

SUSTAINABILITY REPORTING BY LOCAL GOVERNMENTS: TRENDS, THEMES AND RESEARCH TRAJECTORIES

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Abstract: Local governments play an important role in translating global sustainability commitments into locally accountable policies and practices. However, research on their sustainability reporting remains fragmented across disciplines and reporting traditions. This study examines the development, intellectual structure and future trajectory of on sustainability reporting research by local governments. Bibliometric analysis was conducted to analyse 86 English language journal articles indexed in Scopus between 1995 and June 2026. Following systematic screening and bibliographic data harmonisation, BiblioSpy was used to examine publication and citation trends, influential journals and documents, author keyword co-occurrence and thematic evolution. Content analysis was also used for selected influential articles. The findings identify three phases of literature development: exploration, consolidation and expansion, with publication grew significantly after 2021. The field is interdisciplinary and geographically concentrated, with a limited group of public sector accounting, public management and sustainability journals providing substantial intellectual influence. Five interconnected themes were identified; institutionally embedded environmental reporting; public sector reporting architecture and transparency; accountability and stakeholder engagement; SDG localisation and sustainability governance; and reporting measurement, benchmarking and organisational determinants. The literature has moved from descriptive studies of voluntary environmental disclosure towards SDG alignment, integrated reporting, digital communication and the governance implications of sustainability information. The study conceptualises local government sustainability reporting as a multilevel accountability system shaped by institutional, political, organisational and stakeholder influences. It also distinguishes reporting adoption, reporting quality, organisational use and accountability outcomes. The reporting of sustainability information does not by itself establish that such information is used in decision making or results in a stronger public accountability. Future research should focus on developing economies, comparative and longitudinal designs, climate and biodiversity reporting, artificial intelligence, and the effects of sustainability disclosure on budgeting, policy learning, citizen scrutiny and public value. For practitioner, the study suggest that sustainability information should be integrated into municipal planning, budgeting, performance management and annual reporting.

Keywords: Sustainability reporting; public sector organization; local government; bibliometric analysis; systematic literature review.

1. Introduction

Global challenges such as climate change, social inequality, and environmental degradation have forced organisations worldwide to rethink how they are held responsible for their action. As a result, sustainability reporting has become a critical governance and communication tool that enables entities to disclose their environmental, social, and economic impacts to stakeholders. While sustainability reporting has been initiated and practiced by the private sector, public sector organizations (PSOs) are increasingly pressured to prove their commitment to sustainable development. Because PSOs act as both critical public services providers and regulators, their participation is critical to achieving the United Nations' 2030 Agenda and its Sustainable Development Goals (SDGs).

Within the broader public sector organization context, local governments are closer to citizens and due to this, they are directly responsible for translating national and global sustainability agendas, such as SDG 11 (Sustainable Cities and Communities), into tangible actions. They manage essential services like waste management, water supply, and local infrastructure, which have immediate environmental and social impacts. As a result, the demand for transparency and open dialogue accountability at the municipal level has increased, prompting local governments to increasingly utilize sustainability reports, and digital platforms to engage with their constituents.

Despite the critical role of local governments in advancing global sustainable development, sustainability reporting in the public sector remains voluntary and differ across jurisdictions (Biondi & Bracci, 2018; Che Ku Kassim et al., 2020; Rönkkö & Luhtala, 2025). Unlike the private sector, which faces stringent regulatory requirements, capital market expectations and standardised reporting initiatives, local governments lack a unified public sector reporting frameworks for disclosing non-financial information (Cappellieri et al., 2025; Che Ku Kassim et al., 2019; Garrido-Ruso et al., 2026). Consequently, their reporting practices vary widely in the scope, quality, format and accessibility, which result in disclosures that highlights the “good news” while omitting negative impacts (Che Ku Kassim et al., 2021, 2022; Cappellieri et al., 2025; Che Ku Kassim et al., 2020).

These limitations raise questions about whether local governments sustainability reporting reflects a substantive integration of sustainability practices into strategic decision-making. Past studies also argued if sustainability reporting exercises might be used for legitimization, manage public impression or respond to “managerial fashion” rather than to support organisational change and public accountability (Biondi & Bracci, 2018; Che Ku Kassim et al., 2020; Marcuccio & Steccolini, 2005). Empirical evidence shows that the explicit integration to SDGs into local government annual and financial reports remains limited, highlighting a possible gap between global commitments and local accountability practices (Garrido-Ruso et al., 2026).

A synthesis of the extant literature identifies three gaps that support the need for a bibliometric and content analysis focusing on local governments. First, the geographical distribution of research is concentrated in developed economies, particularly Southern Europe (Spain, Italy, Portugal), the United Kingdom, and Australasia. Comparatively, less empirical evidence is available in developing economies such as Africa, Asia, and Latin America. Because sustainability reporting is highly sensitive to institutional and cultural contexts, findings from advanced economies cannot be generalised to local governments operating in developing nations with different resource constraints and stakeholder dynamics. Second, research on public sector sustainability reporting has traditionally relied on single theory, such as legitimacy, institutional, and stakeholder theories. Scholars emphasise a pressing need for

multi-theoretical frameworks such as public value theory, that can better explain the complex, sometimes competing logics that drives public administrators to adopt or avoid sustainability disclosures.

Third, while general environmental reporting has been studied, research specifically addressing how local government reports on the SDGs is still in its infancy. Existing studies indicate that SDG disclosure is generally generic, with very few papers investigating how local authorities report on specific, highly relevant targets (e.g., SDG 13: Climate Action, or SDG 14: Life Below Water). To bridge the gap identified above, this study undertakes a bibliometric and content analysis guided by the following research questions (RQs):

RQ1: How has research on sustainability reporting in local governments evolved in terms of publication output, citation impact, and overall growth?

RQ2: Which journals and documents have exerted the most significant influence on the development of this field?

RQ3: What conceptual and thematic structures characterize the research, and how do these themes connect?

RQ4: How have the thematic emphases, methodological approaches, and technological focuses evolved over time?

RQ5: What new research gaps and opportunities emerge from this intellectual and thematic evolution, and how can they guide future inquiry?

The remainder of this paper is organized as follows. Section 2 reviews previous bibliometric and systematic literature reviews and establishes the research gap. Section 3 describes the research methodology. Section 4 presents the bibliometric findings. Section 5 discusses the implications of the findings and proposes a future research agenda. The final section concludes the study by highlighting its contributions, limitations, and directions for future research.

2. Literature Review

There is a growing body of bibliometric and systematic reviews on sustainability reporting. However, the evidence remains fragmented across several strands, including corporate sustainability reporting, ESG disclosure, integrated reporting, environmental reporting, SDG reporting and public sector sustainability practices. As a result, this fragmented literature limits understanding of how these reporting traditions have developed specifically within local governments research.

Most broad bibliometric studies have primarily focused on sustainability reporting in corporate settings. Vysochan et al. (2021), Bosi et al. (2022), Altın & Yılmaz (2023), Singhania & Chadha (2023), and Mishra & Kumar (2024) reported strong publication growth and identified recurring themes such as sustainable development, corporate social responsibility, ESG, disclosure, governance and firm performance. More recent reviews have given greater attentions to reporting quality, digital technology and the SDGs. Tolani et al. (2025), Sundarasan et al. (2025), Berniak-Woźny (2025) and Gund et al. (2026), for example, highlighted technological innovation, artificial intelligence, reporting quality and the use of sustainability reporting as a governance mechanism. Although these studies provide valuable accounts of the wider field, their dominant corporate orientation offers limited insight into the political, institutional and citizen accountability environment of local governments.

A second group of studies concentrates on particular reporting frameworks or dimensions. Mougenot & Doussoulin (2024) mapped the development and international

diffusion of Global Reporting Initiative research, while Alagathurai et al. (2026) and Bhullar et al. (2026) examined the evolution of integrated reporting. Rivo-López et al. (2025) focused on environmental sustainability reporting, whereas Sundarassen et al. (2025) considered sustainability reporting within the SDG and governance context. These reviews reveal important thematic developments, including assurance, value creation, environmental performance, reporting standards and technological integration. Nevertheless, their framework-specific designs may exclude studies using alternative terminology and therefore do not provide an integrated account of reporting research in local-government contexts.

Public-sector reviews have addressed part of this limitation. Manes-Rossi et al. (2020) reviewed non-financial reporting formats across public sector organizations and found that existing research was concentrated in higher education institutions, local governments and state-owned enterprises. Naveed et al. (2025) mapped broader sustainability practices in public organizations and identified sustainability reporting and disclosure as one of several emerging themes. Arias et al. (2025) examined the theoretical foundations of public sector sustainability reporting and identified a movement from single theory explanations towards multiple theoretical approaches, particularly those combining legitimacy, stakeholder and institutional theories. Darteh & Fiorani (2026) further demonstrated that sustainability reporting determinants vary across public sector subsectors. While corporate and governance characteristics are prominent in state-owned enterprises and universities, reporting by local governments is more strongly influenced by political, socio-economic, demographic and financial conditions.

The most directly relevant contributions are those focused specifically on local governments. Mol et al. (2025) reviewed 190 studies and showed that municipal sustainability reporting is commonly explained through legitimacy, stakeholder, institutional and accountability theories. Their analysis also identified organizational and political variables as major drivers of reporting adoption. Garrido-Ruso et al. (2026), in contrast, concentrated specifically on SDG reporting by local governments and found only 15 relevant articles published between 2015 and 2025. Their findings indicated that this literature remains limited, is geographically concentrated and provides inconsistent evidence regarding reporting determinants. Together, these studies confirm that local government sustainability reporting constitutes a distinct field because municipalities operate within territorially bounded, politically governed and citizen oriented accountability systems.

Accordingly, the novelty of this study does not rest on claiming that local government sustainability reporting has never been reviewed. Mol et al. (2025) and Garrido-Ruso et al. (2026) already provide important syntheses of its drivers and SDG-related literature. Instead, the present study offers a more integrated bibliometric account of how the field has evolved, who its principal contributors are, where knowledge is produced, which themes dominate, how collaboration is structured and which publications form its intellectual foundations. It therefore complements earlier content-oriented reviews and provides a broader basis for future theoretical, empirical and policy-oriented research on sustainability reporting by local governments.

3. Materials and Method

This paper employed BiblioSpy® (Ahmi, 2026) to conduct the bibliometric analysis of the dataset. Specifically, the software was used to compile an overall bibliometric profile and dataset summary; examine annual publication output, citation trends, and yearly bibliometric statistics; characterise source statistics; identify highly cited publications; and map the

conceptual structure through author keyword co-occurrence networks and author keyword overlay visualization.

Bibliographic records were retrieved from Scopus. The database was selected for its broad interdisciplinary coverage, structured citation metadata, source quality controls, and compatibility with bibliometric software. These features are appropriate because local government sustainability reporting intersects accounting, management, economics, public administration, and environmental research. Although Web of Science is also widely used, database coverage differs across disciplines and journals; therefore, the findings represent the Scopus-indexed literature rather than all publications in the field (Mongeon & Paul-Hus, 2016).

The search was conducted on 29 June 2026 and covered publications between 1995 and the search date. As the 2026 publication year was incomplete, its publication count was treated as a partial-year observation. The search was performed in the title, abstract, and keyword fields using the query in Figure 1. This field combination was applied for balanced recall and precision. A title only search could have excluded studies that used specialized terminology, whereas a broader full-record search could retrieve documents in which reporting of local government was only incidental. The search was restricted to English language journal articles and reviews articles.

The initial search identified 166 records in the database. These records were checked for duplicates and screened by title and abstract. Full-text were then examined when relevance remained unclear. Studies were included when one or more forms of sustainability related reporting such as sustainability, environmental, ESG, integrated, non-financial, SDG, or social reporting was a substantive focus and the organisational context involved local governments, municipalities, councils, or equivalent local authorities. Studies addressing general municipal sustainability, environmental policy, or sustainable cities were excluded unless reporting or disclosure was a central component of the analysis. Records were also excluded for duplication, irrelevant contexts, or insufficient bibliographic information. After screening, 86 documents were retained. The complete selection process is reported in Figure 1.

The final bibliographic records were imported into BiblioSpy for data cleaning harmonisation and analysis. Potential duplicate records were verified using DOI, title, author, publication year, and source information. Author names, institutional affiliations, countries, and journal titles were harmonized to reduce fragmentation arising from abbreviations, spelling differences, initials, and translated names. Author keywords were standardized through case conversion, punctuation correction, singular and plural consolidation, and the merging of equivalent terms, such as *municipality/municipalities* and *Sustainable Development Goals/SDGs*. Conceptually distinct terms, including *sustainability reporting*, *integrated reporting*, and *environmental reporting*, were retained separately.

Performance analysis examined annual scientific production, leading journals, authors, institutions, countries, and citation impact. Publication counts were interpreted as indicators of scholarly activity, whereas citation counts reflected visibility within Scopus rather than research quality. Citation comparisons were interpreted cautiously because older publications have had more time to accumulate citations. Science mapping included author keyword co-occurrence, and author keyword overlay. Fractional counting was used for the principal keyword analysis, with a minimum occurrence threshold of three because of the focused dataset of 86 documents. Node size represented frequency or influence, links represented relationship strength, and clusters represented groups with comparatively strong internal connections.

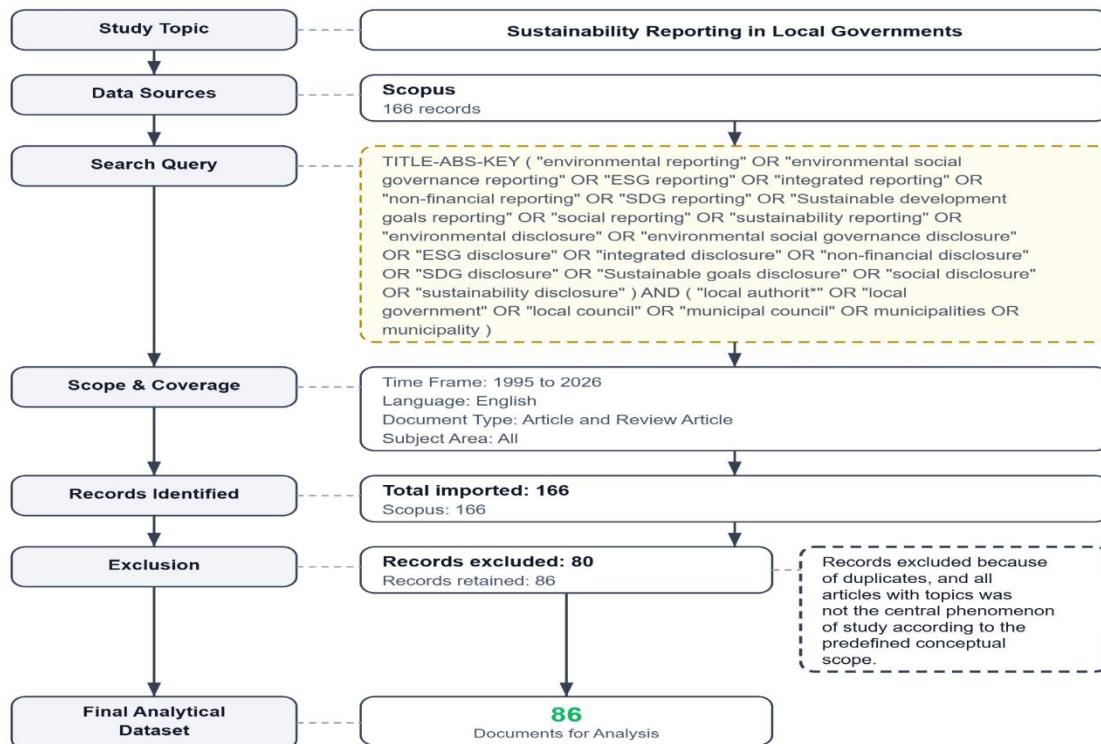


Figure 1. Flow diagram of the search strategy.
Source: Moher et al. (2009)

4. Results and Findings

4.1. Bibliometric Summary

Table 1 presents an overview of the bibliometric characteristics of sustainability reporting research in local governments for the period from 1995 to 2026. Over a 32-year period, a total of 86 publications were produced, with an annual growth rate of 14.94%. The increasing annual growth rate reflects expanding scholarly interest in the field. These publications were collectively authored by 245 contributors or 163 unique contributors. This reflects that the research domain is highly specialized or niche with sustained scholarly engagement and growing interdisciplinary collaborations, as reflected by an average of 2.85 authors per paper and 46.51% of international co-authorship rate. Out of the 86 total publications, 77 articles had received citations, demonstrating that most works (89.5%) have achieved scholarly recognition. The research corpus accumulated 2,848 citations overall, with an impressive average citations per paper of 33.12 and average citations per cited paper of 36.99. On an annual basis, the corpus receives an average of 89 citations.

Table 1. Bibliometric Summary

Indicator	Value	Indicator	Value
Timespan	1995:2026	Total Unique Authors	163
Total Publications (TP)	86	Total Institutions	79
Citable Year Span	32 years	Total Countries	20
Annual Growth Rate	14.94%	Single-Authored Documents	10
Document Average Age	9.15 years	Average Authors per Paper	2.85
Total Citations (TC)	2848	International Co-authorship Rate	46.51%
Average Citations per Document	33.12	Unique Author Keywords	201
Number of Cited Papers (NCP)	77	h-index	30
Average Citations per Cited Paper	36.99	g-index	52
Average Citations per Year	89	m-index	0.938
Total Contributing Authors	245	Citation Sum within h-Core	2297

Source: Generated by the author(s) using BiblioSpy® (Ahmi, 2026).

4.2. Publication Trends

Figure 2 and Table 2 illustrate the annual evolution of publications and citations in research on sustainability reporting in local governments from 1995 to 2026. Both visuals reveal that the evolution of this field is sporadic, low-volume inception phase followed by fluctuating growth in both output and impact. Between 1995 and 2010, Total publications (TP) remained extremely low, rarely exceeding one or two annual papers, though a notable early citation spike occurred in 1996 with a total citations (TC) value of 317. From 2011 onward, scholarly output stabilized into a sustained but variable pattern, with TP peaking at 7 in 2020, before it dropped afterwards to 4, might be due to COVID 19. After COVID 19 it peaked again in 2025 with 10 TP in 2025, followed by 5 in 2026. Conversely, citation impact reached its historical maximum in 2011 (TC = 375), with subsequent notable peaks in 2013 (TC = 263), 2015 (TC = 246), and 2020 (TC = 267). Recent years demonstrate a divergence; while TP achieved its highest volume in 2025, TC values for the 2024–2026 period remain low, marking a downward trend in recent citation accumulation. Overall, the findings reveal that the field has experienced a gradual but uneven evolution characterized by three distinct phases: an exploratory phase (1995–2010), a consolidation phase (2011–2020), and a recent expansion phase (2021–2026).

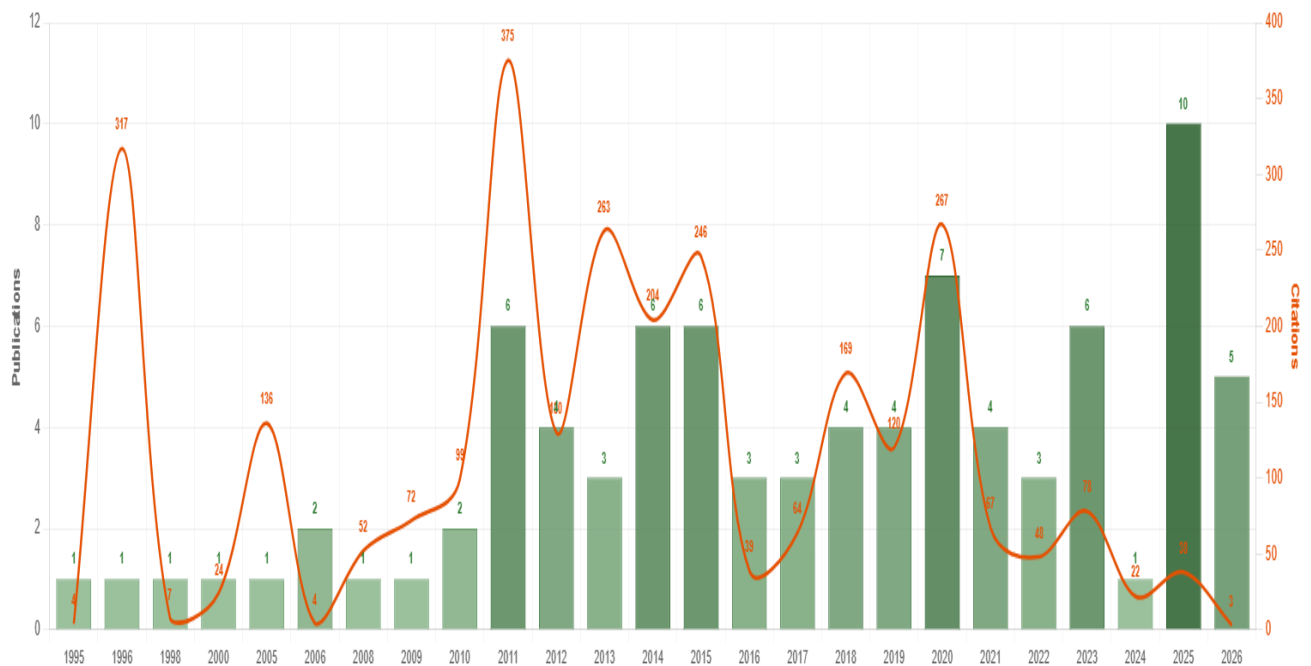


Figure 2. Annual Publications & Citations
Source: Generated by the author(s) using BiblioSpy® (Ahmi, 2026).

Table 2. Yearly Bibliometric Statistics

Year	TP	NCA	NCP	TC	C/P	C/CP	h	g	m	e
2026	5	17	1	3	0.6	3	1	1	0.031	1.41
2025	10	35	6	38	3.8	6.33	4	6	0.129	4.24
2024	1	4	1	22	22	22	1	1	0.033	4.58
2023	6	15	6	78	13	13	4	6	0.138	7.75
2022	3	9	3	48	16	16	3	3	0.107	6.24
2021	4	13	4	67	16.75	16.75	3	4	0.111	7.42
2020	7	23	7	267	38.14	38.14	6	7	0.231	15.1
2019	4	14	4	120	30	30	4	4	0.16	10.2
2018	4	8	4	169	42.25	42.25	3	4	0.125	12.57
2017	3	7	3	64	21.33	21.33	3	3	0.13	7.42
2016	3	12	3	39	13	13	3	3	0.136	5.48
2015	6	13	5	246	41	49.2	5	6	0.238	14.87
2014	6	14	6	204	34	34	5	6	0.25	13.23
2013	3	8	3	263	87.67	87.67	3	3	0.158	15.94
2012	4	9	4	130	32.5	32.5	4	4	0.222	10.68
2011	6	16	6	375	62.5	62.5	5	6	0.294	18.68
2010	2	4	2	99	49.5	49.5	2	2	0.125	9.75

Note: TP = Total Publications; NCA = Number of Contributing Authors; NCP = Number of Cited Publications; TC = Total Citations; C/P = Citations per Publication; C/CP = Citations per Cited Publication; h = h-index; g = g-index; m = m-Quotient; e = e-index

Source: Generated by the author(s) using BiblioSpy® (Ahmi, 2026).

4.3. Publication by journals

Table 3 shows top 10 journals published articles on sustainability reporting by local governments. It shows that the publications are distributed across journals in public management, accounting and sustainability. No single journal dominates the field, this dispersion indicates that the field remains interdisciplinary rather than being concentrated within a publication outlet. It occupies an interdisciplinary space connecting public accountability, non-financial reporting, environmental governance and local public management. *Public Money & Management* is the most productive journal, with six publications, followed by *Sustainability* with five publications, *Pacific Accounting Review* and *Public Management Review* with four publications each, and *Sustainability Accounting and Management and Policy Journal* and *Meditari Accountancy Research* contributed three articles each.

However, publication volume does not correspond directly to scholarly citation influence. For example, although *Public Money & Management* records the highest number of publications, it only records 111 citations and comparatively produce a moderate citation rate, 18.5 citations per article. In contrast, *Public Management Review* generated 372 citations from only four papers, equivalent to 93 citations per publication. Another example is *Pacific Accounting Review* which demonstrates substantial influence, with 150 citations and an average of 37.5 citations per paper. The *Journal of Cleaner Production* recorded the highest citation efficiency, with its two articles receiving 248 citations, or 124 citations per publication. The *Journal of Public Budgeting, Accounting and Financial Management* and *Sustainability Accounting, Management and Policy Journal* also demonstrated substantial influence, averaging 91 and 63.33 citations per publication, respectively. These results distinguish journals that support the field through publication volume from those that exert greater intellectual influence through a smaller number of highly cited studies.

The inclusion of the *Journal of Cleaner Production*, *Social Responsibility Journal*, and *Sustainability Accounting, Management and Policy Journal* among the leading sources demonstrates that the research on local government sustainability reporting extends beyond traditional public sector accounting. It is also situated within the broader sustainability, governance and accountability literature. However, the relatively small number of articles published by each journal indicates that the field remains dispersed across several outlets and has not yet consolidated around a dominant specialist journal.

Table 3. Source Statistics

Source Title	TP	TC	NCA	NCP	C/P	C/CP
Public Money and Management	6	111	20	5	18.5	22.2
Sustainability (Switzerland)	5	101	16	4	20.2	25.25
Pacific Accounting Review	4	150	9	4	37.5	37.5
Public Management Review	4	372	9	4	93	93
Sustainability Accounting, Management and Policy Journal	3	190	6	3	63.33	63.33
Meditari Accountancy Research	3	95	11	3	31.67	31.67
International Journal of Public Sector Management	2	85	7	2	42.5	42.5
Journal of Cleaner Production	2	248	7	2	124	124
Journal of Public Budgeting, Accounting and Financial Management	2	182	5	2	91	91

Asian Review of Accounting	2	40	4	2	20	20
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Note: TP = Total Publications; TC = Total Citations; NCA = Number of Contributing Authors; NCP = Number of Cited Publications; C/P = Citations per Publication; C/CP = Citations per Cited Publication; h = h-index; g = g-index; m = m-Quotient.

Source: Generated by the author(s) using BiblioSpy® (Ahmi, 2026).

4.4. Highly cited documents

Table 4 presents ten highly cited papers on sustainability reporting by local governments. An article by Maclaren (1996) entitled *Urban sustainability reporting* is the most cited paper with 317 citations. It plays as the foundational paper in establishing sustainability reporting as an urban governance and accountability issues. The next highest cited papers are García-Sánchez et al. (2013) and Manes-Rossi et al. (2020), with 215 and 176 citations, respectively. Interestingly, even though Maclaren's paper recorded as the highest cumulative citation count, its citation rate is only 10.23 per year, which is lower than the later two papers. This suggest the effect of publication age on total citations.

Manes-Rossi et al. (2020) demonstrates the strongest contemporary influence, recording the highest annualized (25.14) and normalized citation (4.61) performance. This suggests that its structured literature review of non-financial reporting formats in public sector organisation has gained faster recognition than other publications in the bibliometric dataset. Other publications that achieved normalised citation scores more than two includes García-Sánchez et al. (2013), Niemann and Hoppe (2018), and Alcaraz-Quiles et al. (2015). These publications achieved higher citation impact than other studies published in comparable years.

Table 4. Highly Cited Papers

#	Authors	Title	TC	C/Y	NTC
1	Maclaren (1996)	Urban sustainability reporting	317	10.23	1
2	García-Sánchez et al. (2013)	Determinants of corporate social disclosure in Spanish local governments	215	15.36	2.45
3	Manes-Rossi et al. (2020)	Non-financial reporting formats in public sector organizations: a structured literature review	176	25.14	4.61
4	Marcuccio & Steccolini (2005)	Social and environmental reporting in local authorities: A new Italian fashion?	136	6.18	1
5	Niemann & Hoppe (2018)	Sustainability reporting by local governments: a magic tool? Lessons on use and usefulness from European pioneers	110	12.22	2.6
6	Williams et al. (2011)	Sustainability reporting by local government in Australia: Current and future prospects	108	6.75	1.73
7	Alcaraz-Quiles et al. (2015)	Factors determining online sustainability reporting by local governments	107	8.92	2.61
8	Bellringer et al. (2011)	Reasons for sustainability reporting by New Zealand local governments	96	6	1.54
9	Joseph & Taplin (2011)	The measurement of sustainability disclosure: Abundance versus occurrence	96	6	1.54
10	Marcuccio & Steccolini (2009)	Patterns of voluntary extended performance reporting in Italian local authorities	72	4	1

Note: TC = Total Citations; C/Y = Citations per Year; NTC = Normalized Total Citations

Source: Generated by the author(s) using BiblioSpy® (Ahmi, 2026).

4.5. Author's keywords analysis: Network visualization

Figure 3 represents the author keyword co-occurrence network. The analysis examines keywords that appear together within the same publications across the dataset and use these relationships to examine the conceptual structure and thematic relationships within the literature. Author keywords that occur frequently are represented by larger nodes while the proximity and thickness of the links indicate the relative strength of their co-occurrence. The resulting clusters group terms that are more closely connected to one another within the dataset.

The analysis was conducted in BiblioSpy using fractional counting, with a minimum threshold of three occurrences. This reduced the initial set of 201 keywords to 32 terms meeting the inclusion criteria. A minimum cluster size of five was applied to avoid theme fragmentation and ensure that each cluster represented a substantive body of literature. Based on these settings, the software produced a map consisting of five clusters, each visualized in a distinct colour. Larger nodes including “local government”, “sustainability reporting” and “public sector” represent frequently used concepts, while smaller nodes reflect more specialized topics. The clusters should be interpreted as thematic groupings within this dataset rather than as fixed or mutually exclusive divisions of the field.

The first cluster is termed as institutionally and geographically embedded environmental reporting. It contains eight keywords including *local government*, *environmental disclosures*, *environmental reporting*, *Malaysia*, *developing country*, *New Zealand*, *web reporting* and *institutional theory*. With 48 keyword-linked documents and 1,427 citations, it is the largest cluster in the dataset. Its dominant concern is not sustainability reporting in the abstract, but how environmental and sustainability information is produced under particular governmental, national and institutional conditions. The prominence of “local government” indicates that the municipality itself remains the primary empirical unit, while the coexistence of country terms and institutional theory shows that reporting is treated as a context-dependent organizational practice.

Cluster 2 is grouped as public sector reporting architecture, integration and transparency. It consists of nine keywords: *public sector*, *sustainability*, *public sector organizations*, *corporate social responsibility*, *municipalities*, *annual report*, *integrated reporting*, *non-financial reporting* and *transparency*. Its 33 keyword-linked documents accumulated 1,249 citations. This cluster captures the field's concern with the architecture through which sustainability information is communicated: whether through annual reports, standalone sustainability reports, integrated reports or broader non-financial reporting formats. Its central question is therefore not only what municipalities disclose, but how sustainability information is incorporated into established systems of public sector reporting.

Cluster 3 comprises five tightly connected terms: *sustainability reporting*, *accountability*, *local council*, *disclosure* and *stakeholder engagement* and are named as sustainable reporting as accountability and stakeholder engagement. Although it contains fewer keywords than Clusters 1 and 2, it is associated with 34 documents and 1,296 citations, indicating considerable intellectual influence. The cluster conceptualizes reporting as a relational accountability process through which local governments communicate with, respond to and potentially involve citizens and other stakeholders.

Cluster 4 is termed as foundational social and financial reporting in local authorities. The cluster includes *local authorities*, *social reporting*, *sustainable development*, *Italy* and *financial reporting*. It is the smallest and generally oldest cluster, with 14 keyword-linked documents and 468 citations. Its relatively early average publication years indicate that it represents a foundational stage in the field's development, when researchers were exploring how local

authorities could extend conventional financial accountability to include social and sustainable development concerns.

Finally, cluster 5 is named as Reporting standards, content analysis and SDG localization. It consists of *sustainable development goals*, *Global Reporting Initiatives*, *content analysis*, *UN 2030 Agenda* and *websites*. It is associated with 22 documents and 575 citations. The cluster brings together a methodological and standardization stream, GRI based content analysis, with a rapidly emerging SDG reporting stream. Its structure therefore reflects a temporal transition from evaluating generic sustainability disclosure toward assessing municipalities' alignment with Agenda 2030.

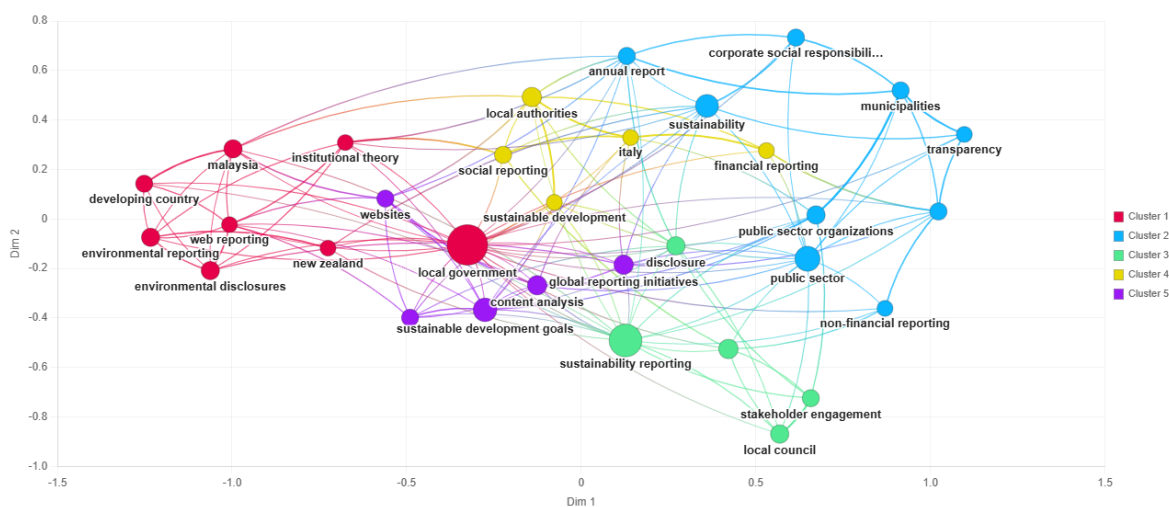


Figure 3. Network visualisation of author keywords
Source: Generated by the author(s) using BiblioSpy® (Ahmi, 2026).

4.6. Author's keywords: Overlay visualization

The overlay visualization in Figure 4 depicts the temporal progression of author keywords by average publication year, offering insight into how scholarly priorities in sustainability reporting in local government, have evolved over the past two decades. Earlier keywords appear in green-yellow tones, while newer, cutting-edge topics emerge in orange-red hues. The figure illustrates the chronological color gradient, pointing out which keywords are older and which represent recent, emerging hotspots.

The first phase is the early phase termed as reporting experimentation and public sector accountability. The intellectual layer was framed around local authorities, social reporting, financial reporting and corporate social responsibility. Their relatively early average publication years—*Italy* (2011.67), *local authorities* (2012.17), *social reporting* (2012.50), *corporate social responsibility* (2013.50) and *financial reporting* (2014.33)—show that the field initially emerged from debates over whether conventional government reporting could adequately communicate the wider social and environmental consequences of municipal activity. The foundational studies did not yet treat sustainability reporting as a standardized or fully institutionalized practice. Instead, they examined experimental reporting instruments and questioned whether this constituted genuine accountability innovation.

The second phase is called transitional phase which includes institutionalization, digital reporting and stakeholder orientation. The transitional period is represented by keywords with average publication years concentrated between approximately 2015 and 2020. These include *websites* (2015.00), *Malaysia* (2015.40), *Global Reporting Initiatives* (2015.50), *content analysis* (2016.33), *transparency* (2016.67), *public sector* (2017.00), *developing country* (2017.25), *sustainability reporting* (2018.11), *local government* (2018.20), *stakeholder engagement* (2018.50), *environmental reporting* (2018.60), *institutional theory* (2018.67) and *accountability* (2019.17). This period marks a shift from exploratory consideration of individual reporting formats toward the systematic examination of disclosure determinants, reporting quality and organizational pressures. The field began to ask not merely whether municipalities issued sustainability information, but why levels of disclosure differed across jurisdictions and what institutional conditions influenced adoption. The increasing presence of *institutional theory* reflects this explanatory turn.

Finally, the recent phase is SDG localization, diversified formats and substantive accountability. The newest intellectual layer is dominated by *sustainable development goals* (average publication year 2024.36) and *UN 2030 Agenda* (2024.75). These are substantially more recent than every other mapped keyword and therefore constitute the clearest research frontier. Their strong connectivity—12 links for *sustainable development goals* and eight for *UN 2030 Agenda*—shows that SDG research is not developing independently. It intersects with local government, sustainability reporting, disclosure, web reporting, annual reports, accountability and public-sector organizations. This development represents more than the addition of new terminology. The reporting question has shifted from whether municipalities disclose general social, environmental and economic information to whether their disclosures are explicitly aligned with internationally recognized goals, indicators and targets.

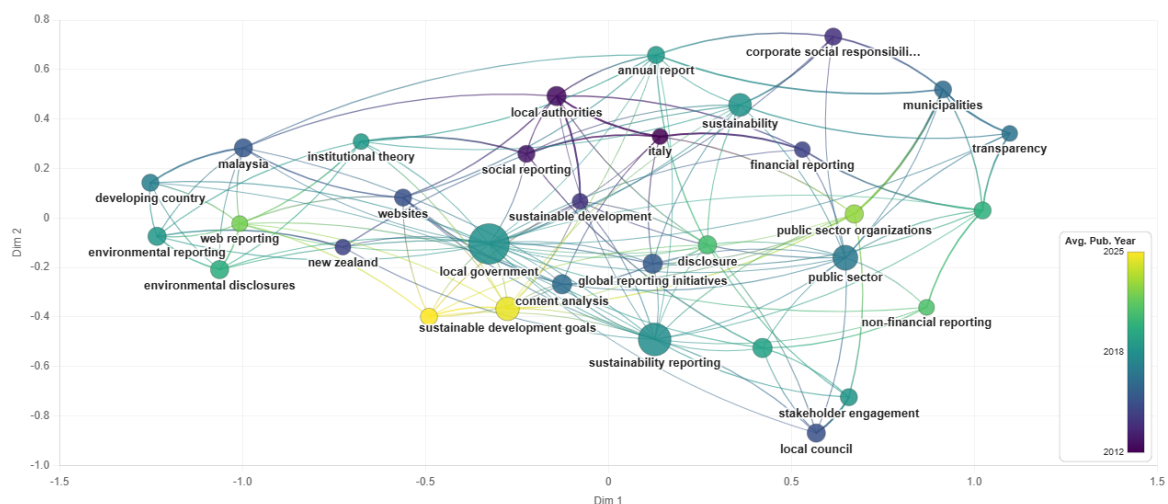


Figure 4. Overlay visualization of author keywords
Source: Generated by the author(s) using BiblioSpy® (Ahmi, 2026).

5. Discussion

The literature suggests that sustainability reporting by local governments has developed from two partly different research traditions. The first one rooted in urban planning and sustainability indicator research, where the primary concern was measuring conditions at the city or community level. The second comes from public sector accounting, where the focus was on

the accountability of an organisations for their use of resources, service delivery and environmental or social impacts. Their gradual convergence explains why “local government” occupies the structural central position in the keyword network while remain connected to reporting formats, environmental disclosure, accountability, institutional theory and sustainability indicators. Local government sustainability reporting is consequently neither an accounting practice nor merely an urban sustainability measurement exercise. It sits at the intersection between territorial sustainability assessment and organisational accountability.

This intersection is theoretically and practically important. A municipality may report indicators on the sustainability of its territory without demonstrating how its own policies, budgets and operations contributed to those outcomes. Conversely, it may disclose organisational emissions or waste management activities without adequately representing broader community level sustainability conditions. The underlying question is therefore: whether the reporting entity is the municipal organisation, the geographical territory, the network of local actors or some combination of these. This ambiguity helps explain the coexistence of keywords relating to municipal governance, annual reports, websites, sustainability indicators and SDGs. It also explains why comparability remains difficult even where disclosure is relatively extensive.

The prominence of environmental reporting and environmental disclosure reflects the historical origins of sustainability accounting. Environmental matters are generally more readily translated into measurable indicators, such as energy use, emissions, water, waste and land management, than distributive justice, inclusion, community well-being or intergenerational equity. Public sector sustainability research has similarly been found to place greater attention on environmental concerns than on the integrated, long-term orientation of sustainability practices (Naveed et al., 2025). Cappellieri et al. (2025) further show that environmental reporting in public sector organizations has become increasingly associated with climate change, carbon, biodiversity and environmental SDGs. The present mapping, however, indicates that environmental reporting is now being incorporated into a broader accountability discourse rather than remaining an isolated technical specialism. This represents progress, but the comparatively weaker visibility of social and governance dimensions suggests that the transition from environmental disclosure to genuinely multidimensional sustainability accountability remains incomplete.

The growing connection between sustainability reporting, accountability and stakeholder engagement indicates a second transformation. Reporting is increasingly conceptualized not as a document-producing exercise but as part of the relationship between local governments and the citizens, communities, regulators and organizations to whom they are answerable. This interpretation accords with Manes-Rossi et al. (2020), who identify multiple public-sector reporting formats, including sustainability, integrated, popular and non-financial reporting, as responses to expanding accountability expectations. Their review also demonstrates that the field has developed unevenly across public-sector subsectors and continues to require broader theoretical and empirical approaches. The present findings refine this argument by showing that, within local-government scholarship, accountability is becoming the conceptual bridge connecting previously fragmented reporting forms.

Yet the relationship between reporting and accountability should not be taken for granted. Biondi & Bracci (2018) caution that sustainability, popular and integrated reporting may spread as managerial fashions, introducing new terminology without necessarily strengthening public accountability. This concern is relevant to the current network because integrated reporting, non-financial reporting and popular reporting are connected to the accountability domain but remain less central than sustainability reporting. Their position may indicate continuing

experimentation with alternative reporting formats rather than their institutional consolidation. The proliferation of reporting terminology should not automatically be interpreted as conceptual progress. It may instead reflect multiple attempts to solve the same underlying problem: the inability of conventional financial reports to explain long term public value, sustainability impacts and interdependencies.

A more recent development is the emergence of SDG reporting and the 2030 Agenda. The SDGs offer municipalities with a common framework through which local policies can be connected to global objectives, potentially reducing some of the conceptual fragmentation that found in earlier reporting research. However, the evidence suggests that SDG reporting remain at an early stage. Garrido-Ruso et al. (2026) identify a small and recently formed literature, dominated by Southern European contexts, institutional and legitimacy explanations, low disclosure levels and inconsistent evidence regarding determinants. The current study's mapping is consistent with this assessment: SDG reporting forms a recognizable but still comparatively emergent thematic domain rather than the settled core of local-government reporting research.

More importantly, the rise of SDG terminology does not necessarily imply that sustainability has been integrated into municipal accounting and management. Rönkkö & Luhtala (2025), for example, found that Finnish municipalities frequently disclosed environmental, social or economic sustainability matters, but rarely referred explicitly to the SDGs. This apparently counterintuitive pattern suggests that sustainability practice and SDG labelling may evolve at different rates. Municipalities can undertake and disclose relevant activities without organizing them through the SDG framework; equally, they may symbolically reference SDGs without demonstrating corresponding targets, resources or outcomes. The substantive question is therefore not whether SDG icons or labels appear in reports, but whether the goals are translated into measurable responsibilities, budgetary commitments, performance indicators and mechanisms for corrective action.

The concentration of influential scholarship in a limited set of journals and national contexts further reveals that the field has grown through relatively specialized academic communities. Public-management and public-sector accounting journals provide the principal institutional home, while general sustainability outlets contribute visibility and interdisciplinary reach. This structure has enabled cumulative research but may also reinforce theoretical and geographical path dependence. Findings generated in municipalities with relatively mature administrative systems, accessible public data and strong reporting traditions may not transfer to local governments operating with weaker fiscal capacity, fragmented information systems or different accountability relationships. The increasing appearance of Malaysia and developing-country terminology is therefore significant: it signals the beginning of geographical diversification, but not yet a fully balanced global evidence base.

5.1. Theoretical implications

The findings suggest that local government sustainability reporting is better understood as a multilevel accountability process rather than a discrete disclosure practice. Existing literature commonly applies legitimacy, stakeholder, institutional and accountability theories to explain reporting behaviour. Mol et al. (2025) concludes that these perspectives are interrelated and that municipal reporting is strongly shaped by organisational and political factors. Darteh & Fiorani (2026) similarly show that the reporting determinants differ across public sector subsectors, with local governments particularly influenced by socio-demographic, socio-economic, political and governmental financial conditions. The present science map indicates

why no single theory is sufficient. Sustainability reporting simultaneously responds to external norms, multiple stakeholders demand, political legitimacy concerns and internal accountability requirements.

This study therefore concludes that a layered theoretical model appears appropriate. At the institutional level, global frameworks, professional norms and peer practices establish expectations about appropriate sustainability reporting. At the political level, elected leaderships, ideological priorities and public visibility influence whether those expectations receive attention and resources. At the organisational level, administrative capacity, leadership, data systems and interdepartmental coordination determine whether reporting can be produced. At the accountability level, citizens, oversight bodies and other stakeholders may interpret. Reporting outcomes should be understood as the result of interactions across these levels rather than as a direct response to any single driver.

The second implication is to distinguish among reporting adoption, reporting quality, reporting use and accountability effects. Existing studies often treat the publication of a report or disclosure index as the principal outcome. However, the network links among sustainability reporting, accountability, stakeholder engagement, annual reporting and benchmarking suggest several analytically distinct stages. Adoption concerns whether a municipality reports. Quality concerns whether the information is balanced, complete, comparable and verifiable. Use concerns whether it informs planning, budgeting, oversight or stakeholder deliberation. Accountability effects concern whether reporting influences behaviour, exposes underperformance, enables corrective actions or improves public decisions. The differences seems insignificant because these stages are often treated as a single outcome, thereby allowing symbolic reporting to be interpreted as substantive accountability.

Finally, the findings also extend the discussion of public value theory in sustainability reporting. Unlike corporate reporting, municipal reporting cannot be organised primarily around financial capital providers or firm value. It must account for collective outcomes, service accessibility, environmental limits, spatial inequalities and rights and obligations to future generations. Public sector sustainability theory must consequently recognise that public value is plural, politically contested and distributed unevenly. Reporting cannot merely aggregate positive contributions; it must disclose trade-offs, adverse impacts and the groups that bear costs or receive benefits.

5.2. Implications for practice and policy

The findings suggest that policymakers should priorities the integration of sustainability information into established municipal planning, budgeting and annual reporting systems. A standalone sustainability reporting report may increase visibility but risks producing a parallel disclosure process with limited influence on managerial decisions. Reporting is more likely support governance when sustainability indicators are linked strategically to strategic objectives, responsible departments, budget allocations, performance targets rather than a periodic communication exercise.

Second, reporting guidance should distinguish between municipal organisational performance and community wide sustainability outcomes. Local governments should disclose both, but they should be report separately. Operational indicators may include emissions from municipal buildings, procurement or vehicle fleets, whereas territorial indicators may capture city wide emissions, housing conditions, public health, transport access or biodiversity. Clear reporting boundaries and attribution are necessary to prevent municipalities from claiming broad community outcomes without explaining their specific contribution.

Finally, capacity building should focus not only on report preparation but also on data governance, inter departmental coordination and stakeholder interpretation. The uneven geographical distribution of research suggests that some municipalities may lack the technical and fiscal capacity assumed by existing reporting frameworks. Proportional requirements, shared indicator repositories, common digital infrastructure and intermunicipal learning networks would be more effective than imposing complex corporate derived standards without adaptation.

6. Conclusion

This study shows that research on local-government sustainability reporting has developed into an identifiable field connecting sustainability, governance and public accountability. The field has moved beyond examining whether municipalities publish environmental and social information to investigating whether that information influences planning, decision-making and stakeholder relationships. This shift is important because local governments are increasingly expected to convert global sustainability commitments into measurable local actions and report their progress transparently. This study views local-government sustainability reporting as a process shaped by international standards, political priorities, organisational capacity and stakeholder scrutiny. Different theories explain different aspects of this process. However, meaningful accountability occurs only when sustainability information is used in decision-making, examined by stakeholders and linked to organisational action, rather than merely published. For example, a council may report that it wants to reduce flooding. Meaningful reporting would show its targets and progress, influence how much money is allocated to drainage, identify the responsible department, and allow citizens to question the council when targets are not achieved. Different local-government reporting formats serve different purposes and audiences. They should therefore be assessed according to their content, accessibility and decision-making value rather than their titles. Municipal reporting should also focus on public value, including community well-being, intergenerational responsibility and local inequalities, rather than directly adopting corporate reporting assumptions.

Future research should move beyond describing municipal disclosures to explaining why reporting practices differ and whether they produce meaningful outcomes. Comparative and longitudinal studies are particularly needed in developing and resource-constrained settings. Research should also assess whether digital technologies and artificial intelligence improve reporting quality and accessibility or merely enable more sophisticated forms of symbolic compliance. Sustainability reporting should be connected to actual council planning, spending, responsibility and performance—not treated as a decorative report or a collection of SDG logos. The findings of the study should be interpreted based on its limitations. The study is based on Scopus-indexed, English language publications and therefore may omit relevant research published in other sources and context. Its focus on local governments limits direct generalization to other public sector organizations. Recent publications have also had limited time to accumulate citations. Furthermore, bibliometric analysis maps patterns in the literature but cannot directly evaluate the practical outcomes of municipal sustainability reporting. Future research should move beyond documenting the spread of sustainability reporting and assess whether it improves municipal decisions, makes competing priorities visible, strengthens public scrutiny and contributes to equitable sustainability outcomes. Reporting should therefore be evaluated by its accountability effects rather than its publication alone.

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