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Environmental and sustainability accounting, budgeting and reporting: a structured literature review

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Abstract

Purpose – Research dealing with environmental and sustainability challenges in the public-sector accounting context is progressively expanding. This article aims to review the existing literature to understand how research is developing and points out gaps that deserve further investigation.

Design/methodology/approach – This study uses the structured literature methodology to investigate the state-of-the-art and future directions of the literature in the public sector. In total, 136 articles were explored.

Findings – The critical analysis of the literature shows that several areas, such as auditing and budgeting, deserve further attention. The contents of sustainability reports should also be investigated further to avoid overlapping with similar reports, such as Sustainable Development Goals (SDGs) reports, and to understand the role of standard setters in this context. Furthermore, it is suggested to find a balanced view where non-monetary information coexists with monetary information.

Originality/value – This study offers a comprehensive and holistic review of the literature on the emerging topic of environmental and sustainability accounting, budgeting and reporting in the public-sector context. The structured literature review enables the identification of future directions for the literature in this field.

Keywords Environmental budgets, Environmental accounting, Environmental reporting, Sustainability budgets, Sustainability accounting, Sustainability reporting, Public sector, Structured literature review

Paper type Literature review

1. Introduction

The increasing awareness of the impact of humans on the environment has stimulated scholars to reflect upon the relationship between accounting, organisations, and society (Chastain, 1973; Gambling, 1974; Ullman, 1976; Dierkes and Preston, 1977). Several issues, such as the depletion of natural resources, global warming, climate change, pollution, deforestation, unemployment, and poverty, are attracting the interests of governments, academics and practitioners, and the notion of sustainable development is gaining increasing attention at national and international levels (Hopwood *et al.*, 2005; OECD, 2001). This suggests adopting a holistic view of development based on economic, environmental and social aspects. In 2015, the United Nations General Assembly expanded further this concept with the 2030 Agenda, where 17 SDGs were defined and adopted by 193 countries (Bisogno *et al.*, 2023). In this context, public-sector organisations play a pivotal role. They can exert influence on environmental issues and sustainable development through changes in regulation. For instance, they can introduce regulatory measures aimed at environmental, social and governance reporting, requiring private-sector organisations to disclose non-financial information, and recent studies are investigating stock market reactions to these regulations (Pandey *et al.*, 2024a, b). Public-sector organisations can also be required to reduce emissions or focus on the redistribution of wealth (IPSASB, 2022b). Indeed, they have to deliver public policy and promote social welfare

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(Ball and Grubnic, 2007); therefore, their functions and responsibilities are more connected to the sustainability discourse than those of private-sector entities (Ball, 2004; Bisogno *et al.*, 2024a). One of the main consequences of this increasing attention on environmental and sustainability issues is the awareness of the importance of disclosing environmental and sustainability information (Beck *et al.*, 2010; Farneti and Guthrie, 2009; Gray, 1992).

The public-sector literature is investigating questions related to how to account for environmental and sustainability issues (Bisogno, 2024), how to provide adequate information (Manes-Rossi, 2019), how to integrate economic and financial information with environmental and sustainability information (Cohen, 2022), and so on. Despite this increasing attention, this is an emerging area of research, and further studies are required.

This study aims to review previous literature on environmental and sustainability accounting, budgeting and reporting (ESABR), providing a holistic picture of the state of the art and pointing out a future research agenda. There are several types of literature reviews based on different methodologies and approaches (Paul *et al.*, 2024; Paul and Menzies, 2023). The most relevant ones are framework-based literature reviews, as they are developed using an organising framework (Paul *et al.*, 2024). Accordingly, our review uses as a background Alvesson and Deetz's (2000) critical management thinking and utilises a structured literature review (SLR) methodology, which allows for developing insights, critical reflections, and future research paths (Tranfield *et al.*, 2003). Furthermore, to concretely investigate strengths and weaknesses, map the evolution of the literature in the public sector, discover under-investigated topics, highlight the knowledge gaps and suggest new directions for future research, our SLR refers to the frameworks proposed by Massaro *et al.* (2016) and Paul and Rosado-Serrano (2019), as explained in the following section, aiming to answer the following research questions:

RQ1. How is ESABR research in the public sector developing?

RQ2. What is the focus and critique of ESABR literature?

RQ3. What is the future of ESABR research in the public sector?

Previous reviews on the topic have adopted a more restricted focus, compared with that characterising this study, as they have concentrated on non-financial reporting (Manes-Rossi *et al.*, 2020), sustainability reporting in universities (Moggi, 2023), environmental accounting (Tommasetti *et al.*, 2023) or environmental reporting (Cappellieri *et al.*, 2025). This SLR considers both environmental and sustainability issues, and investigates budgeting, accounting and reporting, offering a broader perspective compared with those adopted in previous studies.

The remainder of the article is structured as follows. The next section explains the SLR methodology. Section 3 illustrates the development of ESABR research in the public sector, while Section 4 provides a critical analysis of the focus and critique of ESABR literature. Section 5 discusses the future agenda for ESABR research in the public sector, and Section 6 concludes the article along with its limitations.

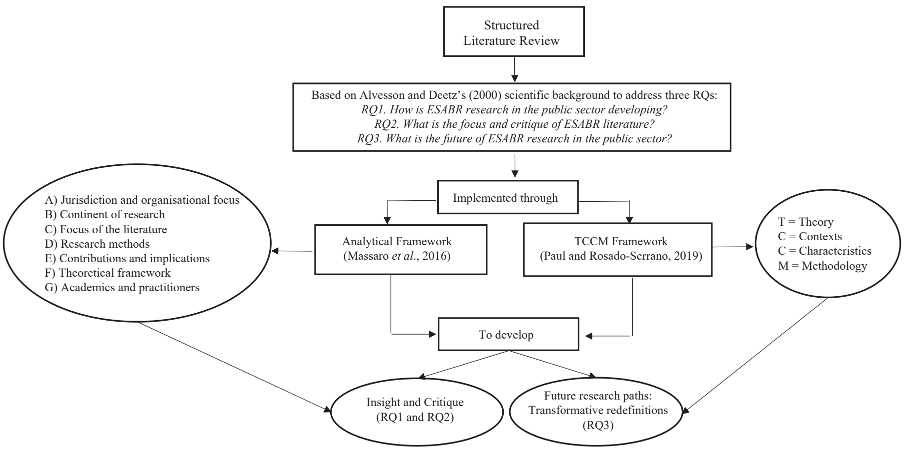
2. Research methodology

2.1 Framework-based literature review

A literature review can be conducted through different approaches, which, in turn, can be classified according to different criteria. An approach frequently utilised (Dontu *et al.*, 2021; Hazaea *et al.*, 2023) classifies literature reviews into bibliometric analysis (which illustrates the state-of-the-art and emerging trends of a certain research field, summarising large quantities of bibliometric data), meta-analysis (which provides a summary of the relationship between variables examining their overall strengths and directions) and systematic literature reviews (which focuses on findings of the existing literature on a research topic or field). While both the bibliometric and meta-analysis tend to use quantitative methodologies, as they aim to manage a large set of data, systematic reviews tend to refer to qualitative methodologies, as they aim to scrutinise in-depth previous literature, providing a critical discussion of their findings (Alvesson and Deetz, 2000). Massaro *et al.* (2016) identified a "literature review continuum", moving from approaches such as "narrative" reviews—based on a few rules and aiming to summarise and interpret findings that emerged from previous studies—to more structured approaches such as systematic and structured literature reviews, which allow to assess and classify each study included in the review and propose future research directions. This last approach has been gaining popularity at an exponential rate (Paul and Menzies, 2023; Paul *et al.*, 2024), as it is based on a scientific, replicable and transparent process (Tranfield *et al.*, 2003). Concretely, this process asks for a clear and robust framework to be implemented (Paul *et al.*, 2024), making it possible to extract important *insights*, develop *critique* to question current forms of knowledge, underscore research gaps and provide directions for future research so to propose *transformative redefinitions* (Alvesson and Deetz, 2000). Accordingly, using as a background Alvesson and Deetz's (2000) critical management thinking, this SLR is implemented through two frameworks. The first one is the analytical framework proposed by Massaro *et al.* (2016), based on several categories to classify reviewed studies; this framework has been largely utilised in many public-sector accounting literature reviews (Bisogno *et al.*, 2018; Bisogno and Donatella, 2022; Bracci *et al.*, 2019; Dumay *et al.*, 2016; Guthrie *et al.*, 2012; Santis *et al.*, 2018; Manes-Rossi *et al.*, 2020) and allows for developing insight and critique addressing RQ1 and RQ2. The second one is the TCCM framework (where T stands for theory, C for context, C for characteristics, and M for methodology). Following Paul and Rosado-Serrano (2019), the TCCM framework is utilised here to highlight the knowledge gaps and suggest new directions for future research to address RQ3. Figure 1 illustrates the process.

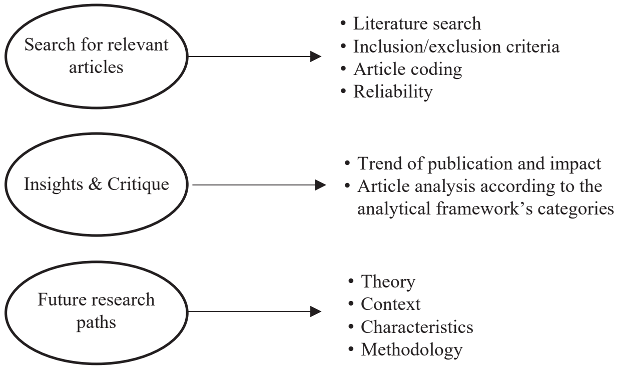
2.2 Literature review protocol

Starting from the research questions identified in the first section, based on Alvesson and Deetz's (2000) critical management thinking, the protocol used for this study has three key steps: search for relevant articles, provide insights and critique, and develop transformative redefinitions to identify future research paths. Figure 2 shows the literature review protocol.



Source(s): Authors' own elaboration

Figure 1. The framework-based SLR adopted



Source(s): Authors' own elaboration based on Massaro *et al*. (2016) and Paul and Rosado-Serrano (2019)

Figure 2. The SLR protocol

The first step consists of defining keywords to be used in a database to extract potentially relevant articles. Bearing in mind the aim of this SLR, specific inclusion/exclusion criteria are identified to clean the database. This results in a list of relevant articles, which are then coded according to the analytical framework utilised here (which derives from Massaro *et al.*, 2016), also assessing the reliability of the coding.

The second step consists of an in-depth analysis of relevant articles, which are examined and critically discussed according to the categories of the analytical framework identified in the previous step. An analysis regarding the year and journal of publication and the impact of each article is also provided.

The third step consists of identifying future research paths, following the four items of the TCCM framework proposed by Paul and Rosado-Serrano (2019).

3. Search for relevant articles

The first step of the literature review protocol consists of selecting eligible articles that meet the study's research objective. The following keywords were used: "environmental budget*" OR "environmental accounting" OR "environmental report*" OR "sustainability budget*" OR "sustainability accounting" OR "sustainability report*" OR "SDGs budget*" OR "SDGs accounting" OR "SDGs report*" AND "public sector" OR "government*" OR "state owned enterprises" OR "public universit*" or "healthcare organisation".

The study utilised the Scopus database. Several filters were used to limit the search for relevant articles. First, only articles published in English in peer-reviewed journals concerning the period 1980–2024 were included. Second, the search was limited to specific domains: Business, management and accounting; Economics, econometrics and finance; Social science. The initial search (December 2023) retrieved a total of 3,774 publications. Considering the intrinsic dynamic nature of SLRs, we conducted a second search (December 2024) to capture articles published in 2024, and we retrieved 555 other articles.

To assess the relevance of selected articles (Petticrew and Roberts, 2008), each article was scrutinised by carefully examining its title and abstract and, whenever necessary, its contents, following a set of predefined criteria. First, the contributions had to focus on ESABR in the public sector; therefore, contributions focused only on private-for-profit entities were excluded, while articles investigating state-owned enterprises (and, more generally, firms controlled by public-sector organisations) were included. Similarly, articles investigating only non-profit organisations were removed from the list. Second, contributions regarding public-sector entities, with ESABR not being the main topic (for example, papers dealing with social responsibility from a general perspective), were excluded. Third, as already pointed out, only articles written in English and published in peer-reviewed journals were included.

Table 1 shows the results, quantifying the total number of publications excluded, namely: articles not focused on ESABR, concerning public-sector (868), private-sector (1,112) and non-profit (49) organisations; articles concerning ESABR but with a focus on private-sector (157) or non-profit (7) entities; 34 papers concerning macroeconomic and statistical issues (e.g. papers dealing with the relationship between energy consumption and economic growth); 1,944 articles regarding other topics (for instance, technological and engineering issues). Furthermore, 22 articles were excluded after reading the full text. The final selection included 136 articles [1] and a digital archive was created.

Having selected relevant articles, an analytical framework was used to code and classify each article. To develop this framework, based on Massaro *et al.* (2016), previous SLRs were used as a reference (Bisogno *et al.*, 2018; Bisogno and Donatella, 2022; Bracci *et al.*, 2019; Dumay *et al.*, 2016; Guthrie *et al.*, 2012; Santis *et al.*, 2018; Manes-Rossi *et al.*, 2020), even though several changes were required to be consistent with the aim of this study. Therefore, the following categories were identified: (A) Jurisdiction and organisational focus; (B) Continent of research; (C) Focus of the literature; (D) Research method; (E) Contributions and implications; (F) Theoretical frameworks; and (G) Academics and practitioners.

Category (A) was defined with a broad meaning, as it includes both "jurisdiction" and "organisational focus" criteria used in previous SLRs, implicitly considering state-owned enterprises as an additional jurisdictional level. As a result, this category includes the following sub-categories: (A1) Central government; (A2) State/regional government; (A3) Local government; (A4) State-owned enterprises; (A5) Universities; (A6) Healthcare organisations; and (A7) Mixed.

Category (B), Continent of research, was an adaptation of the "country of research" category of previous SLRs. Therefore, it includes the following sub-sections: (B1) Africa; (B2) America; (B3) Asia; (B4) Australia; and (B5) Europe. A residual sub-category, (B6) International/Not applicable, was also coded to consider articles investigating a large sample of countries belonging to different continents or conceptual papers which did not investigate a specific context in particular.

Category (C), Focus of the literature, consists of the following sub-categories: (C1) Environmental budget; (C2) Environmental accounting; (C3) Environmental reporting; (C4) Sustainability accounting; (C5) Sustainability budgets; (C6) Sustainability reporting; (C7) Environmental and sustainability management accounting; and (C8) Auditing and assurance.

Table 1. Research of relevant articles

Sample	Number of articles First search (Dec. 2023)	Second search (Dec. 2024)	Total
• Keyword search	3,774	555	4,329
• Articles concerning public-sector entities but not focused on ESABR	−760	−108	−868
• Articles concerning private-sector entities but not focused on ESABR	−993	−119	−1,112
• Articles concerning non-profit organisations but not focused on ESABR	−45	−4	−49
• Articles concerning ESABR in the private sector	−112	−45	−157
• Articles concerning ESABR in non-profit organisations	−6	−1	−7
• Articles addressing macroeconomic and statistical issues	−18	−16	−34
• Articles concerning other topics	−1,710	−234	−1,944
• Articles excluded after reading the full text	−19	−3	−22
Final sample of articles	*111*	*25*	*136*

Category (D), Research methods, was obtained by slightly amending the category used in previous SLRs and included five sub-categories: (D1) Quantitative empirical analysis; (D2) Survey/Questionnaire/Interviews/Other empirical; (D3) Conceptual; (D4) Commentary/Normative/Policy; and (D5) Literature review.

Category (E), Contributions and implications, classified articles according to the type of implications emerging from them. Category (F), Theoretical frameworks, classified papers according to the framework they utilised, while Category (G), Academics/practitioners, was obtained by considering if the article was written by academics and/or practitioners.

The authors jointly defined the categories of the analytical framework to be used for classifying relevant articles. Considering the importance of this step, a pilot test was conducted: the authors initially coded thirty articles separately to assess the framework's suitability and determine which criteria and attributes needed adjustments. A meeting was then organised to compare and discuss results, and the authors agreed to revise the framework in order to improve its suitability. The category that required in-depth discussion was Focus of the literature. As will be explained later, the authors agreed to interpret in broad terms the term "sustainability", which—especially in recent studies—is used as an umbrella term. The authors achieved a consensus on the definition and the meaning of each category and sub-category to ensure inter-code reliability.

The following step consists of manual coding of the 136 relevant articles. Each author conducted this coding, and the results were recorded in an Excel file to facilitate the subsequent analysis. Several meetings were organised to agree on the final codification of each article.

All decisions were made by consensus throughout the process, and agreement was achieved step by step; accordingly, a formal reliability check, such as Krippendorff's α (Krippendorff, 2018), was deemed unnecessary.

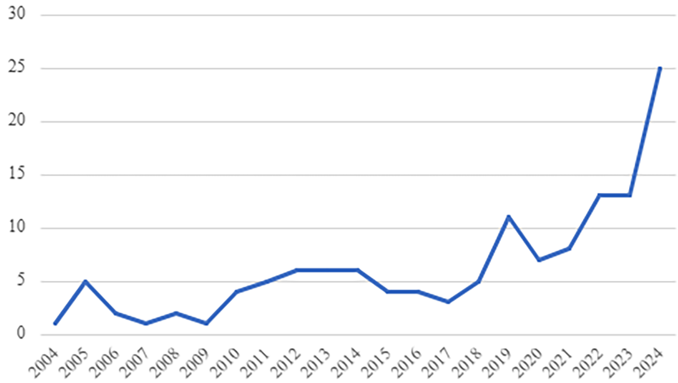
4. Research on ESABR in the public sector: insight and critique

This section aims to develop insights and critique so as to answer the first (*How is ESABR research in the public sector developing?*) and the second (*What is the focus and critique of ESABR literature?*) research questions. More specifically, it scrutinises the history of EASBR within the public-sector context and how this literature has contributed to the current state of the art.

4.1 Trend of publication and impact of articles

Figure 3 illustrates the distribution of articles per year in the period 1997–2024. The first papers dealt with environmental disclosures (Burritt and Welch, 1997) and sustainability reporting and auditing (Nitkin and Brooks, 1998), even though this last one investigated a sample consisting of 1,500 firms, mainly private-sector entities. The starting point of research can be then placed in 2004 and 2005, with the seminal papers of Ball (2004, 2005), Ball and Seal (2005), Marcuccio and Steccolini (2005), and Thomson and Bebbington (2005). A slight increase occurred in 2010 (e.g. Ball and Craig, 2010; Dumay *et al.*, 2010), while a peak in the research was observed in 2020, with scholars devoting attention to different jurisdictions, such as healthcare organisations (Pizzi *et al.*, 2020), the justice system (Ricci and Fusco, 2020) and universities (e.g. An *et al.*, 2020; Fissi *et al.*, 2021; Moggi, 2019). The last three years covered by the analysis (2022–2024) show a significant increase in research on the topic, culminating in a peak of 25 publications in 2024. Among the most frequently analysed themes are online disclosures (Nicolò *et al.*, 2023a; Monteiro *et al.*, 2024a, b; Ramirez *et al.*, 2025) and the Sustainable Development Goals (Cohen *et al.*, 2023; Magliacani, 2023). Furthermore, scholars are examining auditing and assurance (Brusca *et al.*, 2024; Bisogno *et al.*, 2025).

The 136 papers included in the final sample were also represented using the VOSviewer software, which provides a longitudinal representation of them and highlights temporal and thematic connections between topics to offer a visual description of evolving trends (see Figure 4).



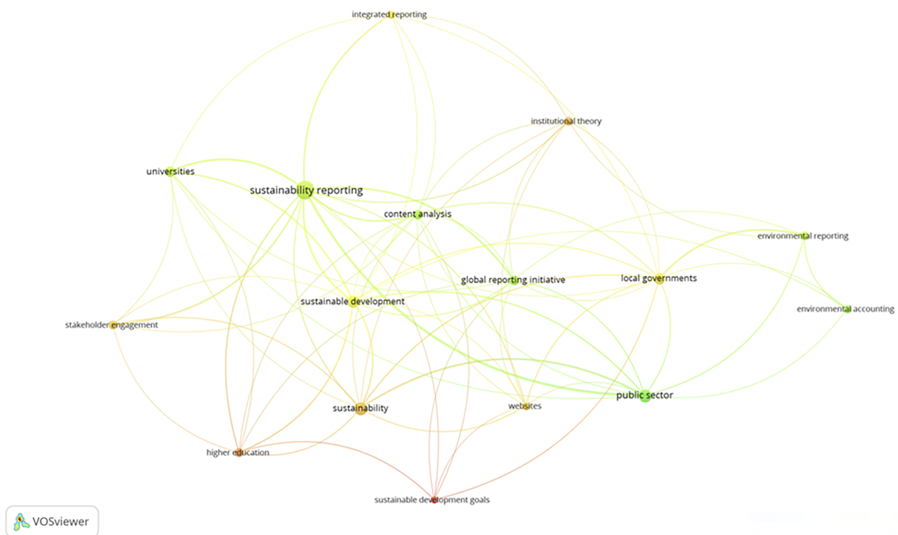
Source(s): Authors' own elaboration

Figure 3. Articles per year

In the overlay visualisation, green indicates topics that were predominant before 2015; yellow indicates recently studied topics; dark yellow and red indicate more current research topics.

According to Figure 4, environmental accounting and reporting have provided the basis for research on this topic, but they no longer seem to be the focus of current research. Furthermore, many papers published between 2015 and 2018 focused on sustainability reporting (see the green bubble), while more recent studies tend to utilise "sustainable development" and "sustainability" as main keywords (see the yellow and dark yellow bubbles), probably under the influence of the Sustainable Development Goals (SDGs) introduced by the United Nations.

Papers on sustainability reporting occupy a central position, reflecting the established and mature nature of this topic. This thematic dominance, supported by the standards set by the



Source(s): Authors' own elaboration

Figure 4. Keywords development per years

Global Reporting Initiative (GRI), the most widely used framework for reporting on the topic (Tsang *et al*., 2009; Brown *et al*., 2009; Levy *et al*., 2010), is evident in relation to established areas of research as well as in emerging fields concerning higher education institutions, stakeholder engagement, and the use of websites. Notably, as illustrated by its thematic centrality in Figure 4, the use of web technologies has become an increasingly significant dimension of ESBAR research.

On the other hand, stakeholder engagement is an emerging topic that has received less attention, despite being recognised as crucial to public value creation (Bracci *et al.*, 2019; Harrison *et al*., 2019). The proliferation of digital technologies could be a key factor in increasing research dedicated to this field.

Table 2 displays the number of articles per source journal (the table includes only the journals where four or more articles were published). JCP takes the lead, with 11 papers (mainly from Spanish scholars), followed by AAAJ, SAMPJ, and PMM. The most influential accounting and public financial management journals host many of the papers on sustainability and environmental issues. This result highlights that editors-in-chief and editorial boards of these journals consider these issues worthy of investigation, even though—following Parker (2011)—this area of research may risk being hegemonized by "the traditional economist accounting octopus" (p. 8) becoming subservient to the conventional financial way of reasoning.

The impact of each article was assessed by the number of Google Scholar citations, which were downloaded as of December 20, 2024. Table 3 shows the top ten articles by citation. Considering that older articles have had more time to collect citations than recent articles, a second ranking, based on the average citations per year (CPY), was developed. Table 4 shows the top ten articles by CPY (2025 − year published).

Several papers (e.g. Adams *et al*., 2014; Dumay *et al*., 2010; Farneti and Guthrie, 2009) are included in both tables, emphasising that they are influencing the debate on sustainability and environmental reporting. It is worth observing that these studies adopted different approaches. Adams *et al.* (2014) investigated the Australian context, highlighting the need "to adopt a performance measurement and reporting approach that includes social and environmental as well as financial indicators" (p. 52). In contrast, Dumay *et al.* (2010) provide a critical reflection, arguing that standards and definitions developed for private-sector entities, such as those from GRI and AccountAbility, do not align with the peculiarities of public-sector entities. Furthermore, following Gray (2006), they recommend avoiding using a "managerialist" approach (which tends to focus on measures, numbers and indicators expressing the organization's performance) and encourage adopting an eco-justice approach, thereby fostering "sustainability narratives in an informed way" (p. 542).

Table 2. Classification of articles by journals

Code	Journal name	No	%
JCP	*Journal of Cleaner Production*	11	8.1%
AAAJ	*Accounting, Auditing and Accountability Journal*	9	6.6%
SAMPJ	*Sustainability Accounting, Management and Policy Journal*	9	6.6%
PMM	*Public Money and Management*	9	6.6%
AF	*Accounting Forum*	6	4.4%
SRJ	*Social Responsability Journal*	5	3.7%
JPBAFM	*Journal of Public Budgeting, Accounting and Financial Management*	5	3.7%
AS	*Administrative Sciences*	4	2.9%
CPA	*Critical Perspectives on Accounting*	4	2.9%
FAM	*Financial Accountability and Management*	4	2.9%
MAR	*Meditari Accountancy Research*	4	2.9%
PMR	*Public Management Review*	4	2.9%

Table 3. Top ten articles by Google Scholar citations (as of December 20, 2024)

No	Reference	Article	Cit
1	Farneti and Guthrie (2009)	Sustainability reporting by Australian public sector organisations: Why they report	598
2	Lozano (2006)	A tool for a Graphical Assessment of Sustainability in Universities (GASU)	555
3	Dumay *et al.* (2010)	GRI sustainability reporting guidelines for public and third sector organizations: A critical review	554
4	Guthrie and Farneti (2008)	GRI sustainability reporting by Australian public sector organizations	527
5	Thomson and Bebbington (2005)	Social and environmental reporting in the UK: A pedagogic evaluation	493
6	Alonso-Almeida *et al.* (2015)	Diffusion of sustainability reporting in universities: Current situation and future perspectives	424
7	Ball and Craig (2010)	Using neo-institutionalism to advance social and environmental accounting	420
8	García-Sánchez *et al.* (2013)	Determinants of corporate social disclosure in Spanish local governments	357
9	Adams *et al.* (2014)	Measurement of sustainability performance in the public sector	343
10	Herbohn (2005)	A full cost environmental accounting experiment	300

Table 4. Top ten articles by citation per year (CPY) (as of December 20, 2024)

No	Reference	Article	CPY
1	Fissi *et al.* (2021)	The path toward a sustainable green university: The case of the University of Florence	49.00
2	Alonso-Almeida *et al.* (2015)	Diffusion of sustainability reporting in universities: Current situation and future perspectives	42.40
3	Kaur and Lodhia (2018)	Stakeholder engagement in sustainability accounting and reporting: A study of Australian local councils	37.43
4	Farneti and Guthrie (2009)	Sustainability reporting by Australian public sector organisations: Why they report	37.38
5	Dumay *et al.* (2010)	GRI sustainability reporting guidelines for public and third sector organizations: A critical review	36.93
6	Brusca *et al.* (2018)	The challenge of sustainability and integrated reporting at universities: A case study	33.29
7	Manes Rossi *et al.* (2020)	Non-financial reporting formats in public sector organizations: a structured literature review	31.80
8	Adams *et al.* (2014)	Measurement of sustainability performance in the public sector	31.18
9	Guthrie and Farneti (2008)	GRI sustainability reporting by Australian public sector organizations	31.00
10	García-Sánchez *et al.* (2013)	Determinants of corporate social disclosure in Spanish local governments	29.75

4.2 Analytical framework

According to the code, as illustrated in previous sections, Table 5 shows the analytical framework results, which are discussed in the following sections.

4.2.1 Government jurisdiction. The first criterion refers to the jurisdiction investigated in the article. Figure 5 illustrates that local governments and universities are the most investigated entities. Looking at the year of publication, local governments were the focus of the analysis more in older than in recent papers. The prevalent attention to local governments can be due to several reasons (Ball, 2004). First, local governments are closer to citizens than other governmental levels (Bisogno *et al.*, 2024a). Second, the Conference on Environment and

Table 5. Analytical framework of ESABR in the public sector

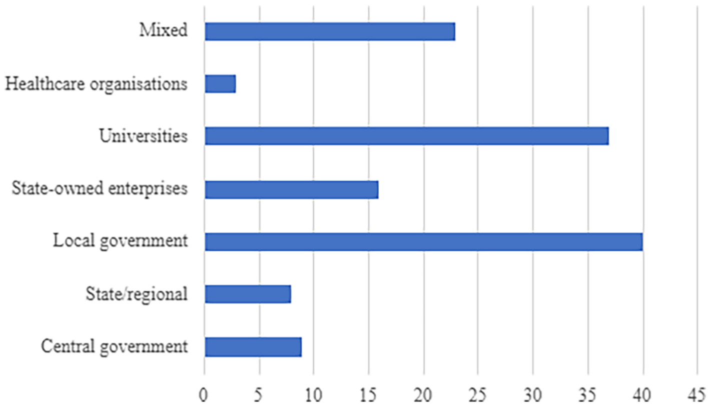
A	Jurisdiction and organisational focus	No	%	B	Continent of research	No	%
A1	Central government	9	6.6	B1	Africa	4	2.9
A2	State/regional	8	5.9	B2	America	10	7.4
A3	Local government	40	29.4	B3	Asia	21	15.4
A4	State-owned enterprises	16	11.8	B4	Australia	24	17.6
A5	Universities	37	27.2	B5	Europe	51	37.5
A6	Healthcare organisations	3	2.2	B6	International	26	19.1
A7	Mixed	23	16.9		*Totals*	*136*	
	Totals	*136*					

C	Focus of literature	No	%	D	Research methods	No	%
C1	Environmental budget	0	0	D1	Quantitative empirical analysis	31	22.8
C2	Environmental accounting	8	5.88	D2	Survey/questionnaire/ interviews/other empirical	89	65.4
C3	Environmental reporting	20	14.71	D3	Conceptual	5	3.7
C4	Sustainability budget	1	0.74	D4	Commentary/normative/ policy	6	4.4
C5	Sustainability accounting	7	5.15	D5	Literature review	5	3.7
C6	Sustainability reporting	91	66.91		*Totals*	*136*	
C7	Environmental and Sustainability management accounting	4	2.94				
C8	Auditing and assurance	5	3.68				
	Totals	*136*					

E	Contribution and implications	No	%	F	Theoretical frameworks	No	%
E1	Theoretical/methodological implications	44	32.4	F1	None proposed	41	30.1
E2	Empirical/practical implications	88	64.7	F2	Applies or considers previous	92	67.6
E3	No implications	4	2.9	F3	Proposes a new	3	2.2
	Totals	*136*			*Totals*	*136*	

G	Academics. Practitioners and consultants	No	%
G1	Academic(s)	131	96.3
G2	Practitioners and consultants	1	0.7
G3	Academic(s). Practitioners and consultants	4	2.9
	Totals	*136*	

Development held in Rio de Janeiro in 1992 emphasised that business organisations and local governments were the two primary agents in delivering sustainable development; more specifically, *Agenda 21* argues that environmental and sustainable development issues have to be addressed through partnerships at the local level in urban settlements. Accordingly, in several countries, local governments were the main actors facing sustainability issues, implementing policies and monitoring progress under the umbrella of Local Agenda 21. Considering the voluntary nature of sustainability reporting in the public sector, scholars investigated the reasons underlying its adoption (e.g. Marcuccio and Steccolini, 2005). The main aim of these seminal papers was to emphasise the need to do research on



Source(s): Authors' own elaboration

Figure 5. Jurisdiction and organisational focus

environmental and sustainability issues in the public sector, as the vast majority of studies published at that time concentrated on private-sector entities. Further studies (e.g. Joseph and Taplin, 2011; Garcia-Sanchez *et al.*, 2013; Goswami and Lodhia, 2014) focused on information disclosed via websites, considering that sustainability reports were (and still are) not mandatory in many countries. One of the results emerging from these studies is that in the absence of prescribed requirements, there is a risk of overlapping between guidelines based on different sustainability philosophies. According to Figure 4, local government, although marked in dark blue to indicate its long-standing presence as one of the most studied jurisdiction levels, retains a central position as a research topic. This reveals its substantial and enduring importance in the study of ESABR.

Another and more recent stream of literature has investigated universities and higher education institutions. By their very nature, these institutions should be leaders in *education for sustainable development*—a concept established at the World Summit on Sustainable Development in Johannesburg in 2002. However, only in recent years have these institutions begun to produce such reports. Similarly, the academic research focus in this area is relatively recent, with increasing attention on sustainability reporting in higher education. Scholars have examined the motivations for providing sustainability reports related to performance management systems (e.g. Adams, 2013) or organisational changes (e.g. Arroyo, 2017). Other studies delineated an overview of the state of the art (e.g. Alonso-Almeida, 2015; Bautista-Puig and Sanz-Casaldo, 2021). These studies were motivated by the circumstance that—although universities play a crucial role as they educate students towards the creation of a more sustainable society and are also expected to reduce the environmental impact of their operations—only a few studies were devoted to them. Moggi (2019) argued that social and environmental issues were in their infancy. More recent studies focused on the analysis of online disclosure of sustainable information (e.g. Monteiro *et al.*, 2023; Ramirez *et al.*, 2025; Sassen *et al.*, 2022) or exploring the path towards sustainability (Fissi *et al.*, 2021).

It is worth noting that this stream of literature mainly concentrated on sustainability issues, while only a few studies focused on environmental reporting and disclosure (e.g. Pontelli *et al.*, 2023), as the following section will comment on later. As already observed, the term "sustainability" is frequently used in a broad sense, encompassing environmental reporting, being connected with SDGs reporting (e.g. De Iorio *et al.*, 2022) or integrated reporting (Brusca *et al.*, 2018). This overlap also occurs in studies investigating state- (or municipally-) owned enterprises (e.g. Andrades *et al.*, 2024a; Argento *et al.*, 2019). Other studies concentrated on healthcare organisations (e.g. Pizzi *et al.*, 2020) and central governments (Burritt, 2002), also including an accounting history study (Bigoni *et al.*, 2023), where early forms of environmental accounting in the implementation of environmental strategies were examined. One of the main findings that emerged from this study is that environmental accounting practices were used not only to support strategic decision-making processes but also as a tool to enhance the power of the State.

4.2.2 Continent of research. Understanding the geographical area of research is crucial for comprehending how research is developing in different contexts. Figure 6 illustrates that a relevant percentage of papers dealt with the European context, with Italy and Spain being the most studied countries. This result may be due to the circumstance that, in both countries, transparency legislation has been enacted (Manes-Rossi *et al.*, 2020); furthermore, social and sustainability reporting has a strong tradition in Italy, and national guidelines have been issued to support the development of sustainability reporting, i.e. the GBS ("Gruppo Bilancio Sociale", now renamed in "Gruppo Bilancio e Sostenibilità") guidelines.

Another area that has garnered considerable research is Australia. In contrast, there is less interest in America, whereas a substantial number of publications concentrate on the Asian context.

4.2.3 Focus of literature. This category aims to illustrate the focus of the selected articles, revealing the most debated topic and pointing out under-investigated areas to identify gaps deserving further attention (Bisogno and Donatella, 2022; Bracci *et al.*, 2019). As already observed (see Figure 4) and further illustrated in Figure 7, about 67% of the studies investigated sustainability reporting, while about 15% examined environmental reporting.

However, as already observed, both aspects have been considered in several studies. Furthermore, particularly in the Italian context, several local governments and universities used to prepare social reports following Italian guidelines issued by the GBS. As noted, older studies tended to examine environmental accounting issues, while more recent research focuses on reporting issues (see Figure 8). More specifically, in the early phase of research on this topic, most studies concentrated on environmental accounting and reporting (Burrit, 1997, 2002; Johnson, 2002; Ball, 2005, 2007). At the same time, in the early 2000s, scholars tended to jointly investigate social and environmental reporting (Marcuccio and Steccolini, 2005; Parker, 2005; Thomas and Bebbington, 2005). More recently, the issuing of the SDGs has led to a broad concept of sustainability, which tends to include also environmental issues (Che Ku

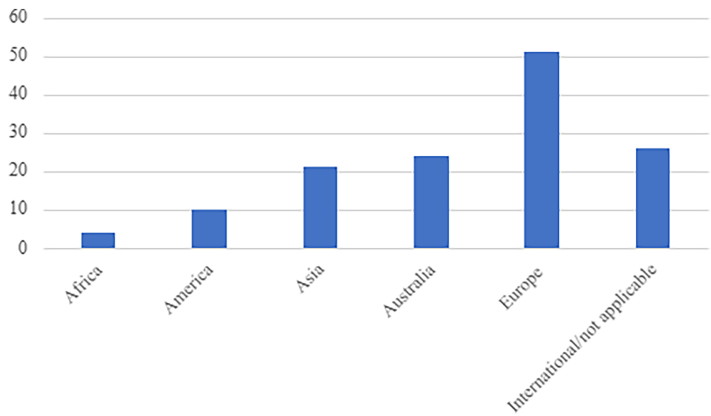


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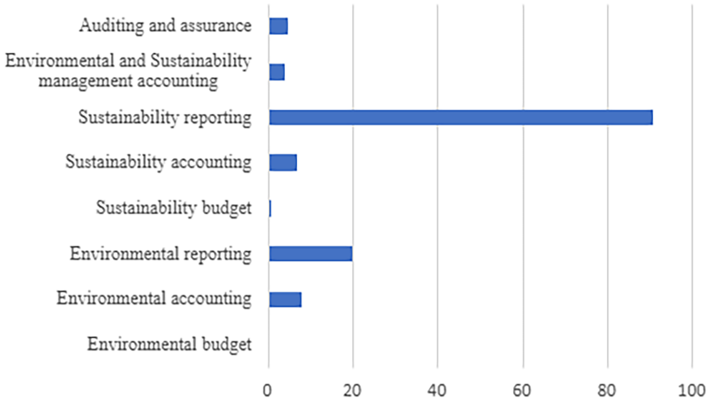
Figure 6. Continent of research



Source(s): Authors' own elaboration

Figure 7. Focus of literature

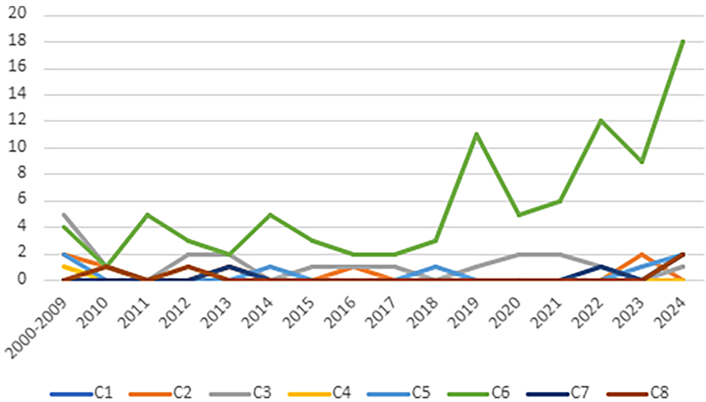


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Figure 8. Article distribution per focus per year

Kassim *et al.*, 2021; Giacomini *et al.*, 2021; Lodhia *et al.*, 2012; Lodhia and Jacobs, 2013). Therefore, "sustainability" is becoming a sort of umbrella term, despite "environmental reporting", "sustainability reporting" and "SDGs reporting" denoting distinct concepts (Bisogno, 2024; Manes-Rossi, 2024).

It is worth noting that only a few papers examine auditing and assurance: Brusca *et al.* (2024) critically observed that it is time to be proactive and solicit in-depth reflections on how assurance could be operationalised in the public-sector context. Furthermore, there is a noticeable lack of studies on budgeting. Considering the relevance of these results, Section 5 will provide further considerations.

4.2.4 Research methods. Figure 9 illustrates the results concerning category (D), research method. This category aims to illustrate scholars' methodological approaches to gathering insights into ESABR in the public sector and how research is evolving between theoretical and empirical paths.

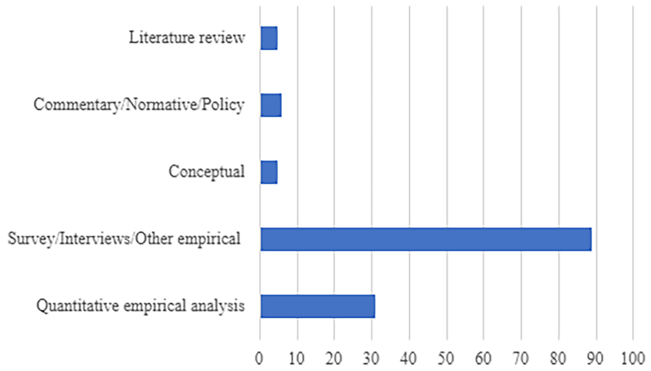

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Figure 9. Research method

The vast majority of the papers included in our sample utilised qualitative methodologies; surveys, interviews, and content analysis were the most popular in ESABR research. Several papers (approximately 23%) also adopted a quantitative methodology, such as regression models (e.g. Joseph and Taplin, 2014), or referred to a mixed approach (e.g. Alonso-Almeida *et al.*, 2015). As already observed, our sample includes four literature review papers. Manes-Rossi *et al.* (2020) investigated previous studies regarding non-financial reporting formats in the public-sector context; Moggi (2023) focused on sustainability reporting in universities, while Tommasetti *et al.* (2023) and Cappellieri *et al.* (2025) reviewed the literature on environmental accounting and environmental reporting, respectively. Our study differs from these previous literature reviews as it investigates both environmental and sustainability issues while considering budgeting, accounting and reporting. Therefore, the approach utilised in our literature review aims to offer a broader perspective compared with those adopted in these studies. Furthermore, having several literature reviews emphasised how relevant the topic is in the academic debate, we would argue that further analysis seeking to cover a broader spectrum of different but related topics could be beneficial for achieving a more holistic perspective.

4.2.5 Contribution and implications, and theoretical frameworks. Results concerning categories (E), contributions and implications, and (F), theoretical frameworks, are analysed together, as they are closely connected. As Figure 10 shows, the bulk of the papers included in our sample had empirical implications, although about 36% of previous studies also offered interesting reflections on theoretical and methodological implications. For instance, Ball (2004, p. 1033) suggested forging a "constructive alliance between traditional political concerns with the 'social' and radical potential of ecological thinking". The central issue seems then to be that research on environmental and sustainability issues should not be confined to investigating whether and to what extent public-sector entities provide adequate information through ad hoc reports or via their websites; they are expected to impact both the organisational level and—most importantly—the ecosystem level, as Dumay *et al.* (2010) maintain.

Figure 11 shows that approximately 68% of the papers utilised a theoretical framework to develop the analysis and interpret the results. According to Figure 4, institutional theory was among the primary frameworks adopted, although several refinements were proposed. For instance, Ball and Craig (2010) emphasised the risk that social and environmental accounting may merely generate an additional set of questions focused on how to improve organisational analysis; therefore, they proposed using a broad "theory of change" which considers both the level of explanation (micro vs macro, namely "fine-grained" vs "big picture" level of

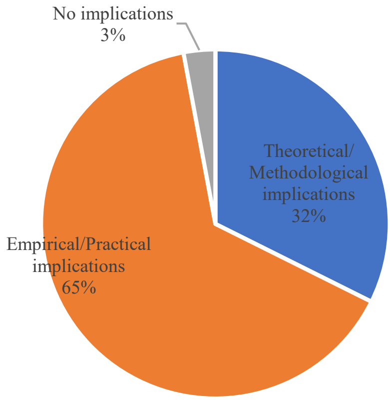

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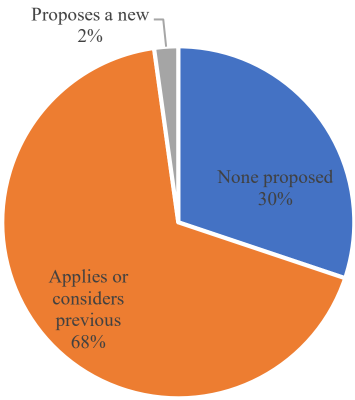
Figure 10. Contribution and implications



Source(s): Authors' own elaboration

Figure 11. Theoretical framework

explanation; p. 285) and the theory of action (habits/routines vs interests/values). In so doing, they enhanced the explanatory power of new institutionalisms, emphasising the importance of ethical values and ecological thinking, enabling organisational and accounting changes to support institutions in a way that is conducive to achieving a sustainable future.

Scholars also adopted legitimacy theory (e.g. Nicolò *et al.*, 2023b) to examine determinants of environmental and sustainability information provided on a voluntary basis, while others utilised a more critical approach. For instance, Moggi (2019) referred to Habermas's critical theory to investigate the social and environmental reports of Italian universities, documenting the need to have appropriate guidelines for universities. Indeed, GRI guidelines cannot be considered a powerful steering mechanism, and the absence of adequate guidelines does not facilitate the development of the environmental and sustainability discourse within the higher education context. Considering the relevance of the theoretical framework category, Section 5 will offer further reflections.

4.2.6 Authors. Category (G) refers to "academics and practitioners". The aim of this category is to assess the extent to which ESABR studies include practitioners' viewpoints, either alone or jointly with academics. This category was included because academic research often has a limited impact on accounting practices (Steccolini, 2019), and this is feeding a debate among academics and practitioners regarding public-sector accounting and accountability (Bisogno and Donatella, 2022).

Indeed, the analysis's results support the idea of such a limited influence, as approximately 96% of the papers have been published by academics.

5. The future of ESABR research in public-sector organisations: developing future research paths

Our SLR has documented an increasing trend in publications related to environmental and sustainability issues, which have enhanced our understanding of these research areas. A critical analysis of the results suggests several reflections highlighting strengths and areas for further development. Accordingly, this section will scrutinise the third research question: *What is the future of ESABR research in the public sector?* The analysis is developed following the TCCM framework (Paul and Rosado-Serrano, 2019), which has been extensively utilised in several literature reviews (Billore and Anisimova, 2021; Buitrago and Barbosa-Carmago, 2021; D'Alessandro *et al.*, 2022; Hassan *et al.*, 2022; Roy Bhattacharjee *et al.*, 2022).

5.1 Theory

According to the TCCM framework, theory is the first pillar to be discussed. As already observed (Figure 10), studies included in our SLR tend to emphasise more empirical and practical implications. Furthermore, approximately 30% of the cases did not employ a specific theoretical framework. In the remaining cases, scholars utilised existing theories, such as institutional and legitimacy theories.

Consequently, it can be argued that theories are not being developed or utilised effectively to address ESABR. In this regard, it is worth noting that scholars (Barbera *et al.*, 2024; Bisogno *et al.*, 2024b; Carnegie *et al.*, 2021; Cohen and Manes-Rossi, 2024; Vollmer *et al.*, 2024) are debating the role of public-sector accounting, especially in relation to ESABR issues, by addressing its technical and social aspects. One of the main takeaways stemming from these studies is that a new theory of public-sector accounting is needed to account for social aspects and public value that meets the diverse social, environmental, ethical, and economic information needs of stakeholders. To a certain extent, the papers included in our review touched upon the role of public-sector accounting in the sustainability discourse. The implementation of accrual accounting systems in many contexts—and the related implementation of cost accounting systems—could facilitate the assessment of the costs of activities that can positively or negatively affect the environment and the well-being of citizens (Cohen, 2022). The studies reviewed in this SLR did not investigate this issue in depth; only a few papers dealt with the management accounting perspective (e.g. Che Ku Kassim *et al.*, 2022), although several studies incidentally paid attention to this topic (e.g. Kaur and Lodhia, 2018) or considered environmental information as a support for strategic decision-making processes. Utilising institutional or legitimacy theory may lead to considering public-sector reporting entities as a sort of black box, and the relationship between this information and the decision-making processes of internal actors is not taken into consideration sufficiently. Therefore, it risks being unclear how environmental and sustainability reports are prepared, to what extent they provide information on the concrete impact of the organisation's activities and how this information is utilised to delineate the organisation's strategic approaches. Future studies can add value to the current literature by focusing on techniques and tools of information generation instead of focusing prevalently on information dissemination. The central question, then, is to understand how public-sector accounting can address sustainability goals and environmental challenges by providing information derived from accounting systems (Caruana and Dabbicco, 2022).

In this vein, it is worth noting that scholars have devoted more attention to the preparers' perspective—investigating the reasons and determinants of sustainability disclosures—while examining the users' perspective less. However, these perspectives are closely related. On the one hand, the motivations for providing environmental and sustainability information could be examined further to unveil if and to what extent this information is utilised to support decision-making processes. On the other hand, the relationship between public-sector entities and their citizens and other stakeholders should be investigated to understand the level of their engagement in the sustainability discourse (Fissi *et al.*, 2021) and reveal potential window-dressing policies by politicians and managers, who might manipulate stakeholders instead of engaging in dialogue with them. This analysis should also take into account the voluntary or mandatory nature of sustainability reporting.

5.2 Context

As far as the context is concerned, the first issue to discuss is that while older studies have often focused on environmental accounting and reporting (e.g. Ball, 2005, 2007; Burritt, 1997, 2002; Lynch, 2010; Thomson and Bebbington, 2005), more recent research has concentrated on sustainability reporting. Vinnari and Laine (2013) explicitly investigated the motivations for the (diffusion and) decline of environmental reporting. Indeed, the boundaries between environmental and sustainability reports are frequently unclear, and an overlap can be observed (Bisogno, 2024). Scholars have frequently used the expression "social, environmental and sustainability reporting", considering these issues to be closely related. This approach also aligns with the UN 2030 Agenda for Sustainable Development, where sustainable development goals are intrinsically linked to environmental, social and economic issues. Accordingly, as documented in previous sections, the prevalent focus on sustainability reporting should be interpreted from a broad and holistic perspective. Future studies could contribute to clarifying the contents of sustainability reports, making plain whether and to what extent environmental issues (climate change, environmental challenges, and so on) are included in the sustainability discourse. This also means examining the aim of this kind of report, addressing the classical questions regarding *why* a public-sector entity discloses this information (Deegan and Unerman, 2011). Several papers included in our sample have examined the determinants of environmental and sustainability information (e.g. Leòn-Silva *et al.*, 2022; Monteiro *et al.*, 2023); however, they provide interesting but rather frequently descriptive analyses. Therefore, critical research is suggested to have a clearer idea of the contents of these reports and bear in mind the key question, namely whether and to what extent public-sector reporting entities contribute to sustainable development. Furthermore, future research could concentrate on the relationship between sustainability planning, accounting and reporting (Kaur and Lodhia, 2018).

A second area deserving further attention is auditing. Our sample includes only a few papers. Nitkin and Brooks (1998) referred to a large sample of 1,500 entities, of which only about 10 were state-owned enterprises. Similarly, Chiang (2010) and Chiang and Northcott (2012) refer to both private- and public-sector auditors. Bisogno *et al.* (2025) investigated a municipally-owned entity, noting that the availability of reliable data provided by the assurance of sustainability reports can enhance dialogue with citizens and stakeholders while also supporting internal decision-making processes. Accordingly, following Brusca *et al.* (2024), there is a need to investigate auditing and assurance practices, and this gap is particularly relevant as auditing is crucial for ensuring the credibility and effectiveness of sustainability reporting (Brusca, 2024).

A further area of research worthy of attention pertains to environmental and sustainable budgets. Earlier studies focused more on the connection between social and environmental objectives and budgetary matters. For example, Ball and Seal (2005) examined how decisions regarding resource distribution and the accounting processes influencing these decisions were made. They noted that politicians and managers at the local government level tend to prioritise short-term objectives to address financial pressures and meet the needs of the most vulnerable citizens; however, they contended that the potential of what they termed "social accounting" is not reflected in the accounting systems. As previously mentioned, Kaur and Lodhia (2018) underscored the necessity of integrating sustainability planning, accounting, and reporting. Nonetheless, the vast majority of papers included in our sample did not explore this critical issue. Therefore, future studies are recommended; research methodologies relying on interviews, triangulated with the examination of official documents, appear particularly suitable, as quantitative analysis may not adequately reveal the various aspects of the political process that led to the budget's approval.

5.3 Characteristics

Investigating ESABR issues requires assessing the role of standard setters in the sustainability discourse and, consequently, the role of guidelines and standards.

One result of our analysis is that those standards and guidelines regarding private-sector entities do not fit the specificities of the public sector. Guthrie and Farneti (2008) documented a fragmented use of GRI standards and maintained that the GRI's Supplement for Public Agencies is too generic. As a result, they argued that sustainability reports have become one of the various media used by public-sector entities for sustainability disclosures. In the same vein, Moggi (2019) evidenced that the lack of appropriate guidelines does not facilitate the proper development of the sustainability discourse (she refers to universities). The International Public Sector Accounting Standards Board (IPSASB) is devoting increasing attention to this issue and has stepped up its efforts to promote sustainability reporting that accurately reflects the unique needs of the public sector, promoting better integration of sustainable accounting practices to support reporting. On the one hand, a consultation paper regarding natural resources was issued (IPSASB, 2022a) to start reflecting on how to account for them; on the other hand, the Board issued the Exposure Draft 83 (IPSASB, 2022b), dealing with Reporting Sustainability Program Information. The debate is in its first stage; future research could investigate both issues to: (1) improve our knowledge regarding whether and to what extent natural resources can be assessed in monetary terms and if there is room for alternative disclosures (Bagstad *et al.*, 2021); (2) investigate solutions and approaches proposed by the IPSAB and national standard setters, comparing them and feeding a critical discussion (Taskforce IRSPM PSAAG, CIGAR Network, EGPA PSG XII, 2023).

As for the role of standard-setters, several papers have incidentally explored this issue by referencing GRI guidelines. Accordingly, the sustainability and environmental performance of public-sector entities have been scrutinised through various indicators (e.g. Adams *et al.*, 2014). However, is this approach sufficient to address complex environmental and sustainability issues? Dumay *et al.* (2010) highlight the risk of reifying the environment by relying on indicators that could have only informational and public image value, with the risk of neglecting the fundamental question: Does the entity contribute to creating a more sustainable society and environment? Conversely, it has been observed that developing monetary measures can concretely support public-sector entities in their sustainability journey (Cohen *et al.*, 2023). Therefore, future research could investigate how and to what extent information derived from financial and management accounting systems can support politicians and managers in changing organisational processes towards sustainable objectives (Cohen and Manes-Rossi, 2024).

5.4 Methodology

As observed previously, the studies included in our sample mainly use surveys and interviews as research methods. However, several studies also refer to quantitative approaches (e.g. Uyar *et al.*, 2021).

Adopting a comprehensive perspective that considers the research methodology in light of both the context and the characteristics of the studies included in our sample, we argue that a balanced view, where non-monetary information coexists with monetary information, should be explored through further empirical analysis. We recommend empirical studies and suggest a wide range of research methodologies, particularly those based on interviews, case studies, policy analysis, and action research experiments (Parker, 2011), to engage with environmental and sustainability issues of primary importance to governments and society as a whole.

6. Concluding remarks

This study aimed to review the literature on environmental and sustainability accounting, budgeting, and reporting in the public sector. Using an SLR methodology, 136 papers were systematically analysed in public-sector organisations at different levels of jurisdiction.

Our SLR documents that ESABR is an emerging area of research. Although increasing attention can be observed, especially in recent years, further studies are required. The role of the budget in the sustainability discourse, the coexistence of monetary information (stemming from accounting systems in use) and non-monetary information and the necessity to seek a balance between them, the contents of sustainability reports and the tool utilised to disclose sustainability information (a stand-alone report, via the website, through an ad hoc section of traditional financial statements, and so on), the strategic approaches that can be utilised to engage citizens in the sustainability discourse, standardisation processes regarding the development of guidelines and standards that fit the specificities of public-sector entities, the role of auditing and assurance practices are all areas of research deserving attention. Public-sector accounting and financial management scholars are called to contribute to the ongoing debate on sustainability with their technical background, investigating techniques and tools regarding information generation and information dissemination.

As with previous literature reviews, this study has several limitations. First, the selection of keywords may bias the results. Second, we refer only to the Scopus database, excluding other wider repositories, such as Google Scholar; therefore, some contributions may be missing. Third, the analysis of papers selected for this review may lead to subjective interpretations. Despite these limitations, this study has provided an updated picture of the state of the art in a research area whose relevance is impressively growing.

Notes

1. Our sample included several 2024 "online first" articles, some of which were included in a 2025 issue. We also found two short papers—the so-called "New Development" (Caruana and Dabbicco, 2022) and "Debate" (Cohen, 2023)—published on Public Money and Management. Even though they were not formally included in our final sample, they were considered complementary sources for the analysis.

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Appendix
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