

Interpreting Local Government Sustainability Reporting in Developing Countries: A Philosophical Approach

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ABSTRACT

Sustainability reporting in local governments in developing countries is an important concern in the discourse of responsible public governance. This study aims to examine the urgency of sustainability reporting in the public sector through a philosophical approach that includes the dimensions of ontology, epistemology, and axiology, with a focus on the context of Indonesia as a developing country. This research uses a qualitative literature study method with a scoping review approach of relevant international and national scientific articles, with analysis carried out thematically and philosophically to explore representations of reality, knowledge construction, and values that underlie local government sustainability reporting practices. The results of the study show that sustainability reporting practices in local governments in developing countries such as Indonesia are still in the normative stage and do not fully reflect the integration of substantive sustainability values. The reported reality is dominated by technocratic and symbolic narratives that do not fully represent social and ecological dynamics, while the knowledge formed tends to reproduce institutional structures without community involvement and local stakeholder participation. In addition, ethical values of sustainability have not been internalized in the reporting system, making reporting more of a bureaucratic formality than a public accountability tool. These findings emphasize the importance of transforming sustainability reporting into a participatory and value-based reflective space, with implications including the need for policy reform, strengthening institutional capacity, and community engagement in defining sustainability contextually.

Keywords: Government Sustainability Reporting; Local Government; Developing Countries; Accounting Philosophy; Public Accountability; Scoping Review

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INTRODUCTION

Sustainability reporting has become central in both corporate and public governance, enabling holistic disclosure of economic, social, and environmental performance (Adams & Frost, 2008; Schaltegger & Burritt, 2010). In developing countries, it functions not only as accountability but also as a response to global transparency pressures (Atiyah & Herli, 2025;

Bebbington & Larrinaga, 2014; Dumay et al., 2010). Local governments hold a strategic role in promoting inclusive and participatory sustainable development (León-Silva et al., 2022; Uyar et al., 2022).

Despite global adoption, practices in countries like Indonesia remain inconsistent due to limited capacity, lack of regulation, and epistemological challenges (Aras & Crowther, 2009; Hamzah et al., 2023; Montecalvo et al., 2018; Ziemba, 2021). Reporting trends are shaped more by institutional pressures than philosophical imperatives (Albu et al., 2024). Consequently, reports lack depth, consistency, and alignment with sustainability values, often reduced to formality rather than meaningful accountability (Adams & McNicholas, 2007; Manes Rossi et al., 2024; Uyar et al., 2022). A deeper philosophical inquiry into why and how governments should report remains largely absent (Tumwebaze et al., 2022; Unerman & Chapman, 2014).

Literature suggests regulatory reform, capacity-building, and digitalization (Dumay et al., 2010; Manes Rossi et al., 2024), but these do not address underlying philosophical roots. Current approaches remain technocratic, separating ontology, epistemology, and axiology (Alawattage & Fernando, 2017; Gray, 2002). Scholars such as Cooper & Morgan (2013) and Munton (2003) highlight the importance of deliberative processes, while Montecalvo et al. (2018) and Dumay et al. (2010) show integrated reporting's potential but also its limitations in addressing equity and marginalized voices. Thus, philosophical reflection must complement technocratic practices.

In developing contexts like Indonesia, philosophical approaches are increasingly urgent. Evidence from Malaysia, Italy, and Spain shows that participatory, value-based governance enhances reporting (Hamzah et al., 2023; Nicolò et al., 2023; Gesso, 2020), though such practices remain exceptional. Reviews by Manes-Rossi et al. (2020) and Albu et al. (2024) confirm that normative and institutional views dominate, while philosophical lenses remain underexplored. Contributions by Alawattage & Fernando (2017) and Annisette (2000) are limited to critical accounting and rarely applied in the public sector. This study seeks to fill that gap by employing ontology, epistemology, and axiology to reconstruct a more meaningful paradigm of local government sustainability reporting in developing countries, particularly Indonesia.

LITERATURE REVIEW

Sustainability reporting in local governments represents systematic disclosure of economic, social, and environmental performance, serving as a key tool for accountability and sustainable development (Adams & Frost, 2008; Burritt & Schaltegger, 2010). Unlike corporate reporting, the public sector adapts this practice to its mandate and outcomes, requiring not only efficiency but also contributions to welfare and environmental sustainability (Dumay et al., 2010; Manes Rossi et al., 2024). Reporting encompasses policies on emissions, energy, human rights, and governance (Mysaka & Derun, 2022; Rohita Novyana et al., 2025), reflecting not only administration but also values and long-term commitments (León-Silva et al., 2022; Unerman & Chapman, 2014).

Globally, reporting gained traction in the 1990s amid rising demands for transparency and sustainable resource use (Adams & Frost, 2008; Bebbington & Larrinaga, 2014). In developed countries such as the UK, Sweden, Canada, and Australia, it is integrated into budgeting and policy systems (Albu et al., 2024; Manes Rossi et al., 2024). Europe further employs it as a tool for democratization and public engagement (Manes-Rossi et al., 2020). Frameworks like GRI 400 and Integrated Reporting (IR) are common (Mysaka & Derun, 2022; Dumay et al., 2010; Montecalvo et al., 2018), though issues of complexity, competence, and transparency persist (Hamzah et al., 2023; Ziemba, 2021). Despite progress, many reports remain symbolic, lacking integration into planning (León-Silva et al., 2022; Montecalvo et al., 2018), while SDG-based approaches are emerging but not yet consistent (Uyar et al., 2021).

In developing countries, adoption is often externally driven and conceptually shallow (Alawattage & Fernando, 2017; Munton, 2003), leading to mimicry of developed practices without local adaptation (Gray, 2002; León-Silva et al., 2022). Barriers include weak institutions, poor capacity, low accountability culture, and limited ICT access (Bebbington & Larrinaga, 2014; Hamzah et al., 2023; Sofia et al., 2016; Ziemba, 2021). In Indonesia, reporting remains inconsistent, ad-hoc, and compliance-driven, with no national regulation mandating it (Pujiningsih & Utami, 2022; Hamzah et al., 2023).

A philosophical lens deepens understanding by examining ontology (what realities matter), epistemology (how knowledge is constructed), and axiology (what values underpin

reporting) (Munton, 2003; Alawattage & Fernando, 2017; Annisette, 2000). Ontologically, reporting should capture broader socio-ecological impacts; epistemologically, it should avoid technocratic bias and include marginalized voices; axiologically, it should reflect justice and sustainability values (Gray, 2002). Thus, sustainability reporting should be reconstructed as a reflective practice grounded in philosophical considerations rather than procedural routines.

METHOD

This study adopts a literature study approach to examine the urgency of sustainability reporting in local governments from ontological, epistemological, and axiological perspectives (Snyder, 2019; Torraco, 2005). Beyond gathering information, the focus is on critically interpreting ideas, practices, and normative implications (Boell & Cecez-Kecmanovic, 2015), producing a conceptual synthesis that strengthens philosophical arguments in public sector reporting (Tranfield et al., 2003). A scoping review was employed to identify, select, and review relevant literature systematically yet flexibly, suitable for exploratory purposes (Arksey & O'Malley, 2005; Levac et al., 2010). This method enables a broad capture of knowledge without the rigid constraints of systematic reviews. Article selection considered topical relevance, accessibility, and diversity of perspectives, including empirical, conceptual, and philosophical.

Secondary data were sourced from Scopus, Web of Science, Google Scholar, and organizations such as GRI, UNDP, and OECD. Keywords included "sustainability reporting," "public sector," "local government," "developing countries," "GRI standards," and "philosophy of accounting." Screening was based on abstracts, relevance, and methodologies (Snyder, 2019). Articles were categorized into themes: (1) local government practices; (2) reporting standards/frameworks (GRI, IR); (3) challenges in developing countries; (4) philosophical dimensions; and (5) contributions to governance (Torraco, 2005; Tranfield et al., 2003).

Data analysis combined thematic analysis and analytical philosophy. Thematic analysis identified patterns such as motivations, barriers, and institutional influences (Braun & Clarke, 2006). Each article was coded and synthesized to highlight dynamics across developing countries. Analytical philosophy was applied to explore ontological, epistemological, and axiological underpinnings. Validity was reinforced through iterative review, thematic

triangulation, and reliance on reputable literature sources (Boell & Cecez-Kecmanovic, 2015; Snyder, 2019), ensuring results are evidence-based and minimizing interpretation bias.

RESULT AND DISCUSSION

Trends and Patterns of Sustainability Reporting in Local Governments

Sustainability reporting at the local government level shows diverse forms and trends that reflect the institutional conditions and capacities of each entity. Studies by Manes-Rossi et al., (2020), León-Silva et al. (2022), and Manes Rossi et al. (2024), indicate that globally there is an increasing adoption of sustainability reporting practices, especially through the application of the Global Reporting Initiative (GRI) framework and the integration of Sustainable Development Goals (SDGs) indicators into local government strategic planning documents. However, in developing countries such as Indonesia, reporting progress is still sporadic and heavily influenced by external drivers, such as international donors or the reporting obligations of certain technical ministries (Hamzah et al., 2023; Pujiningsih & Utami, 2022). Sofia et al. (2016) state that the absence of binding regulations and weak institutional incentives mean that sustainability reporting is not yet a dominant practice among local governments.

The predominance of unstandardized narrative forms of reporting shows that reporting is still treated as a mere administrative activity rather than part of a sustainable development management system. This finding is reinforced by the systematic review of (Albu et al., 2024), which shows that reporting is often not integrated into the planning and budgeting cycle, and is only used to meet external demands or institutional image. (Hamzah et al., 2023) and (Ziemba, 2021) also underline that the absence of quantitative indicators that are measurable and comparable across regions leads to low effectiveness of reporting in public decision-making. Rossi et al. (2024) even mentioned that reporting practices in several regions in Southeast Asia are only used as a symbolic legitimization tool that has minimal substantive impact on regional policies.

Sustainability reporting patterns are also strongly influenced by the availability of technical capacity and local institutional culture. Alawattage & Fernando (2017) and Munton (2003) emphasize that without adequate epistemological and ontological support, reporting

tends to be a mechanical activity that does not reflect social and ecological realities. In the Indonesian context, several studies reveal that sustainability reporting is still not seen as an organizational learning tool, but rather as a procedural obligation limited to formalistic formats (Hamzah et al., 2023; Sudaryati & Raharja, 2022). Therefore, systemic transformation in local government sustainability reporting patterns requires strengthening normative and axiological aspects of public reporting practices, including broader stakeholder engagement and increasing sustainability literacy within the bureaucracy (Bebbington & Larrinaga, 2014; Gray, 2002).

Drivers and Barriers to Sustainability Reporting in Developing Countries

The adoption of sustainability reporting in developing countries is the result of a complex interaction between internal drivers and external pressures that reflect institutional and social dynamics. Internal factors such as transformative leadership that upholds the principles of transparency and accountability play an important role in shaping the reporting culture (Dumay et al., 2010; Montecalvo et al., 2018). The study of Hamzah et al. (2023) shows that in Malaysia, the success of sustainability reporting is strongly influenced by the technical capacity of the bureaucracy and the political support of local elites. Meanwhile, external factors such as mandatory regulatory, pressure from grant organizations, and civil society demands have proven capable of forcing local governments to adopt reporting practices, although often not in a comprehensive or systematic manner (León-Silva et al., 2022; Manes Rossi et al., 2024).

However, despite these drivers, developing countries are faced with a series of structural constraints that hinder reporting effectiveness. Studies by Sudaryati & Raharja (2022) and Sofia et al. (2016) note that bureaucratic fragmentation, resistance to accountability, and weak public accounting information systems are major obstacles. In addition, limited funding and low sustainability literacy among the apparatus also worsen the situation (Alawattage & Fernando, 2017; Dumay et al., 2010). In the Latin American context, (León-Silva et al., 2022) found that sustainability reporting is often reactive and oriented towards administrative compliance, rather than as a result of internalizing sustainability values in governance.

Furthermore, sustainability reporting in developing countries is often criticized as a symbolic ritual rather than a tool for policy transformation. Bebbington & Larrinaga (2014) and

Ziemba (2021) assert that many reports are merely compilative and tend to avoid structural issues such as social inequality, environmental degradation, and marginalization of local communities. In this case, reporting becomes a means to strengthen institutional legitimacy rather than striving for substantive accountability. Therefore, to improve the quality and relevance of reporting, there needs to be serious efforts to strengthen the epistemic and ethical foundations of reporting, including by building critical capacity among policymakers and local bureaucratic apparatus (Gray, 2002; Munton, 2003).

Relevance of the Ontological Dimension: What is the Reported Reality?

Ontological questions in sustainability reporting touch on fundamental aspects of the existence and socio-ecological realities that are chosen to be represented in official local government reports. The realities captured in reporting are often a reflection of the dominant perspective of government agencies, which prioritize formal and quantitative indicators, such as the number of social activities, budget allocations, or other technical achievements (Annisette, 2000; Manes Rossi et al., 2024). However, this approach risks ignoring the substantial dimensions of sustainability, especially those related to the experiences of vulnerable groups, ecological degradation, and power relations in policy-making (Bebbington & Larrinaga, 2014).

Niemann & Hoppe (2018) and Uyar et al. (2022) emphasize that the dominance of bureaucratic logic in reporting creates a representation bias towards complex and pluralistic realities. Point out that reality in sustainability reporting should be inclusive, not only based on formal administrative results, but also reflect social-ecological conditions that are often not documented in government information systems. Literature such as Dumay et al. (2010) have also raised concerns about the tendency of reporting to frame reality within the confines of politically safe narratives, thus avoiding critical aspects that should be the subject of public and institutional reflection.

In the context of developing countries, including Indonesia, the blurred lines between normative and administrative realities make reporting unrepresentative of the structural problems faced by society and the environment. Hamzah et al. (2023) revealed that

sustainability reporting often reflects the need to fulfill formats or administrative demands, rather than being a vehicle for social transformation. Therefore, a redefinition of reality in sustainability reporting must consider critical ontologies that place the voices of marginalized communities, local ecosystem dynamics, and long-term socio-economic impacts at the core of the reporting narrative (Alawattage & Fernando, 2017; Annisette, 2000; Munton, 2003).

Relevance of the Epistemological Dimension: How is Sustainability Information Compiled and Recognized as Knowledge?

The epistemological dimension questions how information on sustainability is obtained, selected, and presented in reports. In practice, local government sustainability reports tend to be prepared based on a technocratic logic that emphasizes objectivity, standardization and quantification, which indirectly marginalizes the qualitative and contextual dimensions of sustainability (Dumay et al., 2010; León-Silva et al., 2022; Montecalvo et al., 2018). This approach is rooted in positivistic epistemology that defines knowledge only by what can be empirically measured and verified, potentially oversimplifying complex social-ecological realities (Alawattage & Fernando, 2017; Annisette, 2000; Gray, 2002).

Critics of this approach highlight that what appears to be transparency and objectivity in reporting can actually hide underlying institutional biases and power relations (Bebbington & Larrinaga, 2014; Unerman & Chapman, 2014). Knowledge in sustainability reporting is often selectively constructed to meet the expectations of specific stakeholders, rather than as a result of collective reflection on actual social and ecological conditions (Albu et al., 2024; Çalışkan, 2014; Jankalová & Jankal, 2024a). This is reflected in reporting by local governments in Indonesia, which tends to present formal achievements without a critical narrative or in-depth evaluation of policy impacts on vulnerable communities and the environment (Hamzah et al., 2023).

In response to these epistemological challenges, participatory, transdisciplinary and reflective reporting approaches are important. (Hossain, 2018; Jankalová & Jankal, 2024b) call for the importance of opening up space for alternative knowledge constructions sourced from local communities, critical academics and civil society organizations. In reviewed studies, such

as (Mol et al., 2024) there is an emphasis on the importance of stakeholder engagement in producing narratives that represent the complexity of social and ecological realities more fully. Thus, sustainability epistemologies in public reporting cannot rely solely on quantitative data, but must be developed through a dynamic interplay between local and systematic knowledge, as well as between empirical narratives and underlying normative values.

Relevance of the Axiological Dimension: Values and Interests in Local Government Reporting Practices

The axiological dimension of sustainability reporting emphasizes the values and ethics underpinning public disclosure. In local governments, these values are often overshadowed by administrative or image-driven interests, reducing focus on social and ecological justice (Lamberton, 2005; Manes Rossi et al., 2024; Sofia et al., 2016; Stefanescu, 2021). Studies reveal that economic calculations and bureaucratic accountability dominate, with reports highlighting technical efficiency while neglecting broader social and environmental impacts (Niemann & Hoppe, 2018; Uyar et al., 2022).

Scholars caution that reporting may become hegemonic, reinforcing power structures and ignoring local or intergenerational values (Alawattage & Fernando, 2017). Ideally, reporting should embody community aspirations and ecological integrity, yet in contexts such as Indonesia, sustainability remains insufficiently internalized in governance (Hamzah et al., 2023). This calls for moving beyond procedural approaches to reflective paradigms that embed transparency, participation, and ethics in reporting (Bebbington & Larrinaga, 2014; Manes Rossi et al., 2024).

Transforming sustainability reporting also requires integrating local wisdom and marginalized community perspectives. Active engagement of civil society, academics, and indigenous groups enriches reporting content and enhances moral legitimacy (Albu et al., 2024; Montecalvo et al., 2018). Thus, reporting should evolve from a symbolic obligation into a democratized process that reflects collective sustainability aspirations and strengthens institutional accountability (Munton, 2003).

Analysis of Sustainability Reporting Practices in Developing and Developed Nations: Insights for Indonesia

In developed nations such as Sweden, Canada, Germany, and Australia, sustainability reporting has advanced into integrated systems supporting accountability, decision-making, and long-term governance, with SDGs indicators and stakeholder engagement embedded in planning and budgeting (Manes Rossi et al., 2024; OECD, 2020; Albu et al., 2024; Montecalvo et al., 2018; Sinervo et al., 2024). These approaches function not merely as administrative tools but as mechanisms for institutional transformation and innovation. Conversely, developing countries like Indonesia continue to face institutional fragmentation, low sustainability literacy, and weak adoption of standardized frameworks, leaving reporting underdeveloped and largely procedural (Bebbington & Larrinaga, 2014; Manes Rossi et al., 2024; Sofia et al., 2016).

For Indonesia, key lessons involve integrating reporting into long-term planning through regulatory reform, incentives, and enhanced bureaucratic capacity via technical and ethical training (Adams & McNicholas, 2007; Dumay et al., 2010; Hossain, 2018; Lamberton, 2005; Unerman & Chapman, 2014; Ziemba, 2021). Insights from participatory models in Finland and the Netherlands show the importance of inclusive engagement in shaping quality reporting (Alawattage & Fernando, 2017; Gray, 2002; Munton, 2003). To progress, Indonesia must align with international standards like GRI and SDGs while embedding local values and axiological reflection, ensuring civil society, academics, and communities actively define sustainability indicators (Sofia et al., 2016; Albu et al., 2024; Bebbington & Larrinaga, 2014; Unerman & Chapman, 2014). This would transform reporting into a democratic, ethical tool for collective learning and adaptive governance in addressing sustainability challenges.

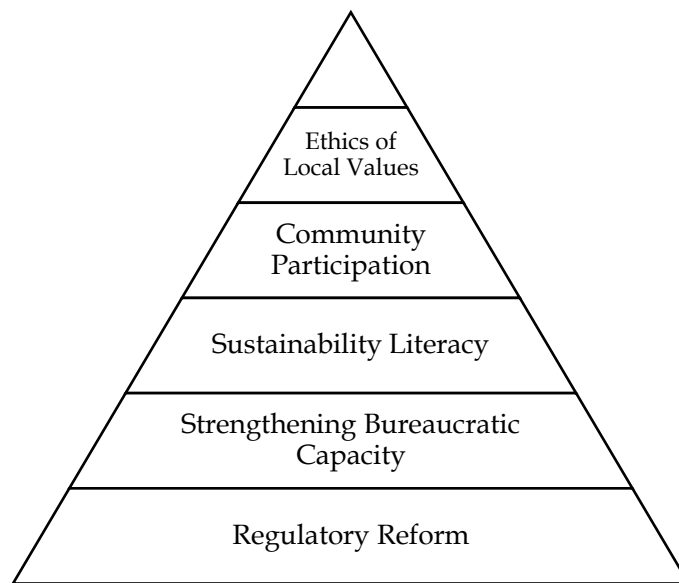


Figure 1. Recommendations for a local government sustainability reporting framework in Indonesia

As a strategic implication, it is recommended that the Government of Indonesia develop and institutionalize a national sustainability reporting framework applicable to public institutions, state-owned enterprises, and local governments. This framework should be aligned with international standards such as the Global Reporting Initiative (GRI) and the Integrated Reporting Framework (IR), while remaining sensitive to Indonesia's socio-cultural and ethical context. The government is also encouraged to establish a National Sustainability Reporting Council to coordinate inter-ministerial efforts, ensuring that sustainability reporting is integrated into the National Development Plan (RPJMN) and linked to performance evaluation mechanisms. Through this initiative, sustainability reporting would evolve beyond a procedural requirement into a strategic governance tool—enhancing transparency, accountability, and Indonesia's global competitiveness in achieving the Sustainable Development Goals (SDGs).

CONCLUSION

This study philosophically explores sustainability reporting in local governments of developing countries such as Indonesia, revealing that reporting often remains administrative and symbolic rather than strategic for sustainable development. The analysis highlights four

key issues: dependence on external incentives with weak internal capacity, technocratic indicators that overlook relational and ecological aspects, exclusive knowledge construction that excludes community participation, and insufficient internalization of ethical values, reducing reports to bureaucratic legitimacy.

The findings imply that sustainability reporting should be reframed as a deliberative platform promoting substantive accountability through institutional reform, stronger analytical capacity, mainstreaming sustainability ethics, and supportive regulation. Moreover, opportunities lie in developing community-based participatory models and leveraging digital technology to create adaptive, transparent, and contextually relevant reporting systems. Ultimately, sustainability reporting must transcend bureaucracy to embody the social and ecological responsibilities of local governments in addressing future challenges.

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