

## ESG Disclosure Based Reporting Practices in the Public Sector: An Interpretive Study of Values, Ethics, and Accountability

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### ABSTRACT

This study aims to explore ESG-based reporting practices in the public sector through an interpretive perspective focusing on values, ethics, and accountability. Using a qualitative approach, data were collected from academic literature, sustainability reports, public accountability reports, and policy documents related to ESG implementation in public organizations. The findings reveal that ESG reporting functions not only as a disclosure mechanism but also as a governance instrument reflecting organizational values, ethical commitments, and broader accountability responsibilities. ESG reporting enhances transparency, stakeholder engagement, and public trust while supporting sustainability objectives. However, challenges remain regarding symbolic disclosures and the need for more substantive integration of sustainability principles into governance practices. The study contributes to the literature by highlighting the interconnected roles of values, ethics, accountability, and legitimacy in shaping ESG reporting within public sector organizations.

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## **INTRODUCTION**

The governance paradigm in the public sector has drastically shifted from a traditional administrative orientation to a value-driven and sustainability-oriented governance model in the last decades. In this respect, the concept of Environmental, Social and Governance (ESG), originally developed and widely adopted in the corporate sector, has gained growing attention among public sector organizations. ESG is no longer seen as a non-financial reporting tool but a strategic framework that enhances transparency, accountability and organizational legitimacy in front of stakeholders (Arias et al., 2025).

Growing public demand for transparency has led government institutions to provide reporting systems that go beyond financial disclosures. Citizens, policymakers and other stakeholders now require public organizations to account for their social impact, environmental responsibility and quality of governance. ESG reporting has emerged as a holistic framework that can address these expectations by integrating sustainability dimensions into an assessment of organizational performance. Recent studies indicate that the practices of sustainability reporting in the public sector have increased significantly after global commitments to sustainable development and the implementation of Sustainable Development Goals (SDGs) (Nofianti & Sutopo, 2025).

The implementation of ESG reporting in public organizations is still difficult although it is becoming more and more prominent. Public entities, in contrast to private corporations that are primarily concerned with creating value for shareholders, often have broader goals such as providing public services, promoting social welfare, and ensuring democratic accountability. As a result, ESG indicators created for corporate environments may not adequately capture the distinctive features and duties of public institutions. This discrepancy frequently leads to a disconnection between reporting frameworks and public sector realities (Darteh & Fiorani, 2026).

ESG reporting is about much more than just the technical aspects; it's also closely connected to values and ethics. Reporting processes are not value-free activities, but social constructions embedded in institutional norms, organisational culture and the interpretations of actors charged with the preparation and communication of information. From an interpretive perspective, ESG reports are organizational narratives reflecting how public institutions make sense of sustainability, responsibility and accountability. Therefore, ESG reporting is a tool for measurement as well as a medium to build legitimacy and communicate the identity of the organization to the stakeholders (Qubahan Academic Journal, 2026).

The ethical dimension of ESG reporting is becoming increasingly important as public entities are faced with ever-increasing demands to demonstrate real efforts towards sustainability, social justice and environmental stewardship. Ethical reporting requires accurate, balanced and transparent disclosures of organizational activities and impacts. Previous research, however, has shown that sustainability reporting can be symbolic and aimed at organizational image and legitimacy rather than real changes in governance practices. These trends raise questions regarding the authenticity and

effectiveness of ESG disclosures in promoting responsible public management (Norfazrinie, 2024).

From an accountability perspective, the reporting of ESG issues broadens the conventional understanding of public accountability. Historically, however, accountability has been primarily about financial management and regulatory compliance in the public sector. ESG reporting broadens the area of accountability to include environmental performance, social outcomes and governance practices. This wider perspective allows the stakeholders to evaluate not just the use of public resources, but also the impact of government activities on society and the environment. Empirically, effective ESG reporting is associated with increased public trust, enhanced stakeholder engagement, and responsive governance systems (Saputra, 2025).

Compared to advancements in the business sector, there are still comparatively few conversations about ESG implementation in Indonesian public sector enterprises. Even though the government has implemented a number of laws that promote sustainable development, different ministries, agencies, and local governments have varying levels of institutional preparedness for ESG reporting. Limited human resource capability, the lack of ESG reporting standards particular to the public sector, and the inadequate incorporation of sustainability principles into organizational performance management systems are among of the challenges (Firmansyah & Azhar, 2025).

Considering these developments, this study aims to explore ESG-based reporting practices in the public sector through an interpretive lens that emphasizes the roles of values, ethics, and accountability. An interpretive approach is particularly appropriate because it enables a deeper understanding of how organizational actors perceive, construct, and implement ESG reporting within their institutional contexts. By examining the meanings attached to ESG practices, this research seeks to contribute to the growing literature on public sector sustainability reporting and provide insights into the complex relationships among reporting, ethical governance, and public accountability.

## **LITERATURE REVIEW**

### ***ESG Reporting in the Public Sector***

Environmental, Social, and Governance (ESG) reporting has emerged as a significant mechanism for communicating organizational commitments to sustainability, transparency, and responsible governance. Although initially developed within the private sector, ESG reporting has increasingly attracted attention from public sector organizations seeking to demonstrate accountability regarding environmental impacts, social contributions, and governance practices. The growing adoption of ESG frameworks reflects the recognition that public institutions play a critical role in advancing sustainable development objectives and addressing societal expectations concerning ethical governance (Arias et al., 2025).

In the public sector, ESG reporting differs fundamentally from corporate sustainability reporting due to differences in organizational objectives and stakeholder relationships. Public organizations are primarily accountable to citizens, governments, and society rather than shareholders. Consequently, ESG

disclosures in public institutions emphasize public value creation, social welfare outcomes, environmental stewardship, and democratic governance. This broader accountability perspective requires reporting frameworks that capture both financial and non-financial dimensions of organizational performance (He, 2023). Recent studies indicate that ESG reporting in public organizations contributes to improved transparency, stakeholder engagement, and institutional legitimacy. By disclosing information related to environmental management, social programs, and governance structures, public institutions can strengthen public trust and demonstrate their commitment to sustainable development. Nevertheless, the effectiveness of ESG reporting depends on the quality, completeness, and credibility of the disclosed information, as well as the institutional capacity to integrate sustainability principles into organizational practices (Nofianti & Sutopo, 2025).

### ***Values and Ethical Foundations of ESG Reporting***

Values and ethics constitute fundamental dimensions underlying ESG reporting practices. Sustainability reporting is not merely a technical process of information disclosure; it is also a reflection of organizational values regarding responsibility, fairness, integrity, and stewardship. The selection of ESG indicators, reporting priorities, and disclosure strategies often reflects the ethical commitments embraced by organizational leaders and stakeholders (Garst et al., 2022).

Within public sector organizations, ethical considerations play a particularly important role because public institutions are entrusted with managing public resources and serving societal interests. Ethical governance requires transparency, honesty, and fairness in reporting organizational activities and outcomes. ESG reporting provides a platform through which organizations can demonstrate adherence to ethical principles by communicating both achievements and challenges associated with sustainability objectives (He, 2023). From an interpretive perspective, ethical values are socially constructed and embedded within organizational cultures. Different actors may assign different meanings to sustainability, accountability, and responsibility based on their experiences and institutional contexts. Consequently, ESG reporting practices often reflect ongoing negotiations among organizational members regarding what information should be disclosed and how sustainability performance should be represented. These processes highlight the inherently subjective and value-laden nature of reporting practices (Dewi et al., 2023).

### ***Accountability Theory and Public Sector Reporting***

Accountability is one of the most important theoretical foundations supporting ESG reporting in the public sector. Traditionally, accountability referred to the obligation of public officials to justify their actions and decisions regarding the management of public resources. However, contemporary perspectives recognize that accountability extends beyond financial stewardship to include environmental responsibility, social performance, and governance effectiveness (He, 2023).

ESG reporting expands the scope of accountability by providing stakeholders with information regarding the broader impacts of organizational activities. Through ESG disclosures, public institutions can demonstrate how their policies and operations affect environmental sustainability, social well-being, and governance quality. Such disclosures enable stakeholders to evaluate whether organizations are fulfilling their responsibilities and contributing to long-term public value creation (Stakeholder Perceptions of Public Sector Sustainability Reporting, 2024).

The accountability perspective also emphasizes the importance of transparency and stakeholder engagement in reporting processes. Effective ESG reporting facilitates dialogue between organizations and stakeholders by providing relevant information for evaluating performance and decision-making. Consequently, accountability is not limited to reporting outcomes but also involves fostering trust, responsiveness, and legitimacy within public governance systems (Park & Krause, 2021).

### *Interpretive Perspective on ESG Reporting Practices*

Interpretive research views organizational reality as socially constructed through interactions, meanings, and shared understandings among individuals. Within this perspective, ESG reporting is not considered an objective representation of organizational performance but rather a socially produced narrative shaped by organizational actors. Reporting practices emerge through processes of interpretation in which individuals assign meaning to sustainability, responsibility, and accountability concepts (Schwandt, 2014).

The interpretive approach enables researchers to explore how organizational members understand and enact ESG reporting within specific institutional contexts. Rather than focusing solely on quantitative indicators, interpretive studies seek to uncover the values, assumptions, and beliefs that influence reporting decisions. This perspective is particularly relevant in public sector settings where reporting practices are often influenced by political, social, and cultural factors (Arias et al., 2025).

By adopting an interpretive lens, researchers can gain deeper insights into the symbolic and communicative functions of ESG reporting. Reports may serve not only as accountability mechanisms but also as instruments for constructing organizational legitimacy, reinforcing institutional identities, and responding to stakeholder expectations. Therefore, understanding ESG reporting requires examining the meanings that organizational actors attach to sustainability practices and the contexts in which those meanings are constructed (Darteh & Fiorani, 2026).

### *Conceptual Framework: Linking ESG Reporting, Values, Ethics, and Accountability*

The conceptual foundation of this study is based on the assumption that ESG reporting practices are influenced by the interaction of organizational values, ethical considerations, and accountability demands. ESG reporting serves as a medium through which organizations communicate their commitments to sustainability while simultaneously responding to stakeholder expectations

regarding transparency and responsibility. These interactions shape both the content and purpose of reporting activities (Garst et al., 2022).

Values provide the normative basis that guides organizational decisions regarding sustainability priorities and disclosure practices. Ethical principles influence how information is collected, interpreted, and communicated to stakeholders. Meanwhile, accountability functions as the institutional mechanism through which organizations justify their actions and demonstrate responsibility for their impacts on society and the environment (He, 2023).

Based on the interpretive paradigm, this study assumes that ESG reporting practices in public organizations are socially constructed and influenced by contextual factors. Therefore, understanding ESG reporting requires examining how organizational actors interpret sustainability, negotiate ethical responsibilities, and respond to accountability expectations. This framework provides a foundation for investigating the complex relationships among ESG reporting, values, ethics, and accountability within public sector organizations (Arias et al., 2025).

## **METHODOLOGY**

This study employs a qualitative research design within the interpretive paradigm to explore and understand the meanings, values, ethical considerations, and accountability dimensions embedded in ESG-based reporting practices in the public sector. The interpretive approach is considered appropriate because ESG reporting is viewed as a socially constructed phenomenon shaped by the perceptions, experiences, and interactions of organizational actors rather than as an objective and value-free practice (Schwandt, 2014). Data were collected through an extensive review of academic literature, sustainability reports, government accountability reports, policy documents, and institutional publications related to ESG implementation in public organizations. The selected documents were analyzed using interpretive thematic analysis, which involved identifying, categorizing, and interpreting recurring themes associated with environmental responsibility, social value creation, governance practices, ethics, transparency, and public accountability. The analysis process consisted of data familiarization, coding, theme development, interpretation, and synthesis to uncover how ESG reporting is understood and practiced within public sector contexts. To enhance the credibility and trustworthiness of the findings, data triangulation was conducted by comparing insights derived from multiple sources, including peer-reviewed journal articles, international reporting frameworks, and public sector sustainability documents. Through this methodological approach, the study seeks to generate a comprehensive understanding of how values, ethics, and accountability shape ESG reporting practices and contribute to the broader discourse on sustainability governance in the public sector.

## **RESEARCH RESULT**

### ***Emerging Themes of ESG Reporting Practices in the Public Sector***

Based on the interpretive thematic analysis of sustainability reports, public accountability reports, policy documents, and previous scholarly studies,

four major themes emerged regarding ESG-based reporting practices in the public sector: sustainability value orientation, ethical responsibility, accountability expansion, and legitimacy construction. These themes illustrate how public organizations interpret and implement ESG reporting beyond compliance requirements.

Table 1. Main Themes Identified in ESG Reporting Practices

Theme	Key Findings	Interpretive Meaning
Sustainability Value Orientation	ESG reporting emphasizes environmental protection, social welfare, and long-term public value.	ESG is perceived as a tool for advancing sustainable public governance.
Ethical Responsibility	Disclosure practices reflect commitments to transparency, fairness, and integrity.	Reporting serves as a moral obligation toward citizens and stakeholders.
Accountability Expansion	Reporting extends beyond financial accountability to environmental and social impacts.	Public organizations seek broader accountability mechanisms.
Legitimacy Construction	ESG disclosures are used to strengthen public trust and institutional credibility.	Reporting functions as a means of maintaining organizational legitimacy.

The analysis indicates that ESG reporting in public organizations is not merely a technical reporting mechanism but a value-driven practice. Public institutions increasingly recognize that organizational performance should be evaluated not only through financial outcomes but also through social and environmental contributions. Consequently, ESG reporting serves as an instrument through which organizations communicate their commitment to sustainability while simultaneously responding to stakeholder expectations regarding transparency and responsibility. These findings support the argument that ESG reporting has evolved into a strategic governance tool within contemporary public administration (Arias et al., 2025).

### *ESG Reporting as a Reflection of Organizational Values*

The findings reveal that organizational values strongly influence the content and direction of ESG disclosures. Sustainability-related values, such as environmental stewardship, social justice, inclusiveness, and intergenerational responsibility, were frequently reflected in public sector reporting narratives. Organizations tended to frame ESG initiatives as part of their broader mission to create public value and support sustainable development goals.

Table 2. Organizational Values Reflected in ESG Reporting

<b>Value Dimension</b>	<b>Manifestation in Reports</b>
Environmental Stewardship	Climate action programs, energy efficiency, waste management initiatives
Social Responsibility	Community development, social inclusion, public welfare programs
Integrity	Transparent disclosure of organizational performance and challenges
Public Service Orientation	Focus on citizen benefits and public value creation
Sustainability Commitment	Long-term planning and sustainable resource management

The findings suggest that ESG reporting acts as a medium through which organizations communicate their institutional values to stakeholders. Rather than presenting purely quantitative indicators, reports frequently include narratives emphasizing commitment to sustainability and public welfare. This demonstrates that ESG disclosures function as organizational storytelling mechanisms that communicate how public institutions define and enact their responsibilities toward society and the environment. Such findings align with interpretive perspectives that regard reporting as a socially constructed representation of organizational identity and values.

### *Ethical Dimensions of ESG Reporting*

Another significant finding concerns the ethical foundations of ESG reporting practices. Ethical considerations were evident in the emphasis on transparency, fairness, stakeholder inclusiveness, and responsible governance. However, the analysis also identified concerns regarding symbolic disclosures, where organizations highlighted positive sustainability achievements while providing limited discussion of failures or challenges.

Table 3. Ethical Characteristics of ESG Reporting Practices

<b>Ethical Dimension</b>	<b>Evidence from Reporting Practices</b>
Transparency	Disclosure of sustainability initiatives and governance processes
Fairness	Attention to stakeholder interests and equitable service delivery
Responsibility	Recognition of environmental and social impacts
Inclusiveness	Stakeholder engagement and consultation processes
Authenticity Challenges	Selective disclosure and emphasis on positive outcomes

Although ESG reporting generally promotes ethical accountability, the findings indicate that ethical tensions remain. Organizations often face pressure to maintain a positive public image while simultaneously providing honest disclosures regarding sustainability performance. As a result, some reporting practices appear symbolic rather than transformative. This finding supports

previous literature suggesting that sustainability reporting can function both as a substantive accountability mechanism and as a legitimacy-seeking strategy. Therefore, the quality of ESG reporting depends not only on the amount of information disclosed but also on the authenticity and balance of those disclosures.

**ESG Reporting and the Expansion of Public Accountability**

The analysis demonstrates that ESG reporting significantly broadens the scope of accountability in public organizations. Traditional accountability systems primarily focused on financial management, legal compliance, and administrative efficiency. ESG reporting introduces additional dimensions related to environmental performance, social outcomes, and governance quality.

Table 4. Evolution of Accountability in the Public Sector

Traditional Accountability	ESG-Based Accountability
Financial performance	Financial, social, and environmental performance
Compliance-focused	Sustainability-focused
Internal administrative control	Multi-stakeholder accountability
Short-term reporting orientation	Long-term value creation orientation
Resource utilization	Impact-oriented evaluation

The findings indicate that ESG reporting contributes to a broader accountability framework that better reflects contemporary public expectations. Citizens increasingly expect governments to demonstrate not only how resources are spent but also how policies affect environmental sustainability and social well-being. Consequently, ESG reporting provides a mechanism for enhancing transparency and enabling stakeholders to evaluate organizational impacts more comprehensively. This expanded form of accountability strengthens public trust and supports more sustainable governance practices.

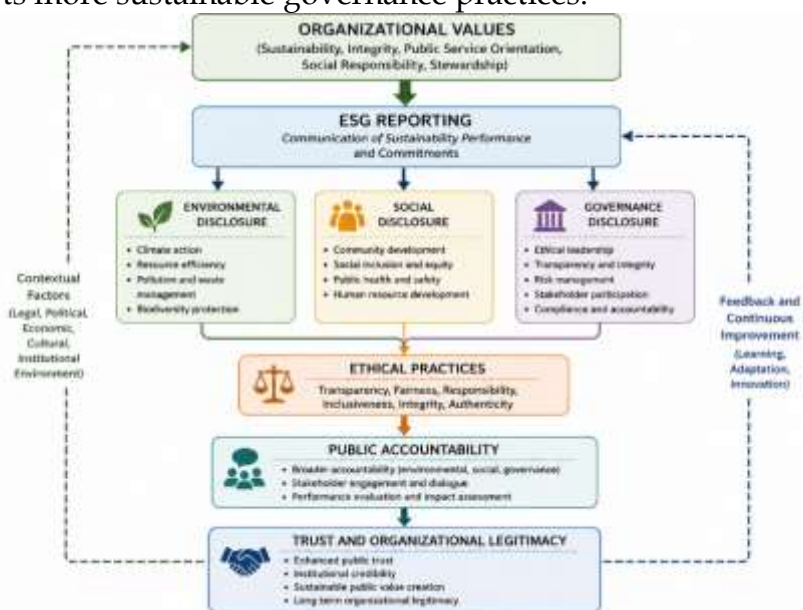


Figure 1. Interpretive Model of ESG Reporting in the Public Sector

## DISCUSSION

### *ESG Reporting as a Value-Oriented Governance Instrument*

The findings indicate that ESG reporting in the public sector has evolved beyond a technical disclosure mechanism and increasingly functions as a governance instrument rooted in organizational values. Public institutions utilize ESG reporting to communicate commitments toward sustainability, environmental responsibility, social welfare, and good governance. This finding supports the argument that sustainability reporting is fundamentally linked to the concept of public value creation, where organizations seek to demonstrate their contributions to society beyond financial performance (Arias et al., 2025). The prominence of sustainability-oriented narratives in the analyzed documents suggests that ESG reporting has become an important medium through which public organizations express their institutional missions and long-term development objectives.

From an interpretive perspective, organizational values influence how sustainability issues are understood, prioritized, and communicated. The reporting process reflects not only measurable performance outcomes but also the meanings assigned by organizational actors to concepts such as responsibility, stewardship, and public service. This observation aligns with the view that reporting practices are socially constructed and shaped by institutional cultures and normative expectations. Consequently, ESG reporting should be understood as a process through which organizations construct and communicate their identity as responsible public institutions committed to sustainable development (Schwandt, 2014; He, 2023).

### *Ethical Dimensions and Transparency in ESG Reporting*

The findings reveal that ethical principles constitute a central element of ESG reporting practices. Public organizations consistently emphasize transparency, fairness, stakeholder engagement, and responsibility in their sustainability disclosures. These ethical dimensions are particularly important in the public sector because government institutions are entrusted with managing public resources and serving collective interests. The inclusion of governance-related information, stakeholder participation mechanisms, and social impact disclosures demonstrates efforts to strengthen ethical accountability and reinforce public confidence in governmental activities (Dewi et al., 2023).

However, the findings also indicate the existence of ethical tensions within reporting practices. Several reports tended to emphasize positive sustainability achievements while providing limited information regarding implementation challenges or unsuccessful initiatives. Such tendencies may lead to symbolic reporting practices aimed at maintaining legitimacy rather than facilitating genuine accountability. This observation supports legitimacy theory, which suggests that organizations often use disclosure strategies to align themselves with societal expectations and preserve public trust. Therefore, ensuring the credibility of ESG reporting requires balanced disclosures that include both achievements and challenges encountered during sustainability implementation (He, 2023; Garst et al., 2022).

### ***ESG Reporting and the Expansion of Public Accountability***

A significant contribution of ESG reporting identified in this study is the expansion of accountability boundaries within public organizations. Traditional accountability mechanisms primarily focused on financial reporting, legal compliance, and administrative performance. In contrast, ESG reporting incorporates environmental sustainability, social welfare outcomes, and governance effectiveness into accountability frameworks. This broader approach enables stakeholders to assess not only how public funds are managed but also how organizational activities influence communities and ecosystems (Park & Krause, 2021).

The expansion of accountability reflected in ESG reporting aligns with contemporary governance principles emphasizing transparency, responsiveness, and sustainability. Citizens increasingly expect governments to demonstrate tangible contributions toward addressing environmental and social challenges. Through ESG disclosures, public organizations provide evidence regarding their sustainability commitments and their efforts to generate long-term public value. Therefore, ESG reporting strengthens accountability relationships between governments and stakeholders by facilitating informed evaluations of organizational performance and societal impact (Stakeholder Perceptions of Public Sector Sustainability Reporting, 2024).

### ***Legitimacy Construction Through ESG Reporting***

The findings further suggest that ESG reporting serves as an important mechanism for constructing and maintaining organizational legitimacy. Public institutions operate within environments characterized by increasing public scrutiny and rising expectations regarding ethical governance and sustainability. ESG disclosures allow organizations to demonstrate conformity with societal values and international sustainability agendas, thereby strengthening their credibility among stakeholders. This function is particularly relevant in the public sector, where legitimacy is essential for maintaining public trust and institutional effectiveness (He, 2023).

From an interpretive standpoint, legitimacy is not an objective condition but a socially negotiated outcome resulting from interactions between organizations and stakeholders. ESG reports contribute to this process by presenting narratives that highlight organizational commitments, achievements, and future sustainability goals. As stakeholders interpret these disclosures, they form perceptions regarding the trustworthiness and responsibility of public institutions. Consequently, ESG reporting functions both as an accountability mechanism and as a symbolic communication tool through which organizations seek recognition, acceptance, and legitimacy within society (Arias et al., 2025; Darteh & Fiorani, 2026).

## **CONCLUSIONS AND RECOMMENDATIONS**

This study aimed to explore ESG-based reporting practices in the public sector through an interpretive perspective emphasizing values, ethics, and accountability. The findings demonstrate that ESG reporting has evolved beyond a technical disclosure mechanism and increasingly serves as a strategic

governance instrument that reflects organizational commitments to sustainability and public value creation. Public sector organizations utilize ESG reporting to communicate environmental responsibility, social contributions, and governance performance while simultaneously strengthening transparency and stakeholder engagement. The study reveals that organizational values significantly shape reporting practices, influencing how sustainability issues are interpreted, prioritized, and disclosed. Consequently, ESG reporting functions not only as an accountability tool but also as a medium for expressing organizational identity and institutional commitments.

The findings further indicate that ethical principles, including transparency, fairness, integrity, and responsibility, constitute essential foundations of ESG reporting. Nevertheless, challenges remain regarding the potential emergence of symbolic reporting practices that prioritize organizational legitimacy over substantive sustainability improvements. In addition, ESG reporting contributes to the expansion of public accountability by incorporating environmental and social impacts into performance evaluations, thereby enabling stakeholders to assess organizational effectiveness more comprehensively. From an interpretive perspective, ESG reporting also serves as a mechanism for constructing and maintaining legitimacy by demonstrating alignment with societal expectations and sustainability objectives.

The implications of this study suggest that public sector organizations should strengthen the integration of ESG principles into governance processes rather than treating reporting as a compliance-oriented activity. Policymakers and public administrators are encouraged to develop more comprehensive reporting guidelines, improve data quality, and enhance stakeholder participation to ensure the credibility and usefulness of ESG disclosures. Furthermore, capacity-building programs related to sustainability reporting should be implemented to improve institutional readiness and reporting effectiveness across public sector organizations. Such efforts would contribute to the development of more transparent, accountable, and sustainable governance systems capable of responding to contemporary societal challenges.

## **ADVANCED RESEARCH**

Future research may expand the scope of investigation by conducting empirical field studies involving interviews, observations, and case studies within specific public sector organizations. Comparative studies across different governmental levels, countries, or institutional contexts may also provide deeper insights into variations in ESG reporting practices and their determinants. Additionally, future researchers could examine the relationship between ESG reporting quality, public trust, organizational performance, and sustainable governance outcomes using mixed-method or quantitative approaches to enrich the growing body of literature on public sector sustainability reporting.

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