Article Title Page

The practice turn in environmental reporting: A study into current practices in two Australian commonwealth departments

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Structured Abstract:

Purpose: This paper explores environmental reporting in the Australian Commonwealth public sector through the focus on departments with a primary responsibility for social and environmental issues.

Design/methodology/approach: The research moves beyond the existing theorisation for environmental reporting through a legitimacy theory perspective and adopts Bourdieu's theory of practice. The practices of the two selected departments for this study are assessed through interviews and documentary data.

Findings: Our findings suggest that the practice of environmental reporting in our research context moves beyond legitimacy considerations with the internal context being critical in explaining current practices. It is in this regard that our theoretical perspective provides useful insights in understanding environmental reporting in the Australian commonwealth public sector.

Research implications: The paper calls for further studies that go beyond desk-based analysis of environmental disclosure and utilise field studies and varying theoretical perspectives which focus on the practices that lead to the production of environmental reporting via various media.

Practical implications: This paper provides insights into how internal actors influence the practice of public sector environmental reporting which has practical implications for the development and enhancement of environmental reporting in many jurisdictions.

Originality/Value: The paper develops a theoretical perspective for environmental accounting that provides a comprehensive account of environmental reporting in a specific context. This approach could be utilised in different contexts and contributes towards extending the existing theorisation for environmental reporting.

Keywords: Environmental reporting, public sector, legitimacy, field, capital, habitus.

Article Classification: Research Paper

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INTRODUCTION

While there is a rich and extensive body of literature on environmental reporting (Unerman et al, 2007), some of the key players in the field have criticised the dominance of desk-based analysis of corporate disclosure with a legitimacy theory explanation (Adams, 2002, Owen, 2008). These authors have argued that we need a broader range of methodological and theoretical approaches and an engagement in practice to understand the practice of environmental reporting (Adams and Larrinaga-Gonzalez, 2007, Bebbington et al. 2008). This paper is a response to the wider call for a 'practice turn' in accounting research and the specific call for research to engage in the practice of environmental reporting. In particular we wish to explore the practical logics which drive the production of environmental reporting in government and we wish to be open to potential explanations which recognise the influence of both agency and structure. We argue that in order to understand the question of why organisations produce environmental reports it is necessary to explore the internal practices and focus at an individual rather than an organisational level.

The public sector is an interesting area for environmental reporting research because of the role of government both as the regulator of environmental reporting requirements and as a reporting entity under these requirements. In addition there are formal government commitments to sustainability, mandatory reporting requirements and specific public sector entities where environmental sustainability is a core element of their mission. One might expect that these would be strong external legitimacy drivers to the development of environmental reporting. However, research on public sector suggests that public sector reporting practices lag behind those found in the private sector which is not consistent with an external legitimacy argument. There has been a growing interest in moving beyond desk-based work and more directly focusing on reporting practices within these entities. These studies have suggested that internal actors have a strong influence on the practices of environmental reporting. This paper contributes to this ongoing work by exploring how internal actors impact reporting practices.

Owen (2008, p. 247) suggests that the overwhelming majority of corporate social disclosure studies have employed legitimacy theory as their main interpretative focus. In essence the argument is that companies seek to legitimise their existence to society by voluntarily disclosing environmental information in a range of media (see for instance, Patten, 1992, Gray et al, 1995, Deegan & Gordon, 1996, O'Donovan, 1999, 2002, Wilmshurst and Frost, 2000, Cormier and Gordon, 2001, Lodhia, 2005, De Villiers and Van Staden, 2006, Cho and Patten, 2007, Aerts and Cormier, 2009, Tilling and Tilt, 2010). Legitimacy theory has been used in a similar way in public sector settings (Frost and Toh, 1998a, 1998b, Frost and Seamer, 2002).

However, the use of legitimacy theory in corporate social disclosure studies has been criticised. Parker (2005, p. 846) suggests that legitimacy theory is unable to 'anticipate and explain managerial behaviour' while Mobus (2005) argues that legitimacy theory is underdeveloped and using it to make specific predictions is difficult. Owen (2008, p. 248) suggests that the desk-based studies of social disclosure often employ legitimacy theory as a 'plausible explanation of managerial motivations' without any real effort to determine how a disclosure ". . . may or may not promote transparency and accountability towards non-capital provider stakeholder groups". Owen (2008) concludes that in some settings legitimacy theory can be positively misleading with an over-simplistic understanding of how and why corporate disclosure actually occurs.

While there is ongoing debate around whether legitimacy theory should be modified or abandoned, there are a number of authors who are calling for more engagement with the practices of environmental reporting. This is articulated by Adams and Larrinaga-Gonzalez (2007, p. 334) who suggest that the lack of engagement with organizations in social and environmental accounting research has inhibited practical and theoretical development in this literature and therefore the need to engage in the " . . . practice aspects of sustainability accounting and accountability" (p. 335). Adams and Larrinaga-Gonzalez (2007, p. 334) recommend that social and environmental accounting research needs to be reoriented and theoretical perspectives from other disciplines have potential to provide an in-depth understanding of social and environmental accounting in action.

In this paper we respond to Adams and Larrinaga-Gonzalez (2007, p. 334) challenge by drawing on the work of Pierre Bourdieu to inform our understanding of environmental reporting practice. In particular he would suggest that issues of legitimacy are local and specific and that particular practices reflect the deployment of contextually legitimate strategies by dominant actors in a particular field. In other words practices such as environmental reporting are a product of both individual strategic choice and the constraints of the legitimate and taken for granted (doxic) practices of a given institutional field.

We would suggest that the deployment of legitimacy theory in corporate social disclosure is an example of what Bourdieu (1990, 2000) calls the 'scholastic fallacy'. In effect the logic of legitimacy theory constructed by researchers is used to account for practice and is assumed to be the cause of action. There is an a-priori judgement that we (the researcher) 'know' that organisations report environmental information in order to generate legitimacy and therefore that is why they do it. However, Bourdieu (1990, 2000) argues that there is a need to investigating the specific strategies deployed by actors in a field.

PUBLIC SECTOR ENVIRONMENTAL REPORTING

While the majority of work on environmental reporting has focused on private sector firms there is a body of work which has explored environmental reporting of public sector entities (Ball and Grubnic, 2007). This work focuses on the challenges and contradictions evident in the more general environmental reporting as researchers have suggested that public sector entities face high public visibility (James, 2009, Samkin and Schneider, 2010, Davis, 2010), higher public sector sustainability expectations (Ball and Grubnic, 2007, Osborne and Ball, 2011) and in jurisdictions such as Australia mandatory reporting requirements. In addition there are some public sector entities where environmental sustainability is a core element of their mission. Despite these apparent external drivers authors such as Gibson and Guthrie (1995) found that public sector environmental reporting lags behind what is found in the private sector. Frost and Toh (1998a) took this one step further to suggest that government policy was quite often a deterrent rather than a driver to environmental disclosure.

In apparently contradictory findings Burritt and Welch (1997) indicate that government entities which rely primarily on government funding disclose more environmental information than public sector entities which also have commercial aspects while Frost and Toh (1998b) suggest that entities with positive managerial attitudes towards the environment, and large environmentally sensitive entities are more likely to have higher levels of environmental management and reporting. Lynch (2010) found that while there had been an increase in the environmental disclosures of Australian state government departments this had no apparent link to the public visibility or environmental sensitivity of the department.

Frost and Seamer (2002) highlight the need to consider both internal organizational practices and external reporting as they found a positive relationship between the internal environmental management practices and the external environmental disclosure of NSW public sector entities. The significance of internal factors in explaining public sector environmental reporting practices is supported by Dickinson et al (2005), Guthrie and Farneti (2008) and Farneti and Guthrie (2009) who suggest that the use of voluntary environmental reporting mechanisms such as the Global Reporting Initiative (GRI) (GRI, 2006, Brown et al, 2010) or the Public Agency Sector Supplement (PASS) (see Dumay et al, 2010) was primarily driven by internal stakeholders and actors.

Therefore the value of external legitimacy drivers to explain the practice of public sector environmental reporting is contradictory and there seems to be growing evidence that voluntary reporting developments such as GRI reporting were often driven by "internal champions" who can bring about organization change and are focused on the needs and interests of internal actors (rather than external stakeholders) (Ball 2005, 2007, Ball and Seale, 2005). O'Dwyer (2005) also suggests that internal actors could drive environmental reporting practices as the social accounting in the Irish Government overseas aid agency was designed by management to serve internal organisational interests rather than broader stakeholder interests. Therefore it is important to adopt a practice focus to explore the nature of environmental reporting.

The research problem addressed in this paper is that, while we understand that public sector reporting practices can be driven by internal factors and champions, we do not have a model to understand how or why the needs and interests of these actors result in the particular forms of reporting observed. Therefore we use the practice theory of Pierre Bourdieu to theorise the motivation and practices of environmental reporting.

THEORETICAL GROUNDING

While notions of legitimacy (Deegan, 2002) suggest mechanistic and functionalist explanations for behaviour we suggest that there is a need for theoretical approaches which place a greater emphasis on practice. This call for a 'practice turn' is evident in accounting research more generally (for example Ahrens and Chapman, 2007; Whittington, 2011). Bourdieu's contribution as a practice theorist is less evident in the accounting literature than the work of authors such as Schatzki (see Ahrens and Chapman, 2007) although Bourdieu is recognised as one of the key thinkers in practice theory (Ritzer, 2000, p. 523). His theoretical tools provide a dynamic framework to explore practices of corporate social disclosure.

The contribution of Bourdieu's work to accounting thinking is only now being realised. Malsch et al. (2011) provide an excellent review of the influence of Pierre Bourdieu's work on accounting literature. In addition Everett (2002) provides an excellent introduction to Bourdieu's thinking for an accounting audience. What is notable and particularly valuable about Bourdieu's theoretical approach was his rejection and transcendence of the structure-agency antinomy. He argued that both structure and agency were mutually dependent and therefore both the treatment of social facts as things and the reduction of the social world to the representation of agents is equally wrong (Bourdieu and Wacquant, 1992). Therefore he provides a powerful way to explore the impacts of actors on the practices of environmental reporting while recognising that individual choice is constrained and influence by the institutional setting.

The notion of choice is reflected in Bourdieu's theory of practice (Bourdieu, 1977) where he argues that social actors do not follow rules but rather strategies which reflect a particular 'feel for the game' and are based on past experience and durable transportable dispositions which he calls the habitus (see Lamaison and Bourdieu, 1986). Actor's dispositions (and therefore practices) are shaped by the taken for granted practices (doxa) of their current and previous fields. Therefore actors are conditioned or trained by 'the realities perceived and appreciated' of surviving and succeeding in a particular field (Bourdieu and Wacquant, 1992). As this occurs the norms and expectations became taken for granted and self-evident. Therefore the deployment of strategic action based on these dispositions, tastes and preferences is not so much a conscious choice but as a sense of what is right, proper and appropriate in a given setting.

At stake in any action and in the struggles between different actors are the specific capitals which underpin positions of status or influence within a given field. Bourdieu (1986) classifies these capitals as economic capital (which is cash or things which can be directly converted into money), social capital, (which are durable networks of relationships and group membership) and cultural capital (which is the possession or consumption of cultural goods and services (and the associated embodied dispositions) and more formal institutionalised goods such as educational qualifications). It is possible that any of these forms of capital (but most commonly cultural capital) can become symbolic capital when it is misrecognised as legitimate competence rather than capital. Here the classic example is the misrecognition of the advantages held by privileged students (associated with their upbringing and family context) as 'ability' (Bourdieu and Passeron, 1977). Bourdieu (1993) highlights that different fields will recognise and value different forms of capital. Therefore in fields of cultural production particular forms of cultural and symbolic capital associated with consecrated artistic activity is most highly valued. Indeed as Jacobs and Evans (2012) illustrate, the establishment and maintenance of the artistic field may involve the disavowal of aspects of economic enterprise.

Therefore actors occupy dominant positions in a field through their control of the particular capitals which are most highly valued in the field. Dominant positions grant actors the power to mould and shape the 'taken-for-granted' (doxic) elements within a field and therefore what is deemed to be legitimate within that field (see Bourdieu, 1977, Bourdieu and Wacquant, 1992). However, once these values became generally accepted or taken for granted questions or challenges to legitimacy rarely arise (Bourdieu, 1977, p. 166). It is this notion of the taken for granted which underpins what Bourdieu calls symbolic violence (Bourdieu and Wacquant, 1992, p. 167). In essence the agent is complacent in their own oppression as they accept and enact what is taken for granted and legitimate but which might be against their interests.

Later work of Bourdieu (such as Bourdieu 1993 and Bourdieu 1996) more fully explores the nature and structure of fields. He proposes the notion of the 'field of power' in an attempt to move beyond a substantialist concept of the 'ruling class' which is defined as the balance of forces between the holders of different forms of capital both within and across different fields. Therefore fields can be autonomous or heteronomous to the extent to which individual actors are expected to deploy capitals and comply with the doxic rules specific to that field. Bourdieu and Wacquant (1992, p. 177) illustrates an autonomous scientific field as being where you have to drop all "non-scientific weapons" and therefore a necessary condition of autonomy is the existence of particular and specific forms of capital (in this case autonomous scientific capital) (Bourdieu and Wacquant, 1992, p. 183). In contrast Bourdieu describes a process heteronomy where actors can and do draw on the capitals from other fields. The nature of these arrangements are ultimately an empirical question with there being a possibility that there could be both an autonomous and heteronomous pole in a given field. Bourdieu (1993, p. 39) illustrates this by contrasting the restricted production of 'art for art's sale' (autonomous) with the production of popular, commercial work for the large-scale market (heteronomous). While the self-evident distinction between these two forms of production are the relative availability (and rarity), Bourdieu (1993, p. 121) also highlights the importance of agents, institutions and processes (such as academies, museums, learned societies and education systems) of consecration which establish the legitimacy of a particular symbolic good.

Bourdieu provides a powerful set of tools to explore how and why environmental reporting occurs. From this perspective the practice of environmental reporting is a result of strategic choices by key actors (internal champions) in a field. These choices might be driven by the desire to accumulate specific and specialised forms of cultural capital or by a desire for more generalised forms of economic and social capital. In addition we would recognise that the boundaries between one field and another may be permeable. Therefore what is legitimate within one field and how that legitimacy is established and maintained is context specific. We recognise the potential role of actors and institutions in consecrating particular actions of measurement and reporting. However, what is considered legitimate is always a subject of struggle between actors. Therefore the question of external legitimacy driving the practices of public sector reporting is much less significant to how the practices of reporting fit the legitimacy expectations with the department and within government as a whole.

RESEARCH DESIGN

This paper seeks to explore the somewhat contradictory issue of why government departments produce environmental reports. For this study the annual and sustainability reports of two Australian Commonwealth departments was analysed from 2003-2008. These departments are the only commonwealth departments (out of nineteen) that produce both environmental and sustainability reports. An analysis of environmental reporting practices in all departments also highlighted that Alpha and Bravo were the leaders in environmental reporting. These departments therefore provide an effective representation of the leading (Lodhia, et al. 2012) environmental reporting practice in the Australian commonwealth sector and can be compared with similar public sector contexts internationally.

Department Alpha has a specific environmental mandate and therefore actors within this organisation would be expected (following Burritt and Welch, 1997, Frost and Toh, 1998b, Frost and Seamer, 2002) to show a high level of commitment to practices of environmental reporting (and therefore these practices would be strongly imbedded in the doxic 'taken for granted' elements in the department). Department Alpha would also be expected to reflect a strong internal commitment to environmental reporting as their public 'sustainability mission' could be expected to attract employees who share a disposition which supports environmental sustainability and therefore environmental reporting.

By contrast Department Bravo does not have an explicit environmental role as it is a Commonwealth Department with a responsibility for social issues. While this department might reflect a general political disposition to environmental sustainability we would not expect this to be particularly strong or core to the organisation. Therefore one would therefore expect Department Bravo to comply with mandatory but not voluntary reporting requirements and to be less likely to attract staff that had an exceptional commitment.

Once the case study organizations were identified, contacts were established in order to gain research access. Emphasis was on undertaking semi-structured interviews with personnel in these organizations as well as to analyse documentary data such as annual reports and sustainability reports related to each organization. In line with Frost et al (2005), multiple media are used for our study of environmental disclosure and in the case of the Australian commonwealth public sector, it was found that annual and sustainability reports were the primary tools used for environmental disclosure. This was verified during the interviews.

A "snowballing technique" (Minichiello, et al, 2008) was used for further interviews with the initial contact (often the sustainability manager) used as basis for getting access to other key personnel such as staff involved in reporting or policy issues. A series of in-depth interviews were held with the senior personnel (middle level to executive) charged with the responsibility of environmental reporting in these departments[1]. In some cases, some key personnel were interviewed more than once. All interviews were undertaken in 2009.

Interviews focused initially on gaining background information on each organization. Their environmental impacts, responsibilities and stakeholders were determined. Focus then shifted to their environmental reporting practice with details sought on the use of media and the role of the various staff in this process and the motivations for reporting. Interviewees also had the opportunity to address any other issues related to their environmental reporting practice at the end of the interview. Interview questions are provided in the appendix.

ENVIRONMENTAL REPORTING IN THE AUSTRALIAN GOVERNMENT

The Australian Commonwealth public sector provided an interesting context for study as during the period of study issues of environmental sustainability and management were part of the governmental agenda. All Australian Commonwealth departments had mandatory environmental reporting obligations to disclose their 'commitment to

[1]Given the possibility of the identity of the two departments being identifiable to those with an understanding of the Australian Commonwealth sector, further details of interviewees are not provided in order to protect their identities under ethics requirements.

the principles of ecological sustainable development' under section 516A of the 1999 Environmental Protection and Biodiversity Act.

In 2007, the Rudd Labour government was elected to power in Australia partly due to their environmental credentials[2]. One of their earliest tasks was to ratify the Kyoto Protocol and to commission Professor Ross Garnaut to provide a report on Climate Change and its impact on Australia (the Garnaut Review, Commonwealth of Australia, 2008a). The promulgation of a National Greenhouse and Energy Reporting (NGERS) Act (Commonwealth of Australia, 2008b) whereby companies had a mandatory requirement to report on their carbon emissions if they met a certain threshold and the proposed development of the European Union style Emissions Trading System called the Carbon Pollution Reduction Scheme (CPRS) suggest that environmental issues are critical to the current government. On the whole it suggests that there were strong political drivers for the practice of environmental reporting by government departments, but one would expect that this would be most obvious in Department Alpha.

Department Alpha

Department Alpha is one of the commonwealth departments entrusted with responsibilities for the environment. It develops and implements national policy, programs and legislation to protect and conserve Australia's environment and heritage. The department has explicit social and environmental performance targets around taking care of its workforce and local communities where they operate while environmental impacts include energy and water usage, waste and biodiversity (as reflected in the sustainability report for 2005-2006).

Interviewees suggested that the key actors in this field were the departmental staff (including the union) and the minister. Other commonwealth departments were also perceived as stakeholders– but this was couched as 'setting a good example for these other departments in how to manage their environmental impacts'. Therefore the practice of environmental reporting was motivated by a concern about how it would be perceived by other government departments. While the 'local community in areas of operation' and 'the broader Australian community' were also identified as external stakeholders, there was no evidence that these groups influenced the practices of reporting in Department Alpha. One important issue within the broader field of government policy is that since 2007, there have been two commonwealth departments with environmental responsibilities. Therefore the reporting practice provided an important symbolic capital in demonstrating ongoing leadership in the area of environmental policy across the broader government field.

Staff within Department Alpha indicated that the environmental management system was based on ISO14001. However, ISO14001 was not an environmental system in itself but rather a set of standards and guidelines reflecting the requirements for an environmental management system and further investigation showed that while some practices within Department Alpha complied with ISO14001 there was variability in practices across and not elements of the department were ISO14001 certified.

> I think the Department just recently in its tender for ICT, for its computer provider, I think was recognised as probably one of the greenest tenders and processes. I guess that's just a manifestation of the type of approach the departments can take, and that's

[2] There was a change in leadership in 2010 when Julia Gillard succeeded Kevin Rudd as Australian Prime Minister and later managed to form a government with the help of Independents.

not saying all of our tenders are that way, but I think that's just showing the way that it can take place and make an improvement.

The emphasis on certification and standards show that the practice of environmental management in the department was based on the notion of compliance. This was reflected in the fact that the 'greenest tender' was defined in terms of regulative compliance. The driver for environmental management and compliance was the need to maintain the perception within government that Department Alpha provided leadership in the environmental area. This could be understood as maintaining the department's symbolic leadership in the environmental area which had the potential to have an impact on the departmental budgetary funding. However, it also illustrated the importance of the external ISO framework as a source for legitimacy for environmental reporting practices.

From a practical point of view the actual place of environmental reporting within Department Alpha was somewhat chaotic. Department Alpha has been subject to a major restructure that led to the creation of two different departments in 2007 and therefore there was confusion over the exact place of the environmental reporting function.

> .. they're [new department] a complete separate agency. The issue with this agency as well is that not only did we lose part of the department which impacts on our operations, but we've taken on significant new programs and we've had significant ramp-up in number of staff. So that presents its own challenges in this regard.

> The function of environmental reporting itself, because of restructuring within the portfolio has kind of lost its real home and so there is no clear home for it at this point. I think that will evolve.

It was clear that the process of environmental reporting was not seen as a central element to the core departmental mission of environmental management or environmental policy. This would suggest that the actors who were driving environmental reporting practices within this agency were not in a dominant position and that environmental reporting has relatively little value as a source of cultural or symbolic value. This conjecture is supported by the fact that there was little evidence of a departmental champion for issues of environmental reporting and little interest in Department Alpha of additional voluntary environmental reporting based on GRI (or the PASS). The principle framework for environmental reporting was the requirements of section 516A of the Environmental Protection and Biodiversity (EPBC) Act 1999.

> Our current reporting mechanism is in response to that legislative obligation and it's structured around those three points as is required under the Act. . . obviously having a legislative driver provides that surety that things happen on a regular basis

While in 2003-2004 and 2005-2006 separate sustainability reports were produced, these were combined with the departmental annual reports from 2007-2008. In practice what was produced was driven by the legislative requirements and the voluntary guidelines for environmental reporting produced within government. Interviewees described these obligations and the associated government guidelines as follows:

> So our Annual Report and the section on sustainability is broken down and provides a report against what is actually happening in terms of fulfilling the principles of ESD [ecologically sustainable development].

> Our environmental reporting at the moment is limited to, or the main mechanism is through our departmental Annual Report and it's in response to the legislative obligation to report under the EPBC Act which I'm sure you're more than familiar with. It has really three things within that report, obligation, again which is specified in the Act about reporting on our activities and how they accord with the principles of ESD, how our outcomes contribute to ESD and then about the environmental impacts of our operations and the management actions that we take.

An analysis of the volume of material reported from 2001-2002 (when EPBC Act was applicable to annual reporting) to 2007-2008 suggests that the incorporation of the environmental reporting into the departmental annual report did not result in a decrease but rather an increase in reported disclosure. Yet, despite this increase in disclosure the strong focus on the legislative reporting obligation and the lack of evidence of an impact on sustainable decision-making within the department suggests that the value of environmental reporting in this department was driven by a compliance approach and that it was subordinate to other forms of financial and performance reporting. This coupled with the internal 'ISO' focused approach to environmental management also supports the idea that the central practice logic around environmental reporting in Department Alpha was one of compliance and the key focus was on the perceptions of the department in the broader field of government and maintaining the symbolic leadership of Department Alpha in the environmental policy field.

Department staff comments about their choice to eliminate a separate sustainability report and incorporating environmental reporting as a supplement in the annual report would suggest that the report itself was not expected to have a significant impact on external stakeholders.

> My understanding is in bringing that report together, some of the information or I guess the quality, the scope and the depth of that information, the desire is to try and get that to an improved level before I think . . . that that data needed to be of an improved nature to justify in printing or publishing a separate report.

However, despite that lack of functional effect the perceived symbolic value of departmental environmental reporting was high. In order to have credibility in the environmental field Department Alpha also had to maintain a level of environmental reporting. In other words, they could not require private sector to prepare sustainability reports if they were not doing this themselves.

> Certainly the influence is the legislative requirement at the moment, but that reporting is important. It is a driver but I would imagine the Department would be doing some reporting even if it wasn't there, just for the fact that we can't expect and we support corporate reporting by business and industry, that they should outline what they're doing and what their impacts are. To be consistent with what you are asking others to do, you should do the same.
>
> There is a good drive for corporate and environmental reporting in the private sector now and that comes to think, because one of the influences is when we're working on policies to promote better practice in the corporate, they're very keen to get recognition and corporate responsibility is often the thing we're targeting, we're promoting.

However, in order to maintain their legitimacy in the field of private corporate sector environmental performing departmental staff did not perceive it necessary to engage in the voluntary reporting systems evident in some private sector entities but deemed it to be sufficient to sufficient comply with the mandated government ESD reporting requirement. At one level this seems contradictory as it would be reasonable to expect the department to demonstrate their skilful application of the most advanced private sector environmental reporting practice in order to maintain their credibility in the field of corporate environmental reporting. However, the important point shown here was that the field of corporate environmental reporting was not the primary concern of Department Alpha but rather the field of government where their compliance with governmental guidelines was important to their legitimacy and therefore their ongoing influence in the field of government. Therefore what is legitimate is field specific, linked to specific doxic values and dominant actors, rather than being generic. In effect the practice of environmental reporting in this government entity was autonomous from practices of environmental reporting within the private sector.

Ultimately the doxic taken for granted rules which governed the practice of environmental reporting within Department Alpha were focused on building and sustaining legitimacy within the field of government and that this governmental field was much more important than the generation of legitimacy with stakeholders in external fields.

> Yeah I mean we have our legislative responsibility, but we have strong internal drivers and there's an ethos within the portfolio and across government for better environmental management and that the actions are going – there's certainly practical programs going on in this portfolio to achieve that and we're extending that out to other portfolios as well. But without the Sustainability Report some people might just say "Oh well they don't have a Sustainability Report, they can't be doing much" But it would be a false impression really.

From a practical and accounting perspective a key concern in the practice of environmental reporting was the ability to measure and collect the relevant data. Departmental actors did not support the use of voluntary GRI indicators because they did not think that they could collect reliable data. If the environmental data reported was shown to be unreliable that would pose major reputational problems for the department. It was better for Department Alpha to report less than to be seen to get their reporting wrong.

> You've got to really look at what indicators are going to help you manage the impacts of your organisation that tell you (a) what are the impacts and (b) enable you to measure, track and manage. The worst thing in the world is to have a data set full of indicators and no data.
>
> Ultimately you've got to have a core set of indicators. You can't just report against every indicator that's possibly there because you'll be spending so much time collecting data

Staff concerns about reputational risks associated with reporting and the incorporation of these concerns into their practise and decision-making was grounded in their experiences of being called before Australian public sector oversight bodies such as the Auditor General, Parliamentary and Senatorial oversight committees. These experiences reinforced a risk adverse habitus which made individual civil servants reluctant to go beyond the legislative environmental reporting requirements. To provide additional environmental reporting or measures where the source data is not reliable has the risk of causing considerable embarrassment for the departmental head and even the Minister.

Key actors within this department made a strategic choice to enhance their social capital within the department by restricting their environmental reporting to the legal requirements rather than to build their external credibility with enhanced voluntary reporting practices. While the environmental reporting practices of private companies were felt to provide some interesting examples, the issue of departmental legitimacy with the private sector was not a strong motivator for practice. But rather the perceived need to maintain environmental leadership within government and avoid potential political embarrassment (and therefore reputational risks) drove a highly compliance focused approach to environmental management and reporting. Because of this there was relatively little interest in external stakeholders of the development of new reporting approaches such as GRI.

From this perspective the broader notion of legitimacy needs to be nuanced to recognise that the question of legitimacy is field specific. In other words while particular reporting practices (such as GRI) might generate legitimacy in relation to the private sector it was of minor significance with the closer (and more significant in terms of departmental funding) field of government. As such the reporting practices observed need to be understood in relation to the values of the field of government.

Department Bravo

Department Bravo is a Commonwealth Department with responsibilities for social issues, is a major source of advice for social policy for the government and is one of the largest spending departments. While community welfare was the primary mission, there were also objectives around employee welfare and environmental impacts relating to energy and water usage, use of paper, waste management recycling and travel. Despite the strong 'external' focus of the work of the department there was relatively little historical attention devoted to determining the external stakeholders for the purposes of environmental reporting.

> I'd been involved in a lot of environmental reporting over time, but it was clear to me that we had to identify who our stakeholders were and why we were doing the report. Now you'd think with an organisation that's done it [environmental reporting] for some four or five years, that would be fairly clear. You wouldn't believe it but it wasn't clear, and I still don't know to this day why we're doing the report really, and who the stakeholders are. Terrible thing to say if we think we're doing reporting well.

However, for the 2007-2008 reporting year Department Bravo employed the services of an independent consultant and asked them to work on the identification and strategies for the management of stakeholders for their sustainability report. After a period of extensive consultation, the consultants identified the key stakeholders as being internal groups: current and potential staff, the Departmental secretary and the Minister. Other government departments were considered important stakeholders and external groups included bodies such as ACCA, which encourage environmental reporting, and the general public. Despite employing a consultant to assist them in the process there was little evidence of external stakeholders for the environmental reports and therefore it is questionable to suggest that the practice of the production of these reports was driven by particular concerns for external stakeholders. But rather reporting practices were driven by internal pressures as influenced by consultants and advisors such as ACCA with interests in promoting the growth of environmental reporting. Department Bravo was still located in and primarily focused on the government rather than the business field. The interesting question is why the department saw particular value in the consultants and the environmental reporting initiatives of ACCA.

The review and reporting awards of the ACCA constitute a powerful process of consecration and therefore legitimacy generation. However, this legitimacy and the symbolic capital associated with an environmental reporting award is not universally transferrable but is more valuable in some fields than others. In effect the possession of this capital will generate legitimacy with some groups and be irrelevant to others.

At the time of the study there was no formal environmental management system (EMS) within Department Bravo and the only section where environmental management systems were in major facilities. In essence this was also a compliance practice although some staff members were strong advocates for a more formal approach:

> ..the EMS we have is basically what I call a paper base. It's like a folder on the shelf. People see the folder on the shelf as the Environmental Management System. So every now and again someone pulls it out and says "Well what's going on?" What we want is an Environmental Management System which has responsibilities in it so that there's someone who's responsible for providing a report every year on waste, or every six months or whatever. There's someone responsible for the energy management side of it. So that's clearly part of, not only the EMS, but some responsibilities and operatives within the agency.

By looking at the EMS one might conclude that practices of environmental reporting were subordinate to other activities within this department. However, Department Bravo was seen as a leader in the field as they were one of the first commonwealth agencies to prepare a triple bottom line report and these reports have been prepared on an annual basis since the 2003-2004 period. More recently, the term sustainability has been used instead of triple bottom line in order to emphasise the increasing importance of sustainable development in government departments. Environmental reporting was done by the Property Division of Department Bravo but there was a cross-departmental steering committee which oversaw the development of the sustainability report. This would suggest that key actors within the department might have been looking to use this practice to drive change within Department Bravo or might have been enhancing their own capital resources as a basis for future actions.

While the EPBC Act was an important driver for the annual report disclosure of Department Bravo the departmental actors involved did not believe it to be particularly helpful. The reasons given for this were that Act focused on the annual report rather than sustainability report and that the Act fostered a compliance approach to environmental issues.

> It's a real tick and flick. I haven't ever found it useful and I think it's a real shame. But I don't think you can do much in terms of environmental reporting in the annual report for the reasons you said. The timeframe's not right and it's a different sort of reporting. The Annual Report usually, despite the fact that it's supposed to be very factual, is fairly glossy and upbeat and you're trying to make everything look good. The Sustainability Report should be factual, trying to say 'This is what we've done,' 'No gilding the lily,' 'We've got work to do,' you know, 'There are issues here.' So I haven't found it very useful at all.

Interestingly rather than government legislation the practice of environmental reporting in Department Bravo was informed and influenced by private sector practices.

> But I think the private sector is leading the way.

> The private sector should have a strong influence over us because we are judged by the private sector; we're assessed by the community. That's our charter to meet the community's expectations.

In a sense that was surprising as there were no clear 'private sector' responsibilities for Department Bravo (and clearly less than for Department Alpha) yet Department Bravo employed experts from the private sector to develop their environmental reporting and fully embraced the voluntary reporting elements from the GRI including the public sector agency indicators for their environmental reporting. The motivation and legitimacy for these actions was not obvious. One potential explanation was that the enhanced 'private sector style' environmental reporting was seen as a direct response to an initiative from the then prime-minister and therefore likely to generate both political credibility and additional resources for Department Bravo. Some of the comments provided supported this argument:

> The Rudd Sustainability Committee would report saying 'Agencies will do this.' A bit like what Obama did when he got into power over in the States. He said 'Government agencies will improve their environmental performance by doing these things,' and it's very clear – and that's a terrific lead for anyone working in the public sector. If the boss says 'This is where we're going and I want everyone to work this way,' then we can put up papers and justify doing things and make these reports much more useful and valuable.

However, an important explanation can be found in the habitus of key actors. The origins of environmental reporting in Department Bravo can be traced back to its former Chief Financial Officer:

> ..the CFO put a couple of people on the job of actually thinking about whether [Department Bravo] could model best practice behaviour by doing it. So he hired a couple of young Turks who were environmentally trained and they went about sort of designing our first one. So it was a very much top down leadership thing, and once we'd sort of done the first one, which was obviously groundbreaking in terms of a public sector agency, we felt I suppose that we had shown that leadership and we wanted to keep it going, and we actually tried pretty hard to improve it year by year.

The values and decisions of the former Chief financial officer were critical in changing the practices of the department and in establishing the legitimacy of enhanced environmental reporting practices within the department. However, this support was not limited to one individual and was shared by a number of key and powerful actors within the department. In effect these individuals shared a common habitus around environmental reporting and collectively played a vital role in the cross-departmental environmental reporting steering committee. The corresponding problem was when these key champions left the organisation that the future of the environmental reporting practices might be uncertain:

> You'll probably find there's no one there that was involved in it previously. That's the dilemma too in a government…
>
> That's pretty typical isn't it? People move in and out of things. So there's no corporate line or corporate knowledge involved.

However, one of the factors which provided a major source of support for the environmental reports was the substantial symbolic capital that was afforded by the credentialing activity of the ACCA. Department Bravo won an award from ACCA for the quality of their environmental reporting. Winning an award from this body provided prestige for the department and a symbolic certification of the environmental credentials which was an important factor in supporting the continuation of the reporting practices.

The other interesting symbolic benefits from the environmental reporting functioned at an individual rather than an organisational level. Key individuals within Department Bravo were seen as particularly skilful in the practice of environmental reporting. In Bourdieu's terminology (see Bourdieu and Wacquant, 1992, p. 122) they had developed a strong sense of practical mastery of the art of environmental reporting (habitus). Because of this they could build their personal credibility and social capital through participation in a number of networks including the Government Agency Environmental Network (GAEN) and the environmentally conscious office staff network.

> People getting together from around all the agencies saying "What are you doing? How do you do this? How do you do that?" and it's a great sharing mechanism.
>
> The Environmentally Conscious Office Staff Network allows us to have someone in a building somewhere that we can link to, to discuss environmental issues and to bring forward issues that are relevant to that local site. So from an environmental perspective that's a very important network from our point of view. It's developing really well.

The personal investments in the art of environmental reporting equipped the individual for a perceived values change within the wider public sector, gave them marketable skills in the management and reporting of environmental issues and provided them access to a powerful social capital network of like-minded colleagues within the public service. While it was understood that the level of environmental reporting across the government sector was not presently high, the strategic personal investment in environmental reporting skills reflected the judgement that changes were in process. Therefore there were both personal and organisational rewards for producing environmental reports.

THE PRACTICE OF PUBLIC SECTOR ENVIRONMENTAL REPORTING

It has been argued in this paper that more attention needs to be paid to the internal practices and actors and how they influence public sector environmental reporting. We adopt Pierre Bourdieu's theory of practice which compliments existing structuralist approaches with a greater focus on practice and individual agents. From this perspective, issues of legitimacy are seen as specific to a field, contingent, contextual and contested.

The cases studied were the only Australian Commonwealth departments who produced environmental and sustainability reports and were therefore seen as the leaders in public sector environmental reporting practice in Australia. The question of why they were they producing the environmental reports that they did cannot simply be answered by reference to external drivers but reflected a number of factors primarily focused on organisational performance and success within the field of government and the individual rewards associated with championing environmental reporting practices.

Department Alpha had an explicit environmental mandate. Yet despite this mission the major focus on both environmental management and reporting was compliance with Commonwealth environmental reporting legislation and ISO certification. Compliance with legislative and of some aspects of the department was sufficient to provide this legitimacy and there was no evidence of interest in more detailed reporting systems such as GRI and there was little interest in deploying specific practices or capital resources from the private sector. Despite the role of Department Alpha in advocating private sector environmental reporting there was little interest by actors in the department to go beyond the government mandated reporting practices and engage with additional voluntary environmental reporting. Rather maintaining legitimacy and social capital resources within government appears to be much more significant. One argument is that individual and collectively the staff within Department Alpha had extensive specific cultural and symbolic capital relating to the environment. Therefore there was little additional benefit in generating additional symbolic capital associated with voluntary environmental reporting.

By way of contrast Department Bravo would be expected to have less motivation to actively develop environmental reporting structures because environmental management was not a core element of their mission. Despite this Department Bravo developed extensive voluntary reporting practices which exceeded the legislated mandatory reporting requirements. The reporting practices were explained as a response to broader government initiatives around the environment. However, the actual practice of environmental reporting reflected values and approaches driven by powerful actors such as the previous chief financial officer. Once he departed there was a legacy imbedded in the practices of the organisation and in a cadre of key individuals strongly committed to practices of sustainability reporting. These individuals were aided in their struggles by consecrating activity of the ACCA. The practices of environmental reporting were a major source of symbolic capital when Department Bravo won an award from ACCA for the quality of the environmental reporting. However, the internal champion role had direct benefits to the individuals as they developed specialist skills in the art of environmental reporting and had a growing network across broader field of government which was a particular social capital resource. Even if these actors were no longer working in Department Bravo there were plenty of other government departments who wished to produce award winning environmental reports and would welcome the benefits associated with public recognition and acclamation.

Overall this paper makes a theoretical contribution to the literature on public sector environmental reporting literature specifically and the environmental reporting literature generally. We generally support the arguments of authors such as Dickinson et al. (2005) O'Dwyer (2005) Ball and Seale (2005) and Ball (2005, 2007) that the internal organisational practices and 'internal stakeholders' provide a more powerful explanation for the actual production of environmental reports than the notion of external legitimacy. However, this paper takes the argument one step further to explore more fully the practices which underpin the production of accounting information. We would argue that a practice focused theoretical approach framed by the work of Pierre Bourdieu provide an interesting and valuable set of tools to more fully explore the question of why environmental reporting is produced.

This paper addresses the concerns of Adams and Larrinaga-Gonzalez (2007) to bring a more practice based perspective to our understanding of environmental reporting practice. Bourdieu's work provides a powerful model which argues that while internal and external drivers might impact behaviour this cannot be assumed. Rather a greater emphasis needs to be placed on how the practices and strategies of individuals are enacted. From this perspective environmental reporting is not a self-evident good or a strategy for organisational legitimacy but a practice deployed by actors in the struggle for influence and capital in a social field. Therefore this calls for humility in predicting the nature or practice of environmental reporting in public sector entities. However, at a more general level one would expect that actors who struggle to succeed in the public sector field will be more inclined to focus on and to naturally follow what is deemed to be legitimate within the public sector. Actors who challenge that legitimacy would be expected to be those who come from outside the public sector and/or those who seek to challenge the influence of the existing dominant status-quo in a given field. From this perspective new practices of environmental reporting might challenge existing structures of legitimacy rather than enhance them.

Finally we would echo Parker's (2005, p. 849) concerns about the impracticality of an all-encompassing unitary explanatory theory for social and environmental reporting while also subscribing to Bebbington et al (2008b, p. 372) calls for theoretical openness and multiplicity in relation to environmental reporting research. Our purpose is to re-balance existing approaches to understanding environmental reporting with a theoretical approach which supports a greater emphasis on practice and agency. We would encourage future work to consider Bourdieu tools to extend our understanding of environmental reporting. We would suggest that the particular value of this framework is that it recognises structure, agency and practices and that this would have value beyond the public sector to reconceptualise notions of legitimacy and stakeholders. Bourdieu would suggest that the question of legitimacy is not a fact but a process; a context specific and contested process linked to how specific forms of capital are deployed by key actors. As such legitimacy is never absolute but merely another form of legitimacy claim. The definition of what is or is not legitimate needs to be treated as an issue of empirical study not an 'a-priori' fact. Therefore environmental reporting is both the outcome of struggles for influence within a social space and also simultaneously a source of capital in further struggles. We would suggest that this practice-focused approach built on Bourdieu's theory of social action has the potential to impact practice in ways that more structuralist and functionalist approaches could not.

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Appendix - Interview Questions

1. What is your position within the organization? What are your responsibilities in relation to environmental issues and for how long have you had this role?

2. What are some of the ways in which the operations of your department have an impact on the environment?

3. Could you outline your organization's environmental responsibilities?

4. Who do you consider to be your key stakeholders?

5. What are the various media used for environmental reporting?

6. Describe your environmental reporting practice, outlining the role of the various staff involved in this process?
   [Probe for the role of actors in environmental reporting and the relationship with field, capital and habitus]

7. What are some of the motivation for your department in undertaking environmental reporting?
   [Probe for internal and external influences.]

8. Do you have any additional comments in relation to the issues we have raised in this interview?