



Deposited via The University of Sheffield.

White Rose Research Online URL for this paper:

<https://eprints.whiterose.ac.uk/id/eprint/203891/>

Version: Published Version

Article:

Johnstone, L., Yates, D. and Nylander, S. (2023) Taking shape within the structural and the personal: sustainability accountability within a Swedish public sector organisation. *Sustainability Accounting, Management and Policy Journal*, 14 (7). pp. 287-312. ISSN: 2040-8021

<https://doi.org/10.1108/SAMPJ-08-2022-0450>

Reuse

This article is distributed under the terms of the Creative Commons Attribution (CC BY) licence. This licence allows you to distribute, remix, tweak, and build upon the work, even commercially, as long as you credit the authors for the original work. More information and the full terms of the licence here:

<https://creativecommons.org/licenses/>

Takedown

If you consider content in White Rose Research Online to be in breach of UK law, please notify us by emailing eprints@whiterose.ac.uk including the URL of the record and the reason for the withdrawal request.

Taking shape within the structural and the personal: sustainability accountability within a Swedish public sector organisation

Swedish public sector organisation

287

Leanne Johnstone

*Department of Business Administration, School of Business,
Örebro University, Örebro, Sweden*

David Yates

The University of Sheffield Management School, Sheffield, UK, and

Sebastian Nylander

Örebro University, Örebro, Sweden

Received 25 August 2022
Revised 9 March 2023
5 July 2023
21 September 2023
Accepted 27 September 2023

Abstract

Purpose – This paper aims to better understand how accountability for sustainability takes shape within organisations and specifically, what makes employees act in a Swedish local authority. This aim moves beyond the prevalent external face of accountability in social and environmental accounting research by observing how employees understand and act upon their multiple accountability demands.

Design/methodology/approach – This paper adopts a single case study approach within a Swedish local authority, drawing from qualitative data including semi-structured interviews, site visits and governing documents.

Findings – Sustainable action is not only the product of hierarchically enforced structural accountabilities and procedures but often must be reconciled with the personal perspectives of the public sector employees involved as part of an accountability dynamic. Additionally, the findings reveal that hierarchical accountability, rather than serving to individualise and isolate employees, acts as a prompt for the more practical and personal reconciliations of accountability with the ethics and experiences of the individual involved.

Practical implications – Greater consideration to employee socialisation processes in public sector organisations should be given to reinforce organisational governance systems and controls, and thus help ensure sustainable behaviour in practice.

Social implications – Employee socialisation processes are important for the development of sustainable practices both within and beyond organisational boundaries.

© Leanne Johnstone, David Yates and Sebastian Nylander. 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 are grateful for the comments of the three expert reviewers and the associated editor which have helped to significantly improve this manuscript. Further still, the comments of faculty at Örebro University's Department of Business Administration are greatly appreciated, especially those of Magnus Frostenson.

Since acceptance of this article, the following author has updated their affiliation: Sebastian Nylander works for the private sector.



Originality/value – This study considers the interrelatedness of hierarchical and socialising accountability measures and contributes towards the understanding of the relationship between these two accountability forms, contrary to previous understandings that emphasise their contrasting nature and incompatibility.

Keywords Accountability dynamic, Discourse, Public sector, Socialising accountability, Sustainability

Paper type Research paper

1. Introduction

The growing number of sustainability mandates places organisations, especially those in the public sector, under increasing pressure to account for their internal sustainability practices (Kaur and Lodhia, 2018, 2019). Given that the main objectives of public sector organisations (PSOs) are to live up to public policy and foster social well-being (Ball and Grubnic, 2007; Thomson *et al.*, 2018), they are extremely important for sustainability (Adams *et al.*, 2014; Ball *et al.*, 2014). PSOs are required to meet external sustainability mandates and requirements, as well as other accountability demands and expectations from stakeholders (Mulgan, 2000; Kaur and Lodhia, 2018; O'Regan *et al.*, 2021), which frame and shape their internal practices (Ball *et al.*, 2014). However, in contrast to the private sector, there have been relatively few studies within the social and environmental accounting (SEA) literature on public sector accountability in terms of how public sector employees mobilise sustainability in practice.

The theoretical lens of accountability is important for understanding how accountability demands (i.e. mandates, requirements and expectations) result in action. Accountability can be defined as providing “an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible” (Gray *et al.*, 1996, p. 38). Embedded into this accountability relationship is a twofold responsibility position: first, to enact or not certain actions and second, to provide accounts of those actions undertaken or not (Gray *et al.*, 1996). Of the more recent public sector studies, the focus largely remains on the organisational level of accountability to external constituents through sustainability reporting and disclosure (Bellringer *et al.*, 2011; Lodhia *et al.*, 2012; Andrades-Peña and Larrán-Jorge, 2019; Argento *et al.*, 2019). This external accountability focus (Gray *et al.*, 1997; Gray, 2010), however, fails to detail how sustainable accounts are produced and enacted internally within organisations (Ball *et al.*, 2000; Lamm *et al.*, 2015) and, as in this case, in response to external sustainability mandates and public expectations. It also diverges from seminal works which present accountability as an intra-organisational and/or individual-level phenomenon (Roberts, 1991; Sinclair, 1995).

Previous studies on accountability assert that internal action (in this case for sustainability) is not only the result of organisational governance and control systems but also the product of individual beliefs, values and interpretations (Sinclair, 1995; Adams and McNicholas, 2007; Messner, 2009; Letiche *et al.*, 2011; Roberts, 2012). Relating this to the public sector context, individual employees hold a complex accountability position, as being both the preparers (as employees) and demanders (as members of the wider public) of accounts (Riise Johansen, 2008). However, studies into how the more *structural*, hierarchical accountability forms interact with the more *personal*, socialising accountability forms (cf. Sinclair, 1995) within organisations to produce sustainable accounts are generally lacking (Frostenson and Johnstone, 2023). Particularly, there is limited knowledge regarding how PSOs internalise external accountability demands (Kaur and Lodhia, 2019), and also how employees within PSOs understand and internalise these demands through action.

Given the need for greater knowledge regarding how accountability for sustainability takes shape within organisations (Frostenson and Johnstone, 2023) and that PSOs – and employees therein (cf. Riise Johansen, 2008) hold such valuable positions in terms of being accountable for sustainability (cf. Ball and Grubnic, 2007; Ball *et al.*, 2014; Kaur and Lodhia, 2019), we ask:

How do employees understand and act upon their sustainability accountability demands?

Via a case study of a Swedish local authority, we find that while hierarchically imposed, yet weakly enforced structural accountability mechanisms exist, these rarely serve to make individual employees accountable for sustainability. Rather, sustainability-related action is primarily achieved through socialisation processes. Here, perceived collegial obligations and personal perspectives drive the sustainable behaviour of the employees in their accountabilities and thus, accounting to one another. Interestingly, these are not only embedded into relationships *within* the organisation but are also the result of extra-organisational familial influences for some employees, thus connecting to a wider, personal notion of ethical selfhood and subjectivity (Roberts, 2001; Roberts, 2012; Yates and Difrancesco, 2022).

Such findings contribute to an understanding of what inspires employees to act, in this case, sustainably. Through emphasising Sinclair's (1995) structural and personal accountability as an accountability dynamic (Yates *et al.*, 2019), the study moves away from the prevalent external and institutional levels of accountability in SEA research (see for example: Dillard and Vinnari, 2019) towards the individual level of accountability originally proposed in seminal accountability theorisations (Roberts, 1991; Sinclair, 1995). For PSOs, the study suggests that there are certain limits to structural accounts in response to political accountability demands. In this case, the structural or hierarchical accountability form obscures the responsibilities of employees, rather than serves to individualise and reduce agency as originally proposed by previous interpretations (Roberts, 1991).

The paper is organised as follows. First, we provide a brief overview of extant SEA literature regarding accountability and connect this to the public sector context. Thereafter, we present the theoretical framework for sustainability accountability in this context, drawing from theorisations of Sinclair's (1995) structural and personal discourses of accountability as an accountability dynamic. Following, we describe the method and then present the findings. Finally, we offer a concluding discussion in relation to our research question, theory and prior literature, before outlining the future research opportunities from our study.

2. Accountability in social and environmental accounting

Within the SEA literature, accountability is often represented through reporting and disclosure studies at the organisation–environment interface (Adams and McNicholas, 2007; Gray, 2010). However, the emphasis on reporting and disclosure does not provide a full picture of accountability as existing within institutions, through structures and between people (Roberts and Scapens, 1985; Dillard and Vinnari, 2019). More specifically, this external accountability focus, linked to institutional, stakeholder or legitimacy perspectives (Spence *et al.*, 2010), addresses the reasons *why* organisations report and *for whom*, rather than elaborates on *the ways through which* internal accountability for sustainability is constructed within organisations and *by whom* (Mulgan, 2000; Bovens, 2007). It is further critiqued for having illusionary properties, favouring financially styled accounts and failing to address the dialogue inherent to accountability relationships (Spence *et al.*, 2010; Cho and Patten, 2013; Dillard and Vinnari, 2019). This focus has the potential to downplay the moral, ethical and relational elements of accountability within organisations and by employees in the transition to a more sustainable world (Letiche *et al.*, 2022).

While the internal construction of accounts for sustainability is necessary for external accounts to be constructed, SEA studies rarely explicate the internal and individual aspects of accountability. While a few studies go some way towards explaining the link between external accountability and how organisations operationalise accounts internally through

reporting, accounting and control (Adams *et al.*, 2014; Kaur and Lodhia, 2018), the emphasis remains on the more hierarchical and individualising accountability forms linked to performance measurement and surveillance effects (Arjaliès and Mundy, 2013; Rodrigue *et al.*, 2013). Other studies focus on governance structures (e.g. corporate codes and governance structures) as important for guiding employee action (Kolk, 2008; Parker and Chung, 2018). Such a focus, however, downplays the more human-orientated elements involved in enacting sustainability practices, as well as the inducement of more “felt” (O’Dwyer and Boomsma, 2015) or “intelligent” (Roberts, 2009; Yates *et al.*, 2019; O’Regan *et al.*, 2021) accountabilities within organisations, based on socialising accountability forms and personal discourses (Sinclair, 1995). Thus, it is of interest to know more about how sustainability accountability is enacted and practised within organisations in response to external accountability demands, beyond that established by internal aspects of governance and control (Frostenson and Johnstone, 2023). This suggests that accountable individuals are not only produced within organisations through hierarchical governance systems and traditional modes of management control (Hoskin and Macve, 1986; Miller and Rose, 1990; Hoskin, 1996) but also exist within them through wider accountability forms.

3. Theoretical framework: accountability within the structural and the personal

To explore how employees understand and act upon their sustainability accountability demands within a Swedish local authority, the primary theoretical focus is Sinclair’s (1995) constructs of personal and structural discourses of accountability, with additional support from other authors who have considered this phenomenon but constructed it in different forms and theorisations (Hoskin and Macve, 1986; Roberts, 1991; Hoskin, 1996; Shearer, 2002; O’Dwyer and Boomsma, 2015; Yates *et al.*, 2019, 2021; Yates and Difrancesco, 2022). This framework contrasts the more *structural* or hierarchical, enforced accountability means with those *personal* ones that are “felt” by the subject outside of hierarchy who interprets both structural and personal forms as an accountability dynamic. This elaborates on not only by whom internal accounts are constructed, but also the ways through which accounts are constructed within organisations via socialising processes (cf. Yates *et al.*, 2019); often the result of formally designed governance systems and controls (Asare *et al.*, 2021). These “structural” and “personal” discourses of accountability that function as a dynamic are elaborated in the following.

3.1 Structural discourses of accountability – drawing from hierarchical mechanisms

Sinclair (1995) posits two discourses of accountability within an Australian PSO: the structural and the personal. Regarding the structural discourse, Sinclair observes the tendency to locate accountability within existing structural practices and logics. For example, this could locate accountability in the legitimised hierarchical structures of organisations, business-logics and pre-existing structures often associated with the more powerful actors demanding accountability from those less powerful, given the existing structures. Although not explicitly using this term, Sinclair’s (1995) conceptualisation of this structural discourse can be said to have an underlying “hierarchical” element that influences the form and maintenance of the formal and structural relationships that produce such discourse.

Hierarchical accountability is when one party is called to account by a hierarchically legitimate demander of an account (i.e. one that has the power and authority to demand an account of the subject). For this, Roberts (1991) draws from the concept of disciplinary control (Hoskin and Macve, 1986) and the panopticon metaphor that Foucault (1977) uses [1].

The knowledge that there is the potential for someone else to be watching the subject encourages them to act in ways that are compliant with the expected behaviour of those that they perceive that may be watching them. In later works, Roberts (2001, 2012) develops this with reference to psychoanalysis. Here, the behaviour of the subject is regulated by a combination of accountabilities driven by the Lacanian imaginary order and the reconciliatory process that occurs within the subject between the symbolic, often ideological driven (Zizek, 1989), grounding for behavioural ethics and the desire of the subject.

Turning towards control mechanisms in organisations, management controls, although taking many forms (Simons, 1995; Merchant and van Der Stede, 2007), are often associated with this more structural or hierarchical accountability form. Formalised, results-based controls, for example, provide the visibility and level of transparency to achieve an element of the Foucauldian panopticon metaphor. This is because those subject to control effectively function under the enduring gaze of the control in question (Roberts, 2001) and are judged based upon it (Hoskin, 1996). The knowledge of the subject in the belief that they may be held to account for their actions acts as a regulatory force over the action they are able to exercise, in turn, restricting agency (see McGregor, 1966/2000). Examples of such controls that can act as surveillance mechanisms include performance measures (Simons, 1995; Merchant and Van der Stede, 2007), increased auditing and inspection processes (Power, 1997). These controls can be considered essential for PSOs to operate legitimately in a legislative and regulative context (cf. Tagesson and Grossi, 2015; Hay and Cordery, 2018).

Drawing back towards the structural discourse that Sinclair (1995) describes, such hierarchical accountability relationships, demands and offerings of accountability create a reinforcing effect of the accountability structures. While Sinclair (1995) discusses this structural or “hierarchical” discourse in terms of *political* (elected responsible), *managerial* (role and position within hierarchy), *professional* (sense of duty by professional groups) and *public* (responsible to wider community) forms of accountability within PSOs, we propose that employees interpret and act upon these structural accountability demands, alongside the more personal accountability form.

3.2 Personal discourses of accountability – drawing from socialising forms

In contrast to structural forces and resultant accountability discourse, Sinclair (1995, p. 230) proposes that a *personal discourse* of accountability also exists:

Personal accountability is fidelity to personal conscience in basic values such as respect for human dignity and acting in a manner that accepts the responsibility for affecting the lives of others (Harmon and Mayer, 1986). (It) is driven by adherence to internalised moral and ethical values...enforced by psychological rather than external, controls, personal accountability is regarded as particularly powerful and binding.

The more informal means of accountability that often already form part of the personal discourse, due to past actions and experiences (Ricoeur, 1992), can take different forms and have been conceptualised as such in extant literature. Roberts (1991) posits the socialising form of accountability between subjects of relatively equal status utilising a Habermasian framework as a personal accountability that occurs in more informal settings:

Journeys too (sic) and from work, lunches and after work drinks, toilets, corridors, all the unsurveilled “back regions” of organizational life serve as locations for such sense-making talk. Through such talk not only is the official version of organizational reality penetrated and reinterpreted, but also it is the basis for a diffuse set of loyalties and ties, of enmity as well as friendship, that humanize and socialize the experience of work (Roberts, 1991, p. 362).

In such spaces, separated from those ones governed by hierarchical control systems but not necessarily free from their influence [2], it is possible for other forms of accountability to come into view. These forms of accountability carry with them socialising effects, promoting ways and means of action outside of hierarchy, based on informal rules and principles of action between subjects. As such, they have the potential to circumvent hierarchy and therefore “humanise” the otherwise very hierarchical, discipline-orientated organisational spaces (Roberts, 1991).

The personal discourse of accountability has the potential to incorporate individual interpretations of accountability demands, and yet, also to offer a space for reconciling such demands with the alternative accountabilities faced by the subject. Drawing from Levinas (1991), Roberts (2001) recognises the infinite responsibility that we as subjects face while going about our everyday lives (see also Shearer, 2002; Mckernan, 2012; Yates and Difrancesco, 2022). Effectively, this infinite responsibility (and self-enforced ethical accountability) forms a challenging force to other accountability demands; one that will compete for space in the overall accountability dynamic that is constructed within the subject’s personal discourse. For example, if one were to be ordered to undertake an activity by a hierarchical superior conflicting with one’s personal ethics, this would result in a tension between structural discourses of accountability present within the organisation and the personal accountabilities held by the subject within their internalised personal discourse (Sinclair, 1995). The recognition of relationships and social interaction as fundamental components of accountability demands question how the subject reconciles potentially conflicting accountabilities with their action(s).

3.3 The accountability dynamic

The theoretical framework outlines that it is the combination and interaction of structural (i.e. hierarchical) and personal (i.e. socialising) discourses of accountability within the organisation that are important for employees (not) taking actions and providing accounts of those actions (not) taken (Gray et al., 1996). This proposition is not something new given that Roberts (1991), and others thereafter (Yates et al., 2019), emphasise that accountability is achieved through an interaction of potentially “competing” accountability forms (i.e. a dynamic). However, the extant research focus on hierarchical accountability through

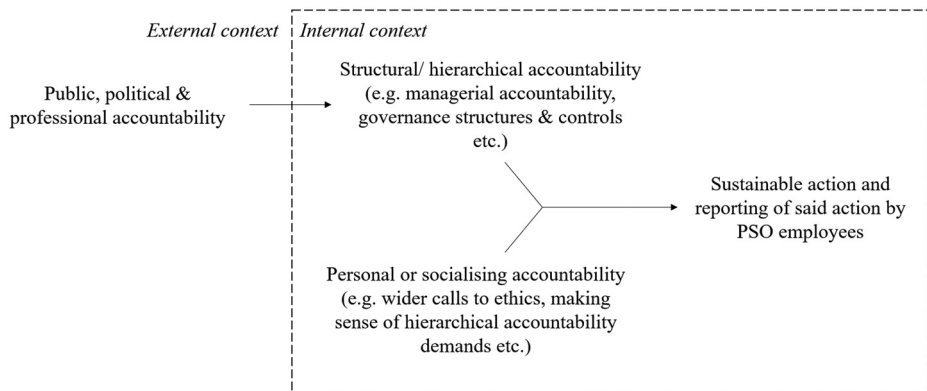


Figure 1.
Theoretical model – structural and personal discourses of accountability as a dynamic

Source: Authors’ own creation

reporting, accounting and control assumes that accountability for sustainability within organisations is achieved through formalised structures, systems and roles. Thus, in extension to the prior research focus on the hierarchical accountability form, [Figure 1](#) assumes that it is a combination or interaction of the “competing” structural and personal discourses of accountability (cf. [Roberts, 1991](#); [Sinclair, 1995](#); [Frostenson and Johnstone, 2023](#)) as a dynamic that public sector employees interpret to act sustainably in practice.

4. Method

4.1 Case selection and research methods

We position our study within a singular case organisation of a local authority in central Sweden to explore the context in which the observed phenomenon occurs ([Merriam, 1988](#); [Yin, 2013](#)). Local authorities are considered as the closest to the public through the many services that they offer ([Kaur and Lodhia, 2018](#)). The case organisation has approximately 10,000 employees and is responsible for providing services within health care, research and education, community building, regional development, culture and occupational health. It is also mandated by legislation to work with and report on sustainability issues (see *Diskrimineringslag* or the “Discrimination Act” [2008:567]; *Förordning om miljöledning i statliga myndigheter* or “Ordinance on environmental management in government agencies” [2009:907], *Årsredovisningslag* or the “Annual Accounts Act” [1995:1554], among others). Employee roles range from the regional board at the top of the six administrative departments in the county, to a wide range of operational level employees such as doctors, nurses, educators and cleaners. The board is responsible for not only the long-term strategic planning and development of overarching governance documents that support sustainability but also the follow-up of sustainability goals which they then report to members of the regional council that is composed of the governing political party and opposition. Meanwhile, the six administrative departments contain further organisational hierarchies and sub-divisions, resulting in a degree of decentralisation.

Multiple sources of qualitative data are drawn from in this study. Ten semi-structured interviews with various employees (often middle managerial tiers) were conducted at the municipal office buildings in 2020 ([Table 1](#)). Interviewees were selected on a purposive sampling basis to explore different opinions and perspectives from individuals in a variety of organisational positions and administrative units related to enhancing the sustainability mandate of the organisation. Interviews were broadly operationalised around the accountability dynamic ([Appendix](#) presents sample interview questions). These were audio recorded at the discretion of participants and later transcribed.

Eight internal and external documents relating to sustainability in the PSO were also used to understand the more structural or hierarchical accountability forms (i.e. the demands on employees in terms of policies and procedures) within the case PSO ([Table 2](#)). An initial reading and understanding of (mainly) the external documents occurred before the interviews to inform the researchers on the likely reasons why the internal policies of the local authority looked the way they did in response to the wider sustainability mandate. Meanwhile, a reading of the internal documents tended to occur in between conducting interviews; often after being referred to by various interviewees. These internal documents were then read for a second time during the analysis to help make sense of what was said in terms of why and how employees act upon accountability demands.

Empirical data were also drawn from observations of informal meetings and exchanges during the multiple visits to the municipal office in the county capital. For example, we were shown around municipal buildings and pointed to information (both formal in terms of documents and informal through conversations) that was perceived useful for our study. We

Table 1.
Interview details

Pseudonym	Position and level	Sustainability role	Interview time (minutes)
Interviewee 1	Sustainability Manager	Overall responsibility for sustainability within the PSO	30
Interviewee 2	Sustainability Reporting Manager	Responsible for ensuring sustainability goals stay within budget and reporting sustainability in economic terms	75
Interviewee 3	Environmental controller	Responsible for gathering and consolidating sustainability data, as well as making improvements to sustainability reporting	64
Interviewee 4	Planning and follow-up director	Responsible for budgeting, planning and control of results	79
Interviewee 5	Sustainability strategist	Responsible for monitoring the PSO's external context and suggesting actions	54
Interviewee 6	Sustainability purchase coordinator	Works to align the "supplier CoC" with sustainable procurement	45
Interviewee 7	Park and recreation manager	Works daily with recreational spaces and the preservation of the natural environment	43
Interviewee 8	Service Quality Manager	Responsible for the quality of services provided by the PSO, such as accessibility for people with disabilities and minority groups	78
Interviewee 9	Equality strategist	Responsible for social sustainability and "gender budgeting"	84
Interviewee 10	Development manager for education	Responsible for educational efforts and results in primary and secondary schools	58
Average			61

Source: Authors' own creation

Document	Orientation and level	Created by
Code of Conduct (2013)	Internal (national)	Swedish County Council
Sustainability Programme (2017) [6]	Internal (regional)	Regional Authority
Development Strategy (2018)	Internal (regional)	Regional Authority
Annual Budget (2020)	Internal (regional)	Regional Authority
Action Plan for Gender Equality (2015)	Internal (local, i.e. within particular administrative departments)	Interviewee 9, equality strategist
Tree Policy (2017)	Internal (local, i.e. within particular administrative departments)	Local Municipality in collaboration with external parties
Ordinance on environmental management in government agencies] [2009:907]	External (national)	Swedish Government
Municipal law [2017:725]	External (national)	Swedish Government

Source: Authors' own creation

were also introduced to other employees who shared their opinions on the sustainability work within the PSO. These informal conversations and exchanges additionally allowed for a greater understanding of the opinion of lower-level employees not “actively” working with sustainability issues (i.e. not having a formal sustainability role). Although we do not draw directly from these conversations via quotations due to their spontaneous nature, notes were taken after such interactions and their importance cannot be underestimated for informing the findings.

4.2 Analytical procedure

Interview transcripts, secondary data and the notes taken from informal conversations on site formed the main empirical material for analysis. We deployed a two-stage coding system (Miles and Huberman, 1994) where the first stage involved a relatively open coding system, looking to establish emerging patterns and themes loosely connected to sustainability and accountability from the data. These were initially coded at the broad level of structural (hierarchical) and personal (socialising) accounts in accordance with our theoretical framework (cf. Sinclair, 1995). The structural discourses of accountability related to internal accountability structures (e.g. controls, governance tools, roles and positions). Meanwhile, the personal discourses of accountability regarded the “other” socialising accountability forms (e.g. personally held beliefs, emotions, feelings, relationships and social interactions in the workplace and beyond). Together, both of these facets constitute the accountability dynamic as they work together to explain how employees understand and act upon their sustainability accountability demands in their daily work (i.e. actions).

From this initial coding level, secondary coding involved the identification of sub-themes within the more general ones observed in stage one that related to the theoretical framework. This gave rise to the following second order codes in relation to the structural accountability means: global governance documents; local governance documents; assigning responsibility through organisational structures; and accounting for sustainable actions. For the personal discourses of accountability, the following second order codes became apparent, orientated from both within (i.e. between colleagues) and outside (from the employee’s private life) the local authority, namely: emerging sub-cultures, bottom-up resistance and personal responsibility. These second order codes structure the findings section around the accountability dynamic and are incorporated into a summary model. Together, these codes imply demands on employees that are mandated, required and/or expected.

The final stage in the analysis involved the establishment of higher order themes in relation to accountability theory that are taken up in the concluding discussion; namely:

- diminishing responsibility through hierarchical accountability;
- activism and change through the accountability dynamic; and
- wider ethical calls to account on individual employees.

5. Findings

5.1 Structural discourses of accountability

5.1.1 *Global governance documents.* The sustainability mandate placed on the local authority to work with and report on sustainability issues (e.g. “Ordinance on environmental management in government agencies” [2009:907] or the “Annual Accounts Act” [1995:1554]) is evident in terms of its governance documents and organisational structure. At the strategic level, three key “global” governance documents were commonly referred to as the main reference sources for guiding sustainable behaviour, namely, the Master Budget, the Development Strategy, and the Sustainability Programme. Although

these governance documents are global in the sense that they are applicable for the entire organisation and region, they contain rather broad visions and targets that were considered vague by many of our interviewees. Additionally, nuances between the documents suggested an order of importance.

The *Master Budget* was put forward as *the* most important governance document for framing administrative decisions, referred to as “the means (by which we) create our framework” (Interviewee 2). The budget was instrumental in the design of other internal policies such as the Procurement Code of Conduct (CoC) where procurement is based on competition over other aspects of sustainability (Interviewee 6). This means that even though the PSO is required by law to report its sustainability performance to external constituents (Förordning om miljöledning I statliga myndigheter or “Ordinance on environmental management in government agencies” [2009:907]; Kommunallag or “Municipal law” [2017:725] 8kap. §14 and §15 and kommunal bokförings och redovisnings lag or “Municipal accounting and accounting act” [2018:597] 4kap. §1), economic sustainability and the identity of the local authority were considered more prominent in many responses: “We are a public organisation, so we have no intrinsic value marketing ourselves as a sustainability one” (Interviewee 2).

Meanwhile, the *Development Strategy* aims to make more explicit the overarching strategic visions of the PSO, through specifying key priority areas (e.g. dietary policy, phasing out dangerous substances, etc). These areas are operationalised into objectives in the form of 70 indicators via the externally audited *Sustainability Programme* (hereafter “the programme”) as: “The starting point for our business [. . .]. In the programme, we translate goals that are a bit more of a visionary nature into indicators that we then follow up on” (Interviewee 10). However, the Programme contains orientation goals that each administrative department interprets and consequently designs discrete key performance indicators (KPIs) for. These orientation goals are “set in relation to political negotiations” (Interviewee 2), meaning that they are subject to periodic updates and political influence. [Table 3](#) overviews the connection between the strategic visions of the Development Strategy with the Sustainability Programme.

Overarching strategic visions from the Development Strategy	Example of the orientation goals linked to these visions within the Sustainability Programme	Follow up procedures explicit in the Sustainability Programme document
Good working health and living environment	<ul style="list-style-type: none"> • To offer food and meals which promote health and well-being and with a small impact on the environment • To ensure that all indoor and outdoor environments promote health and are managed sustainably 	<ul style="list-style-type: none"> • Planning, implementation and follow-up mean that management teams and administrative departments are responsible for implementing the goals from the programme into business plans
Gender equality	<ul style="list-style-type: none"> • To reduce health inequalities • To provide information in a way that is norm-conscious and inclusive 	<ul style="list-style-type: none"> • The programme is followed up through indicators linked to the orientation goals
Responsible resource use	<ul style="list-style-type: none"> • To minimise material use, reduce waste amounts and create robust material flows • To ensure finances are socially and environmentally sustainable as well as generate economic returns 	<ul style="list-style-type: none"> • The follow-up is compiled in an annual sustainability report • Personnel with sustainability roles are responsible for coordinating the follow-up and reporting of these goals to the regional board

Table 3. Connection between visions and goals within the sustainability programme

Source: Authors’ own creation

While the three main governing documents indicate the means to translate external (mainly mandated) accountability demands into internal accountability structures, the extent of the programme's success was questioned. Some interviewees, who perceived themselves as not working "directly" with the sustainability issues explicated in the orientation goals of the programme, [3] such as the Service Manager and the Development Manager for Education, stated that they had not even heard of the programme, while others felt that it tended to focus on the "easier to measure" environmentally orientated indicators (i.e. an environmental accountability focus), rather than on social sustainability ones such as dietary policies, health care and lesbian, gay, bisexual and transgender rights:

Waste, for example, is a simple hard and clear target, as many kilos can be measured per day. Others are harder to measure. [...] So, from the [external] audit of the programme, we are trying to tighten the indicators so that they become measurable. [But] The social side is even harder to find really clear indicators for (Interviewee 3).

Frustration with the need (and inability) to measure short-term results in response to the hierarchical accountability demands through the orientation goals was noted by some: "We can only measure what we have done, we can never measure the result really because it takes such time before we see results" (Interviewee 7). The failure to be able to effectively discharge accountability in this instance from a personal perspective, i.e. to give meaningful results as opposed to short term measurements, emphasises the tension between the hierarchical accountability demands and those more personal ones of the individual. Others were sceptical of the programme in that they felt it served to satisfy a more politically orientated demand for accountability, rather than true substantive changes:

We have a Sustainability Programme which is developed by our management team who have the political control. . . it is they who decide that we should work with this, and that is in what we base our business. [...] Then maybe we have not described so much how we do it [sustainability] in our business. It's a bit here and there [...] [...] So that's the kind of thing that I, along with my boss, are discussing – how we can make it [the sustainability programme] connect more clearly [to what we do] (Interviewee 3).

For the most part, while the budget appeared to drive decisions, the other global governance documents (particularly the programme) appeared to be symbolic in that they were not considered enough to guide employee action: "[The programme] should not only look nice on paper, but also be about the actual effects of us doing this (i.e. operationalising sustainability)" (Interviewee 1).

5.1.2 Local governance documents. Beyond the "strategic level" of broad scope policies, there are also "local" governance documents that are intended to drive sustainability work at the operational level and within discrete administrative units. These documents were used by employees within their daily working practice. For example, the CoC was referred to as a "go-to" document by several interviewees with respect to daily operations. Distinct from the broader overarching global governance documents which explicate organisational-level sustainability visions and goals, the CoC reinforces organisational cultural codes of behaviour (values and beliefs) throughout hierarchical levels, and is applicable to all employees working in Swedish local authorities. Other "localised" documents such as the Regional Service Policy, the CoC for Procurement and monthly newsletters were highlighted by the interviewees as covering various aspects of sustainability.

Beyond these strategically driven governance documents some administrative departments had created their own policy documents, sometimes in collaboration with external stakeholders. In this sense, they were acting upon their perceived accountability demands by creating hierarchical accountability documents, yet from the bottom-up. For

example, the services department, which deals with park management among others, developed a “Tree Policy” in collaboration with external constituents such as local churches and research bodies, as an attempt to frame their own contextual environmental sustainability goals operationally (Interviewee 7). This Tree Policy “expresses a values-based approach and principles for guidance” in terms managing the 25,000 “urban trees growing on land owned or managed by [the] municipality”. Meanwhile, the equality strategist had developed an Action Plan for Gender Equality (2015) that was intended ensure that resources were “distributed appropriately between men and women, girls and boys” by “making differences visible and reasoning whether these are justified” in accounting decisions. Furthermore, an interdepartmental climate compensation initiative had been set up where individual employees could apply for funding to finance sustainability activities in their respective areas of operation, and thus develop guiding frameworks from “below” (Interviewee 2). Although, as a new initiative, no concrete examples were given of this.

5.1.3 Assigning responsibility through organisational structures. The formal structure of the PSO also affects how employees understand and act upon their accountability demands. Given that the administrative departments are relatively autonomous, acting “like their own companies and making their own decisions [regarding the sustainability programme]” (Interviewee 3) and designing KPIs tied to the orientation goals in the programme, there was the “conscious decision” to “actively spread both environmental and social sustainability so that everyone can work with it” (Interviewee 10). This, however, was “spread” through the creation of “sustainability positions” within the administrative departments to designate some form of responsibility position to middle-managerial tiers, rather than accountability for sustainability necessarily being spread to “everyone” through the structure of the organisation.

The strategic level stated that all administrative departments “form a working group, a management team for sustainability issues with representatives from each administration [as necessary] dialogue channels within the business” (Interviewee 10). With the focus on “trust-based governance” (Interviewee 4), where each department – or the managers therein at least - had an element of autonomy regarding the design of targets, the potential for more personal and operationally led processes of accountability further down the hierarchy existed. Nevertheless, the structural and hierarchical accountabilities from the top still played a large part in this devolution of control (to middle managers) as we go on to observe in the next subsection.

5.1.4 Accounting for sustainable actions. Given that the accountability relationship requires not only actions but the reporting of (non) actions taken, how actions are met and how reporting occurs are important. Reporting performance against sustainability goals was the responsibility of middle managers within the administrative departments through the internal information system “Stratsys”. However, for some, reporting performance (i.e. producing accounts) was also tied into face-to-face interactions between superiors and subordinates:

We [my immediate environmental manager and I] have frequent reconciliation meetings every two weeks where we report and check the situation with each other, and if I feel it is difficult to prioritise [goals], she can help me say “let this wait, there is no panic”. So, I get help with it if it is needed (Interviewee 3).

This subordinate-manager relationship illustrates that the humanising elements of accountability (the face-to-face interaction, the helpful attitude, etc.) can be contained largely within a structural relationship tied to the organisational hierarchy. While goals and

indicators based on the sustainability programme were in place, interviewees signalled contrasting perspectives in terms of who had the responsibility for meeting these. Interviewee 4 stated that responsibility for issues such as health and safety at work and the environment effectively lies with the “management line” i.e. the middle managers within each administrative department. Conversely, individuals within such positions diminished their individual responsibility by emphasising responsibility for meeting and reporting targets as a group one:

It is not me who has sole responsibility for [sustainable performance], but I have responsibility when it comes to reporting to the board everything we do. [. . .] My approach and mindset are that these are not issues that I alone can be blamed for. I can do the best I can but above all, you have to do it together. Had I been a maverick who likes to work myself towards goals, I would have chosen another job. . . but these decisions are part of the democratic process, and it takes time. We need to sharpen our follow-up systems where there is not the same personal responsibility, but we still need to be clear about the responsibilities of the activities and the responsibility of the units that together we will pursue the issues (Interviewee 2).

This general ambiguity in terms of who is responsible for meeting goals manifested itself through the general desire for clearer directives, closer supervision and the expectations that line managers help establish roles and duties for subordinates, as well as set an example:

It is really important that it's [the delivery of objectives] defined so it can't be missed by one party. It may be that there will be a different kind of expectation on one person in one department and another in another department and between one group and another. So, I think it is very important that we put our foot down in some way as an organisation and that this is what we are saying that we still expect from us (Interviewee 5).

First you have to sow seeds and then you have to water those seeds with enthusiasm and traction, and then you have to educate. Because then you have gotten them interested and then it's time (Interviewee 10).

Though the accountability relationships between subordinates and superiors are important within any organisation, the sustainability structure within this local authority is more complex given that sustainability roles are often assigned in addition to other professional or managerial ones. For many, sustainability roles were assigned because they appeared “interested in the [sustainability] question” (Interviewee 4), meaning that their designation to this role was guided by some sort of moral motivation/behaviour exhibited at the personal level, yet, at the same time, one that is translated to (and from) hierarchical structures within the organisation through formalised positions of responsibility.

5.2 Personal discourses of accountability

5.2.1 Emerging Sub-cultures. Beyond the formal, structural discourses of accountability present, there were also other informal, more personal modes of accountability. Here, the types of sustainability issues that employees are accountable for vary, yet are often based on informal, relational elements between colleagues. There were clear sub-cultures orientated around employee position or role that existed beyond the formal governance structure, containing engaged individuals as activists for the sustainability “cause”. While the individuals involved in such groups often had sustainability roles in a more structural accountability sense, their emergence can also be regarded as something informal, from the bottom-up, or that is, beyond the official sustainability mandate placed upon the local authority in that they (those involved) “genuinely want

to drive things forward” based on their “sustainability interests” rather than their professional roles (Interviewee 2).

On an inter-departmental level, a collection of individuals who referred to themselves as a “gang” of environmental sustainability strategists and controllers from several administrative departments emerged with the aim of “helping each other out by meeting biweekly to drive [environmental] sustainability work” (Interviewee 5). The establishment of this gang was driven by an “in-crowd” of environmentally focused employees from across administrative departments who liaised with one another in a more informal capacity regarding the environmental sustainability work within the local authority, particularly in relation to the operationalisation and meeting of targets.

Although the aim of this “gang” to meet, discuss and coordinate environmental sustainability work can generally be viewed as something positive, it did receive criticism. It was perceived by some as exclusionist and others implied that it serves to reinforce (informal) silos or parallel sustainability tracks, within the organisation:

When you look at sustainability management today, you have the environmental people here, they have their liking. Then you have those who work with social considerations here and then you have those who work with the economic here (Interviewee 6).

This carries with it the darker side of more informalised, personal accountabilities that can exclude those outside of such informal groups.

5.2.2 Bottom-up resistance. The distance between administrative departments and top management, in some instances, also signalled the construction of accountability from the bottom-up. One interviewee voiced personal concerns which showed a lack of affinity or a disconnect with the hierarchical/managerial accountability structure:

I feel that we are treated differently... because we work right down here... because we work very much with park issues. You get the feeling that you’re a hippie, that we’re [ecowarriors]. But we are not. It is quite ordinary people who work here. The support I have is from my group. But, I do not experience much support from above (Interviewee 7).

This illustrates the importance of socialising accountability relationships between employees at lower levels and thus, the potential for accountability mechanisms tailored towards personal perspectives and discourse as important for action. The same interviewee illustrates another disconnect by recalling the utterances of more senior managers referring to her in a discriminatory way, comparing her to Greta Thunberg [4], which brings with it the certain assumption that she is challenging her leaders while pushing for the environmental cause:

I just find it so frustrating when you get compared in a negative way because you push issues like no one else does... [issues] that they [top management] haven’t understood yet. For me, it [sustainability practice] should go without saying (Interviewee 7).

Thus, personal discourses of accountability come into play through this observation. The interviewee is driven by moral and ethical values, viewing sustainability action as almost second nature. However, the attitudes of those perceived to be outside of this opinion, and offering their own contributions to the discourse, not taking this aspect of enacting the sustainability demands of the organisation and their own personal sustainability demands as public sector employees seriously.

5.2.3 Personal responsibility. Accountability for sustainability often appears more tied to those wanting to “make a difference” and “not let the team down” beyond any formal controls or measures. Reflections in the informal working context, for example, were often the impetus for some internal activists desiring to enact more formal changes. The everyday

occurrence of sustainability issues invoked a degree of (felt) responsibility on the part of the subject:

We had a management team meeting and were having our coffee break. We had cardboard plates and napkins and things like that. Then, when we went back to our meeting, we just threw everything in the general waste and it was then I thought “wait here now, we have the sorting station out there in the kitchen, why do we not go the extra ten metres and sorted our waste?” [...]. So, then I start thinking: “Is this really good? Perhaps we should set an example here” (Interviewee 4).

For others, sustainable values were important for guiding daily behaviour in both personal and professional spheres:

For me, it has been a matter of course that both privately and at work that I do not fly. I had a conference in [the North of Sweden] and I took the train. I think I have a very good manager because she does not say no to flying, she makes an assessment [...] there have sometimes been heated discussions between us in the [administrative] unit [...] I feel like there is this general perception in the organisation that it is too long [to wait] between the buses, and it takes so long to ride the bus. But you know that on public transport you can actually read, or email or talk on the phone. Is it then really wasted working time if you sit on the bus to [another town for work]? We have had some discussions regarding how we value time (Interviewee 10).

This illustrates that the personal morals and ethical values of employees can stimulate wider discussions that affect the more structural decisions of the organisation. In particular, “living the sustainability programme” was important for many of the interviewees, going beyond the formal organisational governance documents and structures. Informal settings such as the coffee room were significant as sites where the collegial pressure to act sustainably was in force. For example, personal decisions relating to meal choice or travel plans were highlighted through a sort of “(self) shaming practice” in informal settings:

I think this is the case in all workplaces and in all social media that you want to seem good, so it is probably more on the individual level that some people find it harder to make mistakes. I love to travel, and I choose not to be ashamed of it. But, you might as well be ashamed of it and hide it [from your colleagues] even if you want to travel (Interviewee 5).

Other examples where sustainable behaviours rubbed off on others were observed. For example, personal lifestyle choices were cited as influences on how sustainability professionals enacted sustainability through their own accountabilities:

We have the nutrition department with us in our administrative department. They are on this floor as well and they work a lot with climate smart menus where you can see the CO₂ emissions on the menus, in the food you can choose from. [...] I have cut down on the red meat I eat. I eat more chicken or vegetarian options (Interviewee 4).

Finally, personal accountabilities were illustrated through concerns regarding the sustainability of future generations (i.e. an accountability to “my children and hopefully grandchildren” [Interviewee 10]) and feeling responsibility towards them (i.e. an inter-generational accountability relationship). This personal accountability also relates to the more structural public accountability responsibility of public sector employees as responsible to wider communities but adds on the dimension of time. Similarly, discussions from the private sphere that contain intergenerational aspects also enter into the workplace in prompting accountability:

I have two sons who are 22 and 19. I notice that we have a lot of discussions at home on [gender mainstreaming] and that I grew up in a time when it was not quite natural [to talk about these issues]. But, today it is different. [I now discuss this in the workplace] [. . .] how we respond to each other [. . .] that we should be equal. [Then I question] equal. What does it mean? What does it look like in society? [We talk about these issues] in the coffee room, but also during workplace meetings, management meetings (Interviewee 4).

5.3 Summary of key findings

From the findings outlined in the above subsections, we observe that the humanising aspects of accountability through face-to-face interactions are in many cases tied to a hierarchical element (i.e. accounts between superiors and subordinates). We also find that those with sustainability roles (i.e. in a more structural accountability sense) act and provide accounts of actions through more informal accountability means (e.g. emergent non-official groups and personal discussions on sustainability in both the workplace and private sphere). These bottom-up attempts at understanding accountability demands and acting upon them appear important for the case PSO. Meanwhile, the extent of governance documents in making employees accountable is low. Figure 2 summarises the main observations from the findings in connection to Sinclair’s (1995) structural and personal discourses as an accountability dynamic. It overviews the ways through which employees in the case local authority understand and act upon their sustainability accountability demands. Note that the permeated boundary between the two accountability forms within the case local authority illustrate the accountability dynamic, in that the structural and personal forms do not exist in isolation, but rather interact and are reconciled at the level of the individual. These primary findings will be elaborated on in the concluding discussion.

6. Concluding discussion

This paper aimed to explore how accountability for sustainability takes shape within organisations (Frostenson and Johnstone, 2023), with an empirical focus on PSOs and their

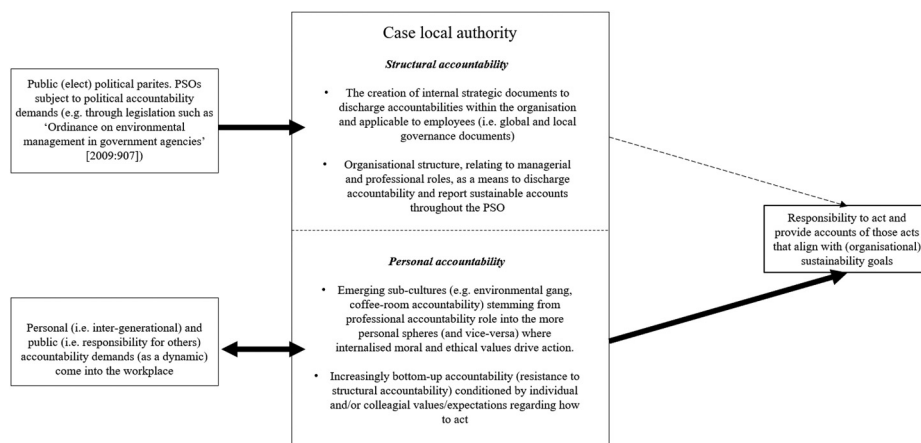


Figure 2. Summary of the findings in relation to the theoretical model

Note: Dashed arrow indicates an ambiguous or weak relationship

Source: Authors’ own creation

importance for sustainability (Ball and Grubnic, 2007; Ball *et al.*, 2014; Kaur and Lodhia, 2019). In attempting to address how employees within a Swedish local authority understand and act upon their sustainability accountability demands, we observed how both the structural and personal influences and discourses of accountability took shape and interacted with one another as a dynamic. While the socio-political sustainability mandates at the strategic level [i.e. the public and political aspects of public sector accountability from Sinclair's (1995) framework] are translated into overarching governance documents and organisational structure, employee action appears not to be primarily hierarchically embedded into governance systems and structure. Rather, the individual and more personal or socialising levels of accountability (i.e. other "non-mandated" accountability demands) appear more important for action. Additionally, these personal accountability demands on employees originate from both *within* and *beyond* the organisation's boundaries and are even sometimes contained within the formal accountability structure (i.e. in relation to managerial and professional accountabilities (Sinclair, 1995).

Such findings are interesting for the public sector context as it poses us to consider the paradox of PSOs as being *more* important for sustainability (Adams *et al.*, 2014; Ball *et al.*, 2014) versus the dominant doctrine of new public management discourse where economic sustainability and greater levels of quantification are considered more important (Lapsley, 2009; Hyndman and Lapsley, 2016) in formalised accountability. Rather, our findings suggest that to engage public sector employees in sustainable behaviour, socialising accountability forms between sustainability-minded employees often provide the impetus for action. This action is the result of multiple accountability demands from relationships derived from both the professional and personal sphere.

Important to our findings therefore is that accountability is not only dynamic (Roberts, 1991; Yates *et al.*, 2019) but also a process that involves many accountability pathways in terms of how individual PSO employees are generally made accountable/take on accountability for sustainability in their daily working tasks. This suggests a somewhat "muddied" approach to sustainability which is symbolically guided by its general mandate as a PSO at the strategic level, rather than by formalised governance or controls that are monitored and controlled in any stringent sense. Rather, substantive sustainable action is achieved through the more personal, socialising accountability forms in our case. In the following subsection, we elaborate more on the specific contributions of our study in relation to the theories surrounding accountability.

6.1 Hierarchical accountability diminishes responsibility

While prior accountability research asserts that hierarchical accountability is important for assigning individual responsibility by reducing agency (Roberts, 1991, 2012; Yates *et al.*, 2019), our findings contrast the prevalent notion that structural or hierarchical accountability mechanisms simply serve to individualise. The symbolic construction of governance documents in response to external sustainability mandates (political and public accountability), alongside obscured responsibilities within the organisational structure, meant that we observed that the sense of individual responsibility for sustainability became lost. The general feeling that the existing governance structures and documents were vague and lacked meaningful follow up resulted in the countereffect of diminishing individual responsibility. For some employees, there was the desire for greater disciplinary control and reduced agency in terms of meeting goals and follow-up. This carries implications for how we view hierarchical accountability in the case PSO.

While attempts to formalise accounts are indeed present and reporting results provides some degree of transparency (Roberts, 1991), the degree that accountability demands are felt by employees through organisational systems and structures is not clear. Individual identity

in the case PSO is not shaped by measurement practices and technologies to a significant degree (cf. Hoskin, 1996). Nevertheless, it is unclear if this general felt absence of individual responsibility for meeting sustainability accountability demands is something characteristic of PSOs, and it remains to be seen if the same would be found in the private sector and/or other public sector cases.

6.2 Activism and change through the accountability dynamic

Our findings point to accountability as a dynamic, ongoing process beyond the formal construction of hierarchical accountabilities and resultant discourse. It appears that for sustainability accountability demands to translate throughout the organisational structure into employee action that various personal or socialising accountability forms function alongside the structural as an accountability dynamic (Roberts, 1991; Yates *et al.*, 2019, 2021). It is often the sustainability minded personnel and/or those with formal sustainability roles who function as activists to make others accountable for sustainability, but in a more incremental way through making small-scale changes in personal and professional behaviours. In some instances, employees with sustainability positions seek to reinforce hierarchical accountability structures through more characteristically socialising processes. The self-driven environmental “gang”, which serves as a space for potentially more intelligent accountability forms to take place (cf. Yates *et al.*, 2019; O’Regan *et al.*, 2021), serves as an example of this. While this group was initially established informally through social interactions between individuals in environmental sustainability positions, it has arguably become increasingly formalised through its “acceptance” in the PSO over time. Members of this group are mainly driven by “psychological” rather than “external controls” to act (Sinclair, 1995, p. 230). In other instances, being part of a department team induces socialising accountability processes as part of a collective.

Building on this dynamic, a related contribution regards an elaboration on sustainability activist structures and personnel in the public sector and beyond (cf. Ball, 2007; Fraser, 2012). The actions of certain employees appear important for driving “bottom-up” change within both structural and personal discourses of accountability within the case PSO. While this activism may come down to engaged individuals in official sustainability positions wanting to “do more”, it may also be the result of some group socialisation or “push factors” that incite other individuals to feel like they must do more as part of a group or team. This said, the degree of activism is more of an incremental character as such individuals do not necessarily seek to change existing structures in any significant way as institutional entrepreneurship studies would suggest (cf. Greenwood and Suddaby, 2006). Rather, they seek to reinforce and built upon the existing, if arguably weak, hierarchical structures in an incremental manner (i.e. what can be termed “institutional incrementalism” [cf. Johnstone, 2022]). This is highlighted through examples relating to discussions in the private sphere on gender equality entering into the workplace and the effects of collegial discussions in the coffee room (i.e. coffee room accountability) in making employees act (more) sustainably.

6.3 Wider ethical calls to account on individual employees

This study also contributes to accountability theory by elaborating on the role of intergenerational and public accountability at the individual level. As already indicated, individual accountability for the sustainability is not only produced within the organisation and through the accountability dynamic therein (i.e. the result of structural and personal accountability forms within organisational boundaries). The sustainability

demands placed on, in this case, public sector employees also originate from outside organisational boundaries.

Such a finding explicates a more nuanced accountability dimension in terms of external accountability demands coming into the professional sphere at lower levels. While much of the previous accountability work in PSOs asserts that external accountability demands are primarily a strategic issue through reporting internal accounts (cf. [Andrades-Peña and Larrán-Jorge, 2019](#); [Argento et al., 2019](#)), we find that external (particularly the familial and personal “felt” accountability) demands are as important further down the organisational hierarchy in facilitating incremental change. This suggests that understanding and acting upon sustainability accountability demands for public sector employees may go beyond any formal organisational or hierarchical accountabilities; located very much instead within individual employee perceptions and personally held notions of sustainability and accountability. It may also go beyond the more immediate effects of action wherein employees consider the inter-generational consequences of their actions (i.e. inter-generational accountability for sustainability [cf. [Chakhovich and Virtanen, 2021](#)]) as another accountability demand.

6.4 Implications and future research directions

Our findings not only build upon Sinclair’s (1995) initial work on the structural and personal discourses of accountability in the public sector, but elaborate on this as an accountability dynamic by suggesting that the personal or socialising accountability form is (more) important for employees in terms of understanding and acting upon their multiple accountability demands. The financial element of sustainability appears strongly engrained into the PSO’s structure, which is arguably driven by the new public management reforms ([Hood, 1995](#)). Meanwhile, the social and environmental aspects of sustainability are lagging within the formal organisational governance systems and structures in terms of how employees understand and act upon their sustainability accountability demands. Rather, it is the sustainability engaged personnel who function as activists from below, acting upon various sustainability accountability demands and responsible through their accountabilities to one another.

While the role of sustainability minded personnel or activists is not necessarily something new (e.g. [Ball, 2007](#); [Fraser, 2012](#)), more work is nevertheless required in terms of their role in making other employees (more) accountable for sustainability within PSOs and beyond. The findings of this study point to incremental changes in institutions through personal or socialising accountability forms between employees further down the hierarchy. Therefore, we call for greater research attention to changing operational behaviours in a more incremental manner where the changes do not necessarily need to be grand or seek to change existing structures, but still assist in the transition to more sustainable organisational practices. This could build on the initial findings of this study by adopting in-depth case and/or longitudinal case studies of different types of organisational forms to ascertain if this finding is something particular to the PSO context.

Beyond the public sector context, our findings also contribute to an understanding of how accountability for sustainability takes shape *within* organisations by focusing on the individual level of accountability. We also extend this by asserting that external accountability demands regarding sustainability come into organisations at both strategic and individual levels. Future SEA research should continue to move away from the external face of accountability and “disclosure sclerosis” ([Brown and Dillard, 2013](#)), not only in PSOs but beyond (cf. [Frostenson and Johnstone, 2023](#)). This would involve more studies focused

on understanding what makes employees act sustainably in practice, beyond what we already know from studies on corporate governance and control.

Finally, we contribute to accountability theory by suggesting that hierarchical accountability may not serve to individualise or isolate (Roberts, 1991) in all instances, but that in some cases, structural or hierarchical accountability forms can function as catalysts for more practical, socialising sustainability practices. Future research opportunities could (inter alia) build upon a discussion of if, how and under what circumstances structural accountability individualises and more specifically, if individual accountability in PSOs is distinct from that of private sector organisations.

For managers and strategy implementation both in PSOs and beyond, the findings of this study suggest the need to build on the sustainability mandate and public expectations through employee socialisation processes to reinforce corporate governance systems and controls. They also imply the importance of control and follow-up on formal governance documents and structures to reduce resistance to implementing sustainability accounts.

Notes

1. A circular prison design wherein prisoners do not know when they are under direct surveillance but are aware that they could be at any time. This metaphor compares the position of the prisoner in the panopticon to that of the subject within an organisation.
2. Informal controls are examples of formally designed and thus, “hierarchical” controls from the top which nevertheless allow for a degree of socialising accountability relationships to occur (see Johnstone, 2022).
3. All interviewees had sustainability tied to their positions in some way (Table 1). However, speaking to them suggested that they did not always see the issues they were working with as connected to what they may consider sustainability to be (e.g. service quality and education).
4. A Swedish environmental activist.
5. In accordance with the Swedish Freedom of the Press Act (1949:105), the public has the right to the information within all these documents, making them public documents. This law applies to all PSOs in Sweden, not only local authorities.
6. Note, we also drew from the 2021 revision to inform our understanding of how the Sustainability Programme has been developing.

References

- Adams, C.A. and McNicholas, P. (2007), “Making a difference”, *Accounting, Auditing and Accountability Journal*, Vol. 20 No. 3, pp. 333-355, doi: [10.1108/09513570710748535](https://doi.org/10.1108/09513570710748535).
- Adams, C.A., 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, doi: [10.1108/SAMPJ-04-2012-0018](https://doi.org/10.1108/SAMPJ-04-2012-0018).
- Andrades-Peña, J. and Larrán-Jorge, 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, doi: [10.1108/MEDAR-05-2018-0343](https://doi.org/10.1108/MEDAR-05-2018-0343).
- Argento, D., Grossi, G., Persson, K. and Vingren, T. (2019), “Sustainability disclosures of hybrid organizations: Swedish state-owned enterprises”, *Meditari Accountancy Research*, Vol. 27 No. 4, pp. 505-533, doi: [10.1108/MEDAR-07-2018-0362](https://doi.org/10.1108/MEDAR-07-2018-0362).

- Arjaliès, D.L. and Mundy, J. (2013), "The use of management control systems to manage CSR strategy: a levers of control perspective", *Management Accounting Research*, Vol. 24 No. 4, pp. 284-300, doi: [10.1016/j.mar.2013.06.003](https://doi.org/10.1016/j.mar.2013.06.003).
- Asare, E.T., Burton, B. and Dunne, T. (2021), "Strategic accountability for sustainability of natural resources – public discharge optimism in Sub-Saharan Africa", *Sustainability Accounting, Management and Policy Journal*, Vol. 13 No. 2, pp. 414-437.
- Ball, A. (2007), "Environmental accounting as workplace activism", *Critical Perspectives on Accounting*, Vol. 18 No. 7, pp. 759-778, doi: [10.1016/j.cpa.2006.04.005](https://doi.org/10.1016/j.cpa.2006.04.005).
- Ball, A. and Grubnic, S. (2007), "Sustainability accounting and accountability in the public sector", In Unerman, J., Bebbington, J. and O'Dwyer, B. (Eds), *Sustainability Accounting and Accountability*, Routledge, London, pp. 243-265.
- Ball, A., Grubnic, S. and Birchall, J. (2014), "Sustainability accounting and accountability in the public sector", in Bebbington, J., Unerman, J. and Dwyer, B. (2014). *Sustainability Accounting and Accountability*, Routledge, London, pp. 176-196.
- Ball, A., Owen, D.L. and Gray, R. (2000), "External transparency or internal capture? The role of third-party statements in adding value to corporate environmental reports", *Business Strategy and the Environment*, Vol. 9 No. 1, pp. 1-23, doi: [10.1002/\(SICI\)1099-0836\(200001/02\)9:1<1::AID-BSE227>3.0.CO;2-H](https://doi.org/10.1002/(SICI)1099-0836(200001/02)9:1<1::AID-BSE227>3.0.CO;2-H).
- Bellringer, A., Ball, A. and Craig, R. (2011), "Reasons for sustainability reporting by New Zealand local governments", *Sustainability Accounting, Management and Policy Journal*, Vol. 2 No. 1, pp. 126-138, doi: [10.1108/20408021111162155](https://doi.org/10.1108/20408021111162155).
- Brown, J. and Dillard, J. (2013), "Agonizing over engagement: SEA and the "death of environmentalism" debates", *Critical Perspectives on Accounting*, Vol. 24 No. 1, pp. 1-18, doi: [10.1016/j.cpa.2012.09.001](https://doi.org/10.1016/j.cpa.2012.09.001).
- Bovens, M. (2007), "Analysing and assessing accountability: a conceptual framework", *European Law Journal*, Vol. 13 No. 4, pp. 447-468.
- Chakhovich, T. and Virtanen, T. (2021), "Accountability for sustainability—an institutional entrepreneur as the representative of future stakeholders", *Critical Perspectives on Accounting*, Vol. 91, doi: [10.1016/j.cpa.2021.102399](https://doi.org/10.1016/j.cpa.2021.102399).
- Cho, C.H. and Patten, D.M. (2013), "Green accounting: reflections from a CSR and environmental disclosure perspective", *Critical Perspectives on Accounting*, Vol. 24 No. 6, pp. 443-447, doi: [10.1016/j.cpa.2013.04.003](https://doi.org/10.1016/j.cpa.2013.04.003).
- Dillard, J. and Vinnari, E. (2019), "Critical dialogical accountability: from accounting-based accountability to accountability-based accounting", *Critical Perspectives on Accounting*, Vol. 62, pp. 16-38, doi: [10.1016/j.cpa.2018.10.003](https://doi.org/10.1016/j.cpa.2018.10.003).
- Foucault, M. (1977), *Discipline and Punish: The Birth of the Prison*, (A. Sheridan, Trans). Allen Lane, London.
- Fraser, M. (2012), "Fleshing out" an engagement with a social accounting technology", *Accounting, Auditing and Accountability Journal*, Vol. 25 No. 3, pp. 508-534, doi: [10.1108/09513571211209626](https://doi.org/10.1108/09513571211209626).
- Frostenson, M. and Johnstone, L. (2023), "Moving beyond the external face of accountability: constructing accountability for sustainability from within", *Sustainability Accounting, Management and Policy Journal*, Vol. 14 No. 7, doi: [10.1108/SAMPJ-04-2022-0198](https://doi.org/10.1108/SAMPJ-04-2022-0198).
- Gray, R. (2010), "Is accounting for sustainability actually accounting for sustainability... and how would we know? An exploration of narratives of organisations and the planet", *Accounting, Organizations and Society*, Vol. 35 No. 1, pp. 47-62, doi: [10.1016/j.aos.2009.04.006](https://doi.org/10.1016/j.aos.2009.04.006).
- Gray, R., Owen, D. and Adams, C. (1996), *Accounting and Accountability: changes and Challenges in Corporate Social and Environmental Reporting*, Prentice Hall, UK.
- Gray, R., Dey, C., Owen, D., Evans, R. and Zadek, S. (1997), "Struggling with the praxis of social accounting: stakeholders, accountability, audits and procedures", *Accounting, Auditing and Accountability Journal*, Vol. 10 No. 3, pp. 325-364, doi: [10.1108/09513579710178106](https://doi.org/10.1108/09513579710178106).

- Greenwood, R. and Suddaby, R. (2006), "Institutional entrepreneurship in mature fields: the big five accounting firms", *Academy of Management Journal*, Vol. 49 No. 1, pp. 27-48, doi: [10.5465/amj.2006.20785498](https://doi.org/10.5465/amj.2006.20785498).
- Harmon, M. and Mayer, R. (1986), *Organization Theory for Public Administration*, Little Brown and Co, Boston.
- Hay, D. and Cordery, C. (2018), "The value of public sector audit: literature and history", *Journal of Accounting Literature*, Vol. 40 No. 1, pp. 1-15, doi: [10.1016/j.acclit.2017.11.001](https://doi.org/10.1016/j.acclit.2017.11.001).
- Hood, C. (1995), "The "new public management" in the 1980s: variations on a theme", *Accounting, Organizations and Society*, Vol. 20 No. 2/3, pp. 93-109, doi: [10.1016/0361-3682\(93\)E0001-W](https://doi.org/10.1016/0361-3682(93)E0001-W).
- Hoskin, K.W. (1996), "The 'awful idea of accountability': inscribing people into the measurement of objects", . In: Munro, R. and Mouritsen, J. (eds.) *Accountability: Power, Ethos and the Technologies of Managing*, Thompson, London, pp. 256-282.
- Hoskin, K.W. and Macve, R.H. (1986), "Accounting and the examination: a genealogy of disciplinary power", *Accounting, Organizations and Society*, Vol. 11 No. 2, pp. 105-136, doi: [10.1016/0361-3682\(86\)90027-9](https://doi.org/10.1016/0361-3682(86)90027-9).
- Hyndman, N. and Lapsley, I. (2016), "New public management: the story continues", *Financial Accountability and Management*, Vol. 32 No. 4, pp. 385-408.
- Johnstone, L. (2022), "The limits of control? The role of sustainability control for constructing accountability within organisations", (Doctoral dissertation). Örebro: Örebro University.
- Kaur, A. and Lodhia, S. (2018), "Stakeholder engagement in sustainability accounting and reporting: a study of Australian local councils", *Accounting, Auditing and Accountability Journal*, Vol. 31 No. 1, doi: [10.1108/AAAJ-12-2014-1901](https://doi.org/10.1108/AAAJ-12-2014-1901).
- 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, doi: [10.1108/MEDAR-08-2019-510](https://doi.org/10.1108/MEDAR-08-2019-510).
- Kolk, A. (2008), "Sustainability, accountability and corporate governance: exploring multinationals' reporting practices", *Business Strategy and the Environment*, Vol. 17 No. 1, pp. 1-15, doi: [10.1002/bse.511](https://doi.org/10.1002/bse.511).
- Lamm, E., Tosti-Kharas, J. and King, C.E. (2015), "Empowering employee sustainability: perceived organizational support toward the environment", *Journal of Business Ethics*, Vol. 128 No. 1, pp. 207-220, doi: [10.1007/s10551-014-2093-z](https://doi.org/10.1007/s10551-014-2093-z).
- Lapsley, I. (2009), "New public management: the cruellest invention of the human spirit? 1", *Abacus*, Vol. 45 No. 1, pp. 1-21.
- Letiche, H., Lissack, M. and Schultz, R. (2011), *Coherence in the Midst of Complexity: advances in Social Complexity Theory*, Palgrave Macmillan, New York, NY.
- Letiche, H., De Loo, I., Lowe, A. and Yates, D. (2022), "Meeting the researcher (and the researched) halfway, critical perspectives in accounting", *Critical Perspectives on Accounting*, Vol. 94, p. 102452, doi: [10.1016/j.cpa.2022.102452](https://doi.org/10.1016/j.cpa.2022.102452).
- Levinas, E. (1991), *Otherwise than Being or beyond Essence*, Kluwer Academic Publishers, Dordrecht.
- 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, doi: [10.1080/14719037.2011.642565](https://doi.org/10.1080/14719037.2011.642565).
- McGregor, D. (1966/2000), "The human side of enterprise", *Reflections: The SoL Journal*, Vol. 2 No. 1, pp. 6-15.
- McKernan, J.F. (2012), "Accountability as aporia, testimony, and gift", *Critical Perspectives on Accounting*, Vol. 23 No. 3, pp. 258-278, doi: [10.1016/j.cpa.2011.12.009](https://doi.org/10.1016/j.cpa.2011.12.009).
- Merchant, K.A. and Van der Stede, W.A. (2007), *Management Control Systems: performance Measurement, Evaluation and Incentives*, Pearson Education, Harlow.

- Merriam, S.B. (1988), *Case Study Research in Education: a Qualitative Approach*, Jossey-Bass, San Francisco, CA.
- Messner, M. (2009), "The limits of accountability", *Accounting, Organizations and Society*, Vol. 34 No. 8, pp. 918-938, doi: [10.1016/j.aos.2009.07.003](https://doi.org/10.1016/j.aos.2009.07.003).
- Miles, M.B. and Huberman, A.M. (1994), *Qualitative Data Analysis*, Sage, Thousand Oaks.
- Miller, P. and Rose, N. (1990), "Governing economic life", *Economy and Society*, Vol. 19 No. 1, pp. 1-31, doi: [10.1080/03085149000000001](https://doi.org/10.1080/03085149000000001).
- Mulgan, R. (2000), "Accountability: an ever-expanding concept?", *Public Administration*, Vol. 78 No. 3, pp. 555-573, doi: [10.1111/1467-9299.00218](https://doi.org/10.1111/1467-9299.00218).
- O'Dwyer, B. and Boomsma, R. (2015), "The co-construction of NGO accountability: aligning imposed and felt accountability in NGO-funder accountability relationships", *Accounting, Auditing and Accountability Journal*, Vol. 28 No. 1, pp. 36-68, doi: [10.1108/AAAJ-10-2013-1488](https://doi.org/10.1108/AAAJ-10-2013-1488).
- O'Regan, B., King, R. and Smith, D. (2021), "Combining accountability forms: transparency and "intelligent" accountability in a public service organization", *Accounting, Auditing and Accountability Journal*, Vol. 35 No. 5, pp. 1287-1315, doi: [10.1108/AAAJ-03-2020-4473](https://doi.org/10.1108/AAAJ-03-2020-4473).
- Parker, L.D. and Chung, L.H. (2018), "Structuring social and environmental management control and accountability: behind the hotel doors", *Accounting, Auditing and Accountability Journal*, Vol. 31 No. 3, pp. 993-1023, doi: [10.1108/AAAJ-04-2016-2513](https://doi.org/10.1108/AAAJ-04-2016-2513).
- Power, M. (1997), *The Audit Society: Rituals of Verification*, OUP, Oxford.
- Ricoeur, P. (1992), "Oneself as another", *Trans. Kathleen Blamey*, University of Chicago Press, Chicago.
- Riise Johansen, T. (2008), "Blaming oneself: examining the dual accountability role of employees", *Critical Perspectives on Accounting*, Vol. 19 No. 4, pp. 544-571, doi: [10.1016/j.cpa.2006.10.002](https://doi.org/10.1016/j.cpa.2006.10.002).
- Roberts, J. (1991), "The possibilities of accountability", *Accounting, Organizations and Society*, Vol. 16 No. 4, pp. 355-368, doi: [10.1016/0361-3682\(91\)90027-C](https://doi.org/10.1016/0361-3682(91)90027-C).
- Roberts, J. (2001), "Trust and control in Anglo-American systems of corporate governance: the individualizing and socializing effects of processes of accountability", *Human Relations*, Vol. 54 No. 12, pp. 1547-1572, doi: [10.1177/00187267015412001](https://doi.org/10.1177/00187267015412001).
- Roberts, J. (2009), "No one is perfect: The limits of transparency and an ethic for 'intelligent' accountability", *Accounting, Organizations and Society*, Vol. 34 No. 8, pp. 957-970, doi: [10.1016/j.aos.2009.04.005](https://doi.org/10.1016/j.aos.2009.04.005).
- Roberts, J. (2012), "Agency without agents: exploring the relationship between identity and ethics", In Case, P., Höpfl, H. and Letiche, H. (Eds), *Belief and Organization*, Palgrave Macmillan, Basingstoke, pp. 144-162.
- Roberts, J. and Scapens, R. (1985), "Accounting systems and systems of accountability—understanding accounting practices in their organisational contexts", *Accounting, Organizations and Society*, Vol. 10 No. 4, pp. 443-456, doi: [10.1016/0361-3682\(85\)90005-4](https://doi.org/10.1016/0361-3682(85)90005-4).
- Rodrigue, M., Magnan, M. and Boulianne, E. (2013), "Stakeholders' influence on environmental strategy and performance indicators: a managerial perspective", *Management Accounting Research*, Vol. 24 No. 4, pp. 301-316, doi: [10.1016/j.mar.2013.06.004](https://doi.org/10.1016/j.mar.2013.06.004).
- Shearer, T. (2002), "Ethics and accountability: from the for-itself to the for-the-other", *Accounting, Organizations and Society*, Vol. 27 No. 6, pp. 541-573, doi: [10.1016/S0361-3682\(01\)00036-8](https://doi.org/10.1016/S0361-3682(01)00036-8).
- Simons, R. (1995), "Control in an age of empowerment", *Harvard Business Review*, Vol. 73 No. 2, pp. 80-88.
- Sinclair, A. (1995), "The Chameleon of accountability: forms and discourses", *Accounting, Organizations and Society*, Vol. 20 No. 2-3, pp. 219-237, doi: [10.1016/0361-3682\(93\)E0003-Y](https://doi.org/10.1016/0361-3682(93)E0003-Y).
- Spence, C., Husillos, J. and Correa-Ruiz, C. (2010), "Cargo cult science and the death of politics: a critical review of social and environmental accounting research", *Critical Perspectives on Accounting*, Vol. 21 No. 1, pp. 76-89, doi: [10.1016/j.cpa.2008.09.008](https://doi.org/10.1016/j.cpa.2008.09.008).

-
- Tagesson, T. and Grossi, G. (2015), "Public sector accounting and auditing in Sweden", In I. Brusca, E. Caperchione, S., Cohen, F., Manes Rossi (Eds), *Public Sector Accounting and Auditing in Europe*, Palgrave Macmillan, London, pp. 189-203.
- Thomson, I., Grubnic, S. and Georgakopolous, G. (2018), "Review: time machines, ethics and sustainable development: accounting for inter-generational equity in public sector organizations", *Public Money and Management*, Vol. 38 No. 5, pp. 379-388, doi: [10.1080/09540962.2018.1477677](https://doi.org/10.1080/09540962.2018.1477677).
- Yates, D. and Difrancesco, R.M. (2022), "The view from the front line: shifting beneficiary accountability and interrelatedness in the time of a global pandemic", *Accounting, Auditing and Accountability Journal*, Vol. 35 No. 1, doi: [10.1108/AAAJ-08-2020-4811](https://doi.org/10.1108/AAAJ-08-2020-4811).
- Yates, D., Gebreiter, F. and Lowe, A. (2019), "The internal accountability dynamic of UK service clubs: towards (more) intelligent accountability?", *Accounting Forum*, Vol. 43 No. 1, pp. 161-192, doi: [10.1080/01559982.2019.1589907](https://doi.org/10.1080/01559982.2019.1589907).
- Yates, D., Belal, A.R., Gebreiter, F. and Lowe, A. (2021), "Trust, accountability and 'the other' within the charitable context: UK service clubs and grant-making activity", *Financial Accountability and Management*, Vol. 37 No. 4, pp. 419-439, doi: [10.1111/faam.12281](https://doi.org/10.1111/faam.12281).
- Yin, R.K. (2013), *Case Study Research: Design and Methods*, Sage Publications, Thousand Oaks, CA.
- Zizek, S. (1989), *The Sublime Object of Ideology*, Verso, London.

Sample question(s)	Purpose	Links to theory
<p>What is your role in the sustainability work, if any?</p> <p>How is the sustainability work organised within the local authority?</p> <p>Can you tell us about any official policies and procedures that exist regarding sustainability work and how these affect you?</p>	<p>To understand the formalised sustainability governance structures and roles</p>	<p>Structural accountability (Sinclair, 1995)</p>
<p>How are you/employees held responsible for (not) meeting specific sustainability goals?</p> <p>How do you report the results of your work?</p> <p>How important is it to you in your work that you meet sustainability goals and why?</p>	<p>To understand the internal reporting, accounting and control frameworks</p> <p>To ascertain if it is the more formalised, structural discourses of accountability or the more socialising, personal discourses that make employees act sustainably in practice</p>	<p>Hierarchical accountability (Roberts, 1991)</p> <p>Both structural and personal discourses of accountability (Sinclair, 1995)</p>
<p>What motivates you to work sustainably?</p> <p>How do your colleagues affect your daily sustainability work?</p>	<p>To ascertain which accountability relationships are important for the employee to understand and act upon (i.e. superior-subordinate, collegial or other)</p>	<p>Socialising accountability (Roberts, 1991)</p>

Source: Authors' own creation

Table A1.
Sample interview
questions

Corresponding author

Leanne Johnstone can be contacted at: leanne.johnstone@oru.se

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