

**INVITED LECTURE**  
**EXPLORING ACCOUNTING SUSTAINABILITY HYBRIDISATION IN UK PUBLIC SECTOR**

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**ABSTRACT**

This paper explores how two UK public service organizations seeking to become exemplar sustainable organizations responded to the UK Government's sustainability strategy. We examine the extent to which this programmatic discourse manifests itself in everyday accounting processes and practices, the role of accounting mediating instruments and the key episodes in these hybridization processes. We develop a theoretical approach to explore the reflexive nature of hybridization processes. This involves examining hybridisation episodes at programmatic levels, mediating instrument levels and local levels as well as the complex interactions amongst these episodes. Both the Environment Agency and West Sussex County Council were enmeshed in the same nexus of programmatic discourses and elected to use the Connected Reporting Framework as a mediating instrument. Despite substantive differences in their accounting processes and practices, service delivery imperatives and hybridization processes, the elements of the programmatic discourse that were embedded in both cases were remarkably similar. Notably, both organizations mainly dealt with eco-efficiency concerns whilst omitting large elements of the sustainability discourse. The sustainability discourse was perceived as weak and hybridization with accounting was actively sought to facilitate organizational change. Interestingly, it was everyday accounting practices rather than non-local accounting hybrids that operated as powerful mediating instruments. We conclude that it was the intersection of the loci of commonalities of the key hybridization episodes that shaped the local accounting sustainability hybrids. We argue that accounting constrained but also enabled limited penetration of the sustainability discourse into these organizations. Our findings support concerns of an over-reliance on partial accounting sustainability hybrids as these could problematically dilute and obstruct the transformative potential of the sustainability programmatic discourse.

Keywords: Sustainability programmatic, hybridisation, public sector, mediating instruments, hybrid objects, West Sussex Council, Environment Agency, Connected Reporting Framework, UK

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