

Fostering Sustainability in Local Government

The Institutional Work Perspective on the Accounting–management Nexus

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RESEARCH ARTICLE

Fostering sustainability in local government: The institutional work perspective on the accounting–management nexus

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Abstract

Sustainability is a critical societal aim, and local governments (LGs) play an important role in fostering sustainability, as the implementation of the global aims set by the United Nations—namely, the 2030 Agenda and the Sustainable Development Goals (SDGs). The SDGs offer novel accounting, reporting, and management perspectives for LGs. The objective of the study is to understand the role of the accounting–management nexus which is needed to institutionalize sustainability in LG practices. We adopted an institutional work perspective to investigate how actors at the field, organizational, and suborganizational levels of LGs can foster sustainability in accounting and management. Based on interviews with managers and other representatives from the 18 largest LGs in Finland, we found that although sustainability integration is still in the early stages and there is considerable heterogeneity in LGs' handling of sustainability issues, there is clear potential for the simultaneous deployment of different institutional work types. This has positive implications for the institutionalization of sustainability accounting and management practices in LGs.

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enhancing understanding of how sustainability is fostered in public sector accounting and management by focusing on organizational-level institutional work.

KEYWORDS

accounting, institutional Work, local Governments, management, sustainability

1 | INTRODUCTION

As concerns regarding the state of the planet have increased, sustainability has become a key management objective across societal sectors (e.g., Bebbington & Unerman, 2020). Here, “Global goals—Local actions,” a common catchphrase in sustainable development policy programs, highlights the role of local interventions in global sustainability challenges. Indeed, local governments (LGs) can play a prominent role in fostering the implementation of the 2030 Agenda and helping to overcome global sustainability challenges (Ball et al., 2014; Guarini et al., 2021, 2022; Sobkowiak et al., 2020). To facilitate progress in this regard, LGs need strategies, policies, management actions, and ways to assess and evaluate their own progress and contributions to advancing sustainable development (Bebbington & Unerman, 2018, 2020; Kaur & Lodhia, 2019). New types of sustainability accounts can help LGs to transparently track their impacts, create shared visions on sustainability, motivate action, and inform decision-making (Ball & Bebbington, 2008). This realization has increased the interest of both scholars and practitioners in the ability of management and accounting practices to foster sustainable development (Bebbington & Unerman, 2018; Kaur & Lodhia, 2019; Sinervo & Laihonon, 2024)

However, extant research on sustainability accounting in the public sector remains scant (Guthrie et al., 2010), and sustainability accounting has been studied mainly in terms of reporting, for example, in the context of implementing certain reporting guidelines (Goswami & Lodhia, 2014; Greco et al., 2012, 2015; Greiling et al., 2015; Hossain, 2018; Niemann & Hoppe, 2018). Research on sustainability accounting in LGs has displayed limited effects of new accounts at the organizational level, highlighting that it is insufficient that LGs increase their sustainability reporting: new accounting practices need to be institutionalized as part of organizational practices for them to have real-life impacts on sustainability. Thus, how sustainability accounting entwines with local governance warrants more research attention (Ball & Bebbington, 2008; Stafford et al., 2020), and a more thorough understanding is needed on the ways how new accounts are integrated into the management practices of LGs (Adams et al., 2014; Gunluk-Senesen, 2021; Luhtala et al., 2024). Accordingly, in this study, we focus on the accounting–management nexus, which signifies how accounting information is utilized by management for decision-making purposes, and how sustainability accounts shape organizational practices.

This study extends the current understanding of the role of both agency and context in the institutionalization of sustainability in public sector accounting and management practices. We elucidate the role of different actors in this process by using sustainability accounting as a “domain theory” and institutional work as a “method theory” (Lukka & Vinnari, 2014). Through institutional work perspective as our method theory (Lukka & Vinnari, 2014), we focus on how different actors apply cultural, political, and technical institutional work in the deployment of sustainability accounting and integration of sustainability accounts as part of management practices of LGs. In so doing, we aim to address the following research questions: What is done to institutionalize new sustainability accounting practices and connect them with management practices? And how does this aid LGs to foster sustainable development?

To answer the research questions, we adopted a qualitative research approach and used data collected via semistructured interviews with different professionals involved in the deployment and institutionalization of new sustainability accounts and management practices including sustainability specialists and coordinators, financial

managers, strategic managers, and branch managers from LGs across Finland ($n = 46$). An interview-based research approach was chosen because it facilitates a rich and in-depth understanding of the contextual determinants of management and accounting practices' institutionalization (Tucker, 2020).

The study makes both conceptual and empirical contributions to the literature on sustainability accounting in LGs and the management of LGs. Moreover, by focusing on the organizational level of institutionalization, this study extends previous findings, which primarily highlighted field-level institutional changes (Farooq & De Villiers, 2018; Silvola & Vinnari, 2021).

This article proceeds as follows. In the next section, we review the research on the sustainability, accounting, and management of public sector organizations and introduce institutional work as a theoretical framework. Next, we describe our research approach and methodology. Subsequently, based on the interview data, we outline the results concerning the different types of institutional work used to foster sustainability in management and accounting practices. Finally, we discuss the results and then present our conclusions and suggestions for future research.

2 | THEORETICAL BACKGROUND

2.1 | Public sector accounting and sustainability

Sustainability perspectives are not part of mainstream accounting research (Bebbington & Unerman, 2020). However, interest in sustainability in the field has grown steadily in recent decades, particularly in the corporate context (Di Vaio et al., 2021; Manes-Rossi & Nicolo, 2022; O'Dwyer et al., 2011) and to some extent in the area of the public sector (Cohen et al., 2023; Di Vaio & Varriale, 2020; Guthrie et al., 2017). More research on sustainability accounting in public and LG contexts is needed (e.g., Adams et al., 2014; Guthrie et al., 2010). Fusco and Ricci (2019) performed a bibliometric analysis of the literature on social and environmental accounting research in the public sector to assess the state-of-the-art in the field. Their review highlighted how most studies addressed why, how, and to whom public organizations report. In addition, the authors found a clear and distinct research agenda to be missing and indicated the difficulties in implementing existing standards, although they also showed that there have been limited attempts to consider these issues in detail, with only a few studies focusing on the institutional factors influencing the adoption of new types of accounts, their role in the organization, and effects on management practices.

The question of what motivates LGs to pay attention to sustainability and produce sustainability reports has been addressed in extant research focused on local contexts. Marcuccio and Steccolini (2005) approached the adoption of social and environmental reporting based on two theoretical explanations: institutional and rational arguments. They showed that even when social and environmental reporting is adopted to address 'technical' gaps, it is important to signal that local authorities are adopting a tool that is gaining momentum in the academic and professional discourse. Imtiaz Ferdous et al. (2019) investigated the adoption of environmental management accounting in corporatized water-supply organizations. They found that the key drivers of this adoption are the emergence of a government regulator and community expectations regarding environmental performance and disclosure. In 2011, the Spanish government declared sustainability accounting mandatory for public sector organizations. Larrinaga et al. (2018) investigated the adoption of the new mandatory sustainability accounts, observing a lack of alignment between new sustainability accounting demands and sustainable development, indicating how weak sustainability programs can be in relation to social and political changes.

As studies focused on motivations for sustainability accounting and reporting point out, LGs likely face a number of often external and internal factors that inspire them to pay attention to sustainability and account for their sustainability performance. However, as the Spanish case presented by Larrinaga et al. (2018) points out, even when accounting is made mandatory, weak institutionalization of new accounts may hinder their capacity to instigate organizational change toward sustainability. This directs focus toward the question of how new accounts come to life in organizational settings and start to shape existing management practices. This has been investigated, for instance, by Guarini

et al. (2022), who studied how Italian capital cities have integrated the SDGs into their strategic plans, finding that very few cities have considered the SDGs and that their integration remains in the early stages. Similarly, Bracci and Tallaki (2013) studied Italian LGs and noted that the adoption of sustainability accounting represented a management fad rather than a conscious process of organizational change toward sustainability.

Russell and Thompson (2008) studied the role of accounting in relation to the wider transformation of sustainability and the accounting–management nexus. They considered accounting to be a means of making processes and activities ‘thinkable’ and ‘governable’ and found that sustainable development indicators identified and included in accounting techniques can define priorities, determine sustainable actions, evaluate policy options, and legitimate government interventions, albeit only if they are properly designed (Russell & Thompson, 2008, p. 367). To support the success of the sustainability transformation, the indicators must include conceptual definitions of sustainability and be aligned with public sector organizations’ strategies and performance-measurement systems. Similarly, Brorström (2018) explored how translating qualitative values into numbers can make the city governable, highlighting certain sustainability issues as strategically important while omitting others. These studies not only emphasize the role of sustainability accounting as part of local governance but also raise issues related to the adaptation of the new accounts as part of institutionalized management practices and draw attention to the power relations and social dynamics that influence this process.

Additionally, Thomson et al. (2014) explored both theoretically and empirically the role of accounting in shaping and reshaping sustainability practices by considering a range of accounting techniques previously referred to as social, environmental, ethical, and responsibility accounting. Such accounting practices are considered central to embedding sustainability within public sector organizations that act as intermediaries between government reform programs and local service imperatives. Thomson et al. (2014) also found that mediating instruments are required to translate sustainable reform programs into local organizations and that such instruments can foster capacities for broader sustainability transformations. However, several factors can hinder this process, including the structural constraints stemming from relatively weak local sustainability programs and the pressing need to satisfy increasing service delivery expectations during a period of severe resource constraints.

In recent research, Brorström (2021) explored the role of calculative practices in strategy formulation and implementation in the Swedish LG context and recorded how accounts for new sustainable urban visions were, at certain observation points, adapted to the existing organization while at other stages calculative practices were used to challenge the existing organizational system and constitute new strategic direction. The study highlights the contrasting involvements of different professionals in creating sustainability performance measurements and using them in formulating strategic actions. However, as Brorström (2021, p. 13) points out, “the importance of adapting to the existing system in a generic and effective way entails strengthening the very system that was questioned,” that is, integration of accounts in organizational decision-making led to radical sustainability visions becoming strongly subdued by financial and administrative control of the prevailing institutional arrangement. Despite a variety of existing perspectives, a limited number of prior studies in the public sector and, in particular, in the LG context highlight the need to increase understanding of the working of sustainability accounting in public sector organizations, and as a part of local governance. To foster sustainability, LGs need to render many complex dimensions related to the sustainability of their actions governable and thinkable through new accounts, integrate them into their strategies, and translate strategic goals and commitments into new operating conditions for organizations (O’Dwyer & Unerman, 2020). However, although there are some studies on the (success factors related to the) implementation of new administrative or accounting practices, the role of different organizational actors in the formation, deployment, and institutionalization of new accounting practices remains relatively underexplored. Thus, there is a need for studies on the role and impact of different actors in the creation and implementation of accounting–management practices intended to promote sustainable development. This article aims to fill the identified research gaps, thereby generating new knowledge on the role and impact of LG actors in the promotion of sustainable development through the accounting–management nexus. The next section will introduce the theoretical lens used to analyze this accounting–management nexus in detail.

2.2 | Institutional work perspective

In this study, we conceptualize accounting as social and institutional practice (Busco et al., 2007; Hopwood & Miller, 1994) that is embedded in and shaped by wider social and institutional context. In this vein, we analyze the accounting–management nexus as a form of institutional change perspective, whereby routinized and taken-for-granted ways of “doing” accounting and management undergo notable transformations.

Institutionalization is the subject of an ongoing debate regarding whether it should be considered primarily a structural phenomenon that occurs through isomorphic processes guided by field-level institutional pressures and logics, which serve as prescriptions and rules guiding individual and collective agency (Glynn & D’Aunno, 2023), or whether the more substantial role of agency in institutional transformations should be focused on. This division has given rise to the institutional work (IW) perspective that considers both the role of agency and context in institutional change processes and has been widely employed as an analytical concept in accounting research (Modell, 2022).

Despite being subject to a variety of interpretations and wide-ranging discussions, IW can be essentially defined as “the purposive action of individuals and organisations aimed at creating, maintaining, and disrupting institutions” (Lawrence & Suddaby, 2006, p. 215). Creation focuses on the emergence of new institutions and is typically associated with altered meanings, beliefs, and political work within organizations. Maintenance represents the active reproduction of the prevailing institutional order via adherence to and reproduction of existing rules, norms, and belief systems, whereas disruption of existing institutions is achieved by undermining taken-for-granted assumptions and the cognitive, cultural, and normative foundations of established practices (Lawrence & Suddaby, 2006).

Reflecting further on the implications of IW, Lawrence et al. (2009) argued that it can be visible and dramatic or nearly invisible and mundane, whereas the levels of actors’ intent can vary. Hence, the exploration of IW entails consideration of a set of activities rather than a set of accomplishments or end results, and whereas it may be directed toward a specific type of institutional change (i.e., deployment of accounting and management practices to foster sustainability), change within institutions may differ significantly from what the actors involved originally conceived because IW is always constrained by preexisting institutionalized practices, values, and rules (Lawrence et al., 2009, p. 11). That is, the agency of IW is institutionally embedded, which implies that it is “always conditioned, albeit not determined, by pre-existing institution” (Modell, 2022, p. 35).

Besides highlighting various interpretations of institutional change, prior studies also distinguished different forms of IW that actors can use to change, disrupt, and maintain institutions. For instance, Perkmann and Spicer (2008) classified IW into cultural, political, and technical types. In detail, political IW involves forming advocacy coalitions for new management practices and establishing connections between institutions and the broader institutional systems and rules governing the adoption of new practices and ideas. Technical IW involves developing prescriptions and recommendations for the functioning of new material, cognitive, and normative patterns. The subtypes of technical IW include mimicry, theorizing and educating (Lawrence & Suddaby, 2006), for example, linking a new practice to existing practices by creating technologies and rules, theorizing concerns regarding the creation of abstractions and new models, and developing actors’ knowledge and skills to support the new patterns being adopted. Cultural IW manipulates existing values, belief systems, identities, and normative associations. In other words, cultural IW influences actors’ views on what is important, what is taken for granted, and how different roles are perceived.

Perkmann and Spicer (2008) suggested that institutionalization effects are stronger if the different types of IW are deployed simultaneously. Here, new management ideas are more likely to be deployed via the decentralized participation of multiple actors with varying positions and skillsets rather than by a singular institutional entrepreneur, which shows IW to be an institutionally embedded multilevel phenomenon (Hampel et al., 2017; Lawrence & Suddaby, 2006). In this paper, we adopt Perkmann and Spicer’s (2008) classification and utilize the IW perspective to study the accounting–management nexus.

Prior accounting research has extensively applied the IW perspective to examine the changing roles and domains of the accounting profession (Aburous, 2019; Goretzki et al., 2013; Guo, 2016; Suddaby et al., 2015), thereby studying regulatory changes and the creation of new accounting regulations and standards (Canning & O’Dwyer, 2016; Hayne

& Free, 2014; Troshani et al., 2018), investigating how accounting can be strategically leveraged in relation to institutional change processes (Hiebl, 2018; Knardal & Burns, 2021; Wanderley et al., 2021), and revealing the processes behind the institutionalization of new accounting practices (Chiwamit et al., 2014; Cruz et al., 2009; Farooq & De Villiers, 2018; Lagström & Österberg, 2020; Silvola & Vinnari, 2021; Siti-Nabiha & Jurnal, 2020).

With regard to the sustainability field, there is an ongoing discussion concerning the institutionalization of new sustainability-related accounting and assurance practices. For instance, Farooq and De Villiers (2018) investigated how the IW of actors participating in active competition between accounting and nonaccounting sustainability assurance shapes the institutionalization and practices of sustainability assurance. Moreover, Silvola and Vinnari (2021) connected IW to institutional logic and investigated cultural, political, and technical IW during the uptake of new sustainability assurance practices. Although these studies primarily highlighted field-level institutional changes, Arroyo (2012) refocused the application of IW and demonstrated how firms integrate environmental and social concerns into their management accounting systems, providing a processual model of institutional change that considers organizational and management accounting changes in parallel. She noted that such changes do not always entail a disruption of traditional management accounting practices, as they can involve the integration of environmental and social issues within existing systems. Furthermore, if new practices emerge, they may serve as a mere façade while prevailing routines and norms remain relatively intact.

In this study, we take a step further regarding the adoption of the IW perspective in sustainability accounting research and use it as a “method theory” (Lukka & Vinnari, 2014) for investigating the accounting–management nexus for fostering sustainable development.

3 | RESEARCH METHODS

Methodologically, we employed a qualitative research approach based on semistructured interview data (Saunders et al., 2019; Tucker, 2020) to explore how different actors use cultural, political, and technical IW in the deployment of accounting and management practices intended to foster sustainability in LGs. This approach provided detailed information about the conditions, critical events, and processes, which may also lead to theoretical implications (cf. Patton, 1999; Tucker, 2020). Our informants all play a key role in their LGs in terms of developing and implementing sustainability strategies that form the foundation for management and accounting practices; therefore, we considered a qualitative approach, especially interview-based data collection, to be appropriate for developing an in-depth understanding of the creation and development of sustainability accounting and management practices in LGs (cf. Tucker, 2020).

3.1 | Finnish local government as the empirical context

Finland represents an interesting context for this study because of the active national and local implementation efforts concerning the 2030 Agenda, the extensive autonomy of LGs, and the ambitious attempts to account for the SDGs and integrate SDG accounting into managerial practices in LGs (Kettunen et al., 2020). In the UN Sustainable Development Solutions Network Ranking, Finland was ranked among the top three countries for several years before achieving the top spot in 2022 (Sachs et al., 2022). In addition, Finland was among the first countries to conduct comprehensive evaluations of the national implementation of the 2030 Agenda (Ylönen & Salmivaara, 2021) and to adopt Voluntary Local Reviews (VLRs), with the capital city of Helsinki being the first in Finland to do so in 2019.

Finnish LGs are characterized by strong self-governance, financial autonomy, and independence from the state hierarchy (Vakkala et al., 2021). LGs are responsible for delivering public services such as education and culture, urban planning, land use, infrastructure, and economic development, which renders them an intriguing empirical context from a sustainability viewpoint. Sustainability is enshrined in the Finnish Local Government Act (410/2015, section 1),

which mandates that “Municipalities shall advance the well-being of their residents and the vitality of their respective areas and shall arrange services for their residents in a way that is financially, socially and environmentally sustainable.” Although there is no regulation or strong steering by the central government, LGs often highlight sustainability issues in their mandatory strategy documents and have started to integrate sustainability into their reporting and budgeting processes. The six largest cities in Finland—Helsinki, Espoo, Tampere, Vantaa, Turku, and Oulu—have made official commitments to promote sustainable development in accordance with the 2030 Agenda by issuing an official statement during the Eurocities 2022 proceedings, with four committing to conducting VLRs of their progress toward the SDGs on a regular basis. In this study, we move beyond prior insights concerning Finnish LGs that focus on strategic work (Kettunen et al., 2020; Läheteenoja et al., 2021) and examine the managerial–accounting practices intended to foster sustainability.

3.2 | Data collection

As the primary source of empirical data, we conducted in-depth semistructured interviews with representatives of 18 of the 25 largest LGs in Finland (from a total of 309 LGs). The population of the selected 18 cities varies from 45,000 to over 650,000 inhabitants. Although our study did not intend to draw comparisons across LGs, we acknowledged the inherent differences in needs and resources among them. Recognizing such heterogeneity, our focus was on identifying the actors, understanding their actions in relation to sustainability, and examining the approaches they employ in their LGs. Essentially, our aim was to delineate the various types of IW, thereby capturing diverse perspectives from various organizational levels, ranging from managers to operational experts and coordinators.

The data collection process was performed in two main stages. The first stage, conducted from October to November 2022, aimed to establish a broad understanding of sustainability practices within the LGs and develop an initial overview of the ongoing activities in this area. During this stage, interviews were conducted with branch managers ($n = 13$) representing the education and culture services divisions, urban planning and economic development service divisions, along with financial managers ($n = 12$) from 17 LGs. Following this, the second round of interviews was conducted from November 2022 to March 2023 and focused on capturing the nuances of fostering sustainability in accounting and management in LGs. At this stage, we aimed to delve deeper into the roles of actors involved in the adoption of sustainability and their specific activities in this process. We used a snowball sampling approach and requested that the interviewees suggest individuals who have been actively involved in producing, deploying, and integrating sustainability in the managerial and accounting practices of their LGs. During the second round, we interviewed sustainability specialists ($n = 10$), strategic managers ($n = 7$), ownership and steering representatives ($n = 2$), and two representatives of municipally owned corporations ($n = 2$).

In total, we interviewed 46 key individuals (see Table 1). The interviews were conducted online, either in a group or individual format, depending on the participants' preference, and lasted approximately 1–1.5 hours each. The online setting allowed us greater access to the available interviewees in terms of different geographical locations, whereas the video-based format represented the closest equivalent to an in-person interview experience (Lobe et al., 2022). Conducted in Finnish or English, all the interviews were recorded and transcribed verbatim for analysis.

During the first stage of data collection, the semistructured thematic interviews dealt with the themes of the aims and values of sustainability in LG management, sustainability in the work duties of the interviewees, and ways and practices for managing sustainability. In each interview, the interviewees were asked to provide concrete examples of practices intended to foster sustainability in their LG. During the second stage, the themes of the interviews covered how the interviewees perceive and interpret the international and national developments that contributed to their LGs considering sustainability as an objective, what policies and programs the LGs take part in, how both sustainability and the SDGs are integrated into the LGs' management, how SDG reporting is performed in the LGs, and what routines or governance structures were created to facilitate SDG reporting.

TABLE 1 Conducted interviews.

Round 1 (Oct–Nov 2022)	Round 2 (Nov 2022–March 2023)
Aim: Obtain a general overview of sustainability in accounting and management practices in LGs.	Aim: Define the roles and activities of actors involved in the process of adopting sustainability in accounting and management practices in LGs.
Interviewees	Interviewees
From 17 local governments:	Local government #1
Branch managers from education and culture service divisions ($n = 6$)	Affairs manager
Branch managers from urban planning and economic development service divisions ($n = 6$)	Urban environment division specialist
Financial managers ($n = 13$)	Urban environment division specialist
	Branch developer
	Information management specialist
	Strategic manager
	Local government #2
	SDG coordinator
	Strategic manager
	City-owned company's representative
	Local government #3
	Ownership steering specialist
	Strategic manager
	SDG coordinator
	Local government #4
	City-owned company's representative
	SDG coordinator
	Sustainability specialist
	Urban environment division specialist
	Local government #5
	SDG coordinator
	Sustainability specialist
	Local government #6
	Strategic manager
	SDG coordinator
	Sustainability specialist
Total ($n = 25$)	Total ($n = 21$)
12 branch managers	11 sustainability specialists
13 financial managers	6 strategic managers
	2 representatives of ownership and steering
	2 representatives of municipally owned corporations

3.3 | Data analysis

Atlas.ti software was used to code the data enabling us to keep an audit trail of the coding easier and faster than not using computer-assisted qualitative data analysis software. First, to examine the fostering of sustainability in practice deployment through inductive coding, we followed the approach of Silvola and Vinnari (2021) and employed a typology with three types of IW—namely, cultural, political, and technical—as our point of departure (Saunders et al., 2019, pp. 651–660). Second, we identified actors and what they did to foster sustainability. Finally, the third coding dimension was the level of action: the field level represents activities beyond the LG group (i.e., the LG and its subsidiaries), such as interactions between LGs; the organizational level represents the activities within the LG group; and the suborganizational level refers to the activities of a certain unit or subsidiary. The data were reviewed by the entire research team with multiple discussions of the codes during the coding process that was actually carried out by four

out of five authors. This was intended to enhance the data consistency and validity. During the triangulation process, each author first analyzed the data separately, and then the group reviewed the individual findings, perceptions, and interpretations to analyze and categorize the data (cf. Miles et al., 2019; Patton, 1999).

Often, the interviewees directly identified the actors performing the IW, whereas in some instances, the actor identification required additional clarification and interpretation by the authors—for example, when an interviewee described the actor as “us” or “we”—to infer whether the implied actor was a team, unit, or organization. In the majority of cases, it was possible to infer this from the context. Thus, we generated a pool of actors during the coding process. When analyzing the interview data, we amalgamated the actors into constellations, such as administration officials, to enhance the comprehensiveness of the text to the readers.

We interpreted the sustainability-fostering activities of the actors based on the interviewees' descriptions. Initially, we coded the relevant citations by the type(s) of IW and by the level of activity represented by the described activities. This enabled us to locate the data into compartments which enabled interpretive analysis: After the coding, we considered the citations based on the type of IW and the level of activity, for example, cultural IW at the field level. By analyzing the data in this way, we interpreted the actors' activities.

4 | RESULTS

4.1 | Technical IW

Field level. Foundations of the institutionalization of new sustainability accounts in LGs can be traced back to “the main international players” (SDG Coordinator), including UN, UN-Habitat, and EU Joint Research Centre mentioned by the interviewees. The UN General Assembly assigned the UN-Habitat Programme with the responsibility of establishing the Global Urban Monitoring Framework (UMF) to monitor the advancement of the SDGs at the local level. The UMF and the support programs by the UN-Habitat Programme (e.g., UN-Habitat's SDG Cities Flagship Programme formed a basis for a new subnational evaluation format, VLRs, and associated guidelines for drafting them. The Joint Research Centre of the European Commission piloted and published the *European Handbook for SDG Voluntary Local Reviews*, in which one of the Finnish cities was part of the piloting of the *Handbook's* methodological approach for monitoring SDGs.

In translating the new monitoring and reporting approaches into practice and building technical capabilities for their implementation, particular importance was assigned to supranational networks formed by Finnish LGs for collective sensemaking on Agenda 2030 implementation with the help of, for example, Kuntaliitto (the Association of Finnish Municipalities), and the Strategic Management of SDG Goals in Cities Network that the association facilitated. LGs codeveloped and effectively disseminated ways to measure their sustainability performance. In the network, Finland's six largest cities codeveloped and piloted the SDG Analysis Process tool. The tool was based on an interactive workshop method through which cities can identify main SDGs, supporting SDGs, and SDGs at risk in relation to the specific topic at different levels, and set performance goals and targets for specific projects. In addition, the cities developed SDG Analysis Canvas for Municipal Steering Documents to identify connections between steering documents and different SDGs. According to the interviewees, technical work carried out by the large cities in these networks was intended to advance work across the whole LG sector in Finland.

Networks played an important role in educating and building the technical capabilities of key professionals responsible for the deployment and institutionalization of new sustainability accounts in their respective LGs. In particular, the sustainability coordinators from various municipalities emphasized the benefits of engaging in national and international networking activities, considering them a source of relevant information exchange, professional assistance, and training in handling sustainability issues locally. In other words, through networks, the sustainability coordinators, whose responsibilities included functional aspects of sustainability integration, could develop a shared understanding of the practical side of deploying sustainability internally: “And we are also able to learn a lot through that cooperation. And it's really, really important for us!” (Sustainability Coordinator).

Organizational level. At the organizational level, the primary actors responsible for technical IW resided in the city administration. Depending on resource availability, an LG appointed a specialist or unit responsible for the actual work directly related to sustainability or the SDGs in a certain municipality, for example, integrating sustainability and the SDGs in strategic documents, budget plans and reporting, and drafting VLRs. In this regard, in some municipalities, entire sustainability teams were introduced to handle the wide range of related questions, whereas in others, this responsibility was delegated to an LG's strategy unit, and in others still, a so-called SDG coordinator was appointed to serve as a mediator when establishing interactions between multiple departments and gathering sustainability-related data from different units and divisions of the municipality for further analysis and reporting. The cities also gathered internal networks of individuals from different branches of LG often termed "SDG Working Groups," including individual representatives from infrastructure development and urban environmental services and education and cultural services. This allowed more oversight on what actions are taken at the grassroots level at different branches of LGs. Bringing sustainability as "an issue of the central administration" was described as an important shift for LGs:

So, rules, routines, in a way, they are also in progress because I think that the sustainable development is within our central administration – because we have a guiding role in our city – so it was a big change that we... we thought that sustainable development is in our central administration. We have a lot of different kind of themes or tasks which are kind of city level, but they are located in our service branches. So, the task importance of sustainability was kind of recognized when it was taken in central administration. (Sustainability coordinator)

It's very, very good, like a strength in the big cities now that they have really changed the sustainability issues from the environmental departments to the central administration and even up to the strategy unit—close to the strategy. (SDGs coordinator)

The SDG work in the biggest Finnish cities and tools piloted by them such as SDG Canvas and SDG Analysis Process became benchmarks for the other LGs in recognizing the connections with their work and SDGs. However, under resource constraints, most of the LGs were more interested in understanding "what we already have" (interviewee) than creating alternative and sustainable new accounts and made considerable efforts to connect their current accounts and policy programs with SDGs and Agenda 2030. The new tools for assisting in the creation of sustainability accounts were oriented around the thinking that LGs advance sustainability in many ways already, and these actions simply need to be made visible, as the following extract from the interview data displays:

Through measuring the effectiveness of the various follow-up reporting [mandated by law], the aim is to make sure that these [sustainable development] goals have also been achieved. One could say that we are advancing this theme [sustainability] through our normal management processes. (Branch manager)

To recognize and bring together their contributions at the organizational level, LGs underwent extensive scanning of their divergent strategic documents and programs. This was reflected in the VLRs in cities that had published them.

We have many programs in the city. At least 40 or 50 different kind of programs that promote some kind of aspect to SDGs or sustainable development. It might, be for example, in environmental point of view we have this Carbon Neutral City and Climate Roadmap. All kinds of programs that are concerning kind of point of view of how to get better at this narrow field [of ecological sustainability]. In these programs we have done analysis what SDGs these programs promote and picked there some metrics and

measures, how to measure this phenomenon in our city and how it gets better – or does it.
(Sustainability specialist)

This produced new visibilities on sustainability at the organizational level, and together with administrative structures, created infrastructure necessary for new practice deployment. Scanning of the existing performance systems allowed LGs to also identify the gaps in information production, which set forth search and development for new sustainability performance metrics and indicators.

Suborganizational level. At the suborganizational level, cities grappled with fragmented and siloed organizational structures with heterogeneous activities from early childhood education to infrastructure development. Several interviewees recognized heterogeneity in the ways sustainability was understood across the organization, in the readiness level of the different parts such as departments and city-owned companies to adopt new frameworks and produce sustainability-related accounts, and current accounting and management practices. Sustainability Working Groups played an important role in many cities and municipalities in gathering and dispensing information on sustainability and fostering technical capabilities and know-how on how to account and track the progress at the department or unit level. At the unit level, sectoral networks (i.e., networks around sustainability thematic in the education sector or in water management) were considered important, and some organizational units were described to be “highly proactive” and “more advanced than others” (interviewees). This was a challenge for central coordination and the production of uniform accounts. Alternative new accounts and new SDG analysis tools were typically not employed organization-wide but piloted in niche areas such as specific projects and programs. Some cities, aspiring to become “climate-wise” and “smart,” had acquired alternative accounts for specific purposes and drafted different scenarios and new performance indicators. These more future-looking and alternative metrics were used in project settings and often not integrated with accounting or management practices, as an interviewee describes:

We have noticed that we have been buying data, material, and reports a hell of a much but not using them so much. So now we have actually cut off a lot of material and data that we are that we have been using or buying or not using so much but buying anyway and now we have the set in the strategy indicators that we are following, and then we have these VLR indicators as kind of additional, separate, but it's enormously big. (Strategic manager)

Creating oversight and developing common guidelines for sustainability accounting not only for different departments and units but also for city-owned companies was one of the themes that several interviewees mentioned. This was typically done in collaboration with central administration ownership and steering specialists, and the companies. Some cities had already implemented responsibility reporting guidelines, whereas others did not have common reporting requirements. In general, SDGs were described as emerging and developing thematic:

SDG reporting is also touching city-owned companies but... it was not very throughout analysis of the city companies, and we noticed that there is a clearer need to guide the companies in the SDG matters. We are trying to develop that now. We are searching for the opportunities how to develop this reporting, the whole SDG process, and steering of the companies. Strategy unit has been vital part in this together with climate unit which has kind of been the forerunner in the sustainability issues. So, we have worked together to kind of put all the sustainability reporting of the subsidiary companies into one format. (Sustainability coordinator)

4.2 | Political IW

Field level. When scrutinizing the political IW taking place at the field level, it became clear that frontrunner cities “spread the gospel” of the SDGs (SDG Coordinator) across the networks of Finnish LGs. For instance, the Network of

Strategic Management of the SDGs seeks to connect field-level best practices with SDG deployment in frontrunner cities by establishing connections between institutions and the broader institutional systems and rules that govern the adoption of new practices and ideas. Moreover, it appears that peer pressure from other cities affects political IW. Indeed, peer pressure, good examples, and benchmarks from other cities can all be used to advocate for sustainability and the SDGs. This was considered an impactful way of pushing sustainability in cities' agendas: "[I] think, like, the most important thing has been, like, the peer pressure from the other cities, other municipalities" (Sustainability coordinator). The data also show that the Finnish frontrunner cities seek best practices from global cities (e.g., New York, Barcelona, Paris) and, as national frontrunners, are typically home to the biggest LGs, with smaller cities often using them as benchmarks. By contrast, smaller cities are rarely used as benchmarks by their larger counterparts.

At the field level, the role of Kuntaliitto as a key national actor impacted the Finnish LGs in terms of their political IW. Kuntaliitto's guidelines and authority were used as leverage to advocate for the importance of sustainability and the SDGs in LGs:

Kuntaliitto offers guidance, it plays the main role in getting the terminology into the city strategy, which is, of course, words, unfortunately, and contradictory words in many places, but maybe that sort of guidance. (Sustainability coordinator)

Organizational level. At the organizational level, political IW for institutionalizing sustainability accounting as part of management practices exhibited more concrete forms, mainly through actions of sustainability coordinators and Sustainability Working Groups, who sought to raise awareness and foster acceptance of sustainability and SDGs across the LGs. The coordinators spoke about "momentum for change" (Sustainability coordinator) and the need to "sell the idea" (Development manager). At the organizational level, mayors, city managers, and members of executive boards were all regarded as key actors who needed to be convinced of sustainability's importance and whose support was desired. As one interviewee emphasized:

In real life, it's still difficult, and the main thing that I'm working on at the moment is really to raise awareness and bring this kind of understanding. And then I'll try to get people to understand. (Sustainability coordinator)

In particular, interviewees felt that in order to institutionalize sustainability development as part of management, SDG commitments should be included in the strategy and concentrated their efforts at strategy work. The data showed that, in many Finnish municipalities, integration of SDGs into the strategy was already achieved. Moreover, in some cases, sustainability issues were concretely included among IW duties:

We have, in our central administration of the city, a new 'kanslia' [head unit] whose main task is to pursue these goals and also to build models to support this thinking: for the SDGs to be more familiar to us and connected to our work in the city. (Urban environment specialist)

Part of the political IW involved identifying "windows of opportunity" for the advocacy and promotion of sustainability and the SDGs. In the data, these windows involved, for example, management and administrative reforms "when the whole organisation was open and there was good momentum." In addition, the publication of a VLR with favorable timing could be a "now or never" (Sustainability coordinator) opportunity to bring sustainability accounts from the margins and integrate them as core principles of central management. However, coordinators and working groups also faced challenges when drawing more political attention to sustainability and trying to integrate SDGs as part of the key management processes. As one of the interviewees described:

So, because sustainability is often seen by politicians as the same issue as climate work or environmental protection or anything in that regard, so environmental protection is the same for them as sustainable development goals. They don't know or understand that there are also these other aspects to it. So, it means that it [sustainability] can become a political debate before whatever elections so that right-wing parties think that this is something that the greens [Green party] do, and we need to think about other aspects, which is very, very unfortunate and kind of makes it difficult. I mean it takes so much communication to make it understood in general level in decision-making, what sustainability includes, that it has these different dimensions. (Strategic manager)

Thus, the suborganizational sustainability groups relayed on supra-organizational level networks and authority of influential bodies in bringing SDGs and Agenda 2030 as part of the strategic management of LGs. Other important actors at the organizational level included branch managers and financial managers, who, as part of their IW, promoted sustainability issues and the SDGs and connected them to managerial and accounting practices, such as budgeting, public procurement, use of public-private models in service production, and use of green funding. Production of these new accounts and bridging connections with existing accounts and sustainability programmatic helped to concretize the LGs state and progress and bring them into the "political arena," emphasizing the mutually reinforcing relationship of political and technical IW.

When we get these SDG issues put into words and we get them visible and we somehow get them in front of decision-makers, somehow, these diagrams and results and indicators, then it could be a way forward. (Development expert)

However, many interviewees recognized the potential for conflicts between the SDGs and political valuations. Bringing SDGs as part of LG politics and strategic integration meant that while the spirit of Agenda 2030 could serve as a point of departure in the strategy work, strategies were shaped by local political priorities and SDGs were then connected to them, as the quote below describes. This approach was followed in most LGs, resulting in SDGs not creating alternative future visions or contesting strategies, but used to support, direct, and strengthen conventional management.

So, these [SDGs] are an important sustainable development thing, but I think it's the wrong approach [to look at SDGs first]. You need to look at the main organisation [first]. Why? What is the main purpose of a municipality? How should the organisation work? And then you bring in these qualities or values like sustainable development. If you do it the other way around, then... as this is a representative democracy with elections, then these values might change. [Otherwise] you drop the whole unit or engine. So, now we are not making the SDGs too big, although they are an integrated part of the city organisation. (Strategic manager)

Therefore, in the municipal strategy, the SDGs served as a framework through which local values could be represented. However, the VLR—a separate document with no normative position—allowed the administration experts to consider and present the SDGs and their indicators more freely. Here, political IW coalesces with cultural IW.

Suborganizational level. Political IW performed at the suborganizational level included advocacy activities similar to those at the organizational level. This suborganizational-level political IW often entailed building bridges across administrative silos and creating networks within LG organizations. The suborganizational political IW related to cultural IW because its aim was to foster a shared understanding of the value and importance of sustainability and the SDGs in the daily work of various professionals. This required recurring discussions in both formal and informal arenas, and organizing events through which SDGs and Agenda 2030 were promoted:

We have had some kind of working day with our directors about diversity and inclusion so that they would just, somehow, open their eyes ... And we really need to do more of this work. (Sustainability expert)

New accounts, strategy integration, and involvement of central administration helped in achieving wider awareness and acceptance and placing sustainability on formal and informal agendas across subunits of LGs. Interviewees described, in particular, VLRs as a medium to raise awareness, acceptance, and commitment. Although VLR accounting processes were centrally coordinated, various units engaged in them through providing their input and information about their own activities.

4.3 | Cultural IW

Field level. LG networks were described as important mediums for cultural IW. For example, the Aalborg Charter of 1994 and the Aalborg Commitments of 2004 describe LGs' agency and orientation in relation to sustainable values. Cultural IW in the Strategic Management of SDG Goals in Cities Network was also recognized. Cities' increasing aspirations to become 'green' and 'smart' and the creation of future visions based on these ideas contributed toward creating favorable cultural environment enabling opportunity windows in which new accounts could emerge: Sustainability became increasingly seen as a performance goal that cities should actively advance.

Through the Strategic Management of SDG Goals in Cities Network, the cities part of the network engaged in collective sensemaking on how SDGs should be integrated in the Finnish cultural context. Many of the interviewees noted that sustainability thinking in the Finnish LG sector was dominated by environmental sustainability, and social and cultural values received less attention, which was reflected in the choice of strategic goals, performance measurement, and reporting. As one of the interviewees noted:

I believe that a very big part of the decision-makers, they understand the words 'sustainability' and 'sustainable development goals' and 'climate work' as the same issue, so they see it in a quite narrow way. (Strategic manager).

In addition, many LG stakeholders were pushing for sustainability. For example, the data showed that LG-owned companies faced sustainability issues when applying for financing: "The banks are very interested in how all the sustainability issues are handled It has an effect on the margin of the loans they [the companies] are offered" (Ownership steering expert). Although this is arguably connected to technical IW and emphasizes the monetary value of sustainability, it has also a close link to the social value and perceived importance of sustainability.

Organizational level. Multiple interviewees described a sensation of change in their LGs regarding sustainability, which reflected changes in values, belief systems, identities, and normative associations:

I think there is going on a shift or change in how we interpret sustainability. And this is because of the UN SDGs. We have made a commitment to promoting the SDGs. ... So, I think the interpretation of sustainability has... or is undergoing change—that is, sustainability is much wider. It entails ecological, social and economic sustainability. (Strategic manager)

However, although interviewees celebrated the change in the overall attitudes toward sustainability and commitments made to the implementation of Agenda 2030, they still noted that heterogeneous understandings and political contestation of sustainability prevailed, leading to decision-makers sometimes questioning the SDG accounts by asking "whose opinions are these?" (Development expert). Strategic integration and political prioritization without change in operating culture were considered as one of the challenges, as one of the interviewees describes:

Looking at our city strategy, we have right, let's say, words there. But I think the definition of those words is not same for everybody in that sense that, for example, one of the values we have in our strategy is being responsible. However, I wouldn't say that it is always there when decision-making is concerned. So, I would say that there is not a clear understanding of how we as a city [are responsible], what does it mean to be responsible. (Strategic manager)

Another interviewee noted that there was still a lack of 'best practice' for the management of SDGs at the organizational level, but considered new practices to be developing:

If we talk about the whole perspective or Agenda 2030, we have no best practices yet. We are now only in the process to even talk about it and get the mindset how we think about it and what kind of words we use, so we are thinking about the same thing and these kind of best practices are now underway. (Sustainability coordinator)

Many expert representatives of administrations described their intent to make sustainability visible through the SDGs and/or the SDGs visible in LG activities, and SDGs as 'common vocabulary' for sustainability at the organizational level. The aim was to affect the normative associations of various actors—that is, to influence the aspects that steer decision-making and activities by helping decision-makers to consider a broader set of issues:

There will be a change ... through this project in how to make the SDGs more visible in our strategies and programmes and how to educate people ..., so that the SDGs will be integrated throughout the organisation in a cross-cutting way, so that when we plan our projects or programmes, we will think about which SDGs it helps to achieve or what are the impacts on the SDGs, plus or minus, if you know what I mean, because some actions do not advance our aims. (SDG coordinator)

In some discussions, the interviewees stated that municipal administrations viewed SDG reporting via VLRs as a marketing activity connected to the municipality's desire to appear ambitious and attractive to companies and citizens alike. Although this incentive may seem superficial, it can also positively affect an LG's identity through supporting sustainability integration.

Suborganizational level. Interviewees highlighted the importance of adapting the SDG framework to the cultural context in which individual professionals operated and considered that it was in particular branch managers' responsibility to help individual employees see the connections between their work, organizational performance goals on sustainability, and broader policies and programs at local and national levels:

If we talk about the global SDGs, it is very... not so motivating and the questions are irrelevant in the point of view what we are doing in this department, so we have to localize them, and then make it more detailed, what it means to us and then we have to have these own metrics that are measuring it. (Sustainability coordinator)

Active individuals were highlighted by multiple interviewees. Although the SDG coordinators, sustainability experts, and other individuals whose tasks are directly related to the SDGs and/or sustainability issues were considered instrumental in highlighting sustainability perspectives and accounting, some interviewees emphasized the importance of self-motivated individuals who have learned about sustainability issues, used this knowledge in their organizational roles and tasks (e.g., in school teaching) and even delivered presentations about sustainability to other actors in the city. Such activities have helped to make city officials aware of sustainability. The role of grassroots activists was institutionalized through participation in SDG working groups and initiatives such as the Ecotuki network (translates as "Eco-support") which educated and supported individuals whose role was to translate organizational strategies and

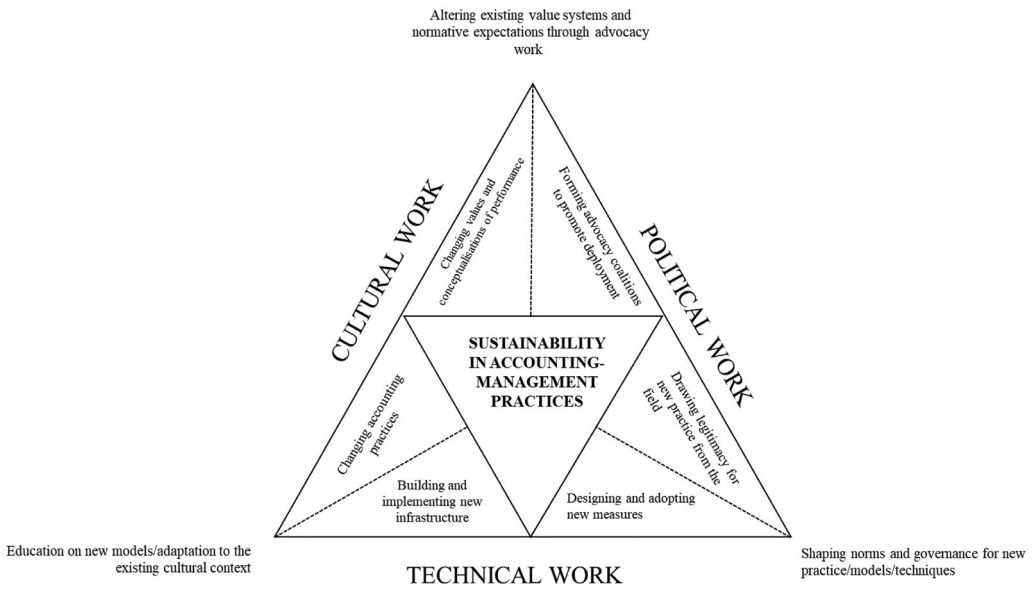


FIGURE 1 The politico–techno–cultural nexus of IW in new practice deployment.

environmental policy into grassroots actions and practices at their workplace, and foster sustainability as part of their units work culture.

5 | DISCUSSION

To date, the sustainability agenda has largely been driven by individual efforts, whereas a common frame for this highly ambiguous agenda seems to be missing in the broader LG field. The IW perspective can provide valuable insights into how sustainability accounts can enhance the formation of a common agenda and change practices in public sector organizations. This study has generated a better understanding of how new accounting practices become institutionalized in public sector organizations by focusing on the IW perspective and its three types proposed by Perkmann and Spicer (2008). The results were combined into a politico–techno–cultural nexus of new practice deployment (Figure 1).

Each three sides of the triangle represent the three types of IW (cultural, political, and technical), which meet at the ends of the triangle (see Figure 1). Captions at each end display the interconnections of different types of IW as observed in practice. In our data, technical IW was focused on cocreation of new tools for support the creation, discovery, and deployment of SDG-related performance goals and measures. These tools helped LGs to scan their existing accounting systems and connect their strategic KPIs with SDGs, identify gaps in the current system, and search for new metrics when needed. Politico-technical IW was needed in the integration of these new accounts as part of standard management processes and in the generation of new management infrastructure to support their organization-wide deployment. Politico-technical IW aided in making sustainability in LGs more concrete and governable, as proposed by Russell and Thompson (2008). Through political IW, the key actors sought to mainstream sustainability as part of LGs' strategic agendas by forming advocacy coalitions within LGs and harvesting legitimacy for the sustainability agenda through field-level networks. These efforts were strongly connected with cultural IW, as both cultural and political IW were needed to alter the existing value systems both at the field and organizational levels. Our data displayed that despite political momentum and technological readiness, without transformations in organizations' values, belief systems, identities, and normative associations (Lawrence & Suddaby, 2006), the effects of new governance infrastructure and accounting frameworks remained limited. However, instead of adopting

the SDG framework as a point of departure, SDGs were fitted to local political priorities and existing management systems of LGs. Under severe resource constraints, managers in LGs were reluctant to create new accounts and more interested in gathering current accounting practices under the SDG framework (cf. Thomson et al., 2014). The results here are similar to observations made by Brorström (2021), who noted that when sustainability accounts are adopted into the existing organizational systems, they may be gradually weakened. Therefore, although the nexus approach emphasized creative types of IW, new practice deployment unfolded and was shaped by the existing technical, cultural, and political environment. The nexus draws attention to the simultaneous deployment of technical, political, and cultural work and their interconnections (cf. Arroyo, 2012; Perkmann & Spicer, 2008) and can be used in studying new accounting practice deployment, allowing researchers to focus on critical elements in the institutionalization process.

In addition to its research implications, the nexus approach can also benefit the practitioners in new practice deployment. Although in our study LGs proactively and autonomously advanced sustainable development and voluntarily reported on sustainability, voluntary guidelines, and mandatory sustainability reporting requirements have been set in many countries at the different levels and domains of public administration. Nevertheless, as the Spanish case suggests (see Larrinaga et al., 2018), increasing public organizations' reporting requirements does not mean they become more sustainable. Results of our study suggest that in addition to setting reporting guidelines and requirements, policymakers need to pay attention to enabling conditions for politico–techno–cultural IW and foster social networks that support new practice deployment. Public sector strategic managers, project managers, sustainability coordinators, and financial managers can benefit from the nexus approach in their attempts to foster sustainable development in their organizations (cf. Sinervo & Laihonon, 2024). To successfully adopt new accounting practices, attention needs to be paid not only to the selection of strategic metrics but also to organizational culture, education, communication, advocacy work, and capacity building.

6 | CONCLUSIONS

With this study, we focus on the less studied topic of sustainability accounting in the public sector context. As sustainability accounting is typically addressed from the reporting perspective, our study on the accounting–management nexus strengthens the prior knowledge of how sustainability is integrated into the organizational practices of LGs. Specifically, we contribute to the management and accounting literature in three important ways. First, this study improves the understanding of the deployment of new accounting practices within public sector organizations by providing empirical evidence on the previously understudied phenomenon. Our study highlights the importance of the connections between accounting and management and concludes that to fully institutionalize sustainability in LGs, SDGs need to be integrated into existing accounting practices, and the accounting–management nexus should be strengthened. Otherwise, there is a risk that LGs fail to foster sustainability to a larger scale as SDG accounts remain separate and disconnected from real-life management in LGs.

Second, our results also display how technical infrastructure together with political and cultural context shape new practice deployment. Different actors hold different perceptions of sustainability performance and play different roles in the institutionalization process. The organizational context of LGs is complex and siloed, which complicates the formation of the shared perceptions of sustainability as a performance goal of local governance. Therefore, technical, cultural, and political IW are all needed for adopting new accounts to the organizational context. These IW types play a crucial role in actively shaping the context by creating political momentum for new accounts, reshaping values, and performance conception. Additionally, they contribute to creating new practices and information infrastructure that support the integration of sustainability as a part of the accounting–management in LGs.

Finally, the present study highlights mutually reinforcing roles and connections between technical, political, and cultural types of IW in the institutionalization of new accounting practices as part of the management systems of LGs. Hence, as an answer to our research questions, we demonstrate a cohesive politico–techno–cultural nexus of IW in new practice deployment. Considered on their own, the three types of IW are insufficient to drive change.

Although a lot is already done by different actors at different levels, the institutionalization of sustainability in the accounting–management nexus requires performance dialogue, cooperation, and collaboration between different actors and organizational units. As sustainability encompasses multiple and often conflicting perspectives and values, we emphasize the importance of composing a shared meaning of sustainability as well as collective efforts enabling sustainability change in LGs. Essentially, if the relevant organizational levels and actors do not cooperate in the IW, change is unlikely to happen.

It must be acknowledged that this study shares the limitations common to qualitative interview research, including the exclusive focus on participants from Finland and the need for a larger pool of interviewees. Still, it is worth noting that our interviews covered a diverse range of actors, roles, and levels within public administrations, thus offering a versatile view of the deployment of management and accounting practices.

Although subsequent studies can use the nexus approach in exploring the institutionalization of new accounting practices, future research could further explore the tensions and unveil power dynamics and multiple values that impact the way new practices are merged within existing accounting–management systems. Furthermore, future studies can adopt an international perspective regarding the deployment of accounting practices related to the SDGs in LGs, thereby furnishing comparative data that would significantly enrich our comprehension of this phenomenon. Moreover, a more critical stance would be welcomed in studying the complex nature of the SDGs in public management.

DATA AVAILABILITY STATEMENT

Research data are not shared.

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