

THE ROLE OF ACCOUNTANTS IN SUSTAINABILITY REPORTING
– A LOCAL GOVERNMENT STUDY

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ABSTRACT

Purpose

This paper explores the role of accountants in sustainability reporting from a local government perspective.

Design/Methodology/Approach

A mail survey document was employed to collect data from 190 respondents, in particular, Chief Financial Officers (CFOs).

Findings

Findings indicate that just over 50% of respondent local councils are using accountants in the sustainability reporting process in a variety of key roles. To further this role, local authorities need to take a broader view of the accountant's role and accountants, themselves, need to engage more in issues of sustainability.

Research Limitations/Implications

The paper provides initial evidence of the accountant's role in sustainability reporting in local government in Australia. By doing so, it highlights the need for a greater recognition of the role that accountants can play in this developing field.

Originality/Value

This is an exploratory study examining an area of accounting in which there are few others. It seeks to contribute to the literature by exploring and examining the accountant's role in sustainability reporting in the local government sector in Australia.

Keywords

Sustainability reporting, public sector, local government, accountant

Classification

Research paper

1. INTRODUCTION

It has been argued that sustainability reporting represents one of, if not the most important advance in organizational reporting in the last few decades (Ball 2005a). However, while this form of reporting has been taken up by the private sector, in comparison, progress within the public sector appears patchy and in many respects, is seen as an emerging field (Dickinson *et al.* 2005, Ball 2004, 2005a). Slowly this is changing with recent shifts in momentum within the public sector and there is evidence of increasing interest and engagement in the practice of sustainability reporting by public agencies (Leeson and Ivers 2005).

There is a clear opportunity available today for accountants to play a leading role in the development and establishment of sustainability reporting (Lewis 2000). With their knowledge, skills and experience, accountants are able to play a vital role in the development of the sustainable development agenda as public agencies take up sustainability reporting. In this paper the usage of accountants in the sustainability reporting process within the public sector is explored with particular emphasis on local government.

Research discussed in this paper responds to the call by Ball and Grubnic (2007) to ‘make contributions of a fundamental nature, which help in understanding the nature of sustainable development accounting and accountability in PSOs (public sector organizations)’ (p. 257). Gaining an understanding of the current role of accountants can only help to enhance an understanding of the potential and important position accountants can play in sustainability accounting within the public sector.

Specifically, the study explores, from a local government perspective, which departments are being used in the preparation of external sustainability reports, whether or not accountants are being utilized, why they are (or are not) and their function in the reporting process. To date, most prior studies on sustainability reporting in local government studies have focused on what is being reported or why local authorities are reporting. This study extends the literature by exploring the accountant’s role in the sustainability reporting process in local government. It contributes towards an understanding of the current function of accountants in sustainability reporting and by doing so, highlights opportunities that are available for the accounting profession to be more involved in this growth area.

The paper has been structured as follows: sections 2 and 3 provide an insight into the sustainability reporting literature and the role of the accountant in local government, respectively. Section 4 discusses the research method applied with section 5 providing the results of the analysis and the main findings of the study. Section 6 summarises the discussion and provides conclusions, suggesting areas for future research.

2. SUSTAINABILITY REPORTING IN LOCAL GOVERNMENT

Research into sustainability reporting has historically been geared towards the private sector rather than the public sector (Ball 2004, 2006; Ball and Grubnic 2007; Dickinson *et al.* 2005) with local government sustainability reporting research still very much in its infancy.

Local government research with an international focus have included in-depth case-study analyses (e.g., Ministry for the Environment (New Zealand) 2002, Ball 2002, 2005b and 2007), studies that have emphasized particular reporting foci of sustainability reporting (e.g.,

Farneti *et al.* 2010, Seal and Ball 2005, Marcuccio and Steccolini 2009 and 2005) and mail survey studies (Dickenson *et al.* 2005)

Research into sustainability reporting in the local government sector with an Australian focus is limited. Such studies include Jones *et al.* (2005) who investigated sustainability/triple-bottom-line (TBL) reporting in Australia across a broad range of private and public sector entities including a limited number of local government authorities. Results suggested that few councils in Australia report on their sustainability performance, rather confining their sustainability disclosures to general statements of policy.

Other studies have focused on the sustainability/ triple-bottom-line (TBL) reporting practices of individual local authorities in Australia (Herbohn and Griffiths 2008, Farneti and Guthrie 2009, Jigsaw Services 2004 and Potts 2004) whilst studies that have focused on particular reporting foci include Mladenovic and van der Laan (2007) who reported on state of the environment reporting within local authorities. Other studies that have examined types and patterns of sustainability disclosures include Guthrie and Farneti (2008) and Sciulli (2009) with the general consensus being disclosure levels are low with sustainability reporting in local government clearly in its infancy.

In a recent study, Williams *et al.* (2009) after conducting a mail survey study of all local authorities in Australia, concluded that local governments are reporting on sustainability, with 50% of respondents indicating that they reported on at least one aspect of sustainability reporting. Further, almost 40% of those respondents that do not currently report on sustainability indicated that they were extremely likely to report in the future. These results indicate that sustainability reporting in the local government sector in Australia is on the increase and is an issue in which accountants can play a key role towards its development and expansion.

3. THE ACCOUNTANT IN LOCAL GOVERNMENT

There have been numerous studies that have examined the role of the accountant from a private sector perspective in environmental accounting (see, for example, Bebbington *et al.* 1994, Gray *et al.* 1995, Deegan *et al.* 1995, Wilmshurst and Frost 2001) with findings generally indicating that accountants are not being involved as they could be in the environmental accounting practices of their respective organizations.

Studies focusing upon the role of the accountant from a local government sector perspective are limited. Research that has been conducted has found that accountants are being utilised in limited ways in the sustainability reporting process. Such studies include Ball (2002) who conducted research into a UK county council examining sustainability accounting using case-study approach. The council's accountants were broadly supportive of sustainability reporting but believed that this type of reporting should not involve accountants and should be kept separate from financial accounting. The accountant's role in the sustainability reporting process was found to be little more than a financial costing role and was considered by Ball (2005b) to be of no challenge to the traditional role of the accountant.

The council's accountants saw that sustainability accounting had first to fit within the financial accounting framework for them to report on it. Comments included;

I haven't paid a great deal of interest to it (environmental and sustainability accounting) – it's not particularly mainstream. There's been no interest – we've not taken it forward (p. 111).

If we have a vision for sustainability, we ought to be reporting annually (Senior manager, Finance Department) (p. 111).

Telford (2005), in analyzing the results of a UK national survey that examined environmental management in local authorities, found that accountants are often not involved in their organizations' environmental reporting. Only 32% of responding authorities reported finance department's involvement in providing information for environmental decision making purposes whilst only 10% were involved in producing environment-related reporting information. Telford considered that accountants were not yet as involved as they should be, but regarded it as important that they become more involved in future if further progress is to be made.

From an Australian perspective, Farneti and Guthrie (2009) interviewed officers of seven public sector organizations in an attempt to determine why and how they produced sustainability reports. It was found that the environmental units within the organizations most frequently prepared the sustainability reports with not one of the interviewee organizations indicating that finance or accounting was involved in matters associated with sustainability reporting. No explanation was provided by the interviewees as to why this was the case. Similar findings were found in Herbohn and Griffiths (2008) in interviewing 3 Queensland local authorities that were engaging in sustainability reporting activities through the use of sustainability reporting teams with none of the members having any accounting background. This is interesting in light of the fact that 2 of the local authorities included within their sustainability reporting teams, staff from their corporate/financial services departments.

Dickinson *et al.* (2005), in conducting an international survey on the uptake, forms and practice of sustainability reporting in the public sector, found that the most frequently utilised departments in the preparation of sustainability reports were environmental departments (27%), followed by sustainability reporting teams (22%), strategic planners and corporate planners (both representing 12%), with no explicit mention of the corporate/financial services department or personnel. It was also considered by some mail -survey respondents that sustainability reporting frequently commences in the environmental departments until it gathers sufficient momentum to be integrated throughout the organization (p. 31). With public sector sustainability reporting being in its infancy, this may be a recurring theme in local government organizations.

Tarrant (2008) considers that the role of finance professionals and accountants will become pivotal as organizations move increasingly to take up sustainability reporting. However, prior research has indicated that local government accountants have a minimal level of involvement in the preparation of sustainability reports. As an evolving process, it might be expectant that accountants are likely to become involved in the process as it gathers sufficient momentum within the organization as considered previously by Dickinson *et al.* (2005). Or, perhaps, as considered by Ball (2002), accountants do not yet appreciate the extent/benefits that their skills and expertise could bring to sustainability reporting. Though Burritt *et al.* (2009) argued that, the lack of training, education, knowledge and experience of accounting personnel is acting as an obstacle to the potential for sustainability accounting in the public sector.

3. RESEARCH DESIGN

This study utilized mail survey techniques to gather information to explore the role accountants play in the sustainability reporting process in local government. By utilizing this

approach, it allowed for an analysis across a wide-geographical area and broad cross-section of organizations to be conducted (Seraken 2003).

The survey instrument was sent to all CFOs of local government authorities in Australia, which currently total 565 (Department of Infrastructure, Transport, Regional Development and Local Government 2009) situated across 7 states/territories. As this study was not dealing with known sustainability reporters in local authorities (but rather all local authorities in Australia), by focussing on the senior position of CFO it was felt that a whole -of -organization approach to sustainability reporting would be achieved rather than focusing on a particular role within the local authority, such as sustainability report preparer.

Prior to the survey being sent out, pilot testing was conducted involving the mailing out of the survey to 30 local government organizations selected by random sample. A response rate of 20% was achieved with no major changes resulting from the pilot survey. The survey consisted of 38 questions¹. Apart from personal and organizational data, the 38 questions explored: (1) the extent of sustainability reporting in local government; (2) key factors in the establishment of sustainability reporting; (3) the role of the accountant in the sustainability reporting process; and (4) guidelines currently being utilized in sustainability reporting in local government. This paper focuses on the role of accountants in the sustainability reporting process in local government.

The survey was mailed out in March 2009 to all local government authorities with 2 subsequent re-mailings with a space of approximately 3 weeks between each. To ensure a frame of reference for respondents, the survey document incorporated a definition of sustainable development which, for the purposes of this research, was adapted from Pearce's (1993) definition and applied to the local government level as follows.

Activities undertaken at the local community level which seek to maintain, integrate and improve environmental protection, social equity and economic/financial growth within the community.

Included in the mail-out with the survey document was a covering letter explaining the purpose of the research project, 2 reply-paid envelopes and a guarantee of confidentiality to encourage participants to complete and return the survey. To encourage participation, participants were offered a summary of the results when completed. To obtain the summary and to ensure anonymity, participants were asked to complete a separate sheet attached to the survey providing their contact details and to place it in 1 of the reply-paid envelopes. To ensure confidentiality, participants were requested to use the other reply-paid envelope for the return of the completed survey document.

As completed mail surveys were received, each survey was opened, date stamped and consecutively numbered. Each survey was then examined to ensure that it was acceptable for processing. The completed surveys were subsequently sorted and then coded manually to allow for inputting of the data into a computer spread-sheet.

4. RESULTS

Descriptive Results

A total of 190 usable responses were received from local government authorities equating to a usable response rate of 35.5%. This response rate was consistent with previous Australian studies conducted in this area of research, ranging from 25% for the National Local

¹ For a copy of the mail survey, please contact the corresponding author.

Sustainability Survey conducted by Whittaker (1997) to 52% in conducting an LA21 study focusing on local government in South Australia by Kupke (1996) Most surveys were completed by senior officers within the local government authority. Of the total responses, 47.89% of the surveys were completed by CFOs, 24.74% by chief executive officers (CEOs) with 8.95% completed by junior accountants. With the survey targeting CFOs, testing was conducted to determine whether the responses from the CFO group were significantly different from the other respondent groups. Using two-sample t-tests, no significant difference was found for questions relating to the usage, role and explanations of why accountants are used or not used in local government. Further testing was conducted to test for reliability and non-response bias with results indicating consistency, thereby highlighting the quality of the data collected.

Of the 190 responses, a higher percentage of responses were received from respondents in rural authorities, returning 101 in comparison to urban authorities returning a total of 89 (urban/rural classification based on the Australian Classification of Local Government (ACLG)). By further analysing the data, it was found that agricultural authorities provided the highest response rate from rural respondents (60.4%) whilst two categories, being regional towns and metropolitan developed urban areas provided the highest response rates from urban respondents (46.1% and 43.8%, respectively).

Of urban respondents, responses were quite evenly distributed between three population categories (less than 30,000, 30,000 – 70,000 and greater than 120,000 with response rates of 25.8%, 28.1% and 27%, respectively) with the least percentage of responses from the 70,001 – 120,000 category (19.1% of total urban responses). Whilst for rural authorities, the greatest number of responses was received from authorities of less than 2,000 (33.7% of total rural responses).

Of the 190 respondents, 95 respondees (50%) indicated that they were involved in voluntary sustainability reporting in some form. This could have been from either a voluntary economic, environmental, or social reporting perspective or a combination². This paper relates to the 95 respondents who indicated that they report on sustainability and the use of accountants in the sustainability reporting process by exploring a number of areas being: which departments are being used to prepare the authorities external sustainability reports; whether or not accountants are being utilized; why they are (or are not); and their function in the reporting process.

1. Department utilized in Preparation of the Sustainability Report

To achieve an understanding of where responsibility lies for the preparation of sustainability reports in local authorities, respondents that had indicated that their authority reported on sustainability (95) - were asked to indicate which department was responsible for their authorities' external voluntary sustainability report/information. The most utilized department was the corporate planning department (20%) followed by the environmental department (17.9%) (see Table 1). While these results report the departments that prepared the sustainability reports, it must also be considered that other departments were likely to have provided input into the reporting process. This can be seen by 36 local authorities (37.9%) indicating that a sustainability reporting team consisting of 2 or more departments were responsible for the preparation of their organization's sustainability report.

² For details, please refer to Williams *et al.* (2009).

Table 1
Survey Response to the Question: Which department prepares your external voluntary sustainability reports/information?

Department	Number	%	Number Sustainability Team	% Sustainability Team	Total	Overall %
No response	3	3.2%			3	2.3%
Environmental Department	17	17.9%	25	35.2%	42	32.3%
Finance Department	11	11.6%	21	29.6%	32	24.6%
Strategic Planning Department	5	5.3%	9	12.7%	14	10.8%
Corporate Planning Department	19	20%	14	19.7%	33	25.4%
Outsourced	2	2.1%	1	1.4%	3	2.3%
Other	2	2.1%	1	1.4%	3	2.3%
Sustainability Reporting Team	36	37.9%				
Total	95	100%	71	100%	130	100%

Data was then further analysed to determine which departments were included in these sustainability reporting teams. Of the 36 authorities that used reporting teams, 20 indicated that there were 2 departments involved, 9 indicated that there were 3 departments involved and 1 indicated that there were 4 departments involved in the preparation of sustainability reports for the local authority, thus providing a total of 71 responses (Table 1 - Column 4). When these responses were separated across the different categories, it was found that the environmental department was most involved in the preparation of sustainability information with 42 respondents (32.3%: Table 1 -Column 7) utilizing this department either in isolation or in combination with a team. The corporate planning department was utilized the next most with 33 respondents (25.4%) whilst the finance department was considered the third most utilized with 32 respondents (24.6%). These results are consistent with findings from Farneti and Guthrie (2009) and Dickenson *et al.* (2005) who both found that environmental departments most frequently prepared the authorities' sustainability reports.

2. Utilization of Accountants

Respondents were asked if accountants were used in the preparation of the external sustainability report with results indicating that authorities are quite evenly divided between those authorities that do and those that do not. Of the 95 respondents, 48 (50.5%) indicated that they do use accountants in the sustainability reporting process, as indicated in Table 2. The results were further broken down into urban and rural categories to determine if there were any specific reporting trends. Of those authorities that do use accountants, a higher proportion were from urban authorities (56.3%), compared to rural authorities (43.8%).

Table 2
Survey Response to the Question: Are accountants used in the preparing the external sustainability report/information?

Use Accountants	Urban		Rural		Total	Overall %
	Number	%	Number	%		
Yes	27	45.7%	21	58.3%	48	50.5%
No	32	54.2%	14	38.9%	46	48.4%
No response			1	2.8%	1	1.1%
Total	59	100%	36	100%	95	100%

An interesting finding is found when results are compared by their urban/rural classification. Of total rural respondents, 58.3% do use accountants whilst 38.9% do not. In comparison, a lower percentage of urban respondents use accountants (45.7%) whilst 54.2% do not. Further, of the 46 respondents that do not use accountants, a higher proportion was from urban authorities (69.6%) in comparison to rural authorities (30.4%). It appears that there may be a higher proportion of rural authorities utilizing accountants in comparison to urban authorities. However, further research is required here to investigate this possible trend.

Analysis was conducted to determine which departments used accountants and which did not as shown in Table 3. As would be expected, the finance department utilized accountants the most with 68.8% of finance department respondents using accountants either to prepare or to assist as part of a sustainability reporting team in preparing the organization's sustainability report. The corporate planning department also recorded similar levels of usage, with 63.6% utilizing accountants whilst the environmental department recorded usage levels of 45.2%. Comparing these results to previous findings from Table 1 highlights the fact that for environmental department respondents, being the most involved in the preparation of sustainability reports, less than half of these respondents are using accountants in the reporting process.

Table 3
Usage of Accountants by Department
- Either to Prepare or to Assist as Part of a Sustainability Reporting Team

Department	Use Accountants	% Within Department	Do Not Use Accountants	% Within Department	Total
No response					1
Environmental Department	19	45.2%	23	54.8%	42
Finance Department	22	68.8%	10	31.2%	32
Strategic Planning Department	6	42.9%	8	57.1%	14
Corporate Planning Department	21	63.6%	12	36.4%	33
Outsourced	3	100%	0	0.00%	3
Other	1	33.3%	2	66.7%	3
Total	72		57		130

A one-way analysis of variance (ANOVA) test was conducted to test for significant differences between the use/non-use of accountants and individual departments. No significant results were found ($f=1.157$, $p=.337$) as indicated in Table 4.

Table 4
One –way Analysis of Variance (ANOVA)
Comparing Use/Non-use of Accountants and Departments

Usage of Accountants	df	F	Sig.
Yes/No			
Between Groups	6	1.157	.337
Within Groups	82		
Total	88		

3. *Why are Accountants used in the Sustainability Reporting Process?*

The 48 authorities that used accountants were asked why they utilize accountants. They were asked to indicate the importance of seven reasons (using a five-point scaled response from very unimportant to very important) to assess why accountants are used in the sustainability reporting process. The summarized results are provided in Table 5.

Table 5
Survey Response to the Question: Why are Accountants used in the Sustainability Reporting Process?

Why accountants are used	% Unimportant or Very Unimportant	% Important or Very Important	Mean	Std Dev.
Necessary Analytical Skills	0%	85.7%	3.9	.95
Necessary Reporting Expertise	2%	77.6%	3.8	1.02
Necessary Planning & Development Skills	6.1%	51%	3.3	1.17
Assess Financial Viability	0%	89.8%	4.3	.62
Manage the Budgetary Process	2%	91.8%	4.2	.61
Extension of Financial Reporting	2%	73.5%	3.7	1.3
No-one Else Available	20.4%	30.6%	2.3	1.7

Respondents indicated that there were a number of reasons that they consider important to very important in explaining why they use accountants. The most important reasons were to manage the budgetary process (91.8%), to assess financial viability (89.8%) and accountants have the necessary analytical skills (85.7%). Thus, accountants appear to be being recognized and used for their expertise and skills. To determine if there were any significant differences between urban and rural authority responses as to why they use accountants, independent t-testing was conducted with no significant results found.

Results were further analysed to determine if the type of voluntary sustainability reporting that the local authority is engaging in helps to explain why accountants are used. The 48 authorities were separated into two groups, those that are reporting from a TBL focus, that is, reporting from an environmental, social and economic focus and those authorities that are

not, that is, they may be just choosing to report from an environmental focus or social focus etc.

Independent group t-tests were conducted between the two groups with results indicating one significant difference between the two types of reporters which was accountants are utilized in the sustainability reporting process as it is seen to be an extension of financial reporting ($t=2.08, p<.05$). On further examination of this difference, it was found that local authorities who report from a TBL approach considered this reason more important than authorities that do not report in this manner - in explaining why they use accountants. Perhaps, authorities that report from a TBL approach view accountants in their more traditional role as financial accountants, and thus consider sustainability reporting simply an extension of financial reporting.

4. *Role of Accountants in the Sustainability Reporting Process*

Respondents were asked to indicate the importance of eight reasons (using a five-point scaled response from not involved to very involved) to assess the level of involvement the accountant has in the sustainability reporting process. The summarized results are provided in Table 6.

Table 6
Survey Response to the Question: What is the Role of Accountants in the Sustainability Reporting Process

Role of Accountants	% Not Involved or Uninvolved	% Involved or Very Involved	Mean	Std Dev.
Sustainability Report Preparer	14.3%	63.3%	3.4	1.27
Key Decision-Maker	12.2%	46.9%	3.2	1.34
Advisory Role	2%	83.7%	3.7	1.16
Bookkeeping Role	12.2%	69.4%	3.5	1.32
Monitoring Role	6.1%	61.2%	3.4	1.28
Assists in Financial Costings	0%	89.8%	4	1.16
Part of Sustainability Reporting Team	6.1%	44.9%	3.1	1.46
Financial Information Provider	0%	91.8%	4.1	1.20

Respondents indicated most involvement by accountants was indicated in the following areas: provision of financial information (91.8%) providing assistance in financial costings (89.8%), and providing an advisory role (83.7%).`

The least indicated roles of accountants in the sustainability reporting process were that of key-decision maker (46.9%) and being part of the sustainability reporting team (44.9%). It appears that accountants are still viewed in their traditional role as financial accountants in some local authorities in Australia.

There is one positive finding contrary to this viewpoint, though: 31 respondents (63.3%) considered accountants as being involved to very involved in the role as preparer of the sustainability report in their organization. This may indicate that there is a slow but gradual shift in the perception of the role of the accountant.

5. *Why are Accountants not used in Sustainability Reporting?*

The 46 authorities (Table 2) that had indicated that they did not use accountants were asked why they did not. Of these authorities, 9 provided 2 or more reasons why they did not, yielding an overall total of 55 reasons. The results are shown in Table 7. The most commonly cited reason was that accountants do not have the expertise required in sustainability reporting (30.9%)³. This concurs with Burritt *et al.* (2009) who considered that the lack of education, training, knowledge and experience in accounting personnel acts as an impediment to sustainability accounting. Other common reasons provided by respondents are that accountants are too busy with other reporting requirements (21.8%) and the organization has never considered using them (20%).

³ Independent t-tests were conducted to determine if there were any significant differences between urban and rural authority responses as to why accountants are not used, with no significant results found.

Table 7

Survey Response to the Question: Why does your authority not use accountants in the external sustainability reporting process?

Reasons for Non-Use	Total	Percentage
No response	1	1.8%
Never considered using accountants	11	20%
Too busy with other reporting requirements	12	21.8%
No expertise in sustainability reporting	17	30.9%
Too costly to utilize	5	9.1%
Skills are considered irrelevant	6	10.9%
Other	3	5.5%
Total	55	100%

Further analyses were conducted to determine if there were significant correlations between the reasons why accountants are not used and the departments that prepare the sustainability information utilizing Pearson-product moment correlation testing. Results are not significant as provided in Table 8.

Table 8

Why Accountants Are Not Utilized in Sustainability Reporting by Department

Measurement Method	
Pearson product-moment correlation	.066
Asymp. Sig. (2-tailed)	.579

5. DISCUSSION AND CONCLUSION

This study provides evidence of the use of accountants in sustainability reporting by local government authorities. It provides an initial understanding of the role of accountants in sustainability reporting within local authorities. The results suggest that accountants are

involved in the sustainability reporting process in local government but there is some room for improvement.

It appears that of those respondents that are using accountants, accountants are being utilized in a variety of key roles including financial information provider, providing assistance in financial costings and acting in an advisory role. However, if accountants are to play a vital role in the development of sustainability reporting in local government, local authorities need to take a broader view of the accountant's role. It could be argued that this is starting to happen with 63.3% of respondents indicating that accountants have a key role to play in the sustainability reporting process as report preparer.

Accountants themselves need to engage more in issues of sustainability if they are to broaden their involvement and role in sustainability accounting. This can only come if accountants are aware, understand and fully appreciate the value of sustainability accounting and reporting. This lack of understanding was highlighted in the study with 30.9% of respondents indicating that accountants are not used in sustainability reporting due to a lack of expertise. This result sends a clear signal to both the accounting profession and the accounting education system that there is a need for re-education and re-training of accountants if accountants are to play a leading role in sustainability reporting.

Also, with a further 20% of respondents indicating that their authority has never considered using accountants in the sustainability reporting process, this highlights an opportunity for the accounting profession to become more involved in the local government sector in Australia to promote and highlight the skills and abilities of accountants. This finding concurs with that of Herbohn and Griffiths (2008).

Future research could extend this preliminary exploration to provide additional understanding of why there is divergence amongst local government authorities in terms of the role of accountants can and should play in the sustainability reporting process. From such an understanding, we may be better positioned to foster a greater recognition of the role that accountants could play in this process. Secondly, future researchers may wish to take a more qualitative approach by utilizing in-depth interviews to strengthen and complement these results (or otherwise). Thirdly, researchers may wish to examine the role of accountants in local authorities in other countries.

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