

**Beyond Legitimacy Theory:
Sustainability Reporting in the Australian Commonwealth Public Sector**

ABSTRACT

Purpose: This paper explores sustainability reporting in the Australian Commonwealth public sector through the focus on departments with a primary responsibility for social and environmental issues.

Design/methodology/approach: The research moves beyond the existing theorisation for social and environmental reporting through a legitimacy theory perspective and adopts new institutional theory in conjunction with the work of Bourdieu. The practices of the two selected departments for this study are assessed through interviews and documentary data.

Findings: Our findings suggest that the what, how and why of sustainability reporting in our research context moves beyond legitimacy considerations with both the structure and agency being critical in explaining sustainability reporting. It is in this regard that our theoretical perspective provides useful insights in understanding sustainability reporting in the Australian commonwealth public sector.

Research implications: The paper calls for further studies that go beyond desk-based analysis of social and environmental disclosure and utilise field studies and varying theoretical perspectives which focus on both structure and agency.

Practical implications: This paper provides useful insights to Australian public sector departments and their stakeholders in relation to the development and practice of sustainability reporting.

Originality/Value: The paper develops a theoretical perspective for social and environmental reporting that provides a comprehensive account of sustainability reporting in a specific context. This approach could be utilised in different contexts and contributes towards extending the existing theorisation for social and environmental reporting.

INTRODUCTION

While there is now a rich and extensive body of literature on social and environmental reporting (Unerman et al, 2007), some of the key players in the field have criticised the research area. Existing literature has been dominated by desk-based analysis of corporate disclosure with a legitimacy theory explanation. If all research begins with the a-priori judgement that we ‘know’ that organisations report social and environmental information in order to generate legitimacy, then there is little point in doing further research. However, as argued by Bebbington et al (2008), a broader range of methodological and theoretical approaches have potential to offer new (and possible more useful) insights into why people actually do corporate social reporting. Central to the way forward is a theoretical approach which recognises both structure and agency.

Owen (2008, p. 247) suggests that the overwhelming majority of corporate social disclosure studies have employed legitimacy theory as their main interpretative focus. In essence the argument is that companies seek to legitimise their existence to society by voluntarily disclosing social and environmental information in a range of media (see for instance, Patten, 1992, Gray et al, 1995, Deegan & Gordon, 1996, O’Donovan, 1999, 2002, Wilmshurst and Frost, 2000, Cormier and Gordon, 2001, Lodhia, 2005, De Villiers and Van Staden, 2006, Cho and Patten, 2007, Aerts and Cormier, 2009, Tilling and Tilt, 2010).

However, the current use of legitimacy theory has been criticised by some authors. Mobus (2005) argues that legitimacy theory is underdeveloped and using it to make specific predictions is difficult. Owen (2008) suggests that the desk-based studies of social disclosure often employ legitimacy theory as a ‘plausible explanation of managerial motivations’ without any real effort to determine how a disclosure “. . . may or may not promote transparency and accountability towards non-capital provider stakeholder groups”. Owen (2008, p. 248) concludes that in some settings legitimacy theory can be positively misleading with an over-simplistic understanding of how and why corporate disclosure actually occurs.

We would follow the criticisms of Mobus (2005) and Owen (2008) but would argue that rather than seeing legitimacy theory as underdeveloped (suggesting that it is at early stage in a theoretical evolution) we would argue that it needs to be reconsidered and re-integrated with the broader social theoretical frameworks it was appropriated

from. Mobus (2005) suggests that much of the legitimacy theory work is built on an unpublished 1993 CPA conference presented by Lindblom (1993). Deegan (2002) also supports this in his paper on legitimacy and social and environmental disclosure.

Lindblom's (1993, p. 2) definitions of legitimacy were drawn from the organisational sociology of Dowling and Pfeffer (1975) and Pfeffer and Salanick (1978). Lindblom's (1993, p.2) definition of legitimacy (cited by Deegan (2002)) is taken from Dowling and Pfeffer (1975, p. 122)

Legitimacy is a condition or status which exists when an entity's value system is congruent with the value system of the larger social system of which the entity is a part. When a disparity, actual or potential, exists between the two values there is a threat to the entity's legitimacy.

Dowling and Pfeffer (1975) and Pfeffer and Salanick (1978) are key institutionalist theorists and are foundational figures of new (or neo if you prefer) institutional theory. However, Pfeffer and Salanick (1978) developed the earlier Dowling and Pfeffer (1975) definition and suggested a 'negative' definition of legitimacy – that legitimacy is known when it is challenged rather than when it is present. Based on Pfeffer and Salanick (1978) definition Hirsh and Andrews (1984) argue that there are two separate kinds of challenge to legitimacy – performance challenges and values challenges. Performance challenges are where key actors perceive that organisations fail to achieve the purpose for which they are chartered and claim support and value challenges are where the organisations mission and legitimacy are challenged, regardless of how well it has fulfilled its agreed-upon goals or function.

Therefore the issue of the congruence between institutional and social values inherent in the Dowling and Pfeffer (1975) definition are only one of the two possible challenges to legitimacy identified by the institutional theory literature. A further problem is that early versions of neo-institutional theory with an emphasis on how the desire for organisational legitimacy may prompt the convergence or homogenisation of organisational practices present a particularly structuralist perspective. However more recent developments in institutional theory have sought to rebalance the structuralist focus with a greater emphasis on agency (Thornton and Ocasio, 2008). One of the key resources used in this development has been the work of Pierre Bourdieu (Malsch et al, 2011). Oakes et al. (1998) suggest that institutional theory can be enhanced with notions of field, capital from the work of Pierre Bourdieu. They argue that these concepts clarify what constitutes a field and what is at stake in a field

(capital). However, we would follow Everett (2002) and argue that that a third critical concept of Habitus also needs to be considered. Habitus provides a way of discussing notions of organisational and social values while (unlike some aspects of institutional theory) not treating these values as static and unchangeable. But rather different groups (or individuals) can act to change what is understood as the values of an entity or of wider social systems. Therefore an organisation can be seen to reflect certain values (habitus). While these values condition the values of the actors within an organisation, actors also have the ability (on the basis of capitals which they have access to) to influence and change the rules of their organisational field. However, once these values became generally accepted or taken for granted (doxic) questions or challenges to legitimacy do not arise (Bourdieu, 1977, p. 166).

Because Lindblom (1993) was based on the early institutional theory approach legitimacy theory shares the structuralism of its institutional theory roots and therefore the pessimism expressed by Weber (see Deephouse and Suchman, 2008 for further discussion) that actors are captured by the iron-cage of bureaucracy and can never escape the institutionalist rules and demands. Only the introduction of notions of agency provides a way to transcend these issues.

Parker (2005, p. 846) is critical of the inability of legitimacy theory to ‘anticipate and explain managerial behaviour. Perhaps this issue is related Lindblom’s (1993) structuralist foundation which is best illustrated by the fact that while she acknowledges that a number of different strategies are open to an organisation she states that the use of corporate social disclosures “ . . . is [always] orientated towards manipulating the perceptions of the relevant publics rather than educating or informing them” (Lindblom, 1993, p. 15).

We argue that while a particular understanding of legitimacy theory derived from the work of Lindblom (1993) and the early institutional theory work of Dowling and Pfeffer (1975) has driven much of the work on social environmental accounting, particularly on disclosure and reporting practices, it is now necessary that researchers engage with a broader and richer theoretical framework to inform and motivate this work. We would suggest that an approach drawing from contemporary institutional theory and from the work of Pierre Bourdieu provides a framework to recognise the role of both structure and agency. As a consequence we suggest that processes of legitimacy are far more dynamic and complex than existing research has implied. We

suggest that both organisational and social values are subject to change and influence by internal and external actors.

FINDING A FRAMEWORK AND LOCATION

One of the central problems identified with existing literature has been the adherence to legitimacy theory. Owen (2008, p. 247) suggests that the overwhelming majority of corporate social disclosure studies have employed legitimacy theory as their main interpretative focus. In essence the argument is that companies seek to legitimise their existence to society by voluntarily disclosing social and environmental information in a range of media. However, new Institutional theorists (such as Meyer and Rowan, 1977; DiMaggio and Powell, 1983, 1991; Scott, 2008) suggest that a range of legitimacy pressures lead to organizations adopting particular structures (such as sustainability reporting). Therefore, formal organizational structures are driven by external institutional influences, rather than rational drivers for internal efficiency, leading to homogenization of organizational practices (Meyer and Rowan, 1977). In effect practices of social or environmental reporting can be understood as a response to the need for institutions to generate legitimacy which is achieved when there is congruence between external influences and organizational arrangements (isomorphism). DiMaggio and Powell (1983) specify that isomorphism includes both competitive and institutional forces. Competitive isomorphism occurs when external competitive forces drive organizational structures. Institutional isomorphism on the other hand involves coercive, mimetic and normative influences. More recent social and environmental accounting literature has considered an institutional perspective to explain social and environmental disclosure (Larrinaga-Gonzalez, 2007, Bebbington et al, 2009, Ball and Craig, 2010)

Bourdieu's notions transform the rather static framework of new institutional theory into a more dynamic process. In essence the question is who is playing what game where. In different field there are different rules (habitus). Therefore what generates legitimacy with one group (or in one field) will not necessarily generate legitimacy in another. At the same time there is not simply a competition between different actors over access to and control of resources (capital) but also the rules over how the game is played. Within and without an organisation what is deemed to be legitimate is subject to contention. Therefore any claim to internal or external legitimacy associated with social and environmental reporting is a contested and contingent

process. Both the practices and the values are subject to challenge and the generation of legitimacy is an empirical rather than a theoretical question as it is important to understand how things become legitimate or taken for granted. It is only once it received this taken for granted status characteristic of doxia that the kind of isomorphic processes characteristic of institutional theory come into play. In effect institutional theory (and by extension legitimacy theory) only engage with issue of legitimacy when the really interesting processes of defining what is and what is not legitimate has been resolved.

The case or location for this study is the sustainability reporting¹ by two Australian Commonwealth Departments. There has been relatively little research into public sector sustainability reporting (Ball and Grubnic, 2007). This research setting a theoretically valuable context for a case study because of the visibility of both structural, value-based and agency drivers of social reporting. Public sector settings face particular forms of visibility and demand for legitimacy. In Australia, there is a mandatory requirement for Commonwealth Federal government departments to report on sustainability issues. Moreover, the public expectations of sustainability are higher for public sector entities than for the private sector (Ball and Grubnic, 2007, Osborne and Ball, 2011). Few private sector entities have environmental sustainability as core elements of their mission and therefore challenges to legitimacy are related to the notions of values congruence, which has also been the central focus of legitimacy theory studies. However, some public entities have sustainability and the environment as part of their core mission and therefore a challenge to legitimacy could be either a performance or a values challenge.

Paradoxically, despite these legitimacy mandates public sector entities seem to lag their private sector counterparts (Gibson and Guthrie, 1995), although government entities which rely primarily on government funding disclose more environmental information than the public sector entities which also have commercial aspects (Burritt and Welch, 1997). Frost and Toh (1998a) took this one step further to suggest that where there was public sector environmental reporting, government policy was quite often a deterrent rather than a driver to environmental disclosure. In a further study, Frost and Toh (1998b) suggest that entities with positive managerial

¹ The term sustainability reporting is taken to include reporting of social and environmental issues and is the terminology used by the interviewees in our research.

attitudes towards the environment, and large environmentally sensitive entities are more likely to have higher levels of environmental management and reporting. Yet Frost and Seamer (2002) also found a positive relationship between the environmental management structures and environmental disclosure of NSW public sector entities, and found that such disclosure was driven by legitimacy concerns.

Private sector entities have voluntary reporting mechanisms such as the Global Reporting Initiative (GRI) (GRI, 2006) which has now been extended to public sector entities with the Public Agency Sector Supplement (PASS) (see Dumay et al, 2010). Dickinson et al (2005) found that that awareness and use of the GRI public sector supplement was low while the primary motive for preparing sustainability reports was internal factors. Tort (2010) also found that there was little use of voluntary GRI reports in public sector agencies. Recent work by Guthrie and Farneti (Guthrie and Farneti, 2008, Farneti and Guthrie 2009) would seem to support Dickinson et al's (2005) conclusion that sustainability reporting in the public sector was driven more by internal stakeholders and key actors rather than external legitimacy. Developments such as GRI reporting were often driven by "internal champions" who are powerful actors in the field. This suggests that within public sector entities, sustainability reporting may be driven more by the needs and interests of internal actors (rather than external stakeholders) who can bring about organization change (Ball 2005, 2007, Ball and Seale, 2005). This idea was further developed by O'Dwyer (2005) who argued that the evolution of social accounting in an Irish Government overseas aid agency was designed by management to serve internal organisational rather than broader stakeholder interests.

This literature poses quite a paradox from a legitimacy theory perspective. Sustainability reporting within public sector entities is not driven by the need to generate legitimacy with external stakeholders. But rather individual actors, champions and key internal interests seem to influence what and how this information is reported. Therefore the cases studied in this paper attempt to provide insight in the what, how and why of government sustainability reporting. While rejecting the structuralist assumptions of legitimacy theory we also question the implicit structuralism of many of the applications of new institutional theory. Despite the apparent and expected claim to legitimacy through the mimetic-isomorphism of copying of the voluntary reporting practices which have been developed and

advocated for private sector reporting (the GRI framework) there does not seem to be a widespread adoption of these models. Yet in designing a research cases one department was selected where it would be reasonable to expect there to be external legitimacy pressures for reporting and a second case where it would be expected that these external pressures would not be so strong.

Research Design

For this study the annual and sustainability reports of two Australian Commonwealth departments was analysed. Department Alpha has a specific environmental role and therefore would be expected to show a high level of commitment to practices of social and environmental reporting and the adoption of both mandatory and voluntary reporting practices. Given the environmental role Department Alpha it would be expected that a failure on its part to fully engage in both mandatory and voluntary reporting systems (such as PASS) could lead to an issue of performance legitimacy. However, we also realise that the distinction is not clear cut as the influence role of Department Alpha may enable them to define the habitus by setting the rules on social and environmental accounting. Bourdieu's work on bureaucracy (see Bourdieu et al, 1994; Bourdieu, 2004) highlights the powerful role of bureaucracy in defining ideas and values as legitimate. Department Alpha may have the power to influence the values (habitus) of the wider social system. It is this potential power which makes a study of the sustainability reporting practices of government entities so potentially valuable.

Another perspective on the reporting practices of Department Alpha involves a shift of focus from external actors to internal actors. Department Alpha would be expected to attract individuals with a clear commitment to environmental sustainability. The normative values or habitus of these individuals would be expected to drive organisational behaviour and therefore result in more fully developed sustainability reporting above and beyond the demands of any external stakeholder group.

By contrast Department Bravo does not have an explicit environmental role as it is a Commonwealth Department with a responsibility for social issues. While this department was expected to share a general political commitment to sustainability reporting, it would not have a specific commitment as it does not reflect the core mission of this entity. Therefore while this entity may face a value challenge – it

would not face a performance challenge as sustainability is not part of fundamental purpose. One would therefore expect this department to comply with mandatory but not voluntary reporting requirements. In addition staff who join Departmental Bravo are more likely to share a commitment to social-welfare rather than environmental sustainability.

Once the case study organizations were identified, contacts were established in order to gain research access. Emphasis was on undertaking semi-structured interviews with personnel in these organizations as well as to analyse documentary data such as annual reports and sustainability reports related to each organization. A “snowballing technique” (Minichiello, et al, 2008) was used for further interviews with the initial contact used as basis for getting access to other key personnel. A series of in-depth interviews were held with personnel charged with the responsibility of sustainability reporting in these departments.²

Interviews focused initially on gaining background information on each organization. Their social and environmental impacts, responsibilities and stakeholders were determined. Focus then shifted to their sustainability reporting practice. Interviewees also had the opportunity to address any other issues related to their sustainability reporting practice at the end of the interview.

SUSTAINABILITY REPORTING IN THE AUSTRALIAN GOVERNMENT

The Australian Commonwealth public sector was selected for this study because sustainability issues are quite critical to government. An Environmental Protection and Biodiversity Act was promulgated in 1999 and under section 516A of this act, Australian Commonwealth Departments are required to disclose their commitment to the principles of ecological sustainable development. Thus, there is a mandatory requirement for sustainability reporting in the Australian Commonwealth sector.

In 2007, the Rudd Labour government was elected to power in Australia partly due to their social and environmental credentials³. One of their earliest tasks was to ratify the

²Given the possibility of the identity of the two departments being identifiable to those with an understanding of the Australian Commonwealth sector, details of interviewees are not provided in order to protect their identities under ethics requirements.

³ There was a change in leadership in 2010 when Julia Gillard succeeded Kevin Rudd as Australian Prime Minister and later managed to form a government with the help of Independents.

Kyoto Protocol and to commission Professor Ross Garnaut to provide a report on Climate Change and its impact on Australia (the Garnaut Review, Commonwealth of Australia, 2008a). The promulgation of a National Greenhouse and Energy Reporting (NGERS) Act (Commonwealth of Australia, 2008b) whereby companies had a mandatory requirement to report on their carbon emissions if they met a certain threshold and the proposed development of the European Union style Emissions Trading System called the Carbon Pollution Reduction Scheme (CPRS) suggest that environmental issues are critical to the current government. Consequently, the Australian public sector provides an interesting case for an exploration of sustainability reporting because mandatory and voluntary expectations exert significant pressure on Commonwealth public departments to be accountable for social and environmental matters.

Department Alpha

Department Alpha is one of the commonwealth departments entrusted with responsibilities for the environment. It develops and implements national policy, programs and legislation to protect and conserve Australia's environment and heritage. The department has explicit social and environmental performance targets around taking care of its workforce and local communities where they operate while environmental impacts include energy and water usage, waste and biodiversity (as reflected in the sustainability report for 2005-2006).

The interviews suggested that the key actors in this field were the departmental staff (including the union) and the minister. Other commonwealth departments are perceived as stakeholders as well – but this was couched as ‘setting a good example for these other departments in how to manage their environmental impacts’. Local community in areas of operation and the broader Australian community were also identified as external stakeholders but these were clearly not as influential in deriving the practices of sustainability reporting.

The basis for the practice of sustainability reporting was a departmental environmental management systems based on ISO1400. While there was variability in practices across Department Alpha (not all the sites are ISO1400 certified), there was a strong concern that the department be seen as providing leadership in the area.

In effect there was a risk that to fail to achieve this recognition could result in a performance challenge.

I think the Department just recently in its tender for ICT, for its computer provider, I think was recognised as probably one of the greenest tenders and processes. I guess that's just a manifestation of the type of approach the departments can take, and that's not saying all of our tenders are that way, but I think that's just showing the way that it can take place and make an improvement.

Part of the motivation for desire to be seen as providing leadership in the area could be the fact that since 2007 there has been two commonwealth departments with environmental responsibilities. In Bourdieu's (1991, p. 105) language these two agencies are caught in a struggle over the power to name. In effect the most powerful gets to define the area of environmental policy and reporting not only for the field of government but in Australia as a whole. Yet whole trying to retain control over the policy area, the location of the actual practice of sustainability reporting became ambiguous,

.. they're [new department] a complete separate agency. The issue with this agency as well is that not only did we lose part of the department which impacts on our operations, but we've taken on significant new programs and we've had significant ramp-up in number of staff. So that presents its own challenges in this regard.

The function of sustainability reporting itself, because of restructuring within the portfolio has kind of lost its real home and so there is no clear home for it at this point. I think that will evolve.

Despite expectations there was little evidence in Department Alpha of voluntary reporting or use of the GRI (or the PASS). The framework for sustainability reporting was the requirements of section 516A of the Environmental Protection and Biodiversity (EPBC) Act 1999. An overview of its annual reports from 2001-2002 (when EPBC Act was applicable to annual reporting) to the current period (2007-2008) suggests an increase in disclosure in relation to the ESD principles over the years.

Our current reporting mechanism is in response to that legislative obligation and it's structured around those three points as is required under the Act. So our Annual Report and the section on sustainability is broken down and provides a report against what is actually happening in terms of fulfilling the principles of ESD, how that occurs.

. . . obviously having a legislative driver provides that surety that things happen on a regular basis

Currently the key form or medium for sustainability reporting (and hence meeting the obligations of EBPC section 516A) was the departmental annual reports. In previous years (2003-2004 and 2005-2006) separate bottom line reports were produced. However, now issues of sustainability are incorporated into a single annual report.

Our sustainability reporting at the moment is limited to, or the main mechanism is through our departmental Annual Report and it's in response to the legislative obligation to report under the EPBC Act which I'm sure you're more than familiar with. It has really three things within that report, obligation, again which is specified in the Act about reporting on our activities and how they accord with the principles of ESD [ecological sustainable development], how our outcomes contribute to ESD and then about the environmental impacts of our operations and the management actions that we take.

Despite the apparent overlap between individual and institutional values associated with environmental sustainability the process seem more heavily focused on complying with a set of reporting requirements rather than supporting sustainable decision-making within the department. This compliance attitude also provides an explanation to the effective down-grading of this area by incorporating it in the annual report.

That's a question that's been asked around and the information in that is probably more of an elaboration of what's in the Annual Report. I think not being privy to what the actual decision was at that time, but essentially what has been discovered or found is that getting the information together on... there are difficulties in bringing the information together in a consistent way and the different indices that are used.

My understanding is in bringing that report together, some of the information or I guess the quality, the scope and the depth of that information, the desire is to try and get that to an improved level before I think – well it was felt that that data needed to be of an improved nature to justify in printing or publishing a separate report.

Despite the fairly clear coercive influence of the legislation on reporting, staff interviewed argued that this was not necessarily the primary driver. But rather they suggested that in order to have credibility in the environmental field Department Alpha also had to maintain a level of sustainability reporting. In other words, they could not require private sector to prepare sustainability reports if they were not doing this themselves.

Certainly the influence is the legislative requirement at the moment, but that reporting is important. It is a driver but I would imagine the Department would be doing some reporting even if it wasn't there, just for the fact that we can't expect and we support corporate reporting by business and industry, that they should outline what they're doing and what their impacts are. To be consistent with what you are asking others to do, you should do the same.

There is a good drive for corporate and sustainability reporting in the private sector now and that comes to think, because one of the influences is when we're working on policies to promote better practice in the corporate, they're very keen to get recognition and corporate responsibility is often the thing we're targeting, we're promoting.

So if we're working on waste and we're engaging with industry, we're often doing it to highlight the benefits it is for their corporate reporting, for their shareholders, for their public profile. So there were those reasons. I guess the similar things can apply to the Department in that good environmental performance in the department also has public profile benefits and a demonstration that it's not only asking other people to do something about the environment, but it's doing something itself.

While you could argue that this is an example of generating legitimacy with external stakeholders this is an over-simplification. This illustrates a danger of performance

legitimacy. However, in order to satisfy this challenge it was sufficient to comply with the legally mandated reporting requirements and there was no perceived need to extend this into the voluntary reporting systems evident in some private sector entities. Bourdieu's notions of capital and habitus provide some tools to analyse this observation. In effect if the government department wish to set the rules of the corporate sustainability reporting field (habitus) – they also need to be seen to be complying with those rules. However, this was more of a symbolic resource rather than a practical one as Department Alpha only had to demonstrate reporting practice rather than demonstrating any particular expertise or experience with the kinds of reporting practices used by the private sector. In the end the game was in the political field rather than the corporate field. Therefore rather than demonstrating expertise in an absolute sense all that Department Alpha had to show was that they had more expertise in sustainability reporting than other government departments. Ultimately the game focuses on financial capital in the form of sustained ongoing budgetary allocations from the Minister. Interviewees revealed that there were powerful internal motivations within government to be seen to supporting sustainability over and above simple legislative compliance.

Yeah I mean we have our legislative responsibility, but we have strong internal drivers and there's an ethos within the portfolio and across government for better environmental management and that the actions are going – there's certainly practical programs going on in this portfolio to achieve that and we're extending that out to other portfolios as well. But without the Sustainability Report some people might just say "Oh well they don't have a Sustainability Report, they can't be doing much" But it would be a false impression really.

There's a Government Agency Environmental Network [GAEN] and within that people I guess are loosely interested at the time about what other people are achieving. But it's more to know so that their internal goals are reasonable. It's more to gain a yardstick. At the moment I wouldn't say there's a direct competitive process, it's more a camaraderie of "Alright, you achieve this number – how come your building tenant light and power use is so low? What did you do? Tell me what you did to achieve that result," and that's probably driven the most by this Government Agency Environmental Network.

I mean that is an informal network between portfolios to share experiences and performance and learn from each other, and see if they can leapfrog challenges and mistakes to advance their performance.

The important and vital issue was that a coherent and defensible position be presented by Department Alpha. One of the key individuals in the reporting area suggested that they did not use the voluntary GRI indicators because if they did then they would have measures they were unable to collect the relevant data on. This would pose major reputational problems for the department.

You've got to really look at what indicators are going to help you manage the impacts of your organisation that tell you a) what are the impacts and b) enable you to measure, track and manage. The worst thing in the world is to have a data set full of indicators and no data.

Ultimately you've got to have a core set of indicators. You can't just report against every indicator that's possibly there because you'll be spending so much time collecting data

So I think it's fair to say the Department is I guess dedicating its effort to really getting the data together and getting the systems in place rather than focus on producing a report that while it might look good, may not have the greatest data. So I think it's fair to say that the resources are being more applied to that.

Some of this reputational risk can be understood by the oversight context of the Australian public sector. In addition to the minister a department may be called to account by the Auditor General and by both Parliamentary and Senatorial committees. To provide performance measures where the source data is not reliable has the risk of causing considerable embarrassment for the departmental head and even the Minister.

In effect while the sustainability reporting practices of private companies were felt to provide some interesting examples; it was an issue of legitimacy within the private sector and the driver over perceived expertise and access to budgetary resources which was the primary motivator for sustainability reporting in Department Alpha. Concerns over data credibility and reliability were more important than the legitimacy and expertise which would have been generated by engaging more fully with the GRI reporting framework. The irony here is that rather than creating an incentive for voluntary sustainability reporting by government agencies, the creation of the Public sector supplement (PASS) may have actually eliminated the real motivation if the government agencies prepare sustainability reports in order to boost their perceived expertise and credibility as private sector regulators.

Department Bravo

Department Bravo is a Commonwealth Department with responsibilities for social issues. This department is a major source of advice for social policy for the government and is also a large spending department.

While Department Bravo has a social policy agenda, it also has sustainability and social objectives relating to energy and water usage, use of paper, waste management and recycling as well as impacts related to staff travel. Social issues focused on employee attraction, diversity and health and well being. Despite this strong external focus, the nature of these external stakeholders was not clearly defined.

I'd been involved in a lot of environmental reporting over time, but it was clear to me that we had to identify who our stakeholders were and why we were doing the report. Now you'd think with an organisation that's done it [sustainability reporting] for some four or five years, that would be fairly clear. You wouldn't believe it but it wasn't clear, and I still don't know to this day why we're doing the report really, and who the stakeholders are. Terrible thing to say if we think we're doing reporting well.

Department Bravo used the services of an independent agency for their 2007-2008 sustainability report who asked them about the identification and management of stakeholders. After a period of extensive consultation, they identified key stakeholders as being internal groups: current and potential staff, the Departmental secretary and the Minister. Other government departments were considered important stakeholders and external groups included bodies such as ACCA, which encourage sustainability reporting, and the general public.

While there was a proposal for a corporate style environmental management system (EMS) for the future, currently there are only systems in major facilities. In effect interviewees felt that it was important to have a department-wide system to have issues of sustainability fully imbedded in departmental processes.

..the EMS we have is basically what I call a paper base. It's like a folder on the shelf. People see the folder on the shelf as the Environmental Management System. So every now and again someone pulls it out and says "Well what's going on?" What we want is an Environmental Management System which has responsibilities in it so that there's someone who's responsible for providing a report every year on waste, or every six months or whatever. There's someone responsible for the energy management side of it. So that's clearly part of, not only the EMS, but some responsibilities and operatives within the agency.

Department Bravo was the one of the first commonwealth agencies to prepare a triple bottom line report and these reports have been prepared on an annual basis since the 2003-2004 period. More recently, the term sustainability has been used instead of triple bottom line in order to emphasise the increasing importance of sustainable development in government departments. Department Bravo's reporting practice focuses on disclosure of existing operations, rather than the programs and policies that it implements in regard to social issues. Programs and policies are reported in other publications. Sustainability reporting in Department Bravo is done through the Property Division but there is a multidisciplinary approach taken to the preparation of the sustainability report. A steering committee oversees the development of the sustainability report and this includes representatives from all over the department.

While the EPBC Act was an important driver for the annual report disclosure of Department Bravo those involved did not believe it to be particularly helpful. One

reason for this was because it was so focused on the annual report but the second reason was that it fostered a compliance approach to sustainability.

We've actually found that the Environmental Protection Biodiversity Conservation Act has – the reporting that you need to do in the Annual Report is not helpful.

It's a real tick and flick. I haven't ever found it useful and I think it's a real shame. But I don't think you can do much in terms of environmental reporting in the annual report for the reasons you said. The timeframe's not right and it's a different sort of reporting. The Annual Report usually, despite the fact that it's supposed to be very factual, is fairly glossy and upbeat and you're trying to make everything look good. The Sustainability Report should be factual, trying to say 'This is what we've done,' 'No gilding the lily,' 'We've got work to do,' you know, 'There are issues here.' So I haven't found it very useful at all.

While the EPBC Act was the dominant driver for sustainability reporting in the annual report, the private sector was a critical influence on Department Bravo's sustainability reporting. Interviewees highlighted the importance of private sector sustainability reporting throughout the interviews:

But I think the private sector is leading the way.

The private sector should have a strong influence over us because we are judged by the private sector; we're assessed by the community. That's our charter to meet the community's expectations.

I think the private sector is a strong influence. I mean I've come from the private sector. I worked in the Commonwealth for years and worked in the private sector as well and my involvement in environmental management in the private sector is clearly different to a government agency. I think there's a lot we can learn.

Department Bravo was willing to employ experts from the private sector to develop their sustainability reporting. Department Bravo fully embraced the voluntary reporting elements from the GRI including the public sector agency indicators for their sustainability reporting.

It is questionable about the nature of the motivation and legitimacy benefits of these actions. One explanation was that their enhanced sustainability reporting was seen as a direct response to an initiative from the then prime-minister and therefore likely to generate both political credibility and additional resources for Department Bravo.

The Rudd Sustainability Committee would report saying 'Agencies will do this.' A bit like what Obama did when he got into power over in the States. He said 'Government agencies will improve their environmental performance by doing these things,' and it's very clear – and that's a terrific lead for anyone working in the public sector. If the boss says 'This is where we're going and I want everyone to work this way,' then we can put up papers and justify doing things and make these reports much more useful and valuable.

Leadership from senior staff enabled sustainability reporting to be undertaken. The origins of sustainability reporting in Department Bravo can be traced back to its former Chief Financial Officer:

..the CFO put a couple of people on the job of actually thinking about whether [Department A] could model best practice behaviour by doing it. So he hired a couple of young Turks who were environmentally trained and they went about sort of designing our first one. So it was a very much top down leadership thing, and once we'd sort of done the first one, which was obviously groundbreaking in terms of a public sector agency, we felt I suppose that we had shown that leadership and we wanted to keep it going, and we actually tried pretty hard to improve it year by year.

Top down leadership was also influential in Department Bravo's current practice. One of their deputy secretaries was an environmental champion who played a vital role in their sustainability steering committee. The interviewees were also environmental champions who had a strong commitment to sustainability and saw a critical role for sustainability reporting. However, these interviewees mentioned that one of the impediments to reporting was when such champions left the organization:

You'll probably find there's no one there that was involved in it previously. That's the dilemma too in a government...

That's pretty typical isn't it? People move in and out of things. So there's no corporate line or corporate knowledge involved.

Sources of legitimacy and credibility for sustainability reporting could also be found external to the organisation. The ACCA played an important credentialisation and symbolic capital role. Department Bravo won an award from ACCA for the quality of their sustainability reporting. Winning an award from this body provided prestige for the department and a symbolic certification of the sustainability credentials.

However the benefits from the development of sustainability reporting weren't limited to the agency but also flowed to individuals who were seen to develop particular skills around the practice of sustainability reporting. These staff could build their personal credibility and social capital networks through participation in a number of networks including the Government Agency Environmental Network (GAEN) and the environmentally conscious office staff network.

People getting together from around all the agencies saying "What are you doing? How do you do this? How do you do that?" and it's a great sharing mechanism.

The Environmentally Conscious Office Staff Network allows us to have someone in a building somewhere that we can link to, to discuss environmental issues and to bring forward issues that are relevant to that local site. So from an environmental perspective that's a very important network from our point of view. It's developing really well. We're running a conference later this year to bring it all together because we think it's important. But that's the sort of driver we – if we get driven by that, people keep asking questions, "Well why aren't we doing this here? What can we do here?" and we're only a little group of three people and

all we're trying to do is plug the holes in terms of, as I say, waste management's a big issue for us. So we're trying to get the message out there about – and we've produced posters and information guides. We try and run Earth days and ride to work days and all those sorts of things. So we're doing a lot of other things as well. But that's the sort of thing. They're a strong driver for us.

In effect the personal investments in the habitus of environmental sustainability equipped the individual for a perceived values change within the wider public sector, gave them marketable skills in the management and reporting of sustainability and provided them access to a powerful network of like-minded colleagues within the public service. These benefits provide a potential explanation for the role and motivation of key internal actors in the growth and development of sustainability reporting in public sector entities.

BEYOND LEGITIMACY

While legitimacy theory has been a popular and dominant approach to theorising social and environmental reporting its limitations have been criticised by a number of researchers who argue that a broader range of theoretical approaches are required to provide insights into why people actually do corporate social reporting. In this paper we reflect on the intellectual origins of contemporary legitimacy theory in the unpublished paper of Lindblom. While this work was built on elements of the early new institutional theory work, this basis has not been generally recognised in the social and environmental literature and the framework has not been updated as new institutional theory has developed. We therefore propose a revised approach to legitimacy based on more recent developments in institutional theory and enhanced by notions of field, habitus and capital from the work of Pierre Bourdieu.

Bourdieu's notions transfer the static and structuralist tendency of new institutional theory and bring a richer understanding of agency. Issues of legitimacy are recognised as relating to a particular field or social space and to be based on a particular habitus or set of rules relating to that social space. However, these rules are not absolute but are themselves subject to change and competition. Powerful actors in a field can deploy their resources to modify the taken-for-granted or doxic rules to suit themselves. Therefore both claims to legitimacy and debate over the nature of legitimacy are areas of contest.

This paper explores two cases of sustainability reporting in the Australian public sector. Existing literature on public sector reporting is paradoxical from the perspective of legitimacy theory. Despite the particular forms of visibility and demand for legitimacy facing the public institutions and the centrality of sustainability mandates to government policy and key operational departments, current sector entities seem to lag their private sector counterparts in voluntary sustainability reporting practices. Few government entities have adopted GRI reporting models and some authors have argued that government policy may actually be a disincentive to sustainability reporting.

This paper presents two case studies of Australian commonwealth sustainability reporting. One department (Alpha) has an explicit sustainability mission. We argue that legitimacy theory would suggest that this department would have more developed mandatory and voluntary sustainability reporting. First, in order to maintain performance legitimacy Department Alpha would need to demonstrate their own commitment to sustainability through their reporting practices. However, the value base of staff (internal stakeholders) and external interests would seem to also provide a significant motivator for the development of sustainability reporting. Department Bravo, while a significantly large Australian Commonwealth Department, did not have a specific sustainability mandate over and above a general government commitment to sustainability. Therefore we expected that there would be little sustainability reporting beyond the legislative requirements.

In practice we found the opposite to what legitimacy theory would lead us to expect. The only sustainability reporting observed in Department Alpha was driven by the legislative requirements with no use of GRI or any other voluntary frameworks. While there was some concern to maintain credibility with private sector entities for which the department has an environmental regulative role, this seemed to be a symbolic resource and did not to drive any particular engagement with voluntary reporting. In contrast legitimacy within the department, with other government departments and with the Minister were important drivers of action. Complying with the rules (*habitus*) of the government field seemed to be more important than expertise in the corporate reporting field. This can be understood because the primary motivation was to maintain the relative perceived expertise in the sustainability area and to maintain the security of the ongoing financial support through the annual

parliamentary appropriation. Therefore it was more important to be able to defend the credibility of any performance measures reported with oversight entities such as the Auditor General and Senatorial Budget committees rather than to develop sustainability measures which had a real impact on the operation of the department.

By way of contrast Department Bravo developed voluntary reporting practices based on the GRI framework which were over and above the legislative requirements. This was despite the fact that they did not have a core mission focused on sustainability or a need to legitimate their sustainability credentials with external stakeholders. This is not to say that there were not legitimacy benefits to Department Bravo from sustainability reporting. The first and most obvious was the symbolic capital derived from the ACCA sustainability reporting award. This was a visible, public and undeniable form of public credentialisation. There was also a reasonable belief that demonstrable sustainability was at least consistent with government policy initiatives and would be valued by government. It would also not be an unreasonable expectation that valued contribution to government policy could lead to additional financial resources (or at least protection from potential resource cuts).

This notion of resource competition goes some way to explaining the apparently paradoxical nature of the sustainability reporting of Departments Alpha and Bravo. To some extent Department Alpha already demonstrates a visible commitment to sustainability through their underlying departmental activity and therefore sustainability reporting is unlikely to generate any more 'green dollars' over and above what they already receive. However, Department Bravo does not have a core sustainability mission and therefore if they can demonstrate sustainability through their reporting activities and this will well credentialed, they may be able to access funding resources which they would otherwise not receive. Bourdieu's notion of competition within a field over capital resources provides a powerful way to explain their reporting behaviour. However, the development and growth of this voluntary sustainability reporting in Department Bravo was primarily driven by key agents and senior staff champions within the department. It is therefore not unreasonable to suggest that the development of sustainability reporting had symbolic benefits to the department and also real benefits to the key agents in the process that developed important marketable skills, personal credibility and access to an important network of like-minded civil servants across the public sector.

Despite the inconsistency with a legitimacy theory prediction, these findings are largely consistent with previous research findings on the nature and role of sustainability reporting in government entities. It fits with the argument that the primary driver is processes of internal rather than external legitimacy. However, in contrast to this earlier research, the theoretical approach adopted in this paper provides some preliminary explanations of why these internal legitimacy pressures were so influential.

This paper shows that a legitimacy theory model failed to adequately explain the findings observed in this case and has comprehensively failed as a theoretical framework to explain social and environmental reporting in a public sector context. By way of contrast the theoretical approach adopted drawing on elements of neo-institutional theory and Bourdieu provides new and interesting insights into the nature and practice of performance reporting which more fully embrace recognition of the influence of both structure and agency. We would suggest that this paper illustrates Bebbington et al's (2008) contention that alternative theoretical approaches have the potential to offer new insights into why people actually report sustainability.

REFERENCES

- Aerts, W. and Cormier, D (2009), "Media legitimacy and corporate environmental communication", *Accounting Organizations and Society*, Vol 34 No 1, pp. 1-24.
- Ball, A. (2005) Environmental Accounting and Change in UK Local Government, *Accounting, Auditing and Accountability Journal* Vol. 18 No. 3, pp.346-373
- Ball, A (2007) "Environmental accounting as workplace activism", *Critical Perspectives on Accounting* Vol. 18, No. 7, pp. 759-778
- Ball, A. and Seal, W. (2005) Social Justice in a Cold Climate: Could Social Accounting Make a Difference? *Accounting Forum*, Vol. 29, pp.455-473.
- Ball, A. and Grubnic, S. (2007) "Sustainability Accounting and Accountability in the Public Sector", in Unerman, J., O'Dwyer, B. and Bebbington, J. (Eds.), *Sustainability Accounting and Accountability*, Routledge, Oxon.
- Ball, A and Craig, R (2010) Using neo-institutionalism to advance social and environmental accounting *Critical Perspectives on Accounting* Vol. 21, pp. 283-293
- Bebbington, J., Larrinaga, C. and Moneva, J. (2008), "Corporate Social Reporting and Reputation Risk Management", *Accounting Auditing & Accountability Journal*, Vol.21, No. 3, pp. 337-361.
- Bebbington, J., Higgins, C. And Frame, B (2009) "Initiating sustainable development reporting: evidence from New Zealand" *Accounting Auditing & Accountability Journal*, Vol.22, No. 4, pp.588-625

- Bourdieu, P, Wacquant, L and Farage, S. (1994), "Rethinking the state: genesis and structure of the bureaucratic field", *Sociological Theory*, Vol. 12 No 1, pp. 1-18.
- Bourdieu, P. (1977), *Outline of a Theory of Practice*, Nice, R. (Trans), Routledge, London.
- Bourdieu, P. (1991), *Language & Symbolic Power*, Polity Press, Cambridge.
- Bourdieu, P. (2004), "From the King's house to the reason of the state. A model of the genesis of the bureaucratic field", *Constellations*, Vol 11 No. 1, pp. 16-36.
- Burritt, R. L. and Welch, S., (1997), "Australian Commonwealth entities: an analysis of their environmental disclosures", *ABACUS*, Vol. 33, No. 1, pp. 69-87.
- Cho, C and Patten, D.M. (2007), "The role of environmental disclosure as legitimacy tools: a research note", *Accounting Organizations and Society*, Vol. 32 No. 7, pp. 639-647.
- Commonwealth of Australia. (1992), *National Strategy for Ecologically Sustainable Development*. Department of Environment and Heritage, Canberra.
- Commonwealth of Australia. (2008a), *National Greenhouse and Energy Reporting*, Department of Climate Change and Energy Efficiency, Canberra.
- Commonwealth of Australia. (2008b), *The Garnaut Climate Change Review: Final Report*, Commonwealth of Australia / Cambridge University Press, Canberra and Melbourne.
- Cormier, D & Gordon, I.M. (2001), "An examination of social reporting strategies", *Accounting, Auditing, and Accountability Journal*, Vol 14 No. 5, pp. 587-617.
- De Villiers, C and Van Staden, C.J (2006), "Can less environmental disclosure have a legitimising effect? Evidence from Africa", *Accounting Organizations and Society*, Vol 31 No 8, pp. 763-781.
- Deegan, C. (2002), "Introduction: The legitimising effect of social and environmental disclosures—a theoretical foundation", *Accounting, Auditing and Accountability Journal*, Vol 15 No. 3, pp. 282-311.
- Deegan, C., and Gordon, B. (1996), "A study of the environmental disclosure practices of Australian corporations", *Accounting and Business Research*, Vol. 26 No. 3, pp. 187-199.
- Deephouse, D.L. and Suchman, M. (2008), "Legitimacy in organizational institutionalism", in Greenwood, R, Oliver, C, Sahlin, K, and Suddadby, R. (Eds.), *The SAGE Handbook of Organizational Institutionalism*, Sage, Los Angeles.
- Dickinson, D, Leeson, R, Ivers, J and Karic, J (2005), *Sustainability Reporting by public agencies: International uptake, forms and practice*, Centre for Public Agency Sustainability Reporting, Melbourne.
- DiMaggio, P.J. and Powell, W.W. (1983), "The iron cage revisited: institutional isomorphism and collective rationality in organizational fields", *American Sociological Review*, Vol. 48, No. 2, pp. 147-160.
- DiMaggio, P.J and Powell, W.W (1991), "Introduction", in Powell, W.W and DiMaggio, P.J (Eds), *The new institutionalism in organizational analysis*, University of Chicago Press, Chicago, pp. 1-40.

- Dowling, J. and Pfeffer, J. (1975), "Organizational legitimacy: social values and organizational behaviour", *Pacific Sociological Review*, Vol. 18, No. 1, pp. 122-136.
- Dumay, J., Guthrie J. and Farneti F. (2010), "GRI sustainability reporting guidelines for public and third sector organizations", *Public Management Review*, Vol.12 No. 4, pp. 531-548.
- Everett, J. (2002), "Organizational research and the praxeology of Pierre Bourdieu", *Organizational Research Methods*, Vol. 5 No. 1, pp. 56-80.
- Farneti, F. and Guthrie, J. (2009), "Sustainability reporting by Australian public sector organisations: why they report", *Accounting Forum*, Vol. 33, No. 2, pp. 89-98.
- Frost G and Seamer M (2002), "Adoption of environmental reporting and management practices: An analysis of New South Wales public sector entities", *Financial Accountability and Management*, Vol.18 No. 2, pp. 103-127.
- Frost G. and Toh, D (1998a), "A study of environmental accounting within the New South Wales public sector", *Accounting Research Journal* Vol. 11, No. 2, pp. 400-410.
- Frost G. and Toh, D (1998b), "Environmental accounting practices and management attitudes: an investigation of New South Wales public sector entities", *Accountability and Performance*, Vol. 4 No.3, pp. 51-67.
- Gibson R. and Guthrie, J (1995), "Recent environmental disclosures in annual reports of Australian public and private sector organisations", *Accounting Forum*, Vol. 19 No. 2/3, pp. 111-127.
- Global Reporting Initiative (GRI) (2006), *Sustainability Reporting Guidelines on Economic, Environmental and Social Performance*, Interim Secretariat GRI, Boston MA US.
- Gray, R.H., Kouhy, R., & Lavers, S. (1995). Corporate Social and Environment reporting: a review of the literature and a longitudinal study of UK Disclosure. *Accounting, Auditing, and Accountability Journal*, 8(2), 47-77.
- Guthrie, J. and Farneti, F. (2008), "Sustainability reporting by Australian public sector organisations", *Public Money and Management*, Vol. 28 No. 6, pp. 361-366.
- Hirsh, P.M. and Andrews, J.A.Y (1984), "Administrators' response to performance and value challenges: stance symbols and behaviour", in Sergiovanni, T.J. and Corbally, J.E. (Eds.), *Leadership and Organizational Culture*, University of Illinois Press, Urbana IL, pp. 170-185.
- Larrinaga-Gonzalez, C (2007) "Sustainability reporting : insights from neoinstitutional theory" in Unerman, J, Bebbington, J and O'Dwyer, B (eds) *Sustainability Accounting and Accountability* Routledge, London pp. 150-167.
- Lindblom, C.K. (1993). "The implications of organizational legitimacy for corporate social performance and disclosure", paper presented at the Critical Perspectives on Accounting Conference, New York USA.
- Lodhia, S. (2005), "Legitimacy motives for world wide web environmental reporting: an exploratory study into present practices in the Australian minerals industry", *Journal of Accounting and Finance*, Vol 4 pp. 1-15.

- Malsch, B; Gendron, Y and Grazzini, F (2011) "Investigating interdisciplinary translations: The influence of Pierre Bourdieu on accounting literature", *Accounting, Auditing & Accountability Journal*, Vol. 24 No. 2, pp.194 - 228
- Meyer, J.W and Rowan, B. (1977), "Institutional organizations: formal structure as myth and ceremony", *American Journal of Sociology*, Vol. 83, pp. 340-363.
- Minichiello, V., Aroni, R., Timewell E., and Alexander, L. (2008), *In-depth Interviewing: Principles, Techniques, Analysis*, 3rd edition, Longman Cheshire, Australia.
- Mobus, J.L. (2005), "Mandatory environmental disclosures in a legitimacy theory context", *Accounting, Auditing, and Accountability Journal*, Vol 18 No 4, pp. 492-517.
- Oakes, L.S, Townley, B. and Cooper, D.J. (1998), "Business planning as pedagogy: language and control in a changing institutional field", *Administrative Sciences Quarterly*, Vol 43 No. 2, pp. 257-292
- O'Donovan, G. (1999), "Managing legitimacy through increased corporate environmental reporting: An exploratory study", *Interdisciplinary Environmental Review*, Vol 1 No. 1, pp. 63-97.
- O'Donovan, G. (2002), "Environmental disclosures in the annual report: extending the applicability and predictive power of legitimacy theory", *Accounting, Auditing, and Accountability Journal*, Vol. 15 No. 3, pp. 344-371.
- O'Dwyer, B (2005), "The construction of a social account: a case study in an overseas aid agency", *Accounting, Organizations and Society*, Vol. 30 No. 3, pp. 279-296.
- Osborne, S.P and Ball, A, eds (2011) *Social Accounting and Public Management: Accountability for the Public Good UK* : Routledge
- Owen, D. (2008), "Chronicles of Wasted Time? A Personal Reflection on the Current State of, and Future Prospects for Social and Environmental Accounting Research", *Accounting, Auditing and Accountability Journal*, Vol. 21, No. 2, pp. 240-267.
- Parker, L.D. (2005), "Social and environmental accountability research: a view from the commentary box", *Accounting, Auditing and Accountability Journal*, Vol. 18 No. 6, pp. 842-860.
- Patten, D.M (1992), "Intra-industry environmental disclosures in response to the Alaskan oil spill: a note on legitimacy theory", *Accounting Organizations and Society*, Vol. 17 No. 5, pp. 471-475.
- Pfeffer, J. and Salanick, G.R. (1978), *The External Control of Organizations: A Resource Dependence Perspective*, Harper & Row, New York.
- Scott, W.R (2008), *Institutions and organizations: ideas and interests*, Sage Publications, Los Angeles.
- Thornton, P.H and Ocasio, W. (2008), "Institutional Logics", in Greenwood, R, Oliver, C, Sahlin, K, and Suddadby, R. (Eds.), *The SAGE Handbook of Organizational Institutionalism*, Sage, Los Angeles.

- Tilling, M and Tilt, C.A (2010), "The edge of legitimacy: voluntary social and environmental reporting in Rothmans' 1956-1999 annual reports", *Accounting, Auditing, and Accountability Journal*, Vol. 23 No. 1, pp. 55-81.
- Tort, L.E. (2010), *GRI reporting in Public Agencies*, Global Reporting Initiative, Amsterdam.
- Unerman, J, Bebbington, J and O'Dwyer, B (eds) (2007) *Sustainability Accounting and Accountability* Routledge, London.
- Wilmshurst, T., & Frost, G. (2000), "Corporate environmental reporting: a test of legitimacy theory", *Accounting, Auditing, and Accountability Journal*, Vol 13 No. 1, pp. 10-26.