An Organizational Perspective of Sustainability Reporting in the Public Sector: A Scoping Literature Review

AN ORGANIZATIONAL PERSPECTIVE OF SUSTAINABILITY REPORTING IN THE PUBLIC SECTOR. A SCOPING LITERATURE REVIEW

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ABSTRACT:

In recent years international bodies and public opinion have recommended that governments adopt social responsibility practices to inform and be accountable to citizens about their sustainability actions in environmental, social, and economic fields (Galera et al., 2014) and restore citizens' confidence in public authorities (Crane et al., 2008; Shepherd et al., 2010). The chapter reviews the literature on measuring and reporting sustainable performance in the public sector. Analyzing 35 studies published in a period of 10 years (from 2012 to 2021), we address two specific research questions: How and to what extent have public organizations changed to integrate SR systems? What are the enabling organizational factors in adopting SR in public organizations?

KEYWORDS:

1. Sustainability reporting
2. Social responsibility
3. Public organizations
4. Reporting standard
5. Scoping review
6. Organizational impacts

Sustainability reporting in the public sector

Main Body:

1. INTRODUCTION

Sustainability accounting and reporting are about measuring and communicating sustainability performance and being accountable to internal and external stakeholders for an organization's social, environmental, and economic performance (GRI, 2013). Sustainability accounting and sustainability reporting together form an accountability system that captures information about sustainability performance and notifies this information to stakeholders.

Sustainability reporting (SR) helps organizations to develop effective and sustainable performance management (Perotto et al., 2008), providing indicators for planning strategy (De Burgos-Jimenez et al., 2002), defining good managerial practices (De Burgos-Jimenez et al., 2002; Jung et al., 2001), monitoring (Grosvold et al., 2014) and controlling (Perrini and Tencati, 2006) organizational and financial performance and facilitating the alignment between environmental performance and organizational strategy (Perego and Hartmann, 2009; Dahlstrom et al., 2003). Promoting SR means incorporating sustainable development challenges into the business strategy (Crittenden et al., 2011; Savitz and Weber, 2006; Figge et al., 2002) through the implementation of managerial practices (Labuschagne et al., 2005) for communicating to all stakeholders the efforts and progress in the different sustainability dimensions (Dalal-Clayton and Bass, 2002; GRI, 2011) and facilitating transparency and pushing the organization towards a sustainable change (Adams and McNicholas, 2007; Daub, 2007).

Organizations "under government control that develops public goods or services, according to the Classification of the Functions of Government (COFOG)" (OECD, 2015), the so-called public organizations, are pressured by investors, policymakers, stakeholders, and shareholders not only to improve their efforts in SR (Lee and Saen, 2012; Yakovleva et al., 2012) but also to integrate it into the business strategy and management practices (Domingues et al., 2017). SR fosters the development of new accountability and transparency policies and strategies (Lynch and Mosbah,

2017) to improve the positive impact on the environment and society (García-Sánchez et al., 2013; Marx and Van Dyk, 2011; Dumay et al., 2010; Guthrie and Farneti, 2008; Lodhia et al., 2012).

However, studies on adopting SR systems focus mainly on private organizations (Lozano, 2015; Hahn and Kühnen, 2013; Domingues et al., 2017; Dumay et al., 2010; Guthrie and Farneti, 2008). Little attention has been paid to SR within public organizations (Dumay et al., 2010, Mussari and Monfardini, 2010).

Literature on SR underlines that public organizations usually adopt only financial standards to measure sustainable performances (Flynn, 2012) and use these systems like mere communications tools (Fusco and Ricci, 2018) to promote initiatives to prevent, mitigate, or control negative environmental impacts and achieve compliance with regulations (Mihailescu et al., 2011).

Notwithstanding, public organizations, like private firms, need to critically analyze their performance measurement systems, assessing if they are appropriate for managing their business (Canneva and Guerin-Schneider, 2011; Mir and Rahaman, 2011) and assuring sustainability outcomes (Lundberg et al., 2009). SR system needs to be consistent with their organizational context (Domingues et al., 2017), which, in turn, also affects how SR management is designed and managed.

Since public organizations strongly differ from private ones in terms of their profit approach, ownership, accountability, competition, complexity, and uncertainty (Ramos et al., 2021), in the public sector, the motivations for adopting, implementing, and handling sustainability reporting are somehow different and unique. The chapter intends to review the recent literature on SR in the public sector to promote new collective reflections on the state of the art and stimulate the further enhancement of the literature on SR in public organizations (Patriotta, 2020).

The scoping review provides new knowledge by mapping, critically analyzing, and synthesizing existing research on SR in the public domain, highlighting the gaps and paving the way for a conceptualization of the factors that could define new business excellence in sustainable public organizations.

The chapter is structured as follows: Section 2 presents the theoretical background and research questions. Section 3 introduces the methodology. Section 4 presents a descriptive analysis of the results. Section 5 offers our discussion, future developments, and possible future research questions. Finally, Section 6 presents our conclusions.

2. THEORETICAL BACKGROUND AND RESEARCH QUESTIONS

Public organizations play a focal role in delivering the sustainable development agenda (Mapar et al., 2017; Fiorini and Hoekman, 2018). However, only some studies focus on understanding why and how to implement SR in the public sector (Farneti and Guthrie, 2009; Greiling et al., 2015). Even more limited studies have attempted to understand the obstacles and organizational resistance to their diffusion and adoption (Preuss and Walker, 2011; de Paiva Duarte, 2015).

The GRI (Global Reporting Initiative guidelines, 1997) are the most developed sustainability reporting standards. They are the leading reporting framework for sustainability disclosure worldwide (Alazzani and Wan-Hussin, 2013; del Mar Alonso-Almeida et al., 2014; Ballou and Heitger, 2005; Roca and Searcy, 2012). Even if some authors claim that public organizations play a crucial role in guiding private firms to implement appropriate SR practices (Dumay et al., 2010; Osborne and Ball, 2011), few show sustainability report compliance with GRI guidelines (Dumay et al., 2010). Public organizations usually report only on financial aspects and formal compliance with standards (Flynn, 2012), choosing GRI only to meet stakeholders' bureaucratic expectations.

Literature on SR reveals three reasons why public organizations implement sustainable reporting. First, SR informs internal stakeholders (Farneti and Guthrie, 2009; Domingues et al., 2017). Second, it notifies external stakeholders (Burritt and Welch, 1997). Third, it relates to a somewhat coercive isomorphism (Lodhia et al., 2012). Hence, in the public sector, SR deals with stakeholders' social and environmental information needs (Higgins and Larrinaga, 2014; Flower, 2015) and supports behavioral isophormism concerning the other actors in the environment (Lodhia et al., 2012) for a legitimization alignment. Nevertheless, SR may represent a powerful tool for supporting sustainable

managerial decisions, practices, and activities (Lozano and Huisingh, 2011). Integrating financial and non-financial information (Atkins and Maroun, 2015; Stent and Dowler, 2015), SR can drive not only reporting and communication requests provided by stakeholders (from an "outside-in" perspective) but also bring new attitudes toward long-term thinking (Guthrie et al., 2017; Reuter and Messner, 2015; Tweedie and Martinov-Bennie, 2015) into the organization and its strategy (Burritt and Schaltegger, 2010; Domingues et al., 2017).

However, since GRI guidelines primarily aim to fit finance-driven companies and assume specific competencies and a well-defined organizational structure, public organizations have difficulty choosing SR indicators. Public organizations are asked to overcome their organizational and strategic limits (Domingues et al., 2017), defying new data collection practices, new departments with specialized roles and responsibilities, and new competencies necessary to implement effective SR policies and procedures.

Hence, for public organizations, SR represents an organizational change (Lozano et al., 2016). But, simultaneously, SR may reveal itself as a tool to overcome organizational resistance to the change (Hedberg and von Malmborg, 2003) toward sustainability (Lozano, 2006). Accordingly, GRI indicators must be chosen to fit into the organization's mission and activities, changing the nature of teamwork activities and the coordination tools and mechanisms between departments and co-workers (Domingues et al., 2017).

However, there is still a lack of research linking SR with managerial and organizational change in public organizations (Domingues et al., 2017). Hence, the chapter aims to answer the following research questions. How and to what extent have public organizations changed to integrate SR systems? What are the enabling organizational factors in adopting SR in public organizations?

3. METHODOLOGY

This study implements a scoping review technique founded on the methodological structure presented by Arksey and O'Malley (2005) to review the literature on sustainability reporting in the

public sector. A scoping review refers to a form of research fusion that intends to lay out the literature on a specific research area and offers a chance to detect main ideas, research gaps, and forms and fountains of evidence to appraise policymaking, research and practice (Arksey and O'Malley, 2005). We decided to adopt a scoping review approach because our research area has not been extensively reviewed. Also, scoping reviews conveniently answer extensive questions (Sucharew and Macaluso, 2019).

In line with Arksey and O'Malley (2005), we distinguished the research question, identified relevant articles, selected articles for full-text review, charted the data based, and finally collated, summarized, and reported the results. Furthermore, the research question was kept broad, and although we considered inclusion/exclusion criteria and extracted data, we did not fulfill all the conditions that would define this review as a systematic review (Armstrong et al., 2011).

3.1 Article identification and selection

Following the PRISMA Extension for Scoping Reviews (PRISMA-ScR) (Tricco et al. 2018), we searched in the electronic database Scopus using a defined search string. We carried out a brainstorming session to decide on the keywords to be used for a thorough literature search. The search string was used in the databases and combines two search terms: (a) terms related to sustainability reporting; and (b) terms related to the public sector[1]. The search process was concluded on 30 September 2022.

The selection was based on pre-defined eligibility criteria. The definition of the eligibility criteria allows us to decrease bias in selecting articles and their scoping to enhance the review's validity,

[1] Scoping Review Search Log. (TITLE-ABS-KEY ("Public sector" OR "public organization" OR "government") AND TITLE-ABS-KEY ("sustainability indicator*" OR "sustainability report*" OR "sustainability measurement*" OR "sustainability assessment")) AND (LIMIT-TO (SUBJAREA , "BUSI") OR LIMIT-TO (SUBJAREA , "SOCI")) AND (LIMIT-TO (PUBYEAR , 2021) OR LIMIT-TO (PUBYEAR , 2020) OR LIMIT-TO (PUBYEAR , 2019) OR LIMIT-TO (PUBYEAR , 2018) OR LIMIT-TO (PUBYEAR , 2017) OR LIMIT-TO (PUBYEAR , 2016) OR LIMIT-TO (PUBYEAR , 2015) OR LIMIT-TO (PUBYEAR , 2014) OR LIMIT-TO (PUBYEAR , 2013) OR LIMIT-TO (PUBYEAR , 2012)) AND (LIMIT-TO (DOCTYPE , "ar") OR LIMIT-TO (DOCTYPE , "cp")) AND (LIMIT-TO (LANGUAGE, "English"))

applicability, and comprehensiveness. PRISMA-ScR differentiates between study eligibility and report eligibility criteria. Report eligibility criteria focus on more formal elements, such as year, language, publication status, and field of study (Liberati et al., 2009). We selected papers from international peer-reviewed academic journal articles in English for our review. As Walker and Andrews (2015) argue, this approach ensures a suitable publication quality and greater academic rigor.

The scoping review includes studies published between January 2012 and December 2021. The initial date of January 2012 is chosen since we aim to have an updated picture of the state of the research. Research on sustainability reporting in the public sector is relatively current as it has recently started to get more scientific and academic research attention.

Considering the multi-disciplinary nature of the topic, the query included the domains of social sciences and Business, Management and Accounting sciences for Scopus. From 989 articles in the database search, 337 were deemed eligible when considering the report eligibility criteria: language, field, and type of publication.

The second step is the selection of articles based on the study eligibility criteria that focus on the topics, outcomes, and study design (Liberati et al. 2009). In our review, we included conceptual and empirical studies that describe and examine accounting and reporting systems that (a) deal with the sustainability of (b) public services from (c) an organizational perspective. Following the eligibility criteria, we screened the title and abstracts of the 337 articles. During this process, two researchers acted as reviewers and another as an advisor in case of disagreements. Based on this analysis, the two reviewers discussed and agreed on the definition of the study eligibility inclusion or exclusion criteria and pre-selected 10 articles (3 relevant and 7 irrelevant) which were used to train the tool that supported the screening process.

The two reviewers independently followed the same screening process for the 337 articles included in the abstract screening process. The resulting list of articles was compared afterward, and discrepancies were discussed with the advisor. These steps resulted in the selection of 60 articles for

the full-text screening. The second screening involved a full-text article review based on the report and study eligibility criteria. As a result of this process, 25 articles were disregarded. This decision was mainly based on the study design, topic, lack of focus on public services, or unfitness to the context of this study. The final selection of relevant articles on public sector sustainability reporting resulted in 35 articles included in the final scoping review (see Figure 1 for the PRISMA selection process diagram).

Insert figure 1

3.2 Data charting

This stage involves the 'charting' of many pieces of information acquired from the reviewed research articles. Ritchie and Spencer (1994) indicated that 'charting' refers to a method for interpreting and synthesizing qualitative data by examining, charting, and organizing material concerning the main themes and issues. In the narrative review tradition, the 'descriptive-analytical' technique, which includes implementing the same analytical structure to all selected articles and ordinary information gathering on each article, is adopted in this review (Arksey and O'Malley 2005). Data charted in this study is presented in a 'data charting form'. On this chart, the following pieces of information are recorded: author(s); publication year; the title of the study, source title; the study's aim; type of public organization; geographical distribution; theoretical perspectives; variable(s) adopted; sample; data source(s); techniques implemented, and research results. These pieces of information make the foundation of this scoping review.

4. DESCRIPTIVE ANALYSIS OF RESULTS

The Journal of Ecological Indicators is the most cited outlet, with five papers with 208 citations (Table 1). However, The Sustainability journal has the highest number of publications in our sample (6). The journals showing publications on SR in public organizations present a generic focus on

sustainability within a broader spectrum of approaches and subjects. The journals in our sample do not clearly focus on public management but have an interdisciplinary approach to promote implementing and monitoring policies for sustainable development. At the same time, public management journals primarily focus mainly on accounting indicators.

Insert table 1

As shown in figure 2, the number of publications is distributed unevenly yearly. Every year from 2012 to 2021, the number of articles published is around three to six, showing that scholars' interest in SR in the public sector is still low (Dumay et al., 2010; Park and Krause, 2021). It indicates that the evolution of the topic in public organizations has yet to attract the attention of researchers looking to explore new avenues of research. The research interest has improved since 2021, witnessed by more papers compared to the previous period with 11 articles. The papers published in 2021 underline the difference between public and private organizations in the implementation and development of SR (Ramos et al., 2021) and state the need for closer inter-organizational cooperation between public organizations at the national and local levels (González-García et al., 2021; Yan et al., 2021; Park and Krause, 2021). They also ask for a more extensive partnership between public and private organizations (Uyar et al., 2021). Finally, they call for a broader engagement between public organizations and citizens (Dawkins et al., 2021). Papers assert that public organizations have tried to adopt private-oriented models to assess their sustainability performance, ultimately proving an inadequate fit with public administration characteristics (Ramos et al., 2021; Stefanescu, 2021; Fusco et al., 2021). They propose a new sustainability approach based on activating new forms of collaboration and co-creation processes with key stakeholders. The aim is to understand, analyze, and ultimately incorporate context variables into their organizational variables aimed at integrating SR with a proper fit of sustainable measures and consistently aligning

the public organization's goals (Ramos et al., 2021; González-García et al., 2021; Park and Krause, 2021).

Insert figure 2

The most cited paper, with 157 total and 31.4 annual average citations, is by Domingues, Lozano, Ceulemans, and Ramos (2017 - see Table 2). Following an organizational change process perspective, the authors study SR's role in implementing an effective sustainability strategy within public organizations. The authors conclude that sustainability reporting is an essential tool that needs to be improved. To initiate those beneficial changes necessary to activate sustainable strategies and processes and to achieve the cultural change aimed at sustainability, they assert that public organizations need to clearly define the actors and the departments responsible for sustainability and coordinate all organizational bodies to achieve sustainability objectives.

Moreover, several articles involve local public organizations. At a city level, they underline how GRI is not a helpful tool to report sustainability measurement (Galera et al., 2014; Niemann and Hoppe, 2018) since SR has to reflect the actual culture of local communities (Galera et al., 2014) rather than financial aspects. Generally, SR lacks political commitment and vision (Pires and Fidélis, 2015) and creates difficulties in identifying and implementing clear local sustainability indicators (Pires and Fidélis, 2015; Mapar et al., 2017).

Insert table 2

Table 3 present the geographical distribution of the papers. Most papers are conducted in the EU, with 48,60%, while 23,68% refer to America (US, Brazil, Mexico, or Canada). A few of them have been published in Asia, Oceania, and Africa.

The European papers almost focus on defining best practices for cities in the choice, adoption, and implementation of SR indicators to promote a helpful homogenization tool for all European members. At the same time, by focusing on best practices, the authors are also aware of the "black sides" of the SR measures. Indeed, European authors underline how SR can quickly become a tool for political propaganda and a bureaucratic control mechanism for allocating resources, making all stakeholders lose interest and effectiveness (Giacomini et al., 2018).

The American papers underline the need for an active role of public organizations in spreading knowledge about the concept of sustainability and related good sustainability practices throughout the national territory, involving private and public companies (Alves et al., 2021; Frare et al., 2020; Jucá et al., 2020). Nevertheless, they call for a more significant effort in defining consistent homogeneous indicators of SR taking into account the peculiarities of the socio-economic environment (Park and Krause, 2021; Sheinbaum-Pardo et al., 2012).

The African paper insists on adopting SR to control and manage waste recycling and composting processes, safeguard the environmental heritage and improve the African social and economic environment (Couth and Trois, 2012).

The Asian papers mainly focus on the role of technology and ICT within public organizations in developing new SR perspectives (Deepak et al., 2021; Yan et al., 2021; Joseph et al., 2014) and building and spreading awareness about the relevance of sustainability. Technology and ICT tools may better promote harmony between humans and the environment and improve citizens' psychological conditions in the future (Yan et al., 2021; Alshuwaikhat et al., 2016; Joseph et al., 2014).

Finally, Australian papers focus on sustainability reporting practices in and for the local communities. In particular, they examine the organizational resistance and obstacles to implementing SR systems in local contexts (Williams, 2015; Montecalvo et al., 2018; Graymore, 2014). They reveal the need for more specific competencies on SR in public organizations. They show that only an effective collaboration between sustainability experts and local actors can overcome organizational

difficulties in nurturing and ensuring local communities' well-being (Williams, 2015; Montecalvo et al., 2018; Graymore, 2014).

Insert table 3

Surprisingly, only four articles provide two theoretical perspectives to explain why public organizations implement SR and how and why SR represents an important external communication tool. The two theoretical lenses are Legitimacy and Institutional theories (see Table 4).

The Legitimacy theory states that public organizations disclose sustainability information to legitimize their actions and improve their reputation in the eyes of the citizens (Giacomini et al., 2018; Bonsón et al., 2020).

The Institutional theory, and in particular the Institutional isomorphism theory, is used to explain the influence of politics and other external pressures, rather than technical forces, on organizational change faced by public organizations on the adoption of SR (Joseph et al., 2014; Montecalvo et al., 2018).

Insert table 4

From table 5, 53% of the articles measure governmental environment sustainability locally (a restricted area inside and smaller than a whole country). In particular, studies assess sustainability indicators for municipalities of megacities (Mapar et al., 2017; Couth and Trois, 2012; Moreno-Pires and Fidélis, 2012) or the environmental profile of the capitals (González-García et al., 2021), or the urban areas (De Castro et al., 2017; Hoornweg et al., 2018). Cities are keen to strengthen their credentials for being considered "green" and "smart" and to gain a "competitive edge in the global knowledge economy" (Yigitcanlar and Lönnqvist, 2013). Concerning sustainability disclosures by local

governments, research points out the influence of organizational cultures and data availability (e.g., Alcaraz-Quiles et al., 2014; Krank et al., 2010, Niemann and Hoppe, 2018). Cities must address different stakeholders with different information needs that require smart strategies, such as combining extensive, multi-year reports with annual executive updates disseminated in various media. Cities must understand that the current GRI frameworks do not provide full support since they do not consider territorial outcomes (Niemann and Hoppe, 2018). 13% of studies are implemented at the state level, and surprisingly, all of them deliver the same crucial message. Only consistent cultural changes toward sustainable behaviors at the national level can lead to the effective adoption of an SR system (Yan et al., 2021; Deepak et al., 2021). Hence, they state the occurrence of an organizational retro-action between designing the SR, implementing SR practices, measuring SR outcomes, and consistently adapting the SR design.

Insert the table 5

5. DISCUSSION, FUTURE DEVELOPMENTS, AND POSSIBLE FUTURE RESEARCH QUESTIONS

The journals on public organizations and sustainable reporting prevalently focus on either accounting systems or sustainability without a particular interest in their organizational impact. Indeed, regarding the effectiveness of SR, articles focus solely on accounting concerns, underlying, mostly implicitly, the relevance of and numerous possible consequences on organizational variables, without a deep investigation.

However, SR is a vehicle for cultural change in public organizations toward sustainability (Niemann and Hoppe, 2018; Domingues et al., 2017; Yan et al., 2021). Hence, the organizational impacts need to be consistently considered and measured by taking and analyzing organizational performance. In turn, approaching SR from a complete organizational perspective requires a clear rethinking of the organizational forms of public organizations consistent with their people's characteristics, attitudes, and skills that work to adapt their human resources management systems accordingly. Hence an

organizational perspective on SR contributes to the main criticisms of the GRI and the adoption that public organizations make of it, too anchored in compliance with financial standards and failing to capture the peculiarities of the goals and characteristics of public organizations.

Future research streams may be aimed at finding answers to the following research questions. *What organizational variables influence sustainable performance and must be included in the SR? Which organizational processes need to be implemented for an SR measurement that reflects not only financial standards? How can SR systems in public organizations enhance and measure employees' organizational well-being and thus, in turn, improve public organizations' sustainable performance?*

The literature so far focuses on outlining the distances and differences between public and private organizations in adopting SR while underlining the need for their coordination to activate co-creation processes to improve a particular territory's sustainability. However, there needs to research on how private and public organizations can cooperate to build effective SR systems to enhance a specific territory's sustainability. Literature underlines the need to cooperate without describing how to perform it. Hence, possible future research questions can be. *How do we identify/design the organizational actors/departments to collaborate with private actors to activate processes of co-creation of SR standards? What role should public organizations play in leading these cooperation processes? How can public organizations maintain their SR peculiarities and simultaneously collaborate with private ones in creating consistent SR systems together aligned? What can be SR indicators that can measure and evaluate such inter-organizational cooperations?*

The GRI guidelines could be more effective in measuring local public organizations' sustainable performance since they fail to capture cultural variables (Uyar et al., 2022). SR is defined as a participatory tool (Ramos et al., 2021; Pires and Fidélis, 2015; Moreno-Pires and Fidélis, 2012). However, citizens of a specific community, bearers of the culture and interests of a given territory, are still seen as passive subjects by the SR and are not part of the decision-making process of building the SR itself. Theories related to stakeholder engagement could help enrich SR, making it a fundamental participatory tool. Possible future research questions can be. *How can citizen involvement help the SR creation process? How can public organizations engage citizens in creating*

and improving their SR system? How do we identify/design the organizational actors/departments to engage with citizens to activate processes of co-creation of SR systems? What role should public organizations play in leading these co-creation processes?

SR is an active component of the cultural change toward sustainability. SR not only initiates and influences the sustainable culture of a public organization and its community and territory but, in turn, is influenced by the sustainable culture developed in the environment in which it operates. Research must analyze the forces that lead to the cultural change necessary for a systemic understanding and use of SR indicators and then identify the main actors who manage that change. Theories related to change management could help identify the necessary change needs and who the change strategists and implementors are. Possible future research questions may be. *What culture needs to be implemented for an effective and efficient understanding and use of SR measures? Who should lead this cultural change? How should this change be led? Who should be change agents and change implementors? What leadership style to initiate and manage this change?*

The literature recognizes an essential role for stakeholders in SR (Manetti, 2011; GRI, 2013). Policymakers, citizens, businesses, and experts help organizations identify and incorporate their material concerns, issues, needs, and expectations (Kaur and Lodhia, 2018; GRI, 2013). In the public sector, SR papers must adopt the stakeholder theory's organizational perspective to describe how they define their stakeholders (Agle et al., 1999), manage their relationship with multiple stakeholders (Jones, 1995), and incorporate stakeholders' views in their decision. However, there is a lack of definition and differentiation between primary and secondary stakeholders (Clarkson, 1995), how they and their expectations can be managed (stakeholder manager), and how these can be included in the decision-making process (stakeholder engagement). Possible future research questions are. *Who are SR's primary and secondary stakeholders? How can the expectations of multiple stakeholders be met? What is the role of the stakeholders according to their power, position, legitimacy, and urgency? How can mutual and bi-univocal relationships be created with stakeholders to develop effective SR co-creation processes? How should public organizations build effective relationships with their stakeholders? What approaches should they have?*

Sustainability reporting in the public sector

Public managers have to integrate sustainability issues into the organization's decision-making processes (Adams and McNicholas, 2007), designing a specific organizational department or a top management team with clear responsibility for the process of developing an SR system (Farneti and Guthrie, 2009, Domingues et al., 2017). Dedicated SR management will help public organizations identify their purpose, potential, strengths, and weaknesses while running a more sustainability-oriented strategy. From the governance point of view, organizational leadership has been recognized as one of the main internal drivers for corporate sustainability (Lozano, 2015), which may integrate sustainability issues into the company's strategic plans (Adams and McNicholas, 2007). Leaders and managers, with their personal experience, expertise, and network, not only play a supervisory role in ensuring the legitimacy and transparent management process but also help to reduce the potential conflict of interests among stakeholders by publishing SR reports (Fernández-Gago et al., 2018). Possible future research questions can be. *What are the skills of public managers to develop effective SR systems? In public organizations, who can have the coordination role to create inclusive processes for the creation and implementation of SR systems? What leadership style can they implement to lead and coordinate the different departments involved in the SR? What coordination mechanisms should public managers implement?*

The theoretical lenses for SR in public organizations studies are socio-political theories such as Legitimacy and Institutional theories. In contrast, organizational perspectives, such as the Agency theory (see, *inter alia*: Eisenhardt, 1989; Mitnick, 2015) and Simon's levers of control (Simons, 1994), look at the sustainability measurement and reporting as enablers of proactive communication to external parties orienting the organization's governance and strategy to performance improvement (Gond et al., 2012; Mallin et al., 2013). Surprisingly, SR literature did not yet include them in the discussion. In organizations, especially public organizations, the socio-political and organizational theories complement each other (Dillard et al., 2004). Possible future research questions can be. *Can a coexistence of socio-political intentions and organizational goals in managing SR be possible? How is it possible to integrate the two different perspectives?*

Sustainability reporting in the public sector

Usually, public organizations attribute to a department the responsibility of designing and implementing the process of preparing sustainability reports (Schaltegger and Wagner, 2006). Still, the literature needs to investigate its role, power, or position inside the structure. The "sustainability" department's position in the organizational structure may influence the effectiveness of the information flow, the collection data process, and how different data sources may be integrated to understand the possible issues, problems, and conflicts in designing and implementing SR. Moreover, the organizational location and design of its role may affect the level of coordination applied by the different actors in the process and the level of their collaboration. Hence, public organizations must implement complex integration mechanisms, such as inter-functional/interdepartmental teams, linking points, "sustainability" committees, etc. Integrating the organizational perspective could help public organizations to adapt their organizational form better and revise their existing bureaucratic coordination tools to achieve effective SR processes and goals. Possible future research questions could be. *Where should the sustainability department be positioned within public organizations? What kind of coordination or complex integration mechanisms should be implemented to foster the effectiveness of SR?*

As well as, HRM practices are essential tools for SR's implementation and success. Indeed, training activities are considered a priority to support sustainability reporting processes (Niemann and Hoppe, 2018). For successful SR policies and practices, employees of public organizations must not only have sustainable-accounting skills but must be motivated to pursue sustainability strategies. The literature needs to analyze civil servants' relevance and expected profile in implementing SR. However, for the success of SR practices, the workers' skills, motivation, and performance are fundamental. Possible future research questions can be. *How does the implementation of SR affect the motivation and performance of civil servants? Do civil servants have a particular reason to adopt SR practices? How can the organization increase public workers' performance by introducing SR systems? Can the adoption of SR increase public employees' motivation and organizational citizenship? What HRM practices can lead government employees to adopt SR?*

6. CONCLUSIONS

SR research generally answers research questions related to "why." Only a few studies address processes, the question of "how" (Stubbs and Higgins, 2014), and organizational theories and frameworks could help answer unanswered questions. This article focuses on a scoping review of the literature on how SR is adopted in the public sector. We analyzed 35 papers published from 2012 to 2021. We tackle the questions about the recent literature on environmental sustainability in the public sector and the standard measurement methods of the phenomenon. In general, our literature review reveals that public organizations mostly choose to adopt sustainability indicators and reporting based on the GRI framework in evaluating their sustainable or environmental performance without an organizational focus on how these new reporting tools impact organizational variables. With organizational theories and approaches, the literature on SR in public organizations can find new sources of reflection and help public organizations to effectively embrace the organizational and cultural change necessary for the efficient use of SR tools.

This study's main limitation is the method we used to collect studies. First, our sample was collected from Scopus, which may have meant that we missed some empirical studies that were only listed in other databases, such as Web of Science from Clarivate. This shortcoming could have influenced our results. However, Singh et al. (2021) showed that the coverage of journals in Scopus was more comprehensive than in Web of Science, and around 99.1% of the journals in Web of Science were also in Scopus.

Furthermore, since we only implemented the search using the keywords of the articles, this might result in missing some papers if we searched for the title, abstract, and keyword. However, Thorpe et al. (2005) and Pittaway et al. (2004) confirmed that although searching within the keyword of the articles only instead of all the titles, abstract, and keywords may have some weaknesses, it is considered to help provide a narrow but sufficient sample. Therefore, our sample is adequate for

analyzing the literature on measuring and reporting sustainable performance in the public sector in 2012-2022.

Our chapter has contributed to the recent literature on the area since we are among the first literature reviews. We provide our peers with a picture of the recent research on sustainability measurement. At the same time, we leave ample space for the future to study and improve the current research gap.

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