

# Strengthening accountability and sustainability reporting: does stakeholder engagement really work? Evidence from the judicial sector

Floriana Fusco, Pietro Pavone and Paolo Ricci

## Abstract

**Purpose** – This study aims to explore to what extent stakeholder engagement affects the sustainability reporting (SR) process and if it succeeds in facilitating the encounter between demand and supply of accountability, as well as the main challenges of this practice, by focusing on a crucial and under-investigated public sector area, the judicial system.

**Design/methodology/approach** – The study adopts an action research (AR) approach. Specifically, it focuses on a specific phase (i.e. stakeholder engagement) of the broader project that was carried on from 2019 in an Italian Public Prosecutor's Office. Data were collected from multiple sources, i.e. written notes and reports gathered during meetings, the survey administered to stakeholders and the published sustainability reports.

**Findings** – Stakeholder engagement may be a valuable and effective tool for improving the level of accountability, as it increases the responsiveness of SR to the informative needs of stakeholders. However, the study also highlights some critical points that must be addressed to exploit this fully. Among these is the need to act upstream of the process by working on an accounting system that goes beyond the economic dynamics and can effectively answer the accountability demand.

**Originality/value** – The study contributes to theoretical and empirical knowledge by exploring a topic and a public sphere still limited investigated, i.e. the stakeholder engagement in sustainability in the judicial sector. The AR approach also presents some originality points, as it is low widespread in management and accounting literature.

**Keywords** Stakeholder engagement, Accountability, Sustainability reporting, Justice system, Courts, Action research

**Paper type** Research paper

## 1. Introduction

Seventy years have passed since Bowen's definition of corporate social responsibility (CSR), considered as *the obligations of businessman pursued as to those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society* (Bowen, 1953, p. 6). A few decades less since the path was opened to research the reporting of these broad responsibilities. In 1987, Gray *et al.* (1987, p. 9) defined the social accounting *the process of communicating the social and environmental effects of organisations' economic actions to particular interest groups within society and to society at large. As such, it involves extending the accountability of organisations [...] beyond the traditional role of providing a financial account.*

Despite the vast amount of scientific work, academic interest in these topics shows no sign of waning (Moura-Leite and Padgett, 2011; Eugénio *et al.*, 2010; Andrew and Baker, 2020),

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also due to numerous evolutions and contaminations with the related concepts (Carroll, 2015; Torelli, 2020; Khan *et al.*, 2020). Actually, the concept of CSR is now inextricably linked with that of sustainability (van Marrewijk, 2003; Moon, 2007; Montiel and Delgado-Ceballos, 2014), and nomenclature surrounding the related reporting has increasingly diversified (e.g. “social”, “environmental”, “social-environmental”, “sustainability”), until it falls under the umbrella of non-financial disclosure (Andrew and Baker, 2020; Khan *et al.*, 2020; Venturelli *et al.*, 2018; Aluchna *et al.*, 2022), or, more recently “extended external reporting”, also to include “integrated” and “value” reporting (Nicolò *et al.*, 2022; De Villiers *et al.*, 2022; Hsiao *et al.*, 2022).

Here, we refer to “sustainability reporting” (SR) as a form of disclosure containing information on social, environmental and economic activities and impacts of organisations.

Albeit with a certain delay (Ball *et al.*, 2014), research and practices on SR have also focused on the public sector organisations (PSOs) (Guthrie *et al.*, 2017; Fusco and Ricci, 2019; Manes-Rossi *et al.*, 2020). Not only. In a mirror movement compared to what is happening in the private sector, financial standard setters are also pushing in this direction. Not by chance, on its website, the International Public Sector Accounting Standards Board defines the development of guidance for SR in the public sector as an “urgent need”.

Hence, on the one hand, there is a broad convergence towards the consideration that traditional financial reporting mechanisms cannot grasp the essence of PSOs’ purposes and remain opaque and useless for non-expert recipients (Ricci and Civitillo, 2018; Bracci *et al.*, 2015). On the other, PSOs are critical players in pursuing sustainable and responsible social and economic progress, both in their regulatory role and as economic actors, which control a large proportion of the economy and provides several crucial services for the community (UN, 2015; European Commission, 2017; World Bank, 2020; Ball *et al.*, 2014).

Nowadays, current knowledge mainly focuses on the *reasons* for disclosure, and therefore considering SR in the light of some theoretical lenses, first of all stakeholder theory, legitimacy theory and institutional theory (Farneti and Guthrie, 2009; Bellringer *et al.*, 2011; Joseph and Taplin, 2012; Monfardini *et al.*, 2013; Farneti *et al.*, 2019; Argento *et al.*, 2019); what was reported, thus analysing the *content* and the *extent* of the reports, also in comparison with Global Reporting Initiative (GRI) guidelines (Ahmad and Haraf, 2013; Greiling *et al.*, 2015; Guthrie and Farneti, 2008); or, again, the *driving factors*, for example, type of organisation, context, size, corporate governance (Jamil *et al.*, 2021; Greco *et al.*, 2012; Galera *et al.*, 2014).

Despite growing interest, many areas need to be further explored in this strand of literature (Kaur and Lodhia, 2019a). For instance, studies mainly investigated local authorities and universities, whereas other types of organisations still need to be deeply investigated (Fusco and Ricci, 2019). Among them, the judicial sector, about which there is still little knowledge. Some studies have been carried out, mainly focused on Italy, where there has been a fair diffusion of the tool, initially as a result of public incentives (Ricci and Fusco, 2016); whereas, to the best of our knowledge, the studies carried out in other countries are limited (Banasik *et al.*, 2022). Although some beneficial effects on internal and external accountability have been highlighted (Ricci and Pavone, 2020), extant literature stressed several weaknesses and criticalities in current practices, also due to poor understanding of the tool, a lack of resources (human and/or economic) or difficulties in using or adapting existing models (Fusco *et al.*, 2022; Ricci and Pavone, 2022). The disclosure seemed to be driven by “self-induced” and “self-referential” approaches without taking into account the “demand” perspective (Ricci and Pavone, 2020).

In this direction, the engagement and dialogue with stakeholders could be helpful to avoid hypocrisy of SR or, in any case, to improve its quality and usefulness (Higgins *et al.*, 2020; Tommasetti *et al.*, 2020). In effect, it has the potential for converging answerability (i.e. the ability to inform and justify) and enforcement (i.e. the capacity to control, evaluate and propose) in the accountability environment (Ackerman, 2004; Rixon, 2010), by creating a

network of mutual responsibility with multiple – constructive – relations among organisations and community actors (Hanberger, 2009; Rocca *et al.*, 2021; Brown, 2009).

Although the relevance of engaging stakeholders in SR is generally recognised by the literature (Unerman, 2007; Kaur and Lodhia, 2018; Manetti, 2011), the focused studies on the topic are quite limited, especially in the public sector (Kaur and Lodhia, 2019a).

Hence, we intend to answer the call of Kaur and Lodhia (2019a) on the need to further explore stakeholder engagement in the public sector, as well as its role in sustainability accounting, accountability and reporting (p. 501), by also diversifying the context, and contribute to the embryonic debate on the judicial sector in accounting and management literature (Guimarães *et al.*, 2018). Specifically, this study aims to explore the role of stakeholder engagement in SR practices in an Italian judicial office, addressing the following research questions:

*RQ1.* To what extent stakeholder engagement affect the sustainability reporting process?

*RQ2.* What are, if any, the main challenges?

Much of the SR research has tended to be “desk-based” (Owen, 2008, p. 247), with a low engagement with practice. However, specifically about the dialogic approach in SEAR, some influential authors stressed the opportunity for a greater engagement of researchers in these processes (Bebbington *et al.*, 2007). This study adopts an action research (AR) approach. The data were collected from multiple sources, i.e. a questionnaire, notes and reports, which were qualitatively and quantitatively analysed.

The remainder of the paper is as follows: Section 2 reviews the literature concerning stakeholder engagement in SR; Section 3 describes the methodology followed; the results are presented in Section 4 and discussed in Section 5. Section 6 contains some concluding remarks, implications and limitations of the study.

## 2. State of art on stakeholder engagement in sustainability reporting

Multiple (some diverging) definitions of SE have been provided by literature. For instance, Andriof and Waddock (2002, p. 42) defined it as “trust-based collaborations between individuals and/or social institutions with different objectives that can only be achieved together”. Greenwood (2007, p. 321) considered it a “process or processes of consultation, communication, dialogue and exchange”. More recently, Mitchell *et al.* (2022, p. 77) spoke about “the interaction among a firm and its stakeholders that addresses knowledge problems to improve correspondence in understanding between managers and stakeholders, thereby to assist in resolving ethical challenges faced by managers”.

This variety also derives from the many streams of literature, which have taken an interest in the topic (e.g. CSR, accounting and reporting, natural resource management and innovation) and from the different theoretical lenses that have been used (Greenwood, 2007). In a recent review, Kujala *et al.* (2022) highlighted that SE is commonly theoretically associated with stakeholder theory, CSR and ethics. However, other theoretical keys, such as agency and institutional theories, are used.

In a broad sense, it is possible to underline two main trends. That is the one that interprets SE as a normative/moral practice; the other considers it (only) as an instrumental and strategic practice used by organisations for their own benefits (Greenwood, 2007; Noland and Phillips, 2010; Izzo and Ciaburri, 2018; Schafer and Zhang, 2019).

However, there is a push to overcome this rigid separation between morality and strategy and embrace a middle, ethical-strategic or integrative – position (Noland and Phillips, 2010; Patzer *et al.*, 2018; Freeman *et al.*, 2017), which offers “much needed theoretical basis for including honest, open, respectful engagement of stakeholders as a vital part a firm's strategy” (Noland and Phillips, 2010, p. 49) for co-creation of value.

Several studies have found a positive relationship between SE and social performance and its crucial role in shaping a CSR culture (Doni *et al.*, 2022; Agudo-Valiente *et al.*, 2015). Furthermore, its importance has also been emphasised during the COVID-19 pandemic (Hasan *et al.*, 2023; Momin *et al.*, 2022). In this direction, recent literature seems to highlight the ability of the SE to co-create shared value, i.e. create value for firms and all affected stakeholders (Schormair and Gilbert, 2021). It should be remembered that this ability remains potential, because it depends on multiple factors, such as the real motivations of the organisations in engaging, the effective (or not) implement the ES and the motivations of the stakeholders. Therefore, the SE could also have neutral or negative effects (Kujala *et al.*, 2022; Kaur and Lodhia, 2019b).

The construct has also been investigated in (SEAR) (Bebbington *et al.*, 2007; Blackburn *et al.*, 2014; Greco *et al.*, 2015; Dillard and Vinnari, 2018; Kaur and Lodhia, 2019a; Aversano *et al.*, 2020; Rocca *et al.*, 2021).

In this literature, SE means co-creation of sustainability knowledge, co-participation in problem-solving and co-determination of materiality topics to include in the report (Manetti, 2011; Bellucci *et al.*, 2019; Kaur and Lodhia, 2014, 2018). Scholars emphasised its dialogic and dynamic nature as well as its cruciality in the overall “process of change that SEA seeks” (Bebbington *et al.*, 2007, p. 373) because it requires replacing the monological approach with a polyvocal citizenship perspective that moves well beyond organisation-centric performance metrics and reporting (Gray *et al.*, 1997; Brown and Dillard, 2013; Dillard and Brown, 2015; Tanima *et al.*, 2021).

Effectively, extant knowledge found that SE is critical to establishing the actors to whom the SR is directed and what issues and information the disclosure should address (Rinaldi *et al.*, 2014). Scholars and standard-setters (e.g. GRI) linked the inclusion of stakeholders in the drafting process to the quality of the report and its usefulness, relevance and credibility (Brown and Hicks, 2013). By pointing out “the differences between what is considered material by reporting entity and what is considered material by stakeholders” (Torelli *et al.*, 2020, p. 473), several studies found that SE improves the quality of materiality analysis and so of the reporting itself (Torelli *et al.*, 2020; Bellantuono *et al.*, 2016; Manetti, 2011). To reach these benefits, scholars also emphasised the importance of seeing the SE not as an isolated and occasional activity but as an ongoing and embedded process, which must also be properly communicated in the external disclosure (Rinaldi *et al.*, 2014; Kaur and Lodhia, 2018, 2014; Ardiana, 2023). Hence, the quality of stakeholder engagement contributes to the quality of SR.

However, evidence showed a generalised difficulty in operationalising SE mechanisms and moving towards an effective “involve me culture” (Kaur and Lodhia, 2017, p. 133).

For example, Frost *et al.* (2012) found that SE was mainly limited to informing and demonstrating the Australian local council’s performance to stakeholders. Consistent results were pointed out by Greco *et al.* (2015) with reference to 11 Italian local councils. Other authors highlighted as the SE was often identified with a consulting activity with key stakeholders on some aspects of SR, such as planning and preparation of reports (Cummings, 2001; Manetti, 2011). However, this consultation approach may be considered a weak form of engagement, suitable only for stimulating stakeholders’ opinions over issues self-determined (Friedman and Miles, 2006). For example, Rocca *et al.* (2021) showed a constant focus by local governments on the same issues without adequate attention to citizens’ interests. In identifying five levels of engagement (i.e. information and education, consultation, negotiation, involvement, collaboration, empowerment), Kaur and Lodhia (2017) formulated the provocative question of whether the empowerment of stakeholders (i.e. the highest form of engagement that sees the integration of stakeholders’ views and opinions into the strategy) really exists. This question seems to be posed equally provocatively also in the judicial sector, where innovative management processes in court

administration are creating the cultural and organisational prerequisites for sustainability accounting and reporting. Moreover, the justice black box, made up of hermetic organisations, represents an empirical setting where studies on SE are still isolated and recent cases (Banasik *et al.*, 2022). In this context, SE is framed as an “energy exchange” (p. 1220) between organisation and stakeholders, not easy to implement due to the difficulty of observing benefits in the short term.

These concerns cannot be eliminated, at least not totally, by the greater ease of interaction via social media, which has been highlighted both in the context of the SEAR (Giacomini *et al.*, 2022) and other forms of extended reporting (Grossi *et al.*, 2021). Digital platforms and social media are increasingly widespread tools both as a (non-conventional) container for social and environmental disclosure and as a place for dialogue and exchange between actors (Giacomini *et al.*, 2022). However, the question of how effective and strong is the level of engagement remains unchanged.

Moreover, it is worth pointing out that beyond (potential) benefits and (concrete) implementation challenges, scholars also warned about the risk of managerialism, i.e. improper use aimed at manipulating stakeholders' perceptions (Greenwood, 2007). Furthermore, the consequence of the different power between stakeholders, well-known in stakeholder theory, has also been highlighted in this stream of literature. Barone *et al.* (2013) showed the lack of interest and engagement of non-financial and powerless stakeholders, such as the community and employees, to the point of talking about “(ir) responsibility reporting”.

Although the review revealed that existing literature had explored a variety of issues on the role of SE in SEAR, many areas still remain to be explored. Specifically, the extant knowledge is predominantly focused on the private sector, whereas there is still little evidence in the public sector (Kaur and Lodhia, 2019a), where public administrators struggle to interpret the role of facilitators of citizens' engagement (Rocca *et al.*, 2021).

### 3. Methodology

#### 3.1 Research process and approach

This study derives from AR carried out in an Italian Public Prosecutor's Office (hereafter, also called Office).

Over the years, the AR approach has become a widespread methodology also in business and management fields (Eden and Huxham, 1996; Waardenburg *et al.*, 2020; Shani and Coghlan, 2021). Several authors have emphasised the helpfulness of engagement research, including AR, also in social and environmental accounting and reporting (Adams and Larrinaga, 2007; Correa and Larrinaga, 2015; Adams and Larrinaga, 2019), and indeed, although still limited, some studies are using this approach (Battaglia *et al.*, 2015; Taïbi *et al.*, 2020; Tarquinio and Xhindole, 2021).

AR is a participatory approach in which researchers and practitioners are directly and jointly involved in implementing innovative processes within an organisation (Burns, 2007; Chevalier and Buckles, 2013). So, it is characterised by a great potential to contribute effectively to change. The AR approach requires the presence of a real and current issue within a real-world context, which has both managerial and research significance (Curtis, 2017). As Adams and McNicholas (2007) observed, it is a powerful way to seek solutions to immediate managerial problems and minimise the theory-practice gap by gaining reciprocal (practical and theoretical) knowledge through experience in ongoing managerial processes.

Indeed, this research started from a proposal from the office to collaborate with the university's team, with expertise in accountability and SR in the public sector. The issue was to restart the path of SR, which had stopped after the first edition (2014). The opportunity

seemed particularly exciting to the researchers from several points of view for advancing theoretical and practical knowledge.

Recent literature has highlighted how Italy is one of the countries most chosen for empirical analysis on accountability and SR in the public sector, also thanks to a certain proliferation of these practices (Fusco and Ricci, 2019; Manes-Rossi *et al.*, 2020). Therefore, it appeared to be an interesting context because it allows temporal and spatial comparison in the evolution of these practices. Moreover, albeit to a smaller extent, there has been a fair commitment towards accountability and SR in the judicial system, at first following a project to disseminate best practices, financed in 2008 with European Union (EU) funds (Ricci and Fusco, 2016). To the authors' knowledge, this circumstance is not widespread in other countries. In addition, the office had several points of interest. It had published the first sustainability report five years earlier; hence, it could be defined as an early adopter in the Italian judicial system. Although it then stopped this practice, as in most cases in PSOs (Fusco *et al.*, 2022; Farneti *et al.*, 2019; Vinnari and Laine, 2013), it showed the willingness to resume it by being firmly convinced of its necessity in the relationship between the office and the community, thus offering a particular awareness and maturity on the topic. It was, therefore, considered an interesting research laboratory in a sector (i.e. the judicial one) highly under investigated in literature and a country with a fair amount of ferment in these practices, which, however, seems to have experienced a slowdown after an initial impulse (Greco *et al.*, 2015; Farneti *et al.*, 2019; Fusco *et al.*, 2022).

The formal cooperation between the researchers' university and the office was established in 2019. The participatory AR led to the drafting of two further editions of the sustainability report and, above all, contributed to making this tool an internalised practice in the organisation. The evidence on the drafting process and report content are already discussed in other publications (Ricci and Pavone, 2022; Ricci and Pavone, 2020). Instead, this study focuses on a specific phase of the project: the design and the first implementation of a stakeholder engagement practice in the SR process. This phase emerged during the second stage of AR, that is, the development of the third edition (the second with the researchers) of SR, which was officially presented at a public event in March 2022 (Figure 1).

The work team comprised the Chief Prosecutor, seven Deputy Prosecutors, four Assistant Prosecutors, three Directors and three Officers from the administrative area, a Judicial Assistant with secretarial functions and two academic researchers.

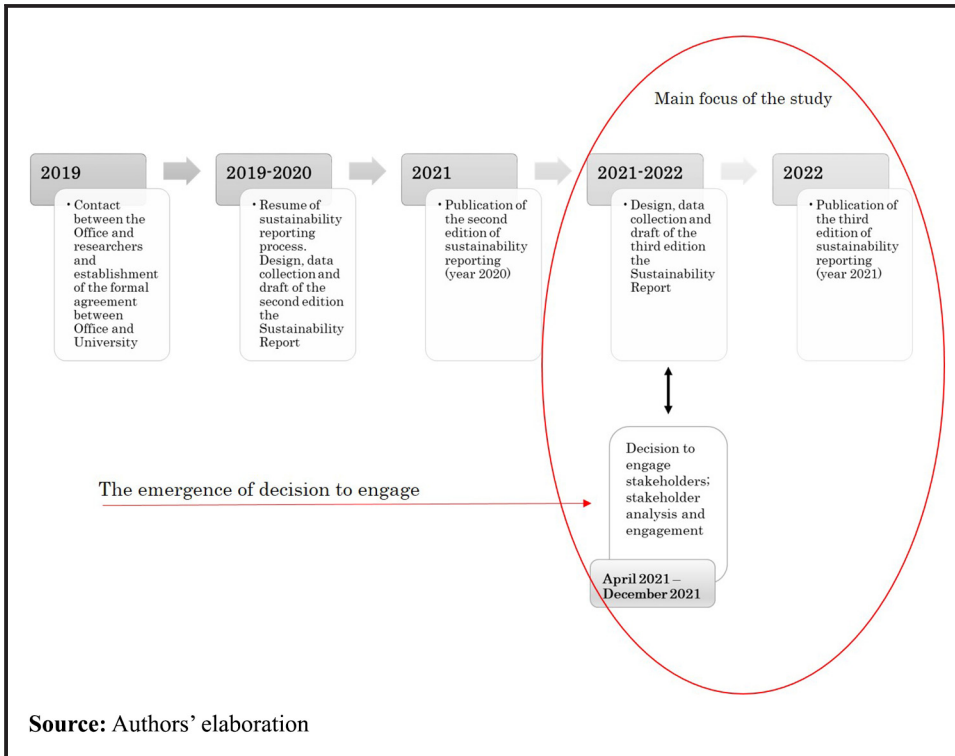
It is possible to identify three key moments (Chiu, 2003) through which the engagement was planning and implemented:

1. Problem identification: The Office declared the intention to strengthen its accountability mechanisms through a more effective opening towards the external environment.
2. Solution generation: Practitioners and researchers together decided to embrace a stakeholder engagement approach in the SR process as a possible link between supply and demand for accountability.
3. Implementation and evaluation: As a first engagement experience, which took over at a relatively late stage of the drafting process, it was decided to firstly refer only to selected (qualified) stakeholders (see Paragraph 3.1.1.) and secondly, to use a questionnaire to engage them (see Paragraph 3.12.). Responses were discussed between the researcher and practitioners during the meetings.

*3.1.1 Stakeholder analysis.* As mentioned above, in this first experience, it was decided to engage only qualified stakeholders. The choice not to include the more widely community (non-expert users) has long been discussed with the researchers, who finally agreed to the solution preferred by practitioners. There were used two criteria for stakeholder identification:



**Figure 1** Action research timeline



1. a previous relationship between the office and the stakeholder; and
2. a direct impact of the activities of the office on stakeholders. The “stakeholder-intervention area matrix” was used at this end, according to the GBS standard (GBS, 2005) (Table 1). The choice was due to consistency with the report’s overall structure, which followed, with some adaptation, the aforementioned national standard. The standard is specific to the public sector. Although adaptations were still necessary due to the specificity of the judicial service, both practitioners and researchers considered it to meet more properly the features and needs of the office compared to the GRI standard.

As a result, 65 qualified stakeholders [1] were selected, among associations, foundations and local observatories, the Criminal Chamber of the city, professional orders, Notarial Councils, the police force, the District Anti-Mafia Directorate, Financial Intelligence Unit

**Table 1** “Stakeholders per intervention areas” matrix

Intervention areas	Stakeholder categories
Preliminary investigations (e.g. coordination activities)	Police forces, Prefectural anti-mafia functions
Investigating activity (e.g. right of defence guarantee)	Lawyers
Organizational structure modernization (e.g. digitalisation and reporting)	University
Support for entrepreneurial activity (e.g. economic and financial security)	Companies or business associations

**Source:** Authors' adaptation from office's sustainability report (2021)

(Bank of Italy), Ministry of Justice, Customs and Monopolies Agency, National Guarantor for the Rights of Persons Detained or Deprived of Liberty, local universities.

*3.1.2 Stakeholder engagement.* The engagement was achieved through administering a questionnaire, which the researchers developed after extensive dialogue within the work team. The choice to involve the stakeholders through a questionnaire rather than focus groups, interviews or meetings was due to the limited available timing. The office had stated the need to end the reporting by February 2022. Furthermore, it needs to be underlined the particular historical period in which this experience was about to start, i.e. the third wave of the COVID-2019 outbreak, which would have made a different choice even more difficult to implement.

The questionnaire was structured in two parts:

1. The first one, made up of 8 closed items, was aimed at obtaining a global assessment of the perceived level of effectiveness, efficiency and digitalisation of the office.
2. The second one, made up of ten closed items, was aimed at gathering feedback on the content and quality of the previous report (2020), to stimulate suggestions and direct the ongoing reporting process towards “demand side”.

The link to the digital format of the sustainability report was also included.

The survey, whose link was sent by email, was administered through Google Forms. It was initially made accessible for 15 days (from 13 December 2021 to 28 December 2021); however, because of the small number of responses received also due to the holiday period, it was decided to send a reminder and open a second access time window (from 20 January 2022 to 27 January 2022).

Finally, 43 responses were collected (66% of the response rate). The respondents declared an appreciable familiarity and sensitivity to social, environmental and SR issues. Specifically, about 30% claimed to have experience in these reporting processes in 9.3% of cases with specific reporting responsibilities and 20.9% in the stakeholder engagement process.

### ***3.2 Data collection and analysis***

The research strategy ensured the triangulation of data and methods. The triangulation strengthens the validation process and represents a powerful strategy for enhancing the quality and credibility of the findings ([Erzberger and Prein, 1997](#); [Modell, 2005](#); [Sridharan, 2021](#)).

The data were collected from multiple sources:

- observation;
- interactions with the participants;
- collection of organisational documents; and
- survey.

The data deriving from observation and interaction with the participants were made codifiable, by summarising them in a research diary.

Ten videoconference meetings were held, lasting approximately one hour, from 27 April 2021 to 14 February 2022. For each meeting, researchers took written notes and draw up an official report; the latter sent for possible comments and final approval to all reporting team members. The research diary was fed whenever there were interactions with some participants, such as informal meetings, phone calls and emails. This was useful for expanding and corroborating the evidence by also assessing the level of matching with the content in the minutes of meetings.



Further data were collected from the internal documents, i.e. the organisational project and the sustainability reports, including the latest edition, within which the SE occurred, and the survey used to engage stakeholders.

Descriptive statistics was used for analysed survey responses; then a qualitative content analysis was conducted for identifying, classifying and interpreting qualitative data (Krippendorff, 2004; Schreier, 2012).

The research diary and internal documents were read by the three authors separately; disagreements were solved by discussion and consensus, to reach a shared construction of meaning.

## 4. Result analysis

### 4.1 Emergence of the SE in the sustainability reporting process

The attention to the stakeholders had already been shown in the first edition of the SR, where the office had identified them to clarify who would be affected by the impacts of the actions and policies undertaken and the recipients of the SR. However, the perception of the relationship that emerges from the documents preceding the start of the AR is predominantly asynchronous and non-interactive. The intention is to give the account transparently to allow the office's stakeholders to know and evaluate its conduct. Nevertheless, there is no mention of the feedback effect. The issue of stakeholder engagement was raised in the early stages of AR (September 2019). In the first meeting, after listening to the members of the office about the intention of resuming SR, the researchers thoroughly clarified the meaning and potential of this path, including the importance of stakeholder engagement. They decided to introduce the topic, aware that the time was not ripe but hoping the seed would fall on fertile ground.

Some of the office members within the working group showed interest and curiosity, even if there were no further developments and the issue was not taken up again in the following meetings. In that phase, the problems relating to reporting resumption were preponderant (data availability and accuracy first).

As the drafting of the second edition (the first within AR) of the sustainability report was being completed, the awareness grew that this tool should take on a dimension of dialogue with the subjects with whom the office interacted and who had an interest in its activity, i.e. with the stakeholders.

Therefore, the topic emerged again in the first meeting of the second phase, i.e. drafting the third edition of the report (the second within AR) (April 2021). The members of the office hoped for:

[...] a discussion with the outside, which would necessarily imply the exposure of the Prosecutor's Office to inevitable questions.

This need for openness, in truth, was raised not only in reference to SR, but also with reference to the overall activity of the office. This must also be read from the perspective of the particular type of public organisation, typically seen as extremely closed towards the outside, especially from the community, and yet increasingly under public attack for its inefficiency.

In fact, the awareness of the need to open up had its roots in the intention of:

- increasing transparency, also in adherence to the recommendations of the Consultative Council of European Prosecutors (CCPE);
- better capturing the expectations of the community concerning the services offered by the Office; and
- making the social control more effective, by also minimising the auto-referentiality of the SR.

So, when the researchers re-proposed stakeholder engagement as a valuable tool to meet these needs, the idea was accepted, albeit with cautious enthusiasm, also in light of the innovative reach that this practice would have brought about in the judicial sector.

The following meetings, therefore, aimed to make the tool known in more depth and decide on times and methods of implementation. Although there was general agreement on identifying stakeholders, there was an extensive discussion on who should have been involved in the engagement and how.

As in the entire AR, there was mediation aimed at preventing the office from believing that decisions were imposed by external parties (i.e. researchers), and if eventually accepted, this was without conviction. This strategy was considered the most appropriate to facilitate the effective internalization of the reporting and stakeholder engagement process. The main concern of the office's members within the work team was to respect the deadlines set for the publication of the sustainability report. In the end, this led to the decision to involve only qualified stakeholders through a survey, by also considering the period of COVID-19 restrictions that the country was going through. The questionnaire structure, its administration and the response rate have already been clarified in the methodology section.

#### ***4.2 Stakeholders' voice: the accountability demand***

The first part of the questionnaire was aimed at verifying the perceived performance level of the prosecutor's office. The responses showed a positive perception of the office's overall performance regarding skills, accessibility, digitalisation and communication. Specifically, both skills and competencies of administrative staff, including the front office, and courtesy and helpfulness were considered in line with expectations or beyond expectations in almost all responses (over 90%). Even the degree of accessibility was considered "adequate" or "more than adequate" by more than 70% of the respondents. Positive feedback was also received in terms of communication capacity and digitalisation. The last question of the first section gathered suggestions for improving the front office and the criminal record. There was shown a focus on the traditional issues of the current debate on court management, such as resource enhancement (46.5%), simplification and reduction of times (respectively, 41.9% and 39.5%) and improvement of the institutional website (39.5%).

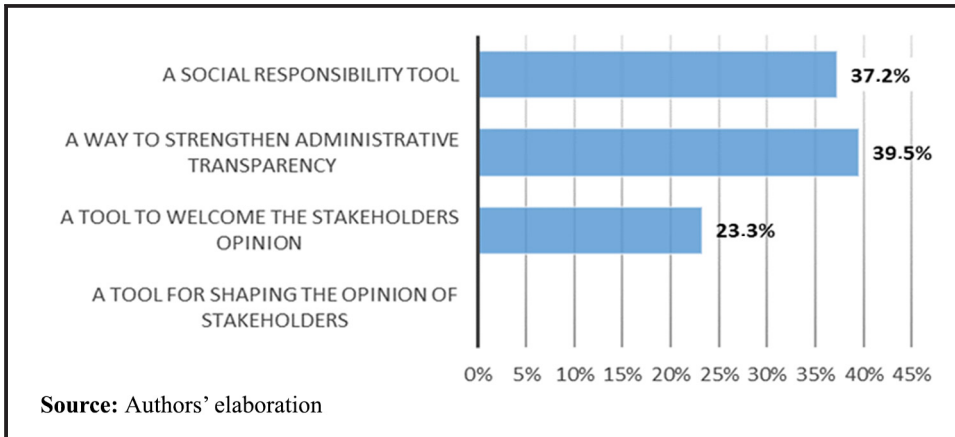
As mentioned in the methodology section, the second part of the questionnaire was focused on sustainability reports. The stakeholders revealed a good understanding of the tool (Figure 2): no one defined it as a tool for the artificial influence of the opinions and expectations of the relevant public. It mainly appeared as a tool of public transparency (39.5%) and accountability (37.2%). Interestingly, 23.3% answered: "a tool to welcome stakeholders' opinions".

The quality of the disclosure of the Prosecutor's Office Sustainability Report 2020 (previous edition) was investigated in terms of understandability and interpretability (Figure 3), completeness of the information (Figure 4) and graphic layout. The stakeholders provided favourable judgements, although a not negligible percentage detected the presence of technicalities and, therefore, a reading that was not always easy.

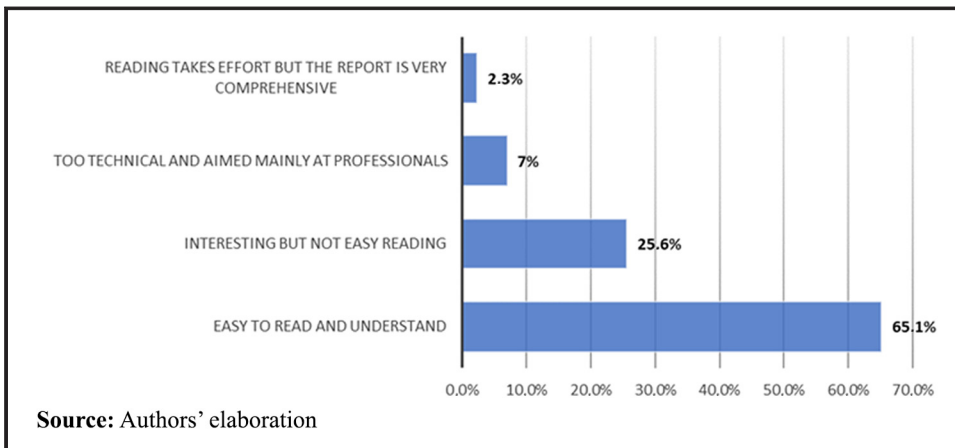
Overall, reading the sustainability report positively changed the stakeholders' perceptions of the office image (74% of respondents), with essential signals regarding social legitimacy. However, although the Judicial Office was perceived as committed to its institutional activities, it was not yet perceived – or was little perceived – as engaging and inclusive, innovative, transparent and fully efficient (Figure 5).

The last three questions were addressed to analyse the needs of stakeholders in terms of accountability and reporting, as well as overall relationships with the office.

**Figure 2** Meaning attributed to the sustainability report tool



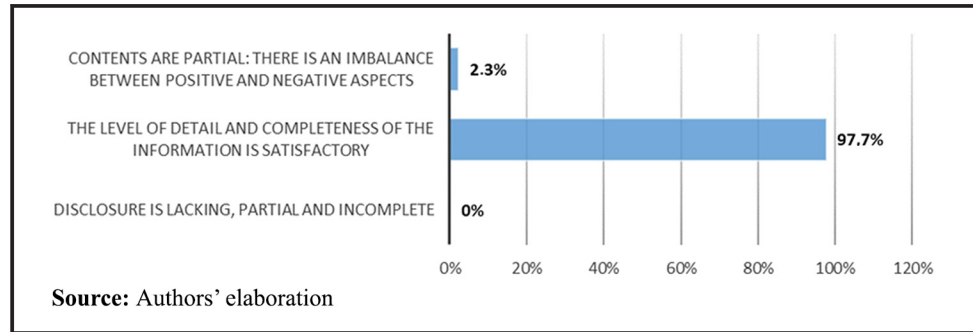
**Figure 3** Understandability and interpretability of the office sustainability report 2020



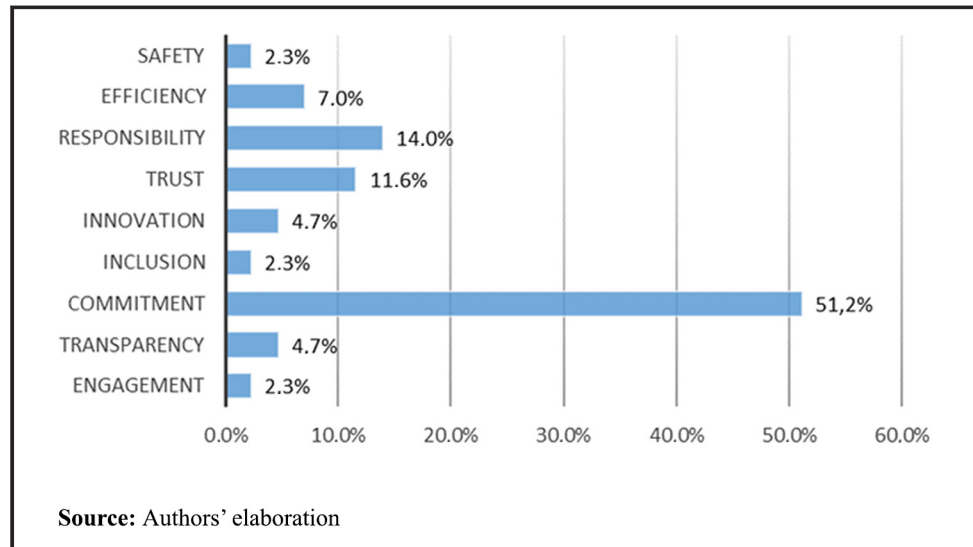
Coherently with the responses to the previous question, the area where more effort has been required to fit better the stakeholders 'demand for accountability in SR was service accessibility and transparency (46.5%). Moreover, it is interesting to note that there was a greater demand for social and environmental issues (32.6%) rather than management information, as well as the suggestion to strengthen logic and mechanisms to consider the stakeholders' views (30.2%). A worthy number of respondents also highlighted the need for a greater/better focus on results (25.6%) and the economic-financial dimension (16.3%) (Figure 6).

Stakeholders were also asked to express their opinions on improving relationships between the office and the community and the desired level of engagement (Figures 7 and 8). The respondents found it particularly useful to develop educational programmes for active citizenship (46.5%) and promote strategic alliance (39.5%). The responses were distributed almost equally among the options regarding the policies to be implemented for improving community engagement.

**Figure 4** Completeness of information of the office sustainability report 2020



**Figure 5** Terms that best identify the office according to the stakeholders' perceptions



#### 4.3 Stakeholder engagement impacts in sustainability reporting

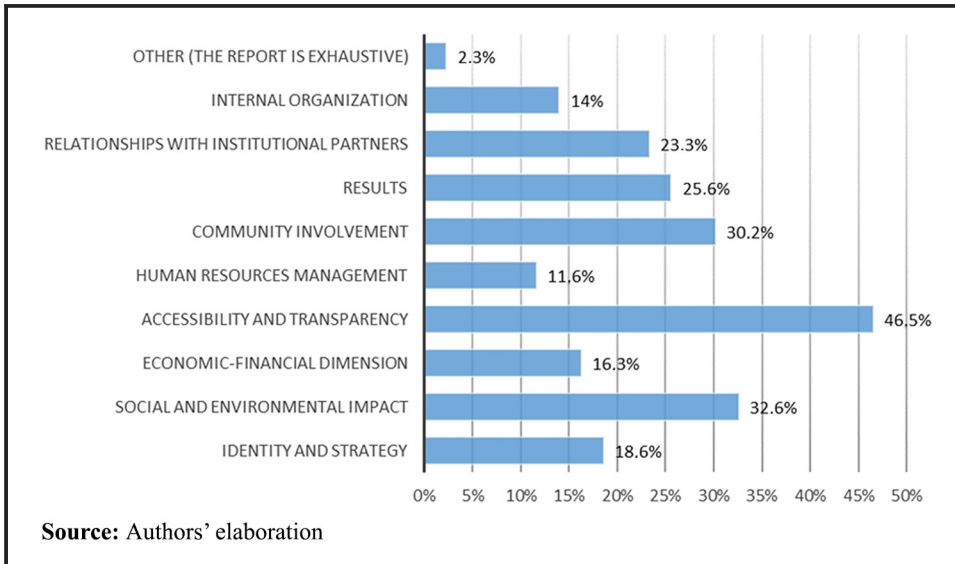
The first impact that emerged from the involvement of stakeholders is the acquisition of greater awareness of the existence of a demand for accountability and a need for participation.

First of all, the head of the office was amazed and satisfied with such a high response rate, believing that this and the other data emerging from the survey were a clear signal of a "need for participation":

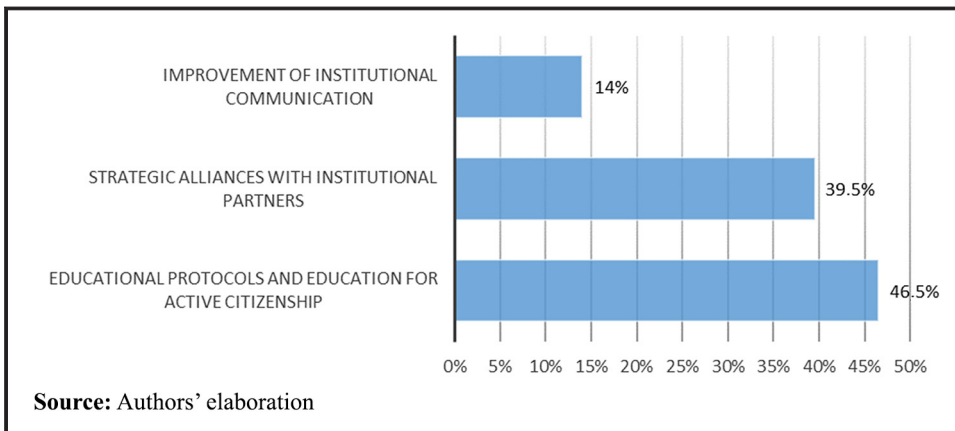
Judicial offices are generally closed organisations. However, when the Office decided to open up, it realised that there was a demand for dialogue to be satisfied.

However, the survey had highlighted that some relevant issues for stakeholders were not fully addressed in the current SR process of the office. The work team discussed these concerns to determine how they could have been dealt with. However, the possibility of entirely answering the demand for accountability has found two partly

**Figure 6** Stakeholder accountability and reporting demand



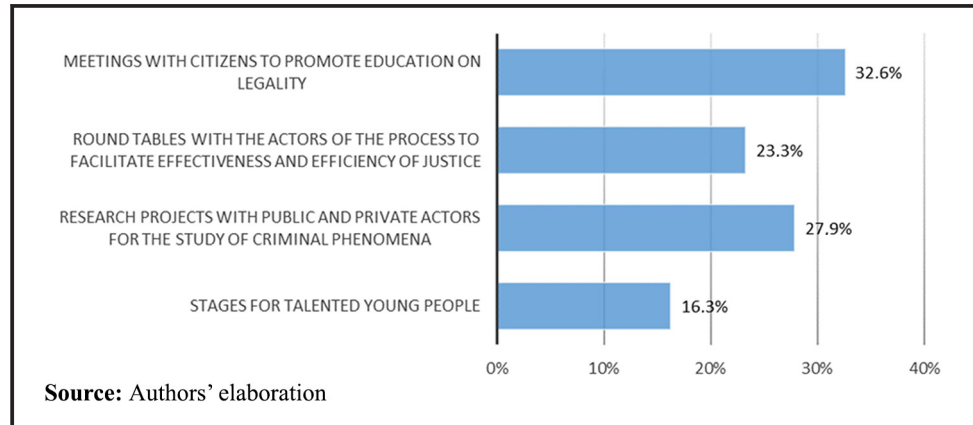
**Figure 7** Strategic lines and common initiatives to be implemented for enhancing stakeholder relationships



linked main constraints: time and the informative system of the organisation. However, the possibility of entirely answering the demand for accountability has found two, partly linked, main constraints: time and the informative system of the organization. First of all, the willingness to not delay the publication led to questioning what improvements could be made without markedly lengthening the closing time of the report. The second and undoubtedly major constraint was the information system. It was necessary to verify whether that specific information need could be satisfied by the current information system of the Judicial Office. In the end, only some accountability needs were met, as shown in [Table 2](#).

Regarding accessibility, it was decided to insert a paragraph on the so-called “ideographic balance” to also graphically illustrate how the digitalisation put in place by the office

**Figure 8** Policies to be implemented for improving community engagement



**Table 2** Encounter between stakeholders' needs and sustainability reporting

<i>Stakeholder reporting demand</i>	<i>Impacts on the report</i>
Accessibility and transparency	The section "ideographic report of technological innovation" has been added, to give greater emphasis to digitalisation and technological innovation and to how they positively affected the accessibility of services
Community involvement	<i>Ad hoc</i> chapter has been added, focused on stakeholder engagement process and results (the information on the agreements and the institutional network was already included)
Social and environmental impact	–
Achieved results	The office also disclosed the "income", not just the costs.
Economic-financial dimension	The result of the preventive seizure of "citizenship income" has been focused
Identity and strategy	–

**Source:** Authors' elaboration

affected many areas of the delivery process, with positive impacts on the efficiency and accessibility of services.

Moreover, the sustainability report met the requests for greater community involvement by starting this process, satisfying, albeit, in part, the concerns identified, and inserting an *ad hoc* section about the stakeholder engagement process and (positive and negative) results.

The accountability needs on results achieved and economic-financial aspects immediately crossed the sensitivity of the Public Prosecutor's Office, so significant changes were made in this area. The work team decided to detail better the most crucial expense item, which is also the most controversial in the public debate: wiretapping. Specifically, the "average daily cost for wiretapping" ratio was inserted to explain the increase in this expense. In this way, it was possible to highlight a decrease in the average daily cost of environmental wiretapping in the past two years in the face of the greater incidence of electronic wiretapping, which has a significantly higher daily price than other interceptions. In addition, a focus on the preventive seizure of citizenship income was also inserted, quantifying them at approximately €900,000.

Moreover, it also included the income dimension for the first time. This choice is derived from the will, first of all of the Prosecutor, not to convey the image of an organisation that only "costs



the community”, albeit through efficient use of resources, but also to account for the economic–financial wealth it produces. This was first realised by reporting the incomes for specific services (e.g. issuing criminal, civil, pending charges certificates or copying or registry rights for acquiring parts of the proceedings). Secondly – and it was the most innovative element – it was reported the value of the confiscated assets, also thanks to the contribution of the police forces who, on the initiative of the Public Prosecutor and the constant presence of researchers, provided details of the seizures and confiscations for the two years 2020–2021.

Therefore, although not all stakeholders’ concerns have been addressed, efforts have been made to improve the quality of the disclosure, especially in terms of completeness and relevance of the information provided.

## 5. Discussion

Findings show that SE was not a neutral practice in the SR process but positively affected the SR process, bringing benefits. Consistently with previous studies (Torelli *et al.*, 2020; Kaur and Lodhia, 2017, 2018), SE proved may be a valuable and effective tool for improving SR, increasing responsiveness to the informative needs of stakeholders and reducing the gap between accountability supply and demand (RQ1). Although it was the first experience and the SE was realised through a questionnaire – which gives the possibility to catch the voice of multiple stakeholders but “limits” the engagement in the ranks of predefined items – it turned the spotlight on some issues that the office was not addressing in its SR. The ongoing changes to the sustainability report increased the *disclosure quality*, especially in terms of *completeness* and *relevance* of the information provided, and reduced the self-referentiality (Ricci and Fusco, 2016).

Furthermore, contrary to what was highlighted by Greco *et al.* (2015) and Kaur and Lodhia (2019b), and consistently with Stocker *et al.* (2020), after an initial reluctance, the stakeholders showed a fair interest in participating by also demanding a broader engagement and collaboration in the other activities of the office. This, however, could also derive from the choice to engage only qualified stakeholders who already had a previous relationship/contact with the office.

Despite these positive signals, the study also reveals that the potential of SE has not been fully grasped. In effect, its role in the SR process was relatively marginal. It was introduced after the reporting process had already begun and, as discussed below, is subject to various constraints. By adopting the classification of Stocker *et al.* (2020), the SE took into practice could be traced back to “Level 2”, i.e. a stakeholder response strategy aimed at consulting the stakeholders and supporting their demands. The office took on an investigator’s attitude (Stocker *et al.*, 2020), involving a high number of stakeholders (i.e. 65 qualified stakeholders) and approaching it in a consultative manner.

However, even such weaknesses should be assessed more leniently in light of the broader landscape and previous evidence. Literature found that organisations do not commonly include the SE in the SR process, and even when it is present, they do not disclose it in the SR (Ardiana, 2023; Bellucci *et al.*, 2019). Furthermore, concerning the extent of engagement, previous studies pointed out there was little evidence of higher levels of engagement, whereas most practices limit it to informing (Kaur and Lodhia, 2017; Frost *et al.*, 2012; Greco *et al.*, 2015). In this vein, the practice developed by the investigated office should still be interpreted as a – first – good achievement in the SE journey, above all, taking into account that it is a public, judicial organisation, where these practices are even less widespread (Banasik *et al.*, 2022).

Regarding the RQ2, findings showed that there were two major challenges to face. The need to improve the openness to the external environment and become more accountable was a recurring theme in the “third edition” reporting process. The practitioners stressed the issue in

all meetings and informal conversations before SE started. Nevertheless, despite this strongly emergent need, it was not immediate to agree on the usefulness, meaning, methods and tools of the engagement process among the team members. Specifically, due to the lack of complete knowledge of the tool, the researchers had to overcome the initial hesitations – which, we remember, were impediments in the second reporting stage – of the judicial office team and mediate on the implementation method. As mentioned, this means that not all the solutions considered more appropriate by the researchers have been fully adopted, but this approach was preferred because it is more appropriate in facilitating the emerging strategy internally within the organisation. So, the observation made within the AR allowed highlights that *cultural constraint* is the first obstacle to effective engagement. On this point, previous evidence is conflicting. For instance, [Kaur and Lodhia \(2019b\)](#) reached similar results in the public context and found a perceived insignificance of SE. In contrast, [Bellucci et al. \(2019\)](#), in private context, found supporting evidence that SE is perceived as a fundamental tool. This may be because SE in the public sector is still in an infancy stage and, therefore, there is a greater immaturity of PSOs and a generalised lack of knowledge on the topic. Future studies should further investigate this issue and confirm (or not) this explanation.

In addition, it must also be underlined that beyond the organisation's intentions and, therefore, what we have defined as cultural constraint, the actual possibility of embracing and supporting the stakeholder needs (i.e. the accountability demand) was constrained by the available data. Therefore, the usefulness and effectiveness of SE practice was undermined by *an objective constraint*, that is the extant accounting system it was found to be a substantial limitation in the investigated case. As also shown by [Bellucci et al. \(2019\)](#), the exploitation of SE potential also implies the creation of new streams of data and “a more comprehensive accounting framework that supports decision-making processes and dialogue” (p. 1489).

The study did not provide direct evidence of other types of obstacles highlighted in the literature, such as unwillingness to participate, antagonism between stakeholders, the lack of resources and excessive dependence on “champion leaders” ([Greco et al., 2015](#); [Kaur and Lodhia, 2019b](#)). However, some additional considerations can be made. The implemented experience was made possible by the involvement of the researchers (also in some executive steps) and by a leadership strongly oriented towards SR and, therefore, its improvement. Without these two key drivers, the continuation of the SE and of the SR itself could be compromised despite the overall working group's good SR culture.

## 6. Conclusion, implications and limitations

### 6.1 Main findings

The public sector is a critical player in achieving the Sustainable Development Goals, contained in the United Nations (UN) Agenda 2030. Furthermore, the increasing uncertainty of the times, deriving from unexpected and global events, such as the COVID-19 outbreak and international upheavals ([Ansell et al., 2021](#); [Meuleman, 2021](#); [Bebbington and Unerman, 2020](#)), pose new and additional challenges, which broaden the objectives of the public sector and make an urgent need the advancement and adaptation of accounting and accountability systems ([Bastida et al., 2022](#); [Bracci et al., 2021](#)). In this direction, SR can be a useful tool for responding to the multiple needs of accountability with reference to social and environmental, as well as economic, aspects. However, extant knowledge emphasises that sustainability accountability and reporting are not necessarily a good practice and that there is often a divergence between “talk and walk” ([Torelli, 2020](#)). If the SR sins of hypocrisy and managerialism ([Higgins et al., 2020](#); [Cho et al., 2015](#)), accountability risks becoming “emptied of its substance and becomes a word hollow of meaning” ([Green et al., 2008](#)). While these risks are not entirely eliminated, SE can be a helpful for bringing the supply and demand of accountability closer together, increasing the usefulness and relevance of SR. Despite the importance of the topic, empirical studies on

the subject, especially in the public sector, are still scarce (Kaur and Lodhia, 2019a). Our study, therefore, aimed to contribute by investigating the influence and main challenges of SE in SR, used an AR methodology.

The results highlight some positive consequences and strengths of the practice. Although not very high, the level of engagement is aimed at consulting stakeholders rather than merely informing them. Furthermore, the sustainability report under construction has been modified to accommodate some stakeholder requests.

However, findings also highlight some critical issues to be addressed in future practices. What has been defined as the “cultural constraint” and therefore the poor – initial – perception of the usefulness of SE can be attributed to a static and top-down view of SR. A prevailing focus on the final output (i.e. the document) and not on the whole process, which does not require a time frame, but a continuous and overarching path. The “silos thinking” and the prevailing tendency to consider SR a managerial parenthesis, disconnected from other organisation’s activities, including decision-making, planning and performance management systems, has often been highlighted in the literature (Stacchezzini *et al.*, 2016; De Micco *et al.*, 2021), also concerning the judicial sector (Ricci and Pavone, 2020). This obviously also impacts stakeholder engagement, which is generally conceived as a portion in a portion of time, scarcely embedded in SR (Ardiana, 2023). The experience analysed here is no exception in this sense. Hence, the call to take stakeholder engagement “seriously” (Brown, 2009, p. 317) must be restated again. In the case analysed and contrary to what has been found in part of the previous literature, the stakeholders seem to be ready. In answering to the office call, they placed themselves more and more in an “engage me dimension” over the “inform me dimension” (Cummings, 2001), by asking to be co-producers of justice (Loeffler and Bovaird, 2020) rather than watchdogs.

In addition, the study provides further evidence of the need to reframe the accounting system in order to allow a real meeting between accountability supply and demand. Nevertheless, the traditional accounting system, and consequently, the relative reports represent a controversial tool for an effective dialogue with stakeholders, which are often unable to find and navigate documents and often do not receive relevant information (Ricci and Civitillo, 2018). Although this is mitigated in non-financial reporting, including SR, it remains an important limitation in building effective dialogical accountability and reporting. So, what is needed is a shift from accounting-based accountability to accountability-based accounting (Dillard and Vinnari, 2018). In this regards, an alarm bell should be sounded about the intense harmonisation movement in this period. The risk that the “mainstream” transformation of SR will lead to a flattening of reporting standards compared to the current financial thinking of accounting standards is real. If this should be the case, the benefits of the mandatory nature and development of standards will not be many in terms of accountability and transparency of the information contained in the reporting, nor of support for sustainable development transition (Abela, 2022). In the traditional monologic conceptualisation of accounting and accountability, which is far from being an objective fact, the choice of what should be represented and what should be silenced is self-established (Lehman, 2013). In a “serious” dialogic accounting, the polyvocal stakeholders’ perspective “participate actively participate in the (re)constructions of their world(s)” (Thomson and Bebbington, 2005, p. 524). The dialogue and the debate are the prerequisites for creating new understandings, and so new solutions heretofore obscured or non-existent (Dillard and Brown, 2015).

## 6.2 Theoretical and practical implication

Firstly, it provides some original insights for the two main literature streams in which it fits, i.e. the SE in SR and the SEAR in PSOs, by focusing on an under-investigated topic (SE) in an under-investigated public context (the judicial sector). To the best of the authors’ knowledge, only one study (Banasik *et al.*, 2022) focuses on SE within this sector but not on SR. The judicial sector tends to be a relatively closed organisation and not very open to

innovation, making the scope of the SE and our study more innovative. Furthermore, if, on the one hand, our results confirm, in this new context, some of the prior knowledge (e.g. usefulness of the practice, under-use, also due to obstacles), on the other hand, they highlight some elements less underlined in the literature, for example, the presence of a (potential) active demand not only for accountability but also for entire involvement by stakeholders and that some of the major obstacles are partially independent of the organisations. In this, research and academics can do a lot to raise awareness of the tool and contribute to creating a broader accounting framework that can respond to accountability demand. In addition, although it is not the focus of the study, the results seem to support the usefulness of combining normative and instrumental approaches to SE. The observations led to consider the office's motivations to engage mainly referable to the desire for greater accountability, but also to legitimise the office further. Hence, they could be explained only using both normative stakeholder and legitimacy theories. However, the evidence gathered is still tiny, and the matter needs further exploration. Finally, the study also presents points of originality also from a methodological point of view, as AR is a method that is still not widespread in SEAR.

Concerning its practical implications, the study highlights some critical points in the path that led to the decision to engage stakeholders in SR and, subsequently, some critical points in implementing the practice and the office's feedback actions. For instance, it emphasises the need to expand and anticipate the space for engagement, avoiding it being just a portion in a portion of time. Hence, it can be a helpful guide for practitioners to fully exploit the potential of the SE in the SR process and favour the encounter between demand and supply of accountability. It is assumed that the practical implications will be stronger in the office where the AR was carried out. In fact, the presence of researchers helped in progressive understanding of the practice and its internalisation.

Finally, by shedding light on the specificities and challenges of the practice in this public context, the study also offers some valuable insights for the broader debate of policymakers and standard-setters on the need to advance SR in PSOs and evaluate the opportunity to define specific guidelines or standards.

### ***6.3 Limitation and direction for future research***

Despite the points of originality and the contribution, the study has some limitations, mainly due to the methodology adopted. An AR approach requires that the results are specific to the observed context. In addition, it focuses on a single judicial office and covers a limited time horizon. Although the AR lasted three years, the stakeholder engagement phase only concerned the last few months. This is to the detriment of the full generalisability of the findings into other empirical settings. Nonetheless, some lessons that emerge give important indications on the role of the SE in SR and may represent the starting point to investigate the topic also through more generalisable approaches. Furthermore, in this first experience, the SE was realized through a questionnaire. stakeholders. As mentioned, if this allowed the involvement of a high number of stakeholders, on the other hand, it caged engagement, also hindering synchronous dialogue between stakeholders and the office and between stakeholders. Moreover, the stakeholders' opinions were gathered on the sustainability report of the previous edition. Therefore, the evidence of the improved report quality is derived from the observation and analysis of the researchers.

These limitations lead to the identification of some future research directions that the authors themselves will try to carry forward. With reference to the AR underway, future steps should adopt more inclusive and pervasive ways to achieve engagement with external stakeholders (e.g. focus groups, interviews, web forums); moreover, they should investigate the stakeholders' opinions on the edition for which they have been engaged and observe the evolution of this first case of judicial SE in future SR practices. In this direction, longitudinal studies could be a valuable choice. Furthermore, the study highlights some areas that should

be further and deeply explored. First of all, although the present study found a certain willingness to engage and an active demand for accountability, further supporting evidence must be collected. Future studies should, therefore, move from an organisation-centred perspective to a stakeholder-centred one, i.e. shift the focus of the investigation to the demand side. Some big questions remain largely unanswered: is there really a *conscious* demand for accountability? How is it formed and what are the differences between the various groups of actors?

## Note

1. The authors will provide the complete list upon request.

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