

Trends and Insights in Sustainability Accounting in the Public Sector: Unveiling the Research Landscape

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ABSTRACT

This study examines the evolution of sustainability accounting in the sector, emphasizing a shift from environmental management to more detailed strategies focusing on environmental preservation, integrating policies and engaging stakeholders. It delves into how policies with public sector activities provide insights into common approaches for measuring and reporting sustainability. By using a combination of bibliometric and thematic analysis, this research analyzes a collection of peer-reviewed papers to identify trends and evolving topics using both quantitative and qualitative methods. The findings indicate a move towards sustainability initiatives, emphasising incorporating technological advancements to enhance sustainability measurement and reporting. Key themes like policy and governance sustainability reporting and the strategic use of technology highlight a trend towards data-driven policymaking and the crucial role of sustainable procurement in the public sector. While comprehensive, the study acknowledges limitations related to database selection and potential publication biases. It emphasizes the importance of research to address gaps and calls, for aligning sustainability reporting standards. This research adds to discussions by providing an overview of sustainability accounting practices within the public sector. It compiles a range of research to offer a comprehension of the subject, setting the stage for upcoming studies and highlighting its importance in academic exploration and real-world use.

Keywords: Sustainability Accounting, Public Sector, Evolution, Bibliometric Analysis, Thematic Analysis

JEL Classifications: M0, M48, H83, A13

1. INTRODUCTION

The rise of sustainability accounting in government organizations represents a shift, towards integrating dedication, social responsibility and economic sustainability into their core functions. This evolution demonstrates a commitment to progress recognizing the role that public sector entities play in addressing issues promoting social equality and ensuring economic stability.

The adoption of sustainability accounting practices by institutions indicates a change in mindset driven by a shared understanding of the need to tackle sustainability challenges. This transition involves embracing procurement strategies to minimize impacts while

encouraging practices across the business landscape (Brammer and Walker, 2011). Additionally the increasing use of sustainability accounting and reporting within levels of government signals a move towards transparency, accountability and effective governance (Kaur and Lodhia, 2019; Siqani and Vokshi, 2023; Yoon et al., 2023). These efforts underscore the sectors dedication to meeting Development Goals building confidence and fostering engagement with stakeholders.

In academia there is a wealth of research and theoretical discussions exploring the relationship between sustainability accounting, governance frameworks and service delivery, in the sector (Thomson et al., 2014). These contributions shed light on the breadth of sustainability accounting encompassing economic

dimensions that significantly influence policy making processes, plans and operational decisions.

Stakeholder engagement is considered crucial, for incorporating perspectives in the planning, implementation and assessment of sustainability initiatives (Kaur and Lodhia, 2018). This inclusive approach is vital for aligning public sector sustainability efforts with community expectations and values to ensure their relevance and effectiveness.

While progress has been made in integrating sustainability accounting into the sector several challenges persist. One significant challenge lies in integrating sustainability accounting into the frameworks of institutions and other public entities. This highlights the complexity of applying sustainability principles across environments (Kurniawan, 2020; Chouhan et al., 2023; Almatarneh et al., 2023). Overcoming these hurdles requires approaches, strategic initiatives and a culture of adaptability to surmount obstacles and maximize the potential of sustainability accounting.

The importance of sustainability reporting has grown within the realm of sustainability accounting as it offers a platform for public sector organizations to communicate their dedication to practices and achievements. This form of reporting plays a role in addressing social, economic and environmental issues by fostering connections, between public sector organizations and their stakeholders (Abdullah et al., 2023; Cahaya et al., 2024).

The changing realm of sustainability accounting highlights the growing importance for public sector organizations to review and enhance their sustainability strategies underlining its evolving role, in fostering accountability, transparency and sustainable advancement (Silva et al., 2020).

The examination of sustainability accounting within the sector has attracted attention indicating a move towards involvement of stakeholders enhanced procurement practices and comprehensive sustainability reporting. This rising interest has been thoroughly investigated through literature reviews (SLRs) and bibliometric analyses to uncover the trends, challenges and opportunities in this field. Systematic literature reviews have provided insights into how stakeholder engagement influences the quality and effectiveness of sustainability reports. For example research on councils by Kaur and Lodhia (2018) sheds light on the intricacies of stakeholder interactions and their broader impact on sustainability reporting standards in the sector. Similarly analyses offer a perspective on how sustainability reporting has progressed in the sector providing an insight into discussions around this topic (Stefanescu, 2021; Fusco and Ricci, 2019; Algrady and Xiaojun, 2022; Tan et al., 2023; Ali, 2023; Kholilah et al., 2024; Salin et al., 2023).

These research methodologies have contributed to enhancing our understanding of sustainability accounting within entities. They have facilitated explorations into stakeholder engagement processes, sustainability reporting methodologies and the wider research landscape. This has helped create lasting structures, in government organizations. Ongoing academic research in

sustainability accounting influences views and approaches to enhance practices in management.

This study aims to utilize analysis to map out the state of research, identify research gaps, and track how themes have evolved within the literature. It will present tools and thematic analyses that underpin the rationale for developing research projects. The paper is structured as follows: Section 2 outlines the study design and data sources used. Section 3 delves into the results, discussing observed patterns and how thematic evolution has unfolded within the research field. Section 4 explores emerging themes related to sustainability accounting in the sector. Finally, Section 5 presents the conclusions derived from the research.

2. DESIGN AND DATA

This study takes an approach using the Scopus database to access sources. The process starts with selecting keywords to search through the range of materials, on Scopus. These terms are chosen to delve into the complexities of sustainability accounting in contexts that emphasize integrating concerns with management strategies in settings. By excluding sector-related terms, the search focuses on studies of public sector practices.

The research journey begins with a query that results in a collection of 439 documents. This set is refined systematically through filters; initially narrowing down content to articles reduces the pool to 322 documents; further filtering for journal sources trims this number down to 319. Finally applying a language filter ensures analysis is restricted to materials leading to a selection of 313 articles.

A crucial phase in this methodology involves screening these articles for their alignment with sustainability accounting in public sector contexts. This detailed assessment narrows down the collection into a sample of 262 articles each contributing directly to the research investigation. The summary process of selecting the sample from Scopus database is shown in Table 1. By following this approach, the research aims to delve into the literature on sustainability accounting practices in the sector, providing insights into trends, methodological intricacies and theoretical foundations influencing sustainability accounting in government settings.

When it comes to analysis, the research takes an organized approach that's crucial for examining the literature on sustainability accounting in the industry. The use of analysis is acknowledged as a method for studying literature providing insights into patterns, gaps and future research directions in this field. The methodology includes steps such as defining the research scope and questions to locate literature and gather data from sources like Chigarev (2022), Goswami and Labib (2022).

A comprehensive search strategy is crafted using databases such as Scopus and specific keywords to ensure a replicable literature review process. After identifying publications, data like publication years, authors, journal sources, citations and keywords are extracted using tools like biblioMagika by Ahmi (2023) and Biblioshiny by Aria and Cuccurullo (2017) for analysis. The

subsequent analysis employs aids to display connections between authors and citations along with relationships among keywords, providing insights into how publications are linked together and uncovering emerging research themes. By examining citations, this study tends to identify works in the realm of sustainability accounting within government contexts.

This study presents its discoveries within the context of discussions on sustainability accounting in the public sector. It outlines trends in research, pinpoints areas where knowledge gaps exist and proposes avenues for investigation. These observations play a role in establishing a theoretical foundation for comprehending sustainability accounting within public sector contexts, contributing significantly to our understanding of this important field of study.

3. RESULTS

3.1. Documents Profiles

The dataset being looked into covers a study that spans from 1967 to the year 2024. Over this period, the academic community has generated 262 papers on the subject involving a total of 716 authors, showing a lively discussion marked by extensive collaboration. A notable portion of these papers have had an impact in academia with 213 articles being referenced, totalling 4,249 citations. This results in an average of 16.22 citations per paper showcasing the significance and reach of the research conducted during this timeframe. When focusing solely on the cited publications, the average number of citations per paper increases to 19.95, indicating that the influence is concentrated among the cited studies. The distribution of citations among authors averages 5.93 citations per author, providing insight into researchers' contributions to the field.

The core group of research referred to as the h core has amassed 4,005 citations highlighting the substantial impact of these extensively referenced works. Demonstrating both productivity and citation impact within this dataset is an established h index of 38—suggesting there are 38 papers that each have garnered no <38 citations. Moreover, the g-index is calculated to be 57, which emphasizes the substantial impact of the highly cited papers within the dataset.

Table 1: Process of selecting the sample from scopus

Data source	Scopus database
Data extracted	3 rd February 2024
Keywords	TITLE (((green OR sustain* OR environment*) AND (management OR practice* OR performance) AND (“public sector” OR government)) AND NOT (business* OR firm OR company* OR corporation*)) AND (LIMIT-TO (LANGUAGE, “English”)) AND (LIMIT-TO (DOCTYPE, “ar”)) AND (LIMIT-TO (SRCTYPE, “j”))
Search filter	Title
Period search	1967-2024
Sampling	Initial sample 439
	Document type: Limit to Article 322
	Source type: Limit to Journal 319
	Language type: Limit to English 313
	Final sample after articles' screening 262

Over 58 citable years, the body of work has attracted an average of 74.54 citations annually, signaling the field's persistent and growing prominence over time. The average authorship rate stands at 2.73 authors per paper, pointing to a moderate degree of collaborative efforts among scholars. The m-index, a measure of the h-index normalized over time, is reported at 0.66, which allows for a comparison of impact across different time scales and research careers.

Altogether, these bibliometric indicators offer insights into the vitality and significance of the field under study. They reveal a history of engaged academic inquiry and a trajectory that promises continued relevance and contribution to sustainability scholarship in the years to come. Table 2 presents basic information about this study.

The research corpus encapsulates a diverse array of subject areas, with a total of 262 publications spanning multiple disciplines. Table 3 reveals a significant emphasis on fields directly correlated with sustainability and its broad implications. Environmental Science leads with the highest number of publications, accounting for 41.98% of the total, which indicates the field's centrality to sustainability studies. Following closely, the Social Sciences contribute 43.89% to the dataset, underscoring the importance of societal factors in sustainability research.

Business, Management, and Accounting emerge as another focal area, comprising 32.82% of the publications, reflecting the critical role of corporate and organizational strategies in advancing sustainability objectives. Notably, Energy and Engineering disciplines also feature prominently, with 14.89% and 14.12% respectively, highlighting the technological and infrastructural considerations essential to sustainable development.

Further, Computer Science, with a 10.69% share, and Economics, Econometrics, and Finance, contributing 13.74%, underscore the relevance of information technology and economic analysis in this domain. Decision Sciences and Medicine, each with a 6.11% share, illustrate the decision-making complexity and the health-related aspects of sustainability.

Table 2: Basic information

Start year	1967
End year	2024
Total publications	262
Number of contributing authors	716
Number of cited papers	213
Total citations	4,249
Citation per paper	16.22
Citation per cited paper	19.95
Citation per author	5.93
Citation sum within h-core	4,005
Citable year	58
h-index	38
g-index	57
Publication years	1967-2024
Citation years	57
Citation per year	74.54
Author per paper	2.73
m-index	0.66

The remaining subject areas, although contributing less in total publications, provide a nuanced understanding of sustainability that includes Agricultural and Biological Sciences, Arts and Humanities, Chemical Engineering, and other specialized fields. Each discipline, with its unique perspective, enriches the interdisciplinary dialogue that is quintessential for addressing the multifaceted challenges of sustainability.

This breadth of research areas reflects the interdisciplinary nature of sustainability studies, highlighting the necessity of a collaborative approach that transcends traditional boundaries to address sustainable development’s complex, interconnected challenges. The scholarly work in these areas collectively informs policy, practice, and technological innovations to foster a sustainable future.

3.2. Publication Trends

Figure 1 graphically represents the number of publications per year alongside the corresponding citation counts, mapping the trajectory of scholarly attention and the influence of these works within the academic community over time. The bar graph depicts the count of publications, while the line graph overlays the citation data, offering a dual perspective on both output and engagement in the field.

3.2.1. Co-occurrence analysis of author’s keywords

The landscape of sustainability accounting within the public sector has undergone a profound transformation over the years, as depicted in Figure 2. The chronicle of this field has been marked by a transition from overarching environmental management approaches to an era where emphasis is placed on targeted protective measures, cohesive policy frameworks, and inclusive stakeholder participation. This figure encapsulates the historical

and prospective shifts in thematic focus, illustrating a maturation in both thought and application.

From 1967-2000 to 2001-2005, the research emphasis seems to pivot from general environmental management to specific concerns about environmental protection. This change suggests a burgeoning consciousness of environmental issues and a drive to direct public sector management towards more concentrated protective efforts.

Between the years 2001-2005 and 2006-2015, there is a focus on maintaining protection. What stands out is the rise of policy and governance showing a shift towards integrating concerns into decision-making processes and administrative frameworks in the sector, highlighting their importance in public management.

Moving from 2006-2015 to 2016-2022 we see an increase in themes that now include stakeholder engagement and broader development concepts. This shift indicates a move towards practices that prioritize inclusivity and sustainability. Key topics such as impact assessment and recycling take center stage emphasizing a focus on understanding and mitigating the effects of public sector activities.

Looking forward from 2016-2022 to 2023-2024 the themes suggest a move towards embracing objectives such as the Sustainable Development Goals (SDGs) and promoting growth. This trend indicates an alignment between sustainability efforts and economic development priorities. The ongoing presence of regulations and emerging themes like carbon management implies a continuation. Even strengthening of actions related to environmental responsibility.

The evolution of themes over periods indicates growth in the field’s approach-progressing from addressing environmental issues to adopting a more complex and interconnected strategy. Engaging with stakeholders. Following international sustainability guidelines, all while considering the financial implications. The visual representation provided by the streamgraph illustrates this development capturing the continuity and emergence of themes and mirroring trends in environmental governance.

The shift from managing the environment to embracing a perspective that includes preservation, policy coherence and sustainable development objectives encapsulates the dynamic and evolving nature of sustainability reporting in public administration. It mirrors a conversation and an adaptable response to society’s intersecting priorities of economy, environment and society.

4. DISCUSSION

The research delved into three areas; policy and governance sustainability measurement and reporting in the public sector and the impact of technological advancements, on environmental outcomes and policymaking. These studies underscored how technology plays a role in enhancing strategies within the public sector to achieve better sustainability results.

Table 3: Subject area

Subject area	Total publications (TP)	Percentage
Agricultural and biological sciences	7	2.67
Arts and humanities	8	3.05
Business, management and accounting	86	32.82
Chemical engineering	6	2.29
Chemistry	1	0.38
Computer science	28	10.69
Decision sciences	16	6.11
Earth and planetary sciences	5	1.91
Economics, econometrics and finance	36	13.74
Energy	39	14.89
Engineering	37	14.12
Environmental science	110	41.98
Health professions	3	1.15
Materials science	2	0.76
Mathematics	3	1.15
Medicine	16	6.11
Multidisciplinary	5	1.91
Pharmacology, toxicology and pharmaceuticals	1	0.38
Psychology	4	1.53
Social sciences	115	43.89

Figure 1: Total publications and citations by year

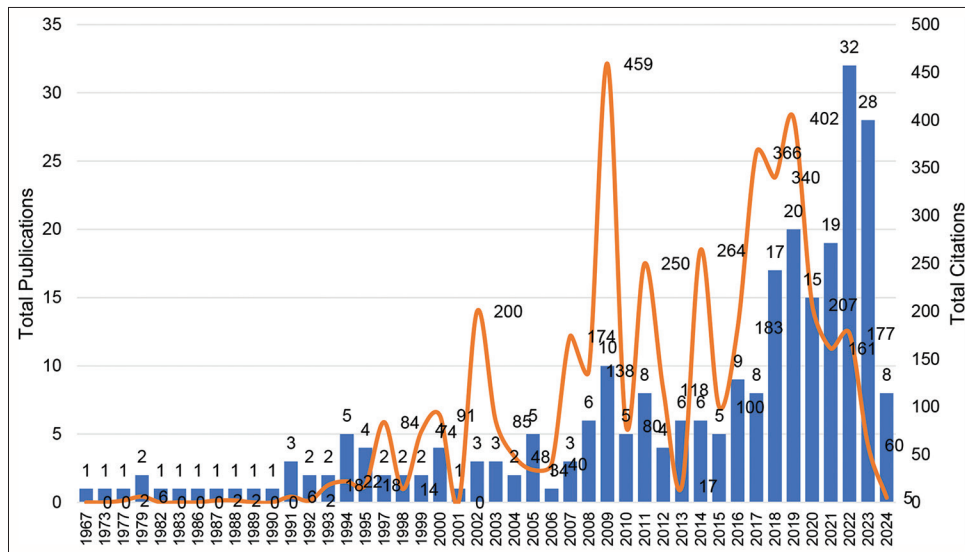
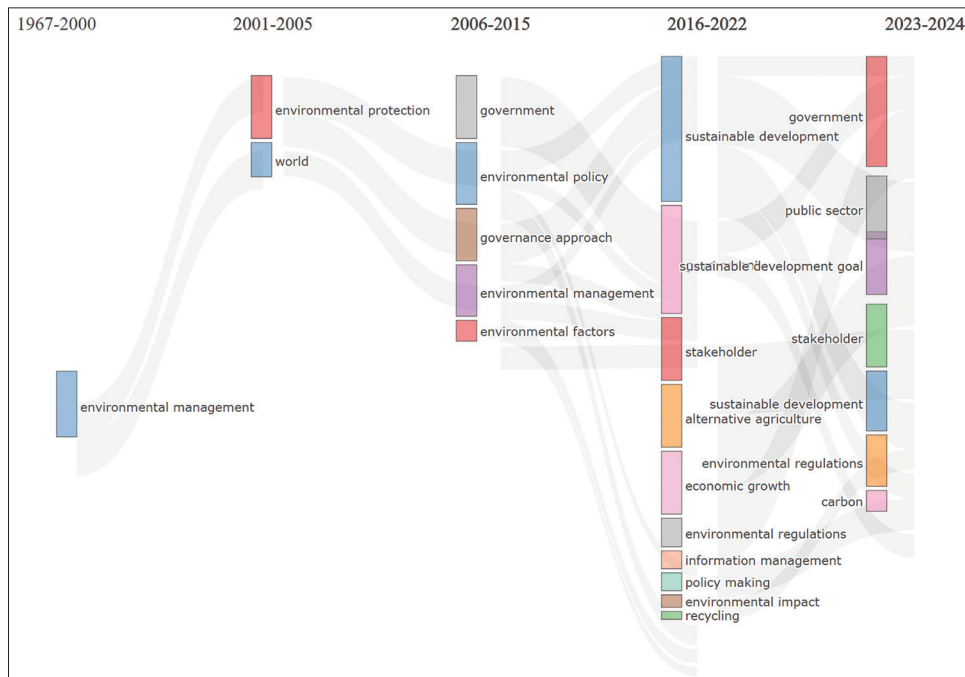


Figure 2: Thematic evolution based on author’s keywords



4.1. First Theme: Environmental Policy and Governance

The first focus area explored was Environmental Policy and Governance shedding light on how policies drive responsibility towards issues. It emphasized the importance of metrics for assessing sustainability performance well as the influence of procurement practices and regulatory rigor on sustainability goals. The studies highlighted the need for designed policies that are implemented fairly and align, with sustainability and innovation objectives. A detailed summary of insights related to “Environmental Policy and Governance” can be found in Table 4.

4.2. Second Theme: Sustainability Reporting and Measurement

The research articles under review offer an extensive examination of sustainability reporting and its metrics within the public

sector, delving into various methods and practices that underpin sustainable development. These articles collectively enhance the comprehension of sustainability’s documentation and quantification in public entities. They delve into the ramifications of policies, procurement practices, and legal structures on sustainable results, alongside the integration of sustainability into the operational and strategic frameworks of the public sector. Table 5 aggregates crucial conclusions drawn from a comprehensive body of research centered on “Sustainability Reporting and Measurement.”

4.3. Third Theme: Technological Innovations in Sustainability

The research articles under review offer an extensive examination of the integration of sustainability innovation into the operational and strategic frameworks of the public sector. Table 6 presents a

Table 4: Significant studies related to environmental policy and governance

Authors	Title	Year	Source title	Cited by	Findings
1 Karkkainen (2002)	Toward a smarter NEPA: Monitoring and managing government's environmental performance	2002	Columbia Law Review	122	This study proposes advancements to the National Environmental Policy Act (NEPA), aiming for better monitoring and management of government environmental performance. It underscores the need for smarter environmental policies that are responsive to changing environmental conditions and management practices.
2 Amann et al. (2014)	Driving sustainable supply chain management in the public sector: The importance of public procurement in the European Union	2014	Supply Chain Management	110	This study highlights the significance of purchasing in advancing supply chain management in the European Union. It discusses how the sector's buying power can be used to enforce regulations and encourage sustainable behaviors.
3 Thomson J.; Jackson T.	Sustainable procurement in practice: Lessons from local government	2007	Journal of Environmental Planning and Management	109	The research on procurement methods offers real-world insights from authorities showing how procurement strategies can be harmonized with environmental guidelines to reach sustainability objectives.
4 Konisky (2009)	Inequities in enforcement? Environmental justice and government performance	2009	Journal of Policy Analysis and Management	99	The research delves into disparities in enforcement exploring how environmental justice intersects with effectiveness a crucial issue, in environmental policy and governance.
5 Deng et al. (2019)	Local government competition, environmental regulation intensity and regional innovation performance: An empirical investigation of Chinese provinces	2019	International Journal of Environmental Research and Public Health	66	The focus is on how local government competition and environmental regulation intensity can influence regional innovation performance, especially within Chinese provinces. The study contributes to understanding the policy impacts on environmental innovation.
6 Wen et al. (2016)	Does government ideology influence environmental performance? Evidence based on a new dataset	2016	Economic Systems	66	This research delves into the impact of government beliefs on achievements backed by findings from a compiled dataset. It indicates that the direction of policies and styles of governance play a role in shaping results.
7 Zeemering (2018)	Sustainability management, strategy and reform in local government	2018	Public Management Review	63	This research delves into the methods by which local authorities handle sustainability through strategies and policy adjustments. It discusses the integration of sustainability into local government operations and policy.

Table 5: Significant studies related to sustainability reporting and measurement

Authors	Title	Year	Source title	Cited by	Findings
1 Adams et al. (2014)	Measurement of sustainability performance in the public sector	2014	Sustainability accounting, management and Policy Journal	132	This study provides methodologies or frameworks for quantifying and assessing the sustainability initiatives undertaken by public entities. It is crucial for establishing benchmarks and evaluating progress towards sustainability goals.
2 Domingues et al. (2017)	Sustainability reporting in public sector organisations: Exploring the relation between the reporting process and organisational change management for sustainability	2017	Journal of Environmental Management	110	This study investigates the relationship between reporting processes and organisational change for sustainability. It likely explores how the act of reporting can drive or reflect changes within public organisations toward sustainability.
3 Amann et al. (2014)	Driving sustainable supply chain management in the public sector: The importance of public procurement in the European Union	2014	Supply Chain Management	110	This research emphasizes the role of public procurement policies in the European Union in promoting sustainable practices within supply chains. It highlights the impact of procurement decisions on sustainability outcomes and performance.
4 Lodhia et al. (2012)	Driving public sector environmental reporting: The disclosure practices of Australian Commonwealth Departments	2012	Public Management Review	100	This study examines the disclosure practices of Australian Commonwealth Departments. It contributes to the theme by highlighting how public sector entities report their environmental impact and the role such reporting plays in accountability and policymaking.
5 Connell et al. (2009)	Towards sustainable tourism planning in New Zealand: Monitoring local government planning	2009	Tourism Management	96	This study monitors local government planning under the Resource Management Act, a legal framework that likely includes sustainability reporting and measurement as part of its implementation and oversight process.

(Contd...)

Table 5: (Continued)

Authors	Title	Year	Source title	Cited by	Findings
6 Molenaar et al. (2010)	under the Resource Management Act A synthesis of best-value procurement practices for sustainable design-build projects in the public sector	2010	Journal of Green Building	49	This study discusses procurement practices that not only consider cost but also the sustainability of design and construction projects. It underscores how measurement and reporting of sustainability are essential for achieving best-value outcomes in public projects.

Table 6: Technological innovations in sustainability

Authors	Title	Year	Source title	Cited by	Findings
1 Naranjo-Gil (2009)	The influence of environmental and organizational factors on innovation adoptions: Consequences for performance in public sector organizations	2009	Technovation	89	This study explores how environmental and organizational factors influence the adoption of innovation in public sector organizations. It suggests that conducive environmental and internal factors can drive innovation adoption, which could improve organizational performance, including sustainability practices.
2 Deng et al. (2019)	Local government competition, environmental regulation intensity and regional innovation performance: An empirical investigation of Chinese provinces	2019	International Journal of Environmental Research and Public Health	66	This research investigates the relationship between local government competition, environmental regulation intensity, and regional innovation performance in China. It implies that stricter environmental regulations and competitive pressures can stimulate innovation, potentially leading to more sustainable regional development.
3 Lim and Tang (2008)	Urban E-government initiatives and environmental decision performance in Korea	2008	Journal of Public Administration Research and Theory	40	The study on urban E-government initiatives in Korea examines their impact on environmental decision performance. It highlights how digital government initiatives can streamline decision-making processes and potentially lead to better environmental governance and policy outcomes.
4 Meyer and Meyer (2016)	The relationship between the creation of an enabling environment and economic development: A comparative analysis of management at local government sphere	2016	Polish Journal of Management Studies	39	This comparative analysis looks at how creating an enabling environment can foster economic development and management at the local government level. It may include the use of technology to create systems that support sustainable economic growth and efficient public administration.
5 Deslatte and Swann (2020)	Elucidating the Linkages Between Entrepreneurial Orientation and Local Government Sustainability Performance	2020	American Review of Public Administration	32	This research elucidates the linkages between entrepreneurial orientation and local government sustainability performance. It could explore how innovative and entrepreneurial approaches in local governance, possibly enabled by new technologies, can enhance sustainability efforts.
6 Taveira et al. (2003)	Quality management and the work environment: An empirical investigation in a public sector organization	2003	Applied Ergonomics	32	The study focuses on quality management within a public sector organization, examining its impact on the work environment. It could include the role of technological systems in improving quality management practices, which in turn could support sustainability objectives
7 Kearney and Morris (2015)	Strategic renewal as a mediator of environmental effects on public sector performance	2015	Small Business Economics	28	The research paper about rejuvenation explores its ability to moderate the impact of factors on the performance of the public sector. This could include using technology to adjust strategies based on evolving circumstances and regulations.
8 Ojo et al. (2011)	Whole-of-government approach to information technology strategy management: Building a sustainable collaborative technology environment in government	2011	Information Polity	17	The study exploring a government strategy, for managing IT discusses the creation of lasting collaborative technology environments within governmental bodies. This involves implementing solutions that align with sustainability objectives across various government departments and agencies.

brief explanation of each study and its connection to the theme of technological innovations in sustainability:

5. CONCLUSION

The examination detailed in the document emphasizes a shift in how sustainability is accounted for in the public sector. It describes a movement from management to targeted approaches focusing on environmental conservation, integrating policies, and engaging with stakeholders to achieve Sustainable Development Goals (SDGs). This transformation indicates a growing acknowledgement of the significance of environmental protection measures being integrated into decision-making processes within the sector and promoting inclusivity by involving stakeholders. The study illustrates how the sector has shifted its approach by intertwining priorities with development and governance strategies signaling practice progress.

Transitioning from environmental management approaches to adopting data-driven policies that leverage procurement for sustainable supply chains and recognizing the transformative influence of sustainability reporting for organizational change demonstrates significant advancement. Key findings underscore how deliberate policies contribute to enhancing public sector performance, the role of government regulations in fostering eco-innovation and the strategic importance of sustainability reporting in driving change.

In the future, focusing on frameworks aligning with sustainability standards and considering considerations alongside responsibility indicates a trend towards adopting more advanced and efficient sustainability measures. The research highlights the importance of studying the lasting effects of policies evaluating governance systems' effectiveness and implementing strategies across sectors and geographic areas.

In essence, this research does not trace the development of sustainability accounting in government. Also highlights its ability to drive significant changes. Despite its comprehensive scope, the study acknowledges limitations related to the selection of databases and potential publication biases. It sets a foundation for studies advocating for creative cross-disciplinary methods to promote sustainable practices in public management, which could have worldwide significance.

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