

Moving beyond the external face of accountability: constructing accountability for sustainability from within

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Abstract

Purpose – Motivated to know more about the internal means through which accountability for sustainability takes shape within organisations (in what ways and by whom), this paper aims to explore how accountability for sustainability is constructed within an organisation during a process of establishing a control system for sustainability.

Design/methodology/approach – This paper adopts a qualitative case study approach of a decentralised industrial group, operating mainly in Scandinavia, between 2017 and 2020. Both primary and secondary data are used (e.g. document analyses, semi-structured interviews, informal conversations and site visits) to inform the findings and analysis.

Findings – The findings reveal a multi-faceted path towards accountability for sustainability that involves several concerns and priorities at organisational and individual levels, resulting in a separate sustainability control systems within each subsidiary company. Although hierarchical structures for accountability exist, socialising accountability activities are needed to (further) mobilise sustainable accounts.

Practical implications – Successful sustainable control systems require employees making sense of formalised accountability instruments (e.g. policies and procedures) to establish their roles and responsibilities in organisations.

Social implications – This paper proposes socialisation processes as important for driving forward sustainability solutions.

Originality/value – This study elaborates on the internal accountability dynamic for the construction of sustainable accounts. Its novelty is built upon the interaction of hierarchical and socialising accountability



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forms as necessary for establishing a control system for sustainability. It furthermore illustrates the relationship between the external and internal pathways of accountability.

Keywords Accountability dynamic, Hierarchical accountability, Social and environmental accounting, Socialising accountability, Sustainability control systems

Paper type Research paper

1. Introduction

[I]f organisations are seeking to report on their contribution to sustainable development, one may expect that there are some internal mechanisms which guide activities towards this goal (Bebbington, 2007, p. 6).

In today's socio-political landscape, organisations are increasingly expected to account for their (un)sustainable actions to external stakeholders (Shearer, 2002). Reporting on various practices consequently allows for an accountability relationship between the organisation and its context to take place (Lehman, 1995) in terms of why and for whom or what the organisational accounts are made. Despite social and environmental accounting (SEA) research on the topic of accountability, there is limited focus on the internal dimensions and dynamics of accountability *within* organisations; that is, the role of internal constituents when it comes to producing accounts – by whom, for whom and through which means (Joannides, 2012). This article focuses on the accountability dynamic *within* an organisation, namely, the internal processes, actors and tools used to “construct accountability”.

Accountability has been widely studied in SEA research to understand how *companies* respond to normative expectations on behaviour and actions in a particular context (Dillard and Vinnari, 2019). Defined as “the duty to provide an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible” (Gray *et al.*, 1996, p. 38), accountability regards a relationship between actors wherein reasons for action are exchanged (Roberts and Scapens, 1985; Sinclair, 1995). Furthermore, it regards the responsibility to (not) take certain actions and to provide accounts of those actions (not) taken based on the accountability relationship (Gray *et al.*, 1996, p. 38). As such, accountability is socially constructed within “a specific spatial, temporal, and social setting” (Yakel, 2001, p. 233) and thus evolves within the cultural, social, political (Shenkin and Coulson, 2007) and religious (Parker, 2014) systems that shape it (Sinclair, 1995; Vamosi, 2005).

Accountability is not limited to the interface between the organisation and its environment but exists at both institutional (Dillard and Vinnari, 2019) and individual (Roberts and Scapens, 1985) levels. This means that accountability relationships exist between the organisation and external parties as well as *within the organisation*. While the internal construction of accountability is the focus of many seminal accountability works (Roberts, 1991; Sinclair, 1995), the dynamic between the hierarchical and socialising aspects of accountability *within* organisations (Roberts, 1991; Yates *et al.*, 2019) rarely features in SEA research. Of the SEA studies that do draw on accountability perspectives within the organisation, the focus remains on governance structures and control [1] (Kolk, 2008; Riise Johansen, 2008a; Sundin and Brown, 2017; Parker and Chung, 2018). This, in one way or another, implies that business units, departments and/or individuals are held accountable for outcomes and/or compliance with rules and other control initiatives related to the achievement of sustainability goals.

The construction of sustainable accounts through governance and control suggests a characteristically hierarchical accountability form. Hierarchical accountability is intended to reduce agency (through accounting and control tools) by holding individual employees accountable (Roberts, 1991). It regards the accountability relationship between subordinates and superiors where the former are controlled and held accountable by the latter (Yates *et al.*, 2019). Meanwhile, Robert's (1991) socialising accountability asserts that beyond formalised accounting and controls, other accountability relationships exist that affect employees in their daily working tasks. Socialising accountability often takes place in the more "informal" spaces of the organisation as the product of sense-making talk, which allows for the (further) construction of accountability and accountability relationships "outside the realms of formal hierarchy" (Yates *et al.*, 2019, p. 170). Importantly, Roberts (1991) posits that the two forms of accountability work together as a dynamic, and that being held to account is important for determining one's sense of self in relation to others regardless of the characteristic form it takes.

Given the different accountability forms within organisations where actors make sense of, shape and construct accountability through both formal and informal means, there are reasons to go into the internal dynamics of accountability for sustainability. The *means* through which accountability relationships are constructed within the organisation deserve attention (i.e. in what ways), as well as knowing more about the actors that are responsible for this (i.e. by whom). Even though structural means of producing internal accounts exist (Collier, 2008; Kolk, 2008; Glass *et al.*, 2016), implying the construction of accountability through hierarchically imposed constraints (Roberts, 1991, 2001), the full dynamics of accountability for sustainability are rarely touched upon. The traditional management control perspective to deter opportunistic behaviour (Merchant and Otley, 2006; Kolk, 2008) does not elaborate on the more dynamic processes behind which accountability for sustainability may be constructed in practice to meet external accountability demands.

For these reasons, it is necessary to go inside the firm to understand not only which governance or control mechanisms are implemented but also how they work to "produce" accountability as the intersection of systems, structures, individuals and groups. Particularly, more research is needed on the operationalisation of accountability within organisations for the SEA stream, and more specifically, in terms of how systems for accountability are designed and implemented in practice (Joannides, 2012). In response, the purpose of this paper is to elaborate on the internal means through which accountability for sustainability is constructed in practice – in what ways and by whom – by asking:

How is accountability for sustainability constructed within an organisation during a process of establishing a control system for sustainability?

Through a case study of a large industrial group, both the formalised governance structures that guide corporate and individual accountability for sustainable actions within the firm (e.g. through control system design and monitoring), as well as the socialising processes behind the development of such structures illustrate the internal accountability dynamic at play that furthermore extends into customer relationships. The paper begins by overviewing what is currently known from the literature in terms of how sustainable accountability takes shape within organisations. This is then linked to the accountability dynamic as our theoretical point of departure. Following from this, the method is communicated, and then the findings are presented. Finally, we offer a concluding discussion that links our findings back to prior literature, as well as offers contributions and scope for future research.

2. Constructing internal accountability

While important in terms of the information rights of individuals, groups and organisations (Gray *et al.*, 2006) and a broader organisation-society dialogue (Parker, 2005), the external focus of accountability relationships in extant SEA research illustrates an accountability relationship where the organisation (the accountant) is accountable to external constituents (the accountees) (Gray *et al.*, 2006). This external focus regards an outside-in approach whereby accounts are provided based on external expectations (Schaltegger and Wagner, 2006; Burritt and Schaltegger, 2010). However, as a practice, the outside-in approach has been criticised because of its inability to sufficiently deal with multiple accountability demands (Dillard and Vinnari, 2019), as well as improve organisational accountability for sustainability in a more substantive sense (Ball *et al.*, 2000; Cho *et al.*, 2015; Michelon *et al.*, 2015). For example, the focus on external accountability relationships fails to elaborate on the internal means through which [i.e. the “how” (Maas *et al.*, 2016) and – as this paper proposes – *by whom*] accountability is constructed *within* organisations to meet such external accountability demands. It is furthermore critiqued because the demand for corporate transparency fails to elaborate on the more intrinsically moral aspects of accountability among individuals (Messner, 2009; Roberts, 2009). Referring to external accountability, therefore, is not enough for understanding the ways in which accountability for sustainability takes shape within organisations.

2.1 Accountability within the organisation

Regarding the ways through which accountability for sustainability is constructed, SEA research – sometimes explicitly, sometimes implicitly – asserts the construction of hierarchical accounts as the primary means through which accountability for sustainability is constructed *within* organisations. Often, accountability is operationalised around corporate governance and control systems (Collier, 2008; Sundin and Brown, 2017; Parker and Chung, 2018). Recent sustainability scandals and financial crises, alongside growing public awareness of social and environmental issues, have motivated companies to improve their internal governance structures in terms of transparent actions (Kolk, 2008). Staffing and ethical issues feature prominently in this stream of research, as do board compositions, organisational structure, control, risk and performance (Glass *et al.*, 2016). Such corporate governance and control systems signal to interested parties the internal attempts made by organisations to improve sustainable actions through formalised, internal accountability structures. Herein, accountability relationships are embedded into organisational structures and systems (Riise Johansen, 2008a; Sundin and Brown, 2017; Parker and Chung, 2018).

While not traditionally framed from an accountability stance, control studies also ground internal accountability relationships in terms of superior-subordinate relationships (Merchant and Otley, 2006). This elaborates on the “by whom” aspects of internal accountability. For example, employees as accountees are expected to perform and report sustainable practices through the formalised design of organisational controls by top management as accountees (Arjaliès and Mundy, 2013; Sundin and Brown, 2017). This suggests that subordinates are accountable to superiors in the internal construction of sustainability accounts.

Sustainability control systems regard:

[...] all devices and systems that managers develop and use to formally and informally ensure that the behaviours and decisions of their employees are consistent with the organization's sustainability objectives and strategies (Crutzen *et al.*, 2017, p. 1293).

While formal controls include discrete objectives, governance structures and procedures, informal controls involve open communication pathways between superiors and subordinates to share, exchange or follow-up ideas and sustainability solutions (Pondeville *et al.*, 2013). Through such formalised controls [2], specific organisational aims are expected to be met. Therefore, control typically takes a hierarchical accountability form in that it serves to reduce individual agency; that is, it constrains the opportunistic behaviour of employees through formalised system design to satisfy external accountability demands (Rodrigue *et al.*, 2013; Pondeville *et al.*, 2013). Thus, the design of sustainability controls regards “two” main accountability relationships: between the organisation and its external constituents and between the superior and subordinate.

The instrumental design of internal governance and control systems, however, minimises what is known about the reciprocal relationship between social and organisational structure on the one hand and human agency on the other. As Parker and Chung (2018, p. 995) put it:

Through the duality of structure, corporate planning and control systems can be developed through organisation members’ interactions, resulting in the production and reproduction of variously emergent structures.

This is further elaborated by Soderstrom and Weber (2020, p. 226), who suggest that “fleeting” and “quality” sustainability interactions and efforts through middle and lower managerial tiers are often the “engine behind the structuring of organizational sustainability efforts”. This implies that the (co)construction of accounts may also be a situated practice where new understandings can be built (Kerveillant and Lorino, 2020). Even though this is a general observation, increasingly, sustainability control scholars are pointing to the establishment of accountability structures as involving the internal constituents of the organisation beyond those positioned at the top (Parker and Chung, 2018; Johnstone, 2021). This also implies the more dynamic accountability pathways at play within organisations, which increasingly rely on socialising accounts to “make sense” of the multiple and complex sustainability accountability demands, in addition to the more traditional hierarchical forms (Roberts, 1991) asserted, for example, through control.

Connecting this to the construction of accountability for sustainability within organisations, there are clearly socialising aspects of accountability, wherein *personal* morals and values about sustainability, in addition to organisational ones, are increasingly important for improving performance and producing accounts (Johnstone, 2019). This recognises that while organisations are indeed accountable to stakeholders through formal accounting systems and their position in society (Bowen *et al.*, 2017), individual managers and employees also have a role to play in constructing accounts (see also Sundin and Brown, 2017; Won Kim and Matsumura, 2017). This means that the relationships between individuals within organisations are central for the construction of accounts (Roberts and Scapens, 1985; see also Riise Johansen, 2008a). It also resonates with the accountability works (Roberts, 1991; Shearer, 2002) that imply accountability is tied to an individual’s identity and ethical imperatives rather than merely technical accounting systems (see also Messner, 2009). In this sense, instrumental systems only present one way of constructing accountability within organisations. Sinclair (1995) even suggests that the formalised approach to constructing accounts through managerial controls is less likely to yield success than allowing individuals to construct the accounts themselves.

2.2 The accountability dynamic for the construction of (sustainable) accounts

The accountability literature emphasises that financial or calculative accounts are only one route for providing accounts and that giving an account is so much more (Kamuf, 2007).

Nevertheless, the construction of sustainability accounts is mainly presented through operational and pragmatic ways (Baker and Schaltegger, 2015). While most SEA research orientates accountability around the presentation of organisational practices to external constituents through disclosure (i.e. an external transparency or legitimacy approach), a more limited stream implies accountability through managerially designed governance and control systems to produce internal accounts (i.e. a top-down, hierarchical managerial approach). That being said, the external and internal faces of accountability are interdependent in that the former results in the development of the latter and vice versa. This resonates with other scholars who propose a twin-track approach to sustainability wherein reporting (external), accounting and control (internal) inform each other (Burritt and Schaltegger, 2010; Maas *et al.*, 2016).

The construction of “internal” organisational accounts returns to Roberts’ (1991, 2001) seminal works on hierarchical and socialising forms of accountability *within* organisations. While hierarchical accountability serves to individualise and isolate employees through, for example, employee position and imposed targets, where individuals strive for personal success, socialising accountability builds upon the interdependence of action and mutual reasoning that can be achieved. These socialising forms of accountability “flourish in the informal spaces of organizations” (Roberts, 1991, p. 355) but are by no means bound by them:

Those who one happens to work with or alongside, become those with whom one shares and builds a common interpretation of one’s world of work. Journeys to and from work, lunches and after work drinks, toilets, corridors, all the unsurveilled “back regions” of organizational life serve as locations for such sense-making talk. Through such talk not only is the official version of organizational reality penetrated and reinterpreted, but also it is the basis for a diffuse set of loyalties and ties, of enmity as well as friendship, that humanize and socialize the experience of work (Roberts, 1991, p. 362).

What distinguishes socialising accountability is that it is often the product of sense-making talk and information exchange between individuals on work-related matters. Socialising accounts are more haphazard in that they are not (necessarily) embedded into formalised accountability relationships (such as through informal controls) but rather occur in the “back regions” of organisations. Socialising accountability thus humanises the traditional hierarchical structures that often characterise organisations (Roberts, 1991).

Roberts (1991) elaborates on the mutual dependence of hierarchical and socialising forms in achieving accountability demands, even if a dichotomy is suggested in the wider accountability literature when labelling these forms [e.g. upward and downward (O’Dwyer and Unerman, 2008); imposed and felt accountability (Boomsma and O’Dwyer, 2014), among others]. This means that within organisations, accountability relationships are formed not only through formal governance and controls but also exist in socialising processes between individuals therein (Roberts and Scapens, 1985). Arguably then, it is through the socialising accountability form that employees make sense of hierarchical accountability mechanisms, thus bridging distance, whether physical and/or perceived by employees (Yates *et al.*, 2019). This is echoed in recent sustainability control research that suggests that both structural and personal discourses of accountability are important for designing and implementing effective sustainability controls (Johnstone, 2019). However, the traditional focus on governance and control fails to elaborate on the interdependent and mutually reinforcing accountability forms in the construction of sustainable accounts within the organisations (see also Riise Johansen, 2008b).

Overall, it appears that not only hierarchical accountability forms (e.g. corporate codes, control structures and targets) are important for producing sustainability accounts within

organisations but that organisational members are also important for interpreting, acting upon and – in some cases, even – establishing specific accounts through socialisation processes (see also [Vamosi, 2005](#)). Following this, an assumption making the present study relevant is that accountability is not (at least not necessarily) defined beforehand as an “unavoidable” feature of the control system design. Given the relational elements of accountability in terms of social expectations and/or morality, which present accountability as a reflexive social practice ([Roberts, 1991](#); [Lehman, 2001](#)), it is, therefore, also important to understand the socialising arenas and aspects (including their *personal discourse*) that shape accountability and thus accounts within organisations ([Sinclair, 1995](#)). This “space” for action and dependence on employees, middle-managers and others within the organisation may be substantial ([Riise Johansen, 2008a](#)), although remains inadequately addressed in extant control studies through their focus on the superior-subordinate accountability relationship ([Johnstone, 2019](#)).

In the following, a case is used to give clues as to how accountability – and particularly internal accountability for sustainability as part of a broader accountability framework including external sustainability demands – finds its shape as a created and constructed phenomenon rather than as a fixed issue that is decided by the relative position of the company *vis-à-vis* its environment or managerially designed control processes. It focuses on the means through which accountability relationships are constructed – in what ways and by whom – in the process of establishing a control system for sustainability, i.e. the inner face of accountability.

3. Method

This paper adopts a case study approach to further examine how accountability for sustainability is constructed (in what ways and by whom) within an organisation that is in the process of developing a control system for sustainability. Case studies are considered useful for such a purpose as they allow the exploration of research questions within a real-life context ([Merriam, 1988](#); see also [Stake, 2005](#)).

The case company chosen for this research is an industrial corporate group that operates in nine countries and has seven core business areas including recycling, steel and aluminium. The company functions as a decentralised organisation wherein sustainability is coordinated centrally by a strategic group. Its main market remains in the Nordics, although it has around 3,500 employees located across 200 different sites in Europe and the USA. During the period 2019 to 2020, its net sales were close to 2.5bn euros and (pre-pandemic) the group had been strengthening its market position year-on-year. The company’s relevance relates to being a case where sustainability became a central issue at a relatively late stage in 2014. Even though sustainability had been a topic before, customer expectations and demands triggered a new sustainability strategy and the establishment of instruments for working with sustainability within Scandinavia. That also implied developing control structures and making people or positions accountable for sustainability performance within differing business areas and relatively independent subsidiaries within the region. Although general policies and strategies were formulated at the group level, the subsidiaries (also referred to as “companies” by the interviewees) were mandated to work with their specific sustainability issues and given relative autonomy in designing and implementing sustainability controls and measures.

The authors followed the company from late 2017 to early 2020. Data were collected through various qualitative methods, such as document analyses, semi-structured interviews and site visits in Scandinavia. The core interviewee base consists of the principal sustainability coordinator at the group level, five coordinators at the company level

representing three subsidiaries (i.e. recycling, steel and metal) in four different countries (Denmark, Finland, Norway and Sweden), as well as three subsidiary managers and one local site coordinator. In total, there were ten individual interviews and two group ones, which included the principal sustainability coordinator on each occasion (see [Table 1](#)).

The semi-structured interviews and personal encounters on site with respondents are regarded as the main data sources since they conveyed specific information on the corporate approach to sustainability control, how sustainability performance was measured and the accounts created for this. The interviews were conducted both in English and Swedish, depending on the interviewee's preference. However, the two site visits (one day-long at a national recycling plant and the other at a local production facility) gave the researchers additional insight into the daily working processes of the group. During these occasions, general presentations of the company were given to the researchers. Additionally, the researchers were able to engage in informal discussions and interactions with workers further down the hierarchy (at one of the site visits), which provided further backgrounding knowledge, for example, about the local production or recycling processes.

The interview content was operationalised around the group and the respective companies' general approaches to and work with sustainability to gain a better understanding of the accountability forms at play in the construction of sustainability accounts. This means that rather than asking questions directly on hierarchical and socialising accountability forms, these forms were coded upon analysis. Questions were further tailored depending on the interviewee's role and position within the organisation as illustrated in [Table 2](#). The specific responsibilities of individuals and/or departments for sustainability performance, as well as the specific activities and/or initiatives to establish such responsibilities in the organisation and how sustainability actions were reported, were also drawn out in more detail during the interviews through further probing questions. These were recorded and transcribed at a later stage. For the interviews conducted in Swedish, translations into English were made by the authors. Furthermore, notes were taken during and after informal meetings and discussions site to supplement the interview transcripts.

Of significance to this case was the possibility of discussing findings and developments with the main sustainability coordinator of the company, who served as our contact guide over a two-year period (2017–2019). She was in continual dialogue with one of the authors and various informal conversations also informed much of the primary material. This, consequently, added further perspectives and insights into the development of sustainability work within the group and its subsidiaries beyond the formal interviews and site visits. It also gave insight into how accountability for sustainability evolved over time and how it could be understood. For example, understanding sustainability work as being an issue of change management was repeatedly pointed out, depicting it as a continuous struggle to establish structures and networks within the organisation.

In addition to the interviews and informal conversations, secondary data in the form of corporate reports, websites and press releases were read to help gain a deeper impression of how the organisation claims to operate in practice, which helped triangulate the findings. In particular, the company's sustainability report (from its initial inclusion for the 2017–2018 period onwards) was informative in terms of understanding the priorities of sustainability output and performance since the introduction of sustainability as a core priority was relatively recent. It also provided general insight and background knowledge into the formal sustainability control structures and systems in the group as a hierarchical accountability forms. These externally focused documents were additionally important given that external accountability demands (primarily from customers) were the impetus for the strategic

Table 1.
Interviewee details

Title	Interviewee code	Interview	Group interview	Location	Language	Duration
Principal Sustainability Coordinator	A	X	Involved in both group interviews below	By phone At university	Swedish Swedish and English	30 min 70 min
Chief Financial Officer (CFO)/Subsidiary Company Sustainability Coordinator	B	X		At site Online	Swedish Swedish	Full day 30 min
Environment and Permit Manager	C	X	X	Headquarters	Swedish	60 min
Health, Safety, Security, Environmental and Quality (HSSEQ) Manager/Subsidiary Company Sustainability Coordinator	D	X	X	By phone Online	Swedish English	60 min 45 min
Corporate Social Responsibility Manager/Subsidiary Company Sustainability Coordinator	E	X		Online	English	50 min
Local Site Coordinator	F	X		At site	Swedish	Full day
Environment, Health, Safety, Security and Quality Manager (EHSSQ)/Subsidiary Company Sustainability Coordinator	G	X		Online	English	50 min
Health, Safety, Environment and Quality (HSEQ) Manager/Subsidiary Company Sustainability Coordinator	H	X		Online	English	30 min
Sustainability Manager/Subsidiary Company Local Branch Manager	I	X		Online	English	30 min
	J	X		At site	Swedish	60 min

Source: Created by authors

Sample questions	Interviewee(s)	Reasoning	Links to accountability framework
Could you tell us about your position and role within the group in terms of sustainability?	All	To obtain background information into how the interviewee works with sustainability and organisational accountability structures	Hierarchical accountability relationships (Roberts, 1991)
How did you become involved in the sustainability work?	All	To establish if this role was assigned in a more hierarchical sense or due to the employees' personal interests, values or beliefs about sustainability	Structural or personal discourses of accountability (Sinclair, 1995)
In your opinion, what brings about sustainable change?	All	To establish the perceived importance of hierarchical and socialising accountability forms for sustainable action	Teasing out the accountability dynamic (cf. Roberts, 1991)
What is your opinion of the sustainability coordination structure? What has it achieved and how does it function?	Coordination group members and the principal sustainability coordinator	To understand the employee's opinion on the formalised accountability structure in achieving sustainability To elaborate on how the structure establishes sustainability – by whom and in what ways?	
How does the sustainability coordination structure relate to the company/group's sustainability work?	Coordination group members and the principal sustainability coordinator	To understand the role of the coordination structure in the design and implementation of internal controls and internal accountability frameworks	
Tell us about the changes that have been made in the ways you (and the group or company) work with sustainability since the establishment of the coordination structure	Coordination group members and the principal sustainability coordinator	To know more about if and how company-level structures, controls and measures have changed since the creation of the coordination group	
How does the company generally work with sustainability issues and why?	Company-level interviewees	To know more about if/how sustainability is formalised within the companies and through what ways sustainability issues are discussed and managed	
What is your role in establishing KPIs within the company and how do these relate to the group's sustainability work?	Company-level interviewees	To know more about company-level calculative accounts and if/how these relate to the group's goals	
What is the role of line managers in improving sustainability? <ul style="list-style-type: none"> • How are they held accountable for meeting targets? • What are the consequences for not meeting targets? 	Company-level interviewees	To elaborate on internal accountability demands and relationships	
What is the role of employees beyond managerial levels in meeting targets? <ul style="list-style-type: none"> • What is expected of them and how do you ensure they work towards meeting company goals? 	Company-level interviewees	To elaborate on internal accountability demands and relationships	

Source: Created by authors

Table 2.
Sample interview questions

design of the internal controls and structures; that is, external accountability is inherently related to the construction of internal accounts. Further still, documents passed on to the researchers during and after site visits were useful for making sense of what was learnt during these visits.

All formally transcribed interviews were analysed by the authors, who were in continual discussion with one another. Information and passages relating to the construction of accountability were searched for, namely, the specific responsibilities of individuals and/or departments for sustainability performance and/or the specific activities and/or initiatives to establish such responsibilities within the organisation [i.e. the responsibility for undertaking actions and in what ways these actions were accounted for (Gray *et al.*, 1996)]. These passages were assessed in terms of their relevance to the research question, which allowed for an elaboration on the means through which accountability for sustainability was constructed. They were also compared with formal information from the corporate website and annual reports to better understand the processes involved in the construction of sustainable accounts within the group, as well as the informal notes from conversations with the principal sustainability coordinator and those made on site visits.

Based on the analytical discussions between researchers, the findings were presented through a narrative that first focuses on the establishment of a sustainability control system within the organisation as a response to external accountability demands and second on how accountability for sustainability was constructed internally to meet such demands. While the former regards the more formalised aspects and structures regarding the operationalisation of sustainability within the case organisation and the connection of external pressures to internal mechanisms (Bebbington, 2007), the latter regards the internal dynamics of accountability that occurred in practice. This latter part of the findings also contributes to an understanding of how the sustainability control system was (further) established within the group.

Through this initial narrative presentation of the findings, a more inductive approach to coding allowed for further emerging themes to be identified and taken up in the analysis section (Van Maanen, 1979). For example, while the findings build an overall picture in terms of how accountability for sustainability is constructed during the process of establishing a control system for sustainability in a more descriptive manner, the secondary coding procedure suggested more nuanced themes to inform and structure the analytical discussion (Bazeley, 2013) that connects back to the theoretical framing of the accountability dynamic (Roberts, 1991; Yates *et al.*, 2019), namely:

- the internal accountability dynamic;
- accountability as an actor-specific phenomenon within the group; and
- the external and internal accountability pathways.

The themes that emerged from the analysis subsequently led to the creation of a model overviewing the various interdependent external and internal accountability pathways that were important for the case organisation in establishing a control system for sustainability. The discussion of these themes was pivotal in not only answering the research question but also for elaborating on the prior SEA-accountability literature in terms of how accountability for sustainability is constructed internally.

4. Findings

4.1 Establishing a sustainability control system within the organisation

Sustainability as a concrete issue is relatively new to the case organisation. In 2014, a sustainability programme was launched at the group level through pressure from customers

who asked for “more information on some issues” [A]. Customers were interviewed about their expectations and the perceived challenges of the group, which were then used in the construction of group level sustainability priorities. Additionally, the group’s main market Sweden got its first mandatory non-financial reporting legislation in 2016 through amendments made to existing legislation (i.e. the [Annual Reports Act \(Årsredovisningslag\) Sweden, 1995:1554](#)), following the EU directive two years earlier (2014/95/EU). This meant that the group had to “now report on sustainability in the annual report” [H].

As a response to such external accountability demands, a mix of internal governance and control instruments was developed. Among these, the code of conduct (CoC) was asked for by customers and became the primary means to engage employees in various sustainability concerns. In operational terms, there is e-learning on the CoC, which all employees must complete when they begin employment. The CoC is thus seen as the formal means to inform employees about developed routines and appropriate ways of working. It also sends a signal to various stakeholder groups about the expected behavioural norms within the group.

In addition, strategic priority areas within sustainability were formulated (the environment, society, people and safety and security). These were then broken into operational priorities in each subsidiary. Nevertheless, one can hardly say that a strict sustainability control system has been established within the organisation, at least not by means of a top-down approach. The general approach to sustainability is, rather, marked by decentralisation and the establishment of specific controls within each subsidiary company. Although general sustainability priorities are established at the top, specific social and environmental objectives are not detailed at the group level:

All companies are supposed to have individual sustainability targets. And, then at the group level we have our four corporate priority areas/.../For each of these we have one basic ambition and then we have some strategic goals, maybe four or five strategic goals, or strategic approaches to reaching these ambitions, what kind of areas to meet these targets. At the company level we are supposed to set targets that relate to the strategic approach overall. [D]

Having priority areas and strategic goals does not mean quantitative key performance indicators (KPIs) or common targets for the entire group, mainly due to “aggregation difficulties” [D] between the different companies (i.e. the core business areas, such as recycling, steel and aluminium and among others). The CoC and targets relating to gender equality and diversity are examples of issues set at the group level, whereas energy and water use targets are examples of targets set within the subsidiaries:

This strategic level I mentioned, there is for example emissions from transportation [that] is one that we want to follow together with our cooperation partners. But, when it comes to energy efficiency, we don’t have that big strategic objective for that, but it is on a lower level. [G]

Rather, the subsidiary companies work with specific sustainability issues and set their own targets:

We have a sustainability forum on global level, we meet and discuss annually. Top management set the KPIs that are reasonable for the top [e.g. gender equality and transportation emissions]... but it is up to the company itself to set its own KPIs. [E]

An assessment of the group’s externally affected parties and sustainability challenges was the primary impetus for actively starting to work with sustainability within the group. From this, a network structure for sustainability work was created, guided by the principal sustainability coordinator. The sustainability “network” platform involves one employee from each subsidiary company who is assigned responsibility as a sustainability coordinator at the company level, in addition to their existing professional roles. This was a

conscious move from the group level to involve the subsidiaries in the sustainability work: “Every company should appoint a coordinator and get a more structured way of working with the issues” [A].

Even though being assigned this role, the involved individuals (i.e. the company level sustainability coordinators) tended to either have previously been involved in sustainability issues through professional experience and/or personal interest in taking the sustainability question further. From the principal sustainability coordinator’s perspective, there was the ambition to make people (more) interested in working with sustainability through a formalised organisational structure.

The sustainability coordinators report to the group-level principal sustainability coordinator on the design and use of tactical sustainability goals for their respective companies. Meanwhile, the principal sustainability coordinator works in collaboration with the other group departments, such as HR, purchasing, communications and marketing, to aggregate sustainability information and report it to group management and the board of directors. Annually, all coordinators meet at the sustainability forum, which also includes group management. These meetings are viewed by the coordinators as a instrumental for inciting broader sustainability engagement with the top management team and regards the exchange of information and ideas on company and group level sustainability issues.

However, rather than being held accountable themselves for improved sustainability performance through operational results, the company coordinators are seen as facilitators of sustainability integration in each of their respective subsidiaries:

None of the coordinators has any direct mandate to say that this is exactly how it should be. [...] [W]hat I try to do then, is to put all the companies [namely, the company-level sustainability coordinators] together in a kind of network that I would like to eventually become a team. These will be people who are good at change management and should talk change management. . . because I want the coordinators to understand that they are change agents. [A]

Therefore, even though there is no “sustainability department” *per se*, the sustainability coordinators work jointly to facilitate sustainability through a formalised organisational structure. Additionally, there is the increasing desire of the principal sustainability coordinator to have more organisational and cognitive integration of sustainability within and through this group.

The network structure of sustainability coordination within the group is seen as beneficial given that “the companies differ in what they do, so there might be some differences in terms of materiality” [D]. Here, the company coordinators are primarily responsible for integrating sustainability priorities into their respective subsidiary or core business area, but particularly working with their lower-level company managers to improve sustainability performance. These coordinators map, analyse and follow-up their specific company’s sustainability risks through, for example, materiality analyses to establish discrete KPIs. They are also responsible for the implementation of the management system at the company level and reporting back to the principal sustainability coordinator and group management. In this sense, the company sustainability coordinators are held accountable for producing and monitoring discrete sustainability targets while not directly responsible for meeting them.

Although there is the general ambition to establish clear KPIs, the company coordinators emphasise the importance of creating an understanding of sustainability throughout the group. Specifically, Interviewee D comments on the drive to integrate “sustainability into the other business processes”, seeing “KPIs more as indicators of more general attitudes”. Interviewee E furthers that the “figures” are less important than the solutions that the group can offer society, commenting that the subsidiary “want(s) to drive the customer to a better

solution". Thus, beyond discrete accounting technologies, the sustainability coordinators are engaged in contributing to a corporate culture which values sustainability as a discourse and wants to make a real, sustainable change. Although, the principal sustainability coordinator emphasises the need for common measurement definitions (i.e. a shared vocabulary) between the companies, which are still in the process of being established.

Decentralisation, in this case, involves setting goals and targets from below, where the results of each company's materiality analysis are aggregated by the principal sustainability coordinator through a common reporting template based on the global reporting initiative (GRI) framework. This is necessary for the construction of calculative narrative accounts for both the internal and external stakeholders. The language of this reporting framework, however, resides within the coordination network to frame the construction of the corporate reports as accountability tools rather than filters down into the subsidiary companies:

If I speak for the company perspective, I haven't really gone into so much detail [...] when I explain the workings of GRI. I keep it less theoretical and closer to our business and easier to understand. [D]

Reporting is, however, not the same as controlling. There are still differences in terms of the sustainability issues that are in focus within the subsidiaries, as well as how they are communicated within the organisation and to whom. In this sense, sustainability work is both a group and subsidiary activity. There is, one could say, dialogue and exchange of information between the central and local levels through the sustainability coordinators that function as a mutual support structure for sustainability work:

I have been the coordinator making sure that [A] and the others get what they want. Making sure the information you ask for is delivered and distributed to the ones that can collect the right information and see to it that it all gets done. A lot of follow-up with the local subsidiary managers, supporting them, helping them and explaining that things get answered. [B]

Notwithstanding, beyond group and company level managers, the local site managers in the subsidiary companies also have some clear responsibilities for issues related to sustainability within the organisational structure:

It could be an accident or a case with corruption or something, the local manager has to deal with it, investigate it and follow up. But the manager has to say it to his manager and so on. [E]

The responsibility of line managers pertains much to the legal requirements of the specific role and must "set a good example" [B]. For example, workplace safety involves specific legal responsibility for which managers are held accountable. Nevertheless, the picture is more complex when it comes to other sustainability issues, for example, energy use and emissions. Local managers are, in principle, responsible for setting and meeting targets through follow-up. They are also involved in dialogue with the company coordinators in terms of goal setting:

Everyone should have their goals based on the overall ones [the four group priority areas]. These site managers are also part of the business area's management team and are present all the time when we have our reports and know what is happening and how far we are coming and so on. [B]

The higher-level managers serve primarily coordination and decision-making functions as facilitators of sustainability, and lower-level managers within each subsidiary company are responsible for concrete action-based on results. Both managerial levels are responsible for their own follow-up and reporting mechanisms, which are later aggregated into group-level accounts of sustainability by the principal coordinator to the group management and wider

public (e.g. through mandatory reporting). Lower-level employees (e.g. site operators), however, are missing from this discussion. It is an ongoing process where subsidiaries are expected to participate even further, and a dialogue between the group and all subsidiaries exists in the design and monitoring of goals that is not necessarily the result of informal controls:

I can't really set any group goals without knowing the potential of the companies, and so far, we don't know much about the potential. When it comes to certain issues. [A]

4.2 Constructing accountability within the organisation

At first glance, accountability for sustainability within the group seems to be structured formally, founded on transparency and stakeholder engagement at the firm-field interface, spurred by external customer and legislative pressures at both group and subsidiary levels. This is reflected internally through formalised governance or control instruments set at the strategic level in relation to societal expectations. Examples include certain measurable aspects, which are “followed up” such as “fuel consumption” [I]. Gathering information for the sustainability report has also become a priority due to the revised [Annual Reports Act \(Årsredovisningslag\) Sweden \(1995:1554\)](#). Further, employees are expected to act in accordance with the organisational values, particularly in relation to the CoC, which can be viewed as a control that reinforces the corporate narrative of social and environmental issues within the group in terms of “how to behave as employees” [I]. Moreover, sustainability goals are communicated to local operators through, for example, interpersonal relationships within the company (e.g. daily morning meetings at each plant). In this sense, what to be accountable for is rather relayed to the bottom through the middle tiers (i.e. the coordination group which governs sustainability).

But still, hierarchical accountability for sustainability is, overall, a rather vague phenomenon in the group. Even though the governance system certainly has a hierarchical dimension in terms of accountability structures, this is not necessarily translated into personal accountability for sustainability, and there is a general lack of punishment for not reporting the desired accounts:

[T]he very common way of leading people with the KPIs is to include them in their personal objectives/. . ./and then you have some kind of bonus. [. . .] I don't have many personal objectives [. . .]. Half of them are economic and half of them are personal. . . And these personal objectives, the common rule is that they [. . .] include the softer . . . sustainability or safety or. . ./There is no punishment written down. So, this is not so clear. [I]

The decentralised nature of sustainability work, with subsidiaries setting their own targets, has consequences in terms of whether managers in subsidiaries are held accountable or not for the group level sustainability strategy. In principle, this structure is suited to constructing accountability throughout the subsidiaries, but in practice, that is not the case:

Well, it can be, that in his [the subsidiary manager's] company other questions are more important. Every subsidiary must decide for itself which questions that are most material. [A]

In addition, when the group level asks for information and “results”, it is not the figures that matter. Rather, there is relatively low focus on meeting centrally decided sustainability targets, at least in the sense of demanding accountability within the group:

It is more on what solution can we offer society - our customers or society itself. They don't ask for our emissions but most on the solutions that we offer. [E]

We don't get too many group initiatives or group targets to fulfil, we are quite independent in that [respect]. [I]

We check how we can reduce CO2 emissions. But we are not being followed-up. [J]

Understanding the construction of accountability, thus, goes far beyond pointing to existing instruments or hierarchical governance structures and controls, requiring information and specific achievements at the individual or subsidiary level. We see an ongoing attempt to create formalised structures for sustainability that are not necessarily owned or driven by top management at the group level and trickling down to lower levels but rather constructed within various levels of the company. Both at group and subsidiary levels, there is the responsibility to set targets and establish structures for sustainability. However, hierarchical accountability of an individualising kind is more of an idea or ambition than a reality:

We are trying to introduce quality, and the next step is to include the environmental aspects in their bonus system. But, today there are no consequences. [I]

This suggests that even though there is a responsibility to undertake certain actions within the group, responsibility for meeting and reporting said actions is not currently realised, and there is some sort of decoupling between strategy and practice.

Consequently, the control system that is being established contains elements of both centralisation and decentralisation. Even though the sustainability work and the control structure for it build on ideas developed at the group level, the specific controls, measures and targets are, in principle, not detailed by the group management further down the organisation. Rather, the subsidiaries are expected to contribute to the very construction of the local control system and, thus, produce their own "accounts" both within the group (to each other) and to external constituents (primarily to their customers). It is hardly the case that strict hierarchical accountability is "cascaded" further down the organisation:

I think that [there]is motivation to meet the targets. . . but if they don't meet them, in a way, there are no consequences, but they set the targets in a way that they are reachable. So, it is a way to be motivated. [H]

Formal controls are, perhaps paradoxically, not constructed or used as strict control instruments in the group. Rather, they are motivational; created to be reachable and, in some senses, serve as visions that lack follow-up. Thus, no strict hierarchical accountability of an individualising character can be found even though targets and KPIs exist.

One could say that the sustainability control system helps when it comes to motivation, and it particularly relates to the people working with sustainability. Specific (assigned) people drive the sustainability agenda within the subsidiaries and even forward into customers. But there is hardly a strongly centralised and structured process for driving this sustainability work. Rather, much depends on the initiatives of the coordinators:

I would say it is up to each sustainability coordinator to take responsibility for actually driving and making sure that we implement these different tools. [I]

While the coordinators are assigned the role of sustainable change governors, the change process itself is governed by socialising processes where much is a question of taking or creating a mandate for yourself to promote sustainability in the organisation:

I took my mandate. It is a bit of our business culture that you take a mandate. But then you hit the wall now and then, and sometimes it goes well. It is about anchoring, anchoring, anchoring, much so/. . ./It is part of change work. Yes, informal conversations. It is important to talk to the right

people in the right order. You know that they, in turn, run away and talk to each other. They find their buddies and spread the message saying that ‘this isn’t dangerous, nothing strange’[A]

I am a coordinator here, but I don’t have resources for it because the CEO has made this strategy where sustainability is [a goal] after three years. I kind of do it on my own with no management commitment, so it seems that we have a separate protocol where we have to nominate ‘this is sustainability’ and so on. It’s a complex system. [G]

The accountability dynamic, understood as a “process of accountabilisation”, involves specific people within the organisation having or creating a mandate to establish some (more) control structures, primarily of formal kind:

We are developing a corruption policy and will have some classroom sessions with every top management team. We are also updating our routines. I am into the process of elaborating this corruption policy as part of our Code of Conduct. [A]

Nevertheless, the mandate – and consequently the control system – is primarily decentralised given that each subsidiary “has their own people working with sustainability” [A]. These “coordinators” and site managers handle the tasks of elaborating controls in primarily *socialising ways* and through dialogue by making sense of group level priorities (i.e. the accountability demands from customers and regulators, etc.). They believe in the construction of a more sustainable company. The process, though, is one of information exchange and learning:

These meetings with local subsidiary managers, where you [B] are there as a coordinator and me from the group, where we discuss the process, ways forward, questions, go through your results and such things. That has given me quite some understanding of how your business works. [A]

We always have regular meetings with [A], but not on a monthly basis, but a few times per year/.../where we can find out what we need to do to be on track. So, for instance, the big thing right now that we are looking at is the risk assessment. [D]

Such meetings serve as spaces for making sense of group level priorities and reconciling these with the local operating contexts of the respective subsidiaries. Dialogue within these accountability relationships is essential, especially when it comes to sustainability issues that are only vaguely defined:

We are a bit immature when it comes to working with energy issues. [We] have just started a group energy forum with experts.../First, we discuss what and how to measure and follow up, how to distribute it on business areas or perhaps finding something common. But it is also an exchange of experiences, what support you can get.../It creates dynamics in the group, how they can help each other and how we can support at the group level. [A]

Here, constructing accounts rests on those involved, and thus, the socialising aspects of accountability are evident within the middle-managers who strive to make sense of wider accountability demands and implement (further) hierarchical controls. Another way of putting it is to say that, within their subsidiaries, the coordinators are responsible for working with targets, reporting them to the group, prioritising issues, working with change management and such like, but not responsible for the results (i.e. meeting targets within the subsidiaries), for example, relating to energy use, recycling rates and so on. This means that the responsibilities for undertaking and reporting certain actions, embedded into accountability relationships, vary depending on the employee’s position in the group:

It doesn't work when you say "this, the site managers should take care of". Because they have so many other issues. It is significantly better that it is dedicated to a person who will solve it, since the site managers are fully preoccupied. I think this has been a great model (with coordinators). [B]

Additionally, accountability relationships not confined to the internal level of the group are discussed by several interviewees as important for establishing controls. The customers are considered important drivers of sustainability work:

The top materiality aspect that went into the group report was customer satisfaction and quality. [D]

It's been the customers. I would say that it has been to inform customers about our work. . . / . . . / that we can be business partners. . . that we commit partners to find right solutions. [H]

An active dialogue that exists beyond the formal organisational structure with customers is important for the construction of internal accounts. Ideas come into the business from customers at both group and subsidiary levels, and vice-versa:

The customer relationship is where we build sustainability. We are able to impact the customer. . . are able to influence their waste and value enhancers in a positive way. [J]

Interestingly, constructing sustainable accounts also involves an external element of making customers accountable through exchanging ideas to make sense of how to build sustainability in the wider business network. This "accountabilisation process" arises from within and between levels, as does it involve dialogue across organisational boundaries. After all, customer dialogue is of central importance for understanding the internal focus of the sustainability work and the construction of hierarchical accounts:

When we were doing the customer analysis survey, which we always do, we took the opportunity to ask a question about sustainability to keep our materiality analysis operating. And it turned up a new question that the customers actually had great interest in - which we hadn't seen the year before - which was actually anti-corruption. So, we added that into our materiality aspects. [D]

5. Concluding discussion

This paper set out to answer how accountability for sustainability was constructed within an organisation during a process of establishing a control system for sustainability. The case study reveals that there are several accountability relationships *within* the organisation and, to some extent, also across organisational boundaries. There is an interaction between the external and internal faces of accountability in the process of constructing internal sustainability accounts. We also see that the accountability forms are difficult to separate in practice and that an understanding of an accountability dynamic (as processual) is necessary for constructing sustainable accounts. In the following, we take up a more detailed analytical discussion of our findings in relation to prior literature.

5.1 *The internal accountability dynamic*

The findings point to the ongoing construction of accountability within the case organisation as an "accountabilisation process" based on an internal accountability dynamic. What this means is that although hierarchical accountability mechanisms exist (e.g. the CoC), they are relatively weak in ensuring employees undertake and report on particular actions; that is, the twofold responsibility position embedded into accountability (Gray *et al.*, 1996). Although traditional KPIs are present, they are not group-wide. Furthermore, employees in the organisation are not under surveillance through the design of

formalised controls, and there is a general lack of follow-up. This means that hierarchical accountability, seen as necessary in decentralised organisations to bridge distance (Roberts and Scapens, 1985), is weak in our organisation. While we see aspirations to establish hierarchical accounts of an individualising character within each subsidiary company, these are currently in the process of being developed through socialising practices. Further still, the focus on establishing controls within each subsidiary company suggests that hierarchical accountability itself becomes decentralised rather than orientated around the level of the group.

The more formalised or hierarchical, internal accountability mechanisms are essentially “under construction” in our case organisation. Responsibility for undertaking actions remains unclear and is often delegated further down the hierarchy. Further still, responsibility for providing accounts of those actions (through internal routines and procedures) is still being established. This means that while much of the findings point to what can be regarded as a traditional hierarchical accountability form, this is insufficient in producing sustainability accounts throughout the group. Rather, the findings point more to an accountability dynamic being at play for the construction of sustainable accounts.

The mobilisation of hierarchical accountability mechanisms relies on the sustainability coordination group and local subsidiaries negotiating how to translate overarching priorities into concrete measures within each subsidiary company; that is, making sense of how to establish subsidiary hierarchical accountability structures. Here, the development of effective controls is the result of socialising activities between particular (groups of) employees, mainly those within the coordination network. The hierarchical nature of this network structure provides a platform or space wherein socialising accountability can occur. Specifically, the group becomes a metaphorical sharing space where the social bonds of its members “humanise” and “make real” the experience of work (Roberts, 1991). As such, its members may function in some ways as institutional entrepreneurs or activists (Shenkin and Coulson, 2007; Fraser, 2012), as is the case of the principal sustainability coordinator who actively seeks to change the institution’s current sustainability work processes and structure.

This means that accountability for sustainability (particularly the formal responsibilities for actions to be undertaken and reported) within the organisation is being continually (re) constructed through socialisation processes within the coordination group in its attempts to develop more formalised control systems and structures. We see coordinators in collaboration with lower-level subsidiary managers working to establish decentralised sustainability control systems. Here, the development of formalised controls within each subsidiary becomes the means to construct accountability at the local level. Arguably then, rather than a sustainability control system being produced for the group, multiple sustainability control systems are being developed in each subsidiary company by those positioned to make sense of group-level strategic priorities in relation to their own business areas, which Riccaboni and Leone (2010) consider as important for offering more responsive solutions. Further still, the accountability forms seem to ebb and flow between one another in the construction of sustainable accounts, making their dichotomic distinctions less evident. This suggests that the construction of a hierarchical accountability mechanism in itself is not enough to ensure accountability responsibilities are achieved in practice.

Such findings provide evidence of the accountability dynamic (Roberts, 1991) within our case organisation in terms of how sustainable accounts are constructed in practice. They furthermore challenge the assertion that the accountability forms are dichotomic in their conceptualisation for the internal construction of sustainability accounts (see also Riise Johansen, 2008a). That is, hierarchical and socialising accountability forms for

sustainability are mutually reinforcing given that individuals strive to make sense and translate corporate level demands (in relation to greater external sustainability accountability demands) into operational practice. In fact, the socialising accountability form is necessary in the case organisation to construct (further and effective) hierarchical accounts through control system design.

5.2 Accountability as an actor-specific phenomenon

The ways through which accountability is constructed within our case organisation can be regarded a negotiated socialisation process between *specific actors* (not just any) making sense of group priorities to develop more characteristically hierarchical accountability forms (in this case, the establishment of subsidiary control systems). Turning our attention to the people within the organisation who construct and are responsible for the accounts further elaborates on accountability as an actor-specific or, in a sense, individual phenomenon (Roberts and Scapens, 1985).

Although middle-managers are held accountable for fulfilling legal requirements concerning, for example, the reporting of sustainability issues to the group, they are rarely responsible for meeting them. Particularly, the sustainability coordinators are responsible for the establishment of sustainability structures and controls throughout the firm; positioned to mobilise and negotiate accounts. They do so as non-accountants seeking to establish a control system for sustainability in response to both external and internal accountability demands. This network structure places accountability for sustainability within relationships between certain groups or individuals, particularly middle managerial tiers, which is increasingly the case when constructing sustainability accounts (Soderstrom and Weber, 2020; Rodrigue and Picard, 2022). Here, the construction of internal sustainability accounts becomes a situated “within firm dialogue” (Kerveillant and Lorino, 2020) between members of a formalised organisational structure that allows for an understanding of what to account for and how.

Meanwhile, local managers and employees have a role to play in meeting sustainability goals through their daily working tasks and reporting these further up the hierarchy. Nevertheless, “local” employees are not involved in establishing targets and are thus relatively passive subjects of the “account-makers”. Arguably, it is the line managers who are under the most pressure to meet targets and account for them given that they are assigned the responsibility for this. Here, the individualising effects of hierarchical control appear because of the network structure where coordinators assign roles to lower-level employees to “perform” within their respective subsidiaries. This performance is tied to the construction of calculative accounts that inform the group-level sustainability narrative. That being said, the current system of controls somewhat discredits the individualising character of hierarchical accounts (i.e. by assigning individuals accountable) given that it general lacks follow-up of punishment for not meeting targets. Thus, it does little to control for individual agency.

Beyond the metaphorical space of the coordination group and the individual accountability relational pathways between its members as an accountable to one another in “concretising” sense-making into more targeted controls, there is the additional responsibility of the coordinators to ensure that subsidiary accountability demands align with group ones. However, the very existence of this network coordination group as a space to negotiate the construction of internal accounts implies that sustainability is not (yet) fully integrated into the formalised and existing management control systems. Rather, sustainability is still treated as emergent. A control system is being established in a

dynamic way where certain actors get an important role and in the process of constructing sustainability accounts.

5.3 External and internal accountability pathways

The relationship between the construction of internal sustainability accounts in response to meeting external accountability demands is an obvious one (Bebbington, 2007), although rarely explicated in extant SEA research. Attempts have clearly been made by our case organisation to “take heed” of external accountability demands (namely, those of key customers and those stemming from legislation) by establishing core priorities relating to sustainability, as well as the sustainability coordination platform. At this strategic level of the group, through its core priorities, an image is constructed through “visible expressions” and accountability is typified by a symbolic approach (Schein, 1997) from the company to external constituents.

More locally, however, the subsidiaries are expected to create relevant accounts for specific customer groups’ expectations. Here, key customers are asked to voice opinions on what should be accounted for and are, thus, instrumental for informing the internal construction of accounts within each subsidiary context. This means that – to some extent – customers are involved in the construction of internal accounts in terms of deciding what is important to account for.

On the other hand, internal accountability structures and discourses may also extend outwards into the wider business network. Some local managers encourage customers to construct sustainable accounts like those within the organisation as part of a broader networked circularity model. This emphasises the dynamic between the firm, its employees and the wider network as it extends internal accountability outwards again. This level of accountability relationships between local managers and customers thus extends what we know about the firm-field dialogue at the strategic level in terms of reporting sustainability accounts (Dillard and Vinnari, 2019) towards an additional firm-field dialogue at the operational level of subsidiaries; embedded into particular customer relationships. Thus, we recognise through our findings that accountability relationships exist on both central (strategic) and local (operational) levels, which implies that accountability is not only dynamic in terms of its forms but also in terms of its orientations (outwards-inwards, inwards-outwards) for the construction of sustainable accounts within organisations as part of wider institutional contexts. In this sense, we build on the prevalent organisation-field, superior-subordinate accountability relationships discussed in SEA research in this study. We do this by offering an illustrative example of the further “within firm” accountability relationships between certain (groups of) employees, as well as extending the organisation-field relationship beyond the strategic level into customer relationships throughout the hierarchy.

5.4 Accountability model

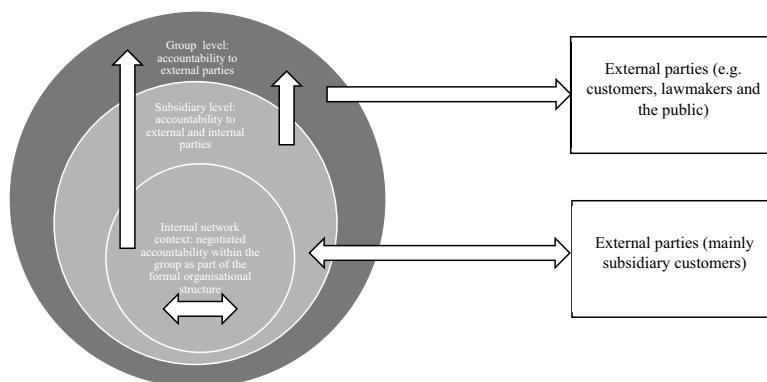
What we see through the case organisation is the multi-faceted construction of accountability as dynamic within a company that is actively trying to establish a control system for sustainability. Within it, individuals strive to make sense of group level accountability demands in response to customer and legislative pressures. The findings particularly emphasise the interconnectivity between external accountability demands and internal accountability means; that is, it is difficult to understand internal accountability means without a consideration of the wider socio-political context within which an organisation exists. This interconnectivity furthermore relates to the twin-track approach for corporate sustainability proposed by Schaltegger and Wagner (2006), wherein external

parties both influence and are influenced by the implementation of internal accounting and control systems (see also [Burritt and Schaltegger, 2010](#); [Maas et al., 2016](#)). Specifically, our paper focuses on the direction of accountability pathways (or information flows) yet suggests that the internal aspects of sustainability control – related to the inside-out approach – are still under construction. More specifically, the internal set of pragmatic tools needed to provide accounting information within the organisation tends to remain within the decentralised companies rather than the group.

Furthermore, for our case company, it seems that the socialising accountability form is needed to (further) mobilise the hierarchical accountability form (i.e. the establishment of sustainability control systems within each subsidiary company). It is the sustainability coordinators (in collaboration with lower-level managers and customers) who are responsible for this mobilisation through exchanging information and making sense of accountability demands. These findings thus help elaborate on the internal means through which accountability for sustainability is constructed in practice; in what ways and by whom.

Overall, and related to the ongoing construction of accountability, several aspects of accountability stand out as important. Here, accountability should be understood both from an external and internal perspective, as it should from an organisational and subsidiary perspective. Internally, it should also be understood as a negotiated issue where the responsibility is not so much to reach targets or comply with rules or codes but to contribute with relevant aspects of the control system for sustainability through socialisation processes. To understand the dynamics of accountability for sustainability, it is not enough to study components of the control system (targets, CoC, KPIs, etc.) or corporate reports aimed at certain stakeholders. These only explicate part of the accountability dynamic and particular focus on hierarchical accounts rather than the relational and socialising aspects at play in the construction of sustainable accounts in practice.

As an overview, [Figure 1](#) highlights the main relational pathways between external and internal accountability demands for the case organisation and presents various sites of accountability relationships as top-down, between internal network members and with customers. The direction of the arrows thus indicates the direction of the accountability relationship from accountant (preparer of the account) to accountee (demander of the account) ([Gray et al., 2006](#)). It also illustrates the overarching character of the construction of accountability *within* the organisation, which is characterised by a dynamic



Source: Created by authors

Figure 1.
Dimensions of
constructed
accountability in the
case organisation

“accountabilisation process” founded upon social interactions within the organisation (particularly between members of the internal coordination network) that strive to construct more formal “hierarchical” accounts. Within these social interactions, lower-level general employees are mostly absent as they do not contribute to the construction of accountability within the group.

5.5 Implications and future research

Our case highlights that the construction of accountability involves several dimensions at organisational, external and internal levels. What can be taken from this is that there is not only an accountability dynamic at play between hierarchical and socialising forms within the organisation but also that these forms are increasingly obscured (Riise Johansen, 2008a) and go beyond the organisation. This finding contributes to the chameleon-like (Sinclair, 1995) or even “amorphous” (O’Regan *et al.*, 2021) nature of accountability, as well as challenges previous assumptions of accountability as dichotomic in its forms (O’Dwyer and Unerman, 2008; Boomsma and O’Dwyer, 2014).

More specifically, we first contribute to an understanding of the accountability dynamic (Roberts, 1991; Yates *et al.*, 2019) for the construction of sustainability accounts *within* an organisation. This study extends previous research by presenting accountability for sustainability internally within an organisation as resting on the interaction of both hierarchical and socialising forms. Given that hierarchical structures, in this case, the sustainability coordination network, serve as platforms through which socialising activities can occur to further mobilise hierarchical accounts, we suggest an ebbing and flowing between accountability forms as an “accountabilisation process”. This emphasises socialising accountability as important – if not more than – hierarchical accountability for constructing sustainable accounts for our case organisation. Additionally, we find that hierarchical accountability does not bridge distance in this case (Roberts and Scapens, 1985). Rather, there is the general desire for (more) decentralised hierarchical accounts through the establishment of local level control systems, specific to each subsidiary. Future research should look beyond hierarchical accountability forms (e.g. formalised governance and control systems) as *the* means ensuring employees take particular actions and account for those actions. It would be of interest to further elaborate if/how socialisation processes contribute to establishing, reinforcing, undertaking, meeting and reporting sustainable accounts within different empirical contexts. Connecting the findings of this research to other empirical contexts has the potential to enhance the theoretical development (Parker and Northcott, 2016) of accountability in SEA research within organisations.

Secondly, we contribute by elaborating on the relational aspects of accountability between (groups of) individuals within organisations and wider business networks or external parties. This contribution leans on accountability being an individual level phenomenon (Roberts and Scapens, 1985) as much as it is an institutional one (Gray *et al.*, 1997). It also asserts internal accountability as situated within a wider institutional context. By offering an example of the multiple external and internal accountability pathways, we contribute to the understanding of accountability-based accounting (Dillard and Vinnari, 2019) by elaborating on additional, internal accountability relationships that effect the construction of accounts. Through this, we emphasise that internal accountability is constructed through a twin-track approach to sustainability (Schaltegger and Wagner, 2006; Burritt and Schaltegger, 2010); that is, to understand the internal construction of accounts, it is necessary to elaborate on the wider accountability context of the organisation. Future research should better integrate the institutional and individual levels of accountability for the construction of sustainable accounts as it becomes increasingly difficult to separate the

two in practice, yet extant SEA research focuses on the organisation-environment (external) accountability relationship (Dillard and Vinnari, 2019); i.e. the outside-in approach to sustainability accounting (Schaltegger and Wagner, 2006).

Finally, we contribute to research on sustainability management accounting and control. The case highlights that the decentralisation of sustainability control systems was not seen as a disadvantage for the company, rather a necessity. This accords with Riccaboni and Leone (2010), who find that decentralised structures are key for effective sustainability control. This contributes to studies on sustainability integration by implying sustainability control systems can be integrated, but at the more local level rather than the strategic level of the group as others propose (Gond *et al.*, 2012; Battaglia *et al.*, 2016). Future sustainability control research could adopt accountability as a theoretical concept to better understand the socialisation processes – as well as the more ethical and moral accountability elements (Messner, 2009) – behind which (more) formalised sustainability controls are (re)designed and (re)developed. Through this, the degree to which sustainability control systems are integrated with other organisational functions could be further elaborated.

For practitioners, the findings suggest that the design of sustainability controls and indicators requires employees working together to make sense of the wider accountability demands from the institutional context. It appears that the construction of formalised policies and procedures from the top is not enough to make employees accountable for sustainability in practice. It also suggests that locally designed controls may be more effective for meeting sustainability accountability demands from the customer. Thus, understanding external customer demands, as well as how individual operators make sense of sustainability are important for the effective (re)design of sustainable processes and systems. Here, controlling becomes more of a governance process at the local rather than the strategic level.

Notes

1. Governance and control are related concepts. However, while governance regards overarching tools that are organisational wide, control is more detailed to ensure broad strategic visions are met through guiding, directing and monitoring specific employee behaviour (cf. Crutzen *et al.*, 2017).
2. Informal control is part of the formalised control system design in that communication pathways and meetings between superiors and subordinates are part of official organisational systems to ensure employees behave in a particular way to meet external accounts.

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