of the interview protocol is incorporated in an [Appendix](#).
5. The whole list of questions is described in the [Appendix](#).
6. *The whole list of questions is described in the [Appendix](#).*

References

- Adams, C. (2023), *‘Public Sector Sustainability Reporting: time to Step it up’*, Chartered Institute of Public Finance and Accountancy, UK.
- Adams, C. and Abhayawansa, S. (2022), “Connecting the COVID-19 pandemic, environmental, social and governance (ESG) investing and calls for ‘harmonisation’ of sustainability reporting”, *Critical Perspectives on Accounting*, Vol. 82, p. 102309.
- Adams, C.A. and Larrinaga, C. (2019), “Progress: engaging with organisations in pursuit of improved sustainability accounting and performance”, *Accounting, Auditing and Accountability Journal*, Vol. 32 No. 8, pp. 2367-2394.
- Adams, C., Muir, S. and Hoque, Z. (2014), “Measurement of sustainability performance in the public sector”, *Sustainability Accounting, Management and Policy Journal*, Vol. 5 No. 1, pp. 46-67.
- Andrades, J. and Larran, M. (2019), “Examining the amount of mandatory non-financial information disclosed by Spanish state-owned enterprises and its potential influential variables”, *Meditari Accountancy Research*, Vol. 27 No. 4, pp. 534-555.
- Andrades, J., Larran, M., Muriel, M.J., Calzado, M.Y. and Lechuga, M.P. (2021), “Online sustainability disclosure by Spanish hospitals: an institutionalist approach”, *International Journal of Public Sector Management*, Vol. 34 No. 5, pp. 529-545.
- Archel, P. and Husillos, J. (2009), “Últimos desarrollos sobre RSE en España: ¿ un avance hacia la sostenibilidad?” “latest developments on CSR in Spain: a move towards sustainability?”, *CIRIEC-España, Revista de Economía Pública, Social y Cooperativa*, Vol. 65, pp. 50-64.
- Aureli, S. (2017), “A comparison of content analysis usage and text mining in CSR corporate disclosure”, *The International Journal of Digital Accounting Research*, Vol. 17, pp. 1-32.
- Ball, A. and Bebbington, J. (2008), “Accounting and reporting for sustainable development in public service organizations”, *Public Money and Management*, Vol. 28 No. 6, pp. 323-326.
- Ball, A., Grubnic, S. and Birchall, J. (2014), “Sustainability accounting and accountability in the public sector”, in Bebbington, J., Unerman, J. and ÓDwyer, B. (Eds.), *Sustainability Accounting and Accountability*, Routledge, UK, pp. 194-214.
- Bebbington, J. and Larrinaga, C. (2014), “Accounting and sustainable development: an exploration”, *Accounting, Organizations and Society*, Vol. 39 No. 6, pp. 395-413.

- Bebbington, J. and Unerman, J. (2020), "Advancing research into accounting and the UN sustainable development goals", *Accounting, Auditing and Accountability Journal*, Vol. 33 No. 7, pp. 1657-1670.
- Bebbington, J., Kirk, E.A. and Larrinaga, C. (2012), "The production of normativity: a comparison of reporting regimes in Spain and the UK", *Accounting, Organizations and Society*, Vol. 2, Vol. 37 No. 2, pp. 78-94.
- Beck, A.C., Campbell, D. and Shrides, P.J. (2010), "Content analysis in environmental reporting research: enrichment and rehearsal of the method in a British-German context", *The British Accounting Review*, Vol. 42 No. 3, pp. 207-222, doi: [10.1016/j.bar.2010.05.002](https://doi.org/10.1016/j.bar.2010.05.002)
- Bernal-Delgado, E., García-Armesto, S., Oliva, J., Sánchez-Martínez, F.I., Repullo, J.R., Peña-Longobardo, L.M., Ridaio-López, M. and Hernández-Quevedo, C. (2018), "Spain: health system review", *Health Systems in Transition*, Vol. 20 No. 2, pp. 1-179.
- Campbell, D. (2004), "A longitudinal and cross-sectional analysis of environmental disclosure in UK companies – a research note", *The British Accounting Review*, Vol. 36 No. 1, pp. 107-117.
- Cantó, N. and Lozano, J.M. (2009), "The Spanish discourse on corporate social responsibility", *Journal of Business Ethics*, Vol. 87 No. S1, pp. 157-171.
- Chartered Institute Public Finance and Accountability (CIPFA) (2021) "Evolving climate accountability: a global review of public sector environmental reporting", Working paper.
- Cohen, S. (2022), "Debate: climate change, environmental challenges, sustainable development goals and the relevance of accounting", *Public Money and Management*, Vol. 42 No. 2, pp. 55-56.
- Contrafatto, M. (2014), "The institutionalization of social and environmental reporting: an Italian narrative", *Accounting, Organizations and Society*, Vol. 39 No. 6, pp. 414-432.
- Dahlin, E. (2021), "Email interviews: a guide to research design and implementation", *International Journal of Qualitative Methods*, Vol. 20, pp. 1-10.
- Deegan, C. (2002), "Introduction: the legitimising effect of social and environmental disclosures-a theoretical foundation", *Accounting, Auditing and Accountability Journal*, Vol. 15 No. 3, pp. 282-311.
- DiMaggio, P.J. and Powell, W.W. (1983), "The iron cage revisited: institutional isomorphism and collective rationality in organizational fields", *American Sociological Review*, Vol. 48 No. 2, pp. 147-160.
- Dissanayake, D., Tilt, C. and Quian, W. (2021), "How do public companies respond to national challenges through sustainability reporting? The case of Sri Lanka", *Qualitative Research in Accounting and Management*, Vol. 18 No. 4/5, pp. 455-483.
- Elkington, J. (1997), "The triple bottom line", *Environmental Management: Readings and Cases*, Vol. 2, pp. 49-66.
- Esteban-Arrea, R. and Garcia-Torea, N. (2022), "Strategic responses to sustainability reporting regulation and multiple stakeholder demands: an analysis of the Spanish EU non-financial reporting directive transposition", *Sustainability Accounting, Management and Policy Journal*, Vol. 13 No. 3, pp. 600-625.
- Farneti, F. and Guthrie, J. (2009), "Sustainability reporting by Australian public sector organisations: why they report", *Accounting Forum*, Vol. 33 No. 2, pp. 89-98.
- Farooq, M.B. and de Villiers, C. (2019), "Understanding how managers institutionalise sustainability reporting: evidence from Australia and New Zealand", *Accounting, Auditing and Accountability Journal*, Vol. 32 No. 5, pp. 1240-1269.
- Fusco, F. and Ricci, P. (2019), "What is the stock of the situation? A bibliometric analysis on social and environmental accounting research in public sector", *International Journal of Public Sector Management*, Vol. 32 No. 1, pp. 21-41.
- Garcia-Torea, N., Larrinaga, C. and Luque-Vilchez, M. (2020), "Academic engagement in policy-making and social and environmental reporting", *Sustainability Accounting, Management and Policy Journal*, Vol. 11 No. 2, pp. 281-290.

- Garzoni, A., L'Abate, V., Raimo, N. and Vitolla, F. (2023), "Exploring online sustainability disclosure in the healthcare industry: evidence from best international hospitals", *Business Strategy and the Environment*, Vol. 33 No. 4, doi: [10.1002/bse.3625](https://doi.org/10.1002/bse.3625).
- Giner, B. and Luque, M. (2022), "A commentary on the 'new' institutional actors in sustainability reporting standard-setting: a European perspective", *Sustainability Accounting, Management and Policy Journal*, Vol. 13 No. 6, pp. 1284-1309.
- Goswami, K. and Lodhia, S. (2014), "Sustainability disclosure patterns of South Australian local councils: a case study", *Public Money and Management*, Vol. 34 No. 4, pp. 273-280.
- Greiling, D., Traxler, A.A. and Stötzer, S. (2015), "Sustainability reporting in the Austrian, German and Swiss public sector", *International Journal of Public Sector Management*, Vol. 28 Nos 4/5, pp. 404-428.
- Guerrero-Baena, M.D., Castilla-Polo, F. and Rodríguez-Gutiérrez, P. (2024), "Motivations for social and environmental reporting in Spanish SMEs: an inductive content analysis", *Business Strategy and the Environment*, doi: [10.1002/bse.3693](https://doi.org/10.1002/bse.3693)
- Haas, P. (1992), "Introduction: epistemic communities in international policy coordination", *International Organization*, Vol. 46 No. 1, pp. 1-35.
- Hawkins, J.E. (2018), "The practical utility and suitability of email interviews in qualitative research", *The Qualitative Report*, Vol. 23 No. 2, pp. 493-501.
- Higgins, C. and Larrinaga, C. (2014), "Sustainability reporting: insights from institutional theory", Bebbington, J., Unerman, J. and O'Dwyer, B. (Eds.), *Sustainability Accounting and Accountability*, 2nd ed. Routledge, London, pp. 273-285.
- Higgins, C., Milne, M.J. and Van Gramberg, B. (2015), "The uptake of sustainability reporting in Australia", *Journal of Business Ethics*, Vol. 129 No. 2, pp. 445-468.
- Higgins, C., Stubbs, W. and Milne, M. (2018), "Is sustainability reporting becoming institutionalised? The role of an issues-based field", *Journal of Business Ethics*, Vol. 147 No. 2, pp. 309-326.
- Husillos, J., González, C.L. and Gil, M.J.Á. (2011), "The emergence of triple bottom line reporting in Spain", *Spanish Journal of Finance and Accounting/Revista Española de Financiación y Contabilidad*, Vol. 40 No. 150, pp. 195-219.
- Institute of Public Sector Accounting Standard Board (2022), "Advancing public sector sustainability reporting. Consultation paper", available at: www.ifac.org/system/files/publications/files/IPSASB-Sustainability-Reporting-CP.pdf (accessed 13 March 2023).
- Jones, K.R. and Mucha, L. (2014), "Sustainability assessment and reporting for nonprofit organizations: accountability "for the public good", *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, Vol. 25 No. 6, pp. 1465-1482, doi: [10.1007/s11266-013-9399-9](https://doi.org/10.1007/s11266-013-9399-9).
- Joseph, C. and Taplin, R. (2011), "The measurement of sustainability disclosure: abundance versus occurrence", *Accounting Forum*, Vol. 35 No. 1, pp. 19-31.
- Kansal, M., Joshi, M., Babu, S. and Sharma, S. (2018), "Reporting of corporate social responsibility in central public sector enterprises: a study of post mandatory regime in India", *Journal of Business Ethics*, Vol. 151 No. 3, pp. 813-831.
- Kaur, A. and Lodhia, S.K. (2019), "Sustainability accounting, accountability and reporting in the public sector: an overview and suggestions for future research", *Meditari Accountancy Research*, Vol. 27 No. 4, pp. 498-504.
- Korca, B. (2021), "Thematic review on the concept of normativity in environmental reporting", *Social and Environmental Accountability Journal*, Vol. 41 No. 3, pp. 236-238.
- Larrinaga, C. and Bebbington, J. (2021), "The pre-history of sustainability reporting: a constructivist reading", *Accounting, Auditing and Accountability Journal*, Vol. 34 No. 9, pp. 162-181.
- Larrinaga, C. and Senn, J. (2021), "Norm development in environmental reporting", Bebbington, J., Larrinaga, C., O'Dwyer, B. and Thomson, I. (Eds.), *Routledge Handbook of Environmental Accounting*, Routledge, UK, pp. 137-150.

- Larrinaga, C., Luque, M. and Fernandez, R. (2018), "Sustainability accounting regulation in Spanish public sector organizations", *Public Money and Management*, Vol. 38 No. 5, pp. 345-354.
- Larrinaga, C., Rossi, A., Luque-Vilchez, M. and Nuñez-Nickel, M. (2020), "Institutionalization of the contents of sustainability assurance services: a comparison between Italy and United States", *Journal of Business Ethics*, Vol. 163 No. 1, pp. 67-83.
- Levy, D.L., Szejnwald Brown, H. and de Jong, M. (2010), "The contested politics of corporate governance: the case of the global reporting initiative", *Business and Society*, Vol. 49 No. 1, pp. 88-115.
- Lodhia, S. and Jacobs, K. (2013), "The practice turn in environmental reporting: a study into current practices in two Australian commonwealth departments", *Accounting, Auditing and Accountability Journal*, Vol. 26 No. 4, pp. 595-615.
- Lodhia, S., Jacobs, K. and Park, Y.J. (2012), "Driving public sector environmental reporting: the disclosure practices of Australian commonwealth departments", *Public Management Review*, Vol. 14 No. 5, pp. 631-647.
- Luque, M. and Larrinaga, C. (2016), "Reporting models do not translate well: failing to regulate CSR reporting in Spain", *Social and Environmental Accountability Journal*, Vol. 36 No. 1, pp. 56-75.
- Mäkelä, H. and Laine, M. (2011), "A CEO with many messages: comparing the ideological representations provided by different corporate reports", *Accounting Forum*, Vol. 35 No. 4, pp. 217-231.
- Manes-Rossi, F., Nicolò, G. and Argento, D. (2020), "Non-financial reporting formats in public sector organizations: a structured literature review", *Journal of Public Budgeting, Accounting and Financial Management*, Vol. 32 No. 4, pp. 639-669.
- Marquis, C. and Qian, C. (2014), "Corporate social responsibility reporting in China: symbol or substance?", *Organization Science*, Vol. 25 No. 1, pp. 127-148.
- Meho, L.I. (2006), "E-mail interviewing in qualitative research: a methodological discussion", *Journal of the American Society for Information Science and Technology*, Vol. 57 No. 10, pp. 1284-1295.
- Milne, M.J. and Adler, R.W. (1999), "Exploring the reliability of social and environmental disclosures content analysis", *Accounting, Auditing and Accountability Journal*, Vol. 12 No. 2, pp. 237-256.
- Milne, M.J. and Gray, R. (2013), "W(h)ither ecology? The triple bottom line, the global reporting initiative, and corporate sustainability reporting", *Journal of Business Ethics*, Vol. 118 No. 1, pp. 13-29.
- Ministry of Health, Social Services and Equality (2016), "Report on Spanish catalogue of hospitals", available at: www.msbs.gob.es/ciudadanos/prestaciones/centrosServiciosSNS/hospitales/docs/CNH_2019.pdf (accessed 1 October 2021).
- Moggi, S., Leardini, C. and Campedelli, B. (2015), "Social and environmental reporting in the Italian higher education system: evidence from two best practices", *Integrative Approaches to Sustainable Development at University Level: Making the Links*, pp. 81-96.
- Montecalvo, M., Farneti, F. and De Villiers, C. (2018), "The potential of integrated reporting to enhance sustainability reporting in the public sector", *Public Money and Management*, Vol. 38 No. 5, pp. 365-374.
- Montesinos, V. and Brusca, I. (2019), "Non-financial reporting in the public sector: alternatives, trends and opportunities: la información no financiera en el sector público: alternativas, tendencias y oportunidades", *Revista de Contabilidad*, Vol. 22 No. 2, pp. 122-128.
- Narayanan, V. and Adams, C.A. (2017), "Transformative change towards sustainability: the interaction between organisational discourses and organisational practices", *Accounting and Business Research*, Vol. 47 No. 3, pp. 344-368.
- Navarro, A., Ruiz, M., Tirado, P. and de los Ríos, A. (2017), "Promoting sustainability transparency in European local governments: an empirical analysis based on administrative cultures", *Sustainability*, Vol. 9 No. 3, pp. 432-451.

- Nicolò, G., Zanellato, G., Manes, F. and Tiron-Tudor, A. (2021), "Corporate reporting metamorphosis: empirical findings from state-owned enterprises", *Public Money and Management*, Vol. 41 No. 2, pp. 138-147.
- Ortiz, D., Navarro, A. and Alcaraz, F.J. (2018), "The influence of administrative culture on sustainability transparency in European local governments", *Administration and Society*, Vol. 50 No. 4, pp. 555-594.
- Owens, T.L. (2017), "Higher education in the sustainable development goals framework", *European Journal of Education*, Vol. 52 No. 4, pp. 414-420.
- Pasqualini, A., Gouvea da Costa, S.E., Pinheiro de Lima, E. and Borges, L.A. (2016), "Measuring environmental performance in hospitals: a framework and process", *Measuring Business Excellence*, Vol. 20 No. 2, pp. 52-64.
- Reverte, C. (2015), "The new Spanish corporate social responsibility strategy 2014-2020: a crucial step forward with new challenges ahead", *Journal of Cleaner Production*, Vol. 91, pp. 327-336.
- Royo, S., Yetano, A. and Garcia-Lacalle, J. (2019), "Accountability styles in state-owned enterprises: the good, the bad, the ugly . . . and the pretty", *Revista de Contabilidad*, Vol. 22 No. 2, pp. 156-170.
- Ruiz-Lozano, M., Navarro-Galera, A., Tirado-Valencia, P. and De Los Ríos-Berjillos, A. (2019), "Can the cultural environment affect governmental transparency on sustainability? Useful measures for policy makers and practitioners", *Local Government Studies*, Vol. 45 No. 4, pp. 481-503.
- Samani, N., Overland, C. and Sabelfeld, S. (2023), "The role of the EU non-financial reporting directive and employee representation in employee-related disclosures", *Accounting Forum*, *Accepted Manuscript*, Vol. 47 No. 2, doi: [10.1080/01559982.2022.2158773](https://doi.org/10.1080/01559982.2022.2158773).
- Shabana, K.M., Buchholtz, A.K. and Carroll, A.B. (2017), "The institutionalization of corporate social responsibility reporting", *Business and Society*, Vol. 56 No. 8, pp. 1107-1135.
- Tarquino, L. and Xhindole, C. (2022), "The institutionalisation of sustainability reporting in management practice: evidence through action research", *Sustainability Accounting, Management and Policy Journal*, Vol. 13 No. 2, pp. 362-386.
- Traxler, A.A. and Greiling, D. (2019), "Sustainable public value reporting of electric utilities", *Baltic Journal of Management*, Vol. 14 No. 1, pp. 103-121.
- Tregidga, H. and Milne, M.J. (2006), "From sustainable management to sustainable development: a longitudinal analysis of a leading New Zealand environmental reporter", *Business Strategy and the Environment*, Vol. 15 No. 4, pp. 219-241.
- Vinnari, E. and Laine, M. (2013), "Just a passing fad?: the diffusion and decline of environmental reporting in the Finnish water sector", *Accounting, Auditing and Accountability Journal*, Vol. 26 No. 7, pp. 1107-1134.
- Williams, B. (2015), "The local government accountants' perspective on sustainability", *Sustainability Accounting, Management and Policy Journal*, Vol. 6 No. 2, pp. 267-287.
- Williams, B., Wilmshurt, T. and Clift, R. (2011), "Sustainability reporting by local government in Australia: current and future prospects", *Accounting Forum*, Vol. 35 No. 3, pp. 176-186.
- Yin, R.K. (2014), *Case Study Research Design and Methods*, Sage, London
- Zhao, N. and Patten, D.M. (2016), "An exploratory analysis of managerial perceptions of social and environmental reporting in China", *Sustainability Accounting, Management and Policy Journal*, Vol. 7 No. 1, pp. 80-98.

Further reading

- Chartered Institute Public Finance and Accountability (CIPFA (2013).) "Producing a sustainability report", Working paper, available at: www.cipfa.org/policy-and-guidance/publications/p/producing-a-sustainability-report-book

- Cuomo, F., Gaia, S., Girardone, C. and Piserà, S. (2022), "The effects of the EU non-financial reporting directive on corporate social responsibility", *The European Journal of Finance*, Vol. 30 No. 7, pp. 1-27.
- European Commission (2023), "Corporate sustainability reporting directive", available at: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32022L2464>
- O'Sullivan, N. and O'Dwyer, B. (2015), "The structuration of issue-based fields: social accountability, social movements and the equator principles issue-based field", *Accounting, Organizations and Society*, Vol. 43, pp. 33-55.

Appendix. Protocol for structured interviews by e-mail

- (1) Invitation. The authors contacted each participant individually rather than writing them through a mailing list.
- (2) Subject line. To contact with participants for first time, the authors used the following subject line "request for collaboration in a research on transparency and accountability in hospitals".
- (3) Sample selection. [Table 2](#) provides a brief description and the profile of each interviewee according to the position they occupy in their organization. As can be observed, the authors selected two types of participants: members from hospitals and people who work for professional organizations. On the one hand, interviewees who work for a hospital play different management roles. Some interviewees work as a technician or manager of the corporate social responsibility/sustainability unit of their hospital. Meanwhile, others work for the hospital information system unit of the hospital. However, they all have technical or managerial responsibilities in the preparation of the annual or sustainability report of their organization. This means that they have the necessary skills and competences in addressing sustainability issues, and their expertise justifies why they were selected to be interviewed. On the other hand, interviewees who hold different management positions in a professional organization were selected. Some of these interviewees are accountant scholars who work for or have worked for standard-setting bodies that issue sustainability reporting standards. Others are accountant scholars who work for a public sector research committee or are part of an organization that works for management accounting control. Another interviewee is a manager of a private accounting professional association, and he/she is responsible for managing a working group in integrated reporting. The other participants are professionals who work for organizations engaged in transparency and sustainability. Thus, these people have the appropriate academic, research and professional background to be interviewed.
- (4) Presentation and definition of the goals of the interview. The authors introduced themselves in the first contact with the participants and provided some brief information about their professional experience. Then, the researchers explained the purposes of the research as openly as possible and what we intend to achieve with the opinion of the participants.
- (5) Incentives. The researchers promised the participants to send the results of the research once the study is finished.
- (6) Research ethics and informed consent: The participants were informed in the first contact that their responses would be analyzed in an anonymous way.
- (7) Interview questions: Interview questions: Based on previous studies ([Dahlin, 2021](#)), the authors designed a list of open-ended questions to encourage participants to express and describe their opinion about how coercive, normative and mimetic forces can

influence the institutionalization of sustainability reporting in Spanish public hospitals [6]. These questions were written to “avoid misinterpretations and to motivate participant and to delve deeper into the topic at hand” (Meho, 2006, p. 1293). These questions were initially written by a researcher, and then the other researchers revised these questions to improve their clarity and readability. Basically, the authors asked the following questions to hospital managers:

- Why did your hospital initiate the adoption of an annual report that reveals its commitment to sustainability?
- Why has this type of reporting become an institutionalized practice over time in your hospital?
- What have been the main difficulties you have encountered in preparing these reports?
- Do you think that the adoption of these reports can encourage other hospitals to imitate this activity?
- What role has the autonomous community played in the undertaking of these reports?
- Why has this type of reporting not become a routine among Spanish public hospitals?

For participants from professional organizations, the authors asked the following questions:

- What are the reasons why PSOs show little commitment to adopting sustainability reporting practices?
- In the specific case of hospitals, do you think that these organizations have some particularities that explain why their commitment to sustainability reporting is worse than that of other PSOs?

- (8) **Deadlines and reminders:** As in previous studies, the data collection lasted for several weeks because email interviews are not limited to the time constraints of a scheduled interview (Hawkins, 2018). For each group of participants, the process was carried out in two different time phases. On the one hand, the first contact with participants who have worked for professional organizations was made in September 2020. Two weeks later, the authors sent a reminder to those professionals who did not reply to the initial email to improve the response rate. In total, six professionals responded to this e-mail interview in this first phase. To improve the robustness of the qualitative research, a second round of e-mail interviews was performed with other professionals who have expertise in sustainability reporting. It was helped on April 21, 2022, and two weeks later, a reminder was sent to these participants. One new response was received, which means that seven interviewees from professional organizations participated in our research. On the other hand, the researchers first contacted hospital managers on May 15, 2021. In addition, a reminder was sent two weeks later to obtain further responses. During this first phase, the authors received responses from three hospital managers. One year later, this process was repeated to reach the necessary saturation of responses received by this group of participants. The initial contact was on February 21, 2022. Thereafter, two reminders were sent to those hospital managers who did not respond to the interview. As a result, we received four new responses from hospital managers from March 4 to May 18, 2022. Therefore, seven hospital managers have participated in our research. In the results section, we have entered in parentheses the code number of the organization that participated according to the time sequence of the responses

made by each participant. [Table 2](#) shows the profiles of the 14 participants. Hospital managers were coded as Hospital from 1 to 7 and participants from professional organizations were coded as Professional from 1 to 7.

About the authors

Javier Andrades is lecturer at department of accounting and finance in the University of Cadiz. He is member from the research group related to the value of accounting information in the business management context. His research interests are associated with the topic of sustainability accounting and reporting in the public sector. He has published more than 15 research papers in national and international prestigious journals as well as he has published three book chapters and six books. Javier Andrades is the corresponding author and can be contacted at: javier.andrades@uca.es

Manuel Larrán Jorge is professor at department of finance and accounting in the University of Cadiz. He is currently responsible for preparing the III Strategic Plan of the University of Cadiz. He was also the coordinator of the I Strategic Plan of the University of Cadiz when he was Vice Chancellor for planning in this institution (2005-2010). He is member of the Commission of the Ministry of Education, which has developed the manual on social responsibility at universities. He has published more than 80 papers in national and international prestigious journals and 12 books. His research interests are associated with the topic of sustainability accounting and reporting in the public sector as well as the efficiency of small-medium enterprises (SMEs) and social responsibility in SMEs.

Maria Jose Muriel is professor at department of finance and accounting in the University of Cadiz. She is a member of the research group related to the value of accounting information in the business management context. She has participated in several teaching innovation projects, and she has won some awards. Her research interests are linked with the topic of sustainability accounting in the public sector. She has published papers in national and international journals related to finance, internationalization, financial system and sustainability accounting in universities.

Maria Yolanda Calzado Cejas is professor at department of finance and accounting in the University of Cadiz. She is a member of the research group related to the value of accounting information in the business management context. Her research interests are associated with the topic of public sector accounting, and she has published different papers in the field of sustainability measurement of universities.

For instructions on how to order reprints of this article, please visit our website:

www.emeraldgroupublishing.com/licensing/reprints.htm

Or contact us for further details: permissions@emeraldinsight.com