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**Accountability in collaborative settings: understanding inter-corporate sustainability initiatives**

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# **Accountability in collaborative settings: understanding inter-corporate sustainability initiatives**

## **Abstract**

As corporations have come to recognize their role in shaping the biosphere, there has been an increase in inter-corporate cooperation, whereby corporations come together to address issues of common concern. The rationale for developing a collective approach arises from a realisation that ‘wicked’ problems are beyond the capacity of any one organisation to tackle. At the same time, although inter-corporate collaborations exist in the practice landscape, little is known about their characteristics from an academic perspective. Moreover, these initiatives raise questions in terms of how collective performance might be communicated, thereby creating the possibility for accountability to be discharged. This paper seeks to understand how inter-corporate sustainability initiatives (hereafter ISIs) have been explored in the literature by using a systematic literature review (SLR) of 203 academic papers and explores how these aspects can be integrated to start the process of developing an understanding of potential accountability mechanisms for ISIs. The paper contributes to accounting literature by emphasizing the likely relevance of different ISI configurations in designing appropriate accountability approaches. It expands existing discussions around accountability-based accounting systems and highlights the importance of considering a variety of factors, including the governance approach, nature of collaboration, and ISI mechanisms and attributes, in informing accountability measures. The SLR suggests that certain aspects, such as leadership, trust, legitimacy, and outcomes, are critical in understanding ISIs and influence our ability to imagine how accountability could be sought for collective outcomes as well as participant achievements.

**Keywords:** accountability, inter-corporate collaboration, sustainability initiatives

## 1. Introduction

Business organisations are enmeshed in social-ecological systems which they simultaneously depend upon for their success as well as adversely impact in ways that can jeopardise their continued functioning. Navigating this challenge is a conundrum at the heart of sustainability research (Folke et al., 2021; Österblom et al., 2022). The nature and scale of social-ecological change is such that some organisations have come together in an attempt to tackle sustainability challenges through voluntary initiatives in problem arenas where *inter-organisational* collaboration is necessary (Pedersen, Lüdeke-Freund, Henriques & Seitanidi, 2021; Shah & Arjoon, 2015). These activities extend beyond those undertaken within organisations, where social and environmental impacts and drivers are addressed, to collaborative approaches that seek to influence the wider system in which corporations operate.

As a result, there has been an increase in inter-corporate sustainability initiatives (hereafter ISIs), by which multiple organisations formally come together to address at least one identified social or ecological concern. Multiple forms of ISIs can be observed in practice with Table 1.1 describing the range of ISI types with brief descriptions of their characteristics. ISIs often share common design features: namely, that they are formalised, voluntary, multi-organisational collaborations, focused on joint problem solving and implementation in relation to sustainability aspects. In addition, they focus on restructuring elements within the corporate-environmental system, including: forming new norms around expectations of sustainability performance/impacts (including those that create benefits for members of a ‘club’); define new operational standards that will allow sustainability problems to be effectively addressed (for example, through business initiatives and corporate social responsibility associations); and

develop techniques that change sustainability performance (through, for example, voluntary environmental performance standards).

**[Table 1.1 here]**

The extant literature contains differing views of the value of ISIs (Nelson & Phillips, 2018; Orzes, Moretto, Ebrahimpour, Sartor, Moro, & Rossi, 2018; Rasche & Waddock, 2014; Sethi & Schepers, 2014; Tanimoto, 2019), leaving it unclear as to how these initiatives might be understood. [This makes it difficult to mediate between claims about ISI performance and to ascertain if and how they might discharge accountability for outcomes they are seeking to achieve.](#) Likewise, the various forms that ISIs take, and their different degrees of maturity, make direct comparisons between collaborations problematic (Paton, 2000). Ascertaining how ISIs function, however, is critical to debates about whether organisations (individually and collectively) are able to discharge their responsibilities to be biosphere stewards (Bebbington, Österblom, Crona, Jouffray, Larrinaga, Russell, & Scholtens, 2020). Moreover, if we better understood ISIs we might also develop “insight into the formidable task of designing [...] partnerships so that they support socio-ecological resilience and avoid unintended consequences” (Dentoni, Pinkse, & Lubberink, 2021, p 1217).

This paper was motivated through empirical work that the authors are undertaking in an ISI practice setting. Aiming to better understand this particular ISI (references supplied after review), the authors sought to identify different key characteristics of ISIs and how these characteristics may affect ISI accountability. Critics contend that ISIs often fall outside of traditional accountability structures (because they are collective endeavours) and as a result oversight of their performance is not robust. In addition, there are questions of how

collaborations between transnational corporations can enhance accountability when the individual entities might not be accountable themselves (Bäckstrand, 2006). It can also be observed that there is a dearth of reporting by ISIs on commitments made and performance, thereby inhibiting accountability.

In searching for insights to enable ISI accountability to be evaluated, it became apparent that literature on ISIs spans across many fields, thereby preventing a comprehensive understanding of ISI functioning and accountability emerging from any one management sub-discipline. This gap, as well as the interdisciplinary nature of literature that addresses individual aspects of ISIs, suggested a need for an interdisciplinary research approach. This aligns with the call by Alawattage et al., (2021) for ‘opening up’ accounting to wider domains and the need for interdisciplinary accounting research (Bebbington & Larrinaga, 2014). This paper, therefore, addresses questions of how ISI accountability might be understood, through an examination of literature that encompasses but also extends beyond traditional accounting/accountability scholarship. A systematic literature review supports this aim and focuses on addressing two research questions. First, what aspects of ISI functioning have been examined in the literature and, second, how might these aspects be brought together to explore accountability mechanisms for ISIs? Addressing these questions is preparatory work for guiding others to evaluate ISI activities, including but not limited to how they might measure and report on progress. The desire to support this latter task is prompted by practice as much as it by conceptual preoccupations.

That being said, these questions are relevant to the accounting literature for two reasons. First, by developing a broader understanding of ISIs, we will likely shed light on their functionality, thereby prompting new avenues for accounting scholarship. Second, extending

the focus of accounting to study ISIs builds on literature that examines the development of norms, the performance of collectives and how performance might be communicated (Baudot, Dillard, & Pencle, 2022; Chen, Harrison, & Jiao, 2022; Macve, Burritt, & Chen, 2010; Mundle, Beisheim, & Berger, 2017; O'Sullivan & O'Dwyer, 2015; Vitiea & Lim, 2019). Given the complexity of addressing sustainable development themes (Bebbington & Larrinaga, 2014, Bebbington et al., 2020), an increase of collective corporate attempts to advance sustainability action should be anticipated, which necessitates further enquiries into appropriate reporting frameworks which may link to accountability demands. As such, this paper aims to contribute to the accounting literature by shedding light on the relevance of different ISI configurations and collaborative structures to accountability questions.

The paper proceeds as follows. Section 2 introduces the existing literature on accountability systems, highlighting the challenge of ISI accountability due to the lack of external reporting and monitoring requirements for ISIs. This section explores various accountability mechanisms, including the contrast between structural and personal accountability, and the debate between accounting-based and accountability-based approaches.

Section 3 outlines the design of the SLR that supports observations made in this paper. The initial search for insights that would allow us to understand ISIs highlighted that relevant literature was spread across several journals and business and management disciplines as well as being present in other disciplines, especially legal/policy and development/sustainability journals. The SLR, therefore, needed to include a wide array of journals to bring salient material together: relevant insights to the research questions addressed in this paper were found in 112 different journals. At the same time, the SLR highlighted some aspects of ISI characteristics and performance that warranted deeper investigation (for example, the nature of collaboration

and its inter-relationship with trust) and the resulting framework seeks to integrate literature from beyond the SLR where appropriate.

Section 4 contains the main empirical findings of the paper, focusing on three aspects of a proposed framework for characterising and understanding ISIs. First, a typology of governance approaches is discussed, as these are the bedrock upon which initiative design is based and provide the model against which accountability for performance can be based. Second, a more nuanced understanding of collaboration is developed, given its central role in any ISI. Third, the literature that examines mechanisms and attributes of ISIs is considered, highlighting the various elements and concepts that are in dynamic interplay (namely fairness, inclusion, leadership, legitimacy, outcomes, transparency, trust and stringency). We propose that these elements determine how an ISI functions, *contingent* on the nature of the initiative design and problem setting.

The paper then discusses the [implications of the ISIs functionality for reflecting upon accountability](#). It argues that developing an accountability system for ISIs requires a nuanced understanding of their diverse governance models, collaborative dynamics, and specific goals and outcomes. As such, this paper proposes a dynamic and diverse approach to accountability systems for ISIs, rather than a ‘fit for all’ approach. Given the exploratory nature of this paper, [areas for future research aimed at better articulating and understanding accountability for ISIs are identified](#). Lastly, the paper provides some concluding comments.

## **2. Accountability systems and ISIs**

ISIs are in general not subject to external reporting or monitoring requirements, making it difficult to ascertain their legitimacy and validate their performance and outcomes (Prakash & Potoski, 2012). However, even without formal reporting requirements, ISIs are often under pressure to provide accounts of their actions and outcomes to a range of different stakeholders, driven by internal and external accountability relationships. In addition, while some ISIs have increased the extent of their disclosures (Rasche et al., 2022), it is unclear whether this actually improves their accountability.

Much of the research in Social and Environmental Accounting demonstrates a confidence in accounting's capability to improve accountability through the means of disclosure, especially in areas like external reporting and verification of reports (Adams, 2015; Adams & McNicholas, 2007; Aras & Crowther, 2009; Burritt & Schaltegger, 2010). This suggests that governance failures can be mitigated through enhanced transparency – either through greater volumes of or new subjects of disclosure. This is the belief Gray (1992) espouses regarding the potential of enhanced accountability in fostering environmental responsibility.

*"The development of accountability... increases the transparency of organizations. That is, it increases the number of things that are made visible, increases the number of ways in which things are made visible, and in doing so encourages a greater openness. The inside of the organization becomes more visible, that is transparent" (Gray, 1992, p.415).*

In the context of single organisational accountability, O'Dwyer & Boomsma (2015) differentiate two types of accountability paradigms: external accountability, which equates to being “held responsible”, and internal accountability, synonymous with “feeling responsible”. There is a coexistence and interdependence between accountabilities that are externally



imposed and those that arise internally (Ebrahim, 2003; Roberts, 1991). Moreover, Sinclair (1995) and Dillard & Vinnari (2019), which in turn are influenced by Grant & Keohane (2005), outline diverse forms of accountabilities, including political, market-based, managerial, public and personal.

Related to disclosures, Sinclair (1995) distinguishes between two particular discourses of accountabilities - structural and personal. The predominant dialogue within the literature chiefly pertains to structural accountability, focusing on the systematic or technical characteristics of accountability and its related procedures (Dillard & Vinnari, 2019). However, Messner (2009) argues that “personal” accountability appears to highlight the boundaries of accountability, especially when it captures the challenges of living up to one’s own sense of responsibility.

*“Accountability in the structural discourse is spoken of as the technical property of a role or contract, structure or system. Territories are clear and demarcated, accountabilities uncontested [...]. In contrast, the personal discourse is confidential and anecdotal. In this discourse, accountability is ambiguous, with the potential to be something that is feared or uplifting [...]. The personal discourse functions to admit the risks and failures, exposure and invasiveness with which accountability is experienced”*  
*(Sinclair, 1995, p.224).*

Recently, new forms of financial and non-financial disclosures by organizations to their stakeholders has proliferated, reflecting a reliance on transparency as a means of building trust with distant others (Mol, 2006; Fung, Graham & Weil, 2007). Yet, as observed by Power, this act of turning organizations 'inside out' has also birthed a new ideal of organizational “self-

*control and self-observation*” (2007, p.60). Nonetheless, a number of social and environmental accounting studies indicate that the material presented in non-financial reporting fails to broaden the range of corporate accountability beyond that of shareholders and creditors.

As a result, Dillard & Vinnari (2019) distinguish between accounting-based accountability and accountability-based accounting. Accounting-based accountability stems from the assumption that accountability is derived from and is both facilitated and limited by a predetermined (traditional) accounting framework. The current accounting paradigm employed to furnish the necessary disclosures for holding entities accountable for their social and environmental impacts has predominantly been shaped by the accountability standards pertaining to the requirements of financial capital (Malsch, 2013). In contrast, Dillard and Vinnari (2019) suggest an approach where accounting systems are tailored to meet the distinct needs of alternative accountability frameworks (accountability-based accounting) and the criteria for these accountability systems mirror the key evaluation standards of the relevant stakeholders. These stakeholder networks, centred on mutual concerns, would then establish criteria by which significant others can hold the account provider accountable. While accounting, disclosure, and transparency are essential elements of such a process, they are not the only components. Hence, there would be a need to transition from what is feasible to disclose based on predefined accounting frameworks to formulating accounting systems rooted in accountability, which supply data in line with the standards set by these responsibility networks. It is possible that ISI ambitions could also be characterised as generating accountability frames for their members.

Existing ISIs have come under scrutiny for perceived lapses in accountability and transparency (see for example Planet Tracker, 2022) and there is a perceived gap between

initiative narratives about what they will achieve and tangible, on-ground results (Sethi & Schepers, 2014; Tanimoto, 2019). Yet, the varied and complex nature of ISIs poses an inherent question: to whom should these initiatives be accountable? Bäckstrand (2006) argues that for ISIs to be genuinely effective, they should be accountable to a variety of stakeholders: NGOs, indigenous communities, businesses, governments, and international financial institutions. As a result, there is an emphasis on accountability mechanisms grounded in transparency which often depends on access to comprehensive information about a partnership's accomplishments and strategies. Hale and Mauzerall (2004), however, note that under one-third of multi-stakeholder partnerships met transparency criteria (that is, having a website, reporting and monitoring mechanisms) and less than half had any mechanism to monitor the efficacy and progress of the partnership. [While this level of transparency may be expected to have improved over the subsequent years, studies on specific MSI transparency initiatives such as the Extractive Industries Transparency Initiative \(EITI\), the Construction Sector Transparency Initiative \(CoST\) or the Global Initiative for Fiscal Transparency \(GIFT\) \(Aaronson, 2011; Brockmyer & Fox, 2015; Moberg & Rich, 2012; Turianskyi, Corrigan, Chisiza, & Benkenstein, 2018; Wilson, Heide, & Villeneuve, 2023\) highlight ongoing challenges in establishing transparency in multi-stakeholder initiatives.](#)

The current accountability mechanisms' deficiencies are argued to stem from a lack of compulsory reporting mandates for ISIs and a lack of practical examples of ISIs reporting that would provide models to follow/build upon. This has resulted in a lack of systematic mechanisms being in place to monitor ISIs performance and implementation. This hope is further hampered because ISIs vary in their form, maturity and focus, thus making it difficult to establish a single suitable accountability and reporting framework. Moreover, ISI accountability might benefit from using a diverse set of accountability mechanisms due to their

varied stakeholder engagement as well as their need to fulfil internal as well as external accountability demands. Any ISI accountability framework would therefore need to acknowledge the diverse, and at times conflicting, needs, interests, and power dynamics among impacted parties.

This paper contributes to this wider debate by identifying characteristics of ISIs and exploring how they might discharge their accountability. In doing so, the paper contributes to the discussion around accountability-based accounting systems (Dillard & Vinnari, 2019) by highlighting the importance of considering ISI specific factors such as the governance approach, the nature of collaboration, and the ISI mechanisms and attributes, in developing accountability measures.

### **3. Methodology**

A systematic literature review (SLR), specifically a systematic mapping review (Grant & Booth, 2009), was chosen as the ideal method to support the aims of the paper. According to Grant and Booth (2009), systematic mapping reviews are a type of literature review that map and subsequently categorises existing literature to create overviews, identify gaps and highlight areas for further studies. Mapping reviews can employ more selective or purposive search methodology and do not aim to critically analyse the quality of the examined literature. Instead, mapping reviews focus on the identification and categorisation of key features and aim to contextualise practice-relevant review questions within the literature. This approach accords with the practice-based motivation of the paper.

This SLR (adapted from Tranfield, Denyer, and Smart, 2003<sup>1</sup>) was preceded by an unstructured review of ISI literature to identify key concepts and terms to be used. During this ‘pre-study’ (Thomson, 2021), keywords were identified to ensure that searches would capture specific as well as general descriptions of ISIs. ISI characteristics included being voluntary but formalised multi-organisational collaborations, focused on joint problem solving and implementation in relation to sustainability aspects. As part of their collaboration, ISIs aim to form new norms around sustainability impacts and performance and develop novel operational solutions to address unsustainable business practices through collective action. The unstructured review also allowed the identification of the keywords used within different academic fields and the streams of literature that are relevant to understanding ISIs: that is, the pre-study aimed to capture a common phenomenon that has been described with different terms. This process yielded 13 search terms linked to ISIs (Figure 3.1). Prior to focusing on these more specific descriptions, searches were conducted on broader terms such as governance, legitimacy, sustainable leadership and trust but they yielded too many database hits and rendered their inclusion in the SLR impractical. The search terms used, therefore, balanced being broad in nature but not so broad as to yield too diverse a literature to use for the paper’s purpose.

An overview of the SLR process, including the databases used and the inclusion criteria, can be found in Figure 3.1. These databases were selected because of their broad coverage of business-related articles as well as their low degree of overlap. Between them, approximately 2,500 journals (including around 1,500 in business and management) were examined. The search terms listed in Figure 3.1 were applied to titles, keywords and abstracts of papers in the

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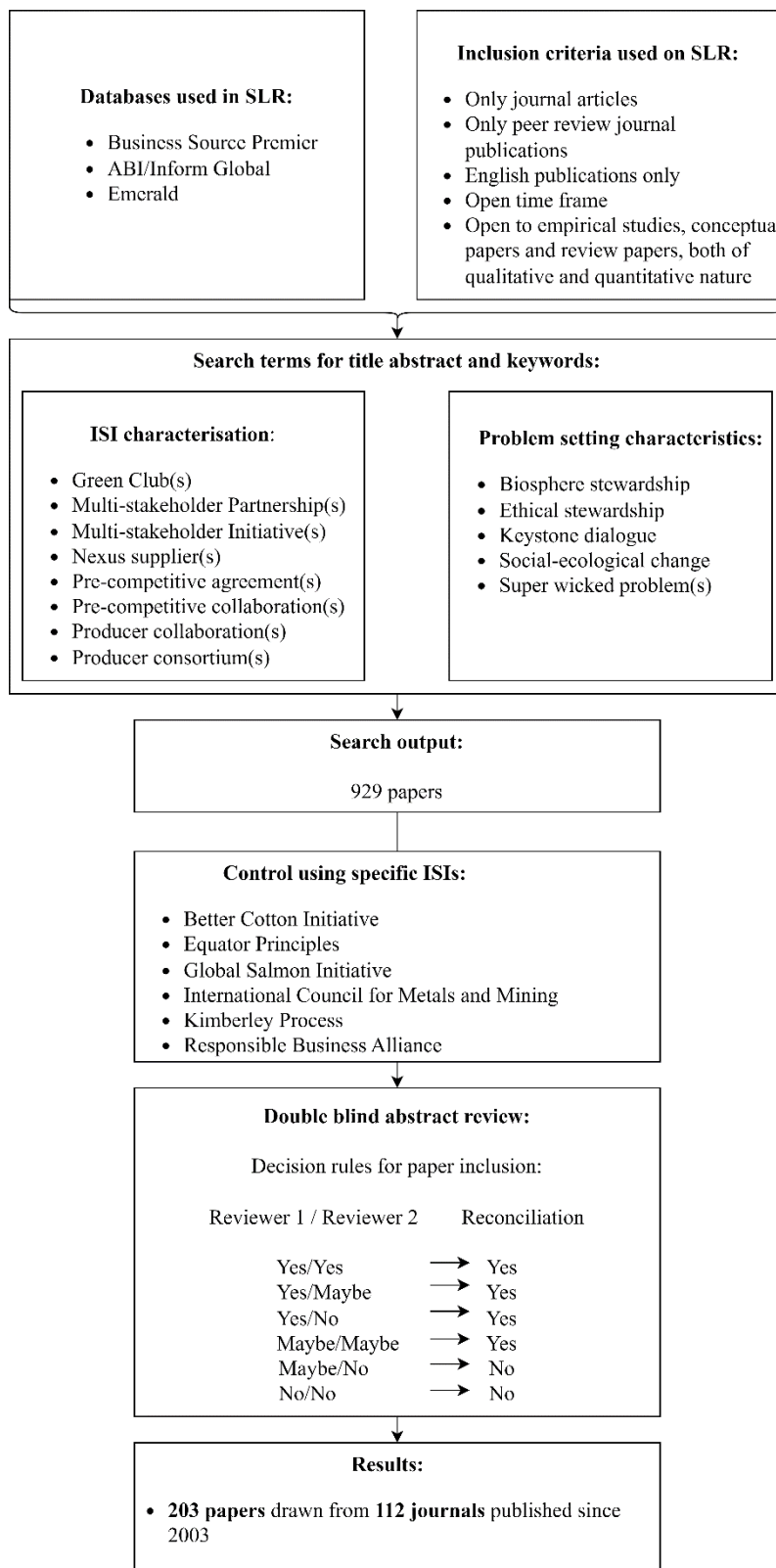
<sup>1</sup> The methodological paper by Tranfield, Denyer, and Smart (2003) is one of the leading papers on SLRs within the broader business and management field and was thus chosen to guide this study.

databases. Papers fulfilling the inclusion criteria were extracted and stored as pdfs. After removing duplicates, 929 articles were identified as being potentially valuable for developing a framework for understanding ISIs. All abstracts were then reviewed for relevance by two of the co-authors on a 'blind' basis. After this initial screen for relevance, the full papers that were identified as being relevant for the research questions were read to draw out the insights contained therein. Finally, a further search round was performed using a sample of existing ISIs<sup>2</sup> with the aim of identifying papers that might not have been identified through the search terms. This final check did not yield any additional papers.

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<sup>2</sup> As identified as relevant for this review during the unstructured literature review. These include longstanding ISIs as well as those that have attracted more literature alongside some less well known and more recent initiatives.

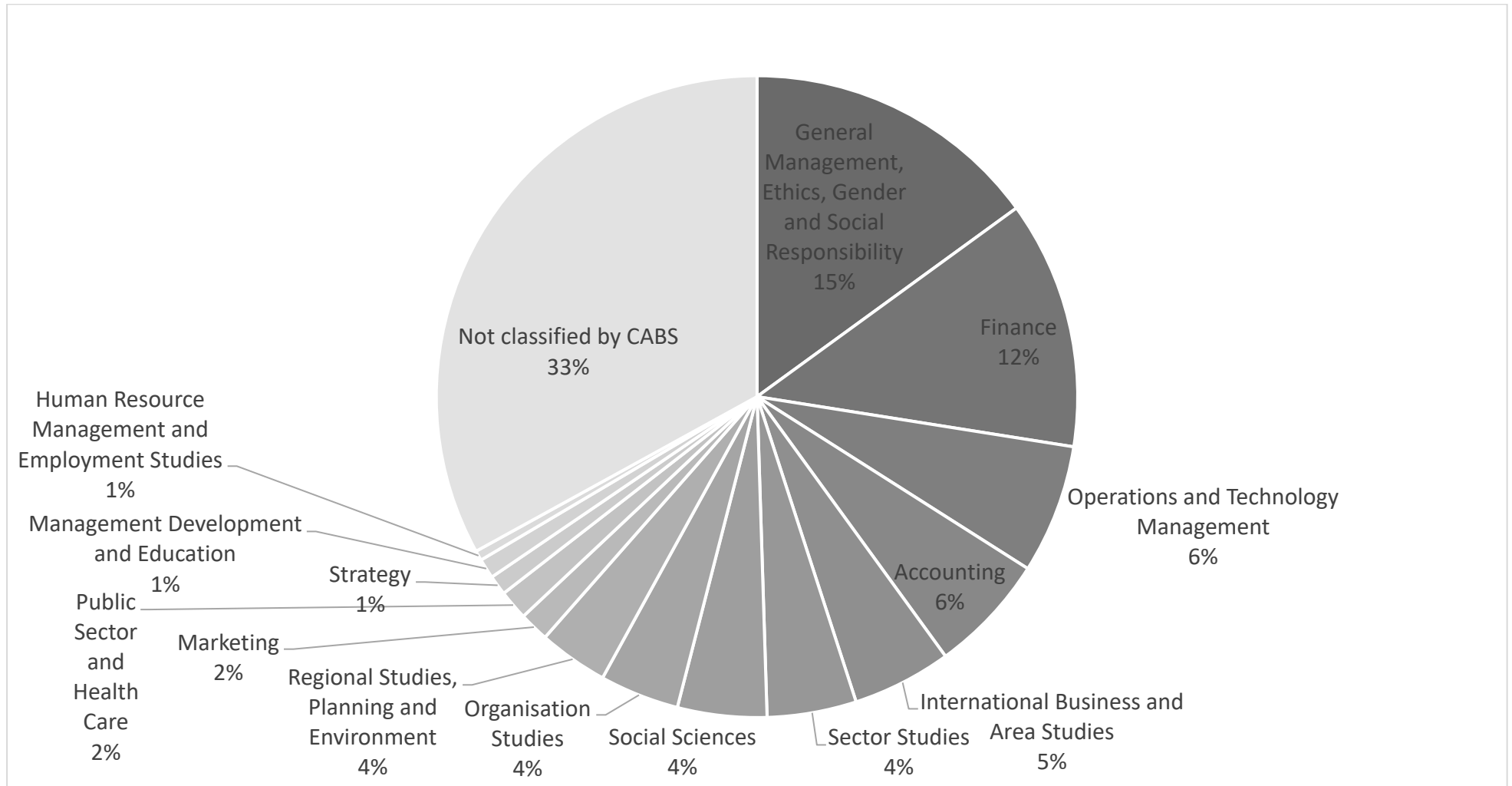
**Figure 3.1: SLR Process**



The review process yielded 203 papers that were salient to the in-depth review stage during which articles were read, analysed and categorised. The final sample of 203 papers was entered into a spreadsheet for thematic and descriptive analysis. Information from each article recorded included: Author(s), Year, Title, Journal, Key concept(s) covered, Theoretical Framework used, Paper Type (empirical, conceptual or literature review), Main Findings and Country Setting. Key concepts were then thematically coded to identify common themes and notions within the literature. The 203 papers identified in the SLR were published in 112 different journals, indicating that the literature on ISIs spans journals as well as disciplines. The papers were published in journals that could be categorised in three broad domains: business/management journals (69% of papers); legal/political/international relations journals (20% of papers) and natural science/sustainability journals (11% of papers). Additionally, Figure 3.2 provides an overview of the frequency of the papers based on the Chartered Association of Business Schools (CABS) Academic Journal Guide 2021 sub field categorisation.

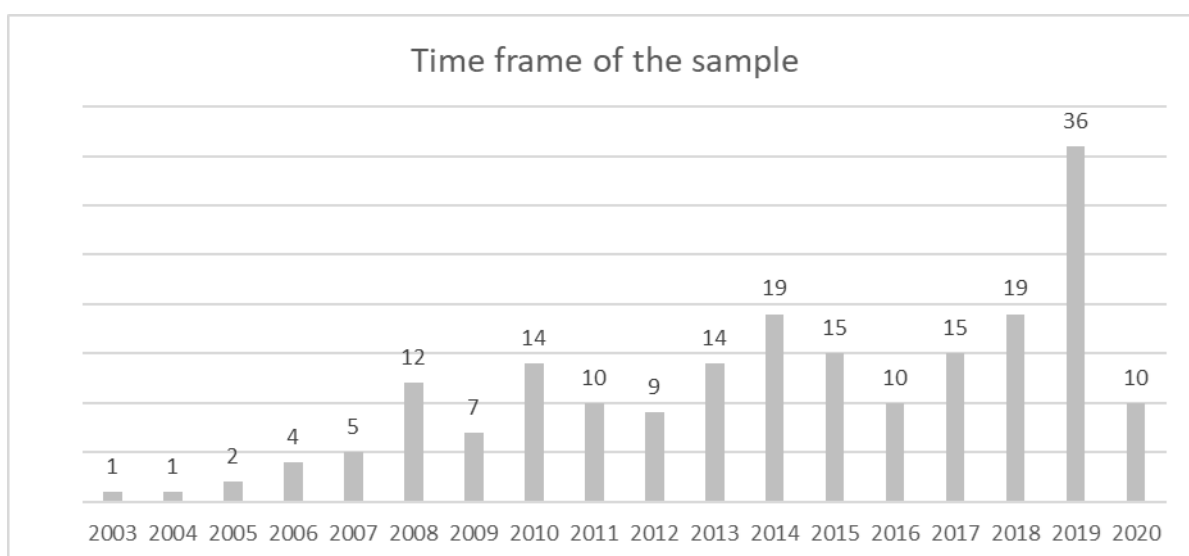


**Figure 3.2: Frequency of paper by CABS Journal sub-field classification**



The first paper on ISIs was published in 2003 and since 2010 there has been a steady and growing volume of literature on ISIs and how these initiatives could be characterised (see Figure 3.3). [The cut-off for inclusion in the SLR was May 2020.](#)

**Figure 3.3: Time frame of the mapping SLR paper sample**



Papers included empirical papers (50% of the papers), conceptual papers (34% of papers), literature reviews (10% of papers) and special issue editorials (6% of papers). This categorization was difficult to make at times because papers did not always fit neatly into these categories or were vague about their sources of evidence. The geographical scope of empirical papers was predominantly focussed on multiple country settings, however no clear geographical focus within the SLR was apparent and ISIs or ISI implementation in more than 25 different countries was examined. The most used research methods within the empirical paper were qualitative in nature (70%), while 23% of empirical papers used a quantitative and 7% a mixed method approach. A majority of papers examined ISIs with a multi-stakeholder or multi-sector scope (70%). ISIs varied in their type and nature and included a broad range of multi-stakeholder initiatives, business associations, round tables and Green Clubs. Initiatives

that were most frequently the subject of analysis were the Equator Principles, the Kimberley Process, ISO standards, and the UN Global Compact.

The papers discuss a range of broad topics related to ISI characterisation. Frequently identified topics include governance (151 papers), legitimacy (73 papers), networks (71 papers), outcomes (57 papers), collaboration (47 papers), transparency (43 papers), trust (42 papers) and leadership (30 papers). These concepts are often discussed in isolation or in smaller pairings, with no paper within the SLR integrating all concepts into a comprehensive framework: this suggests that this paper addresses a gap in the literature. Insights into how ISIs are operationalised as well as their accountability were synthesised inductively (following a reflexive process) to provide the basis for the analysis in Section 4. Section 4 primarily draws upon literature identified through the SLR, while also incorporating relevant works beyond the SLR scope where appropriate.

#### **4. Aspects of ISIs**

Three key aspects were synthesised from a detailed reading of the SLR papers, namely: the governance approach; the nature of collaboration and the mechanisms and attributes of the ISI (overview in Table 4.1). This section describes these three elements in depth with discussion of how these elements might interact with accountability principles following in section 5.

##### *4.1 Governance approach*

ISIs emerge as a “means to steer the process that influences decisions and actions within the private, public, and civic sectors” (O’Leary, Gerard and Bingham, 2006, p.7) with a need

to establish if coordination and monitoring of activities exists (Bryson, Crosby and Stone, 2006). Bernstein et al. (2014, p.2) suggest that “successful governance requires [...] coherent institutional arrangements to provide necessary leadership and legitimacy, coordination and review mechanisms, expertise and capacity-building, and material resources to aid implementation” (these concepts reoccur later in this section).

Bair (2017) makes two distinctions in terms of where, and how, collaborative governance takes place. The first relates to where in the value chain the initiative focuses, namely on production or consumption activities. The latter (consumer facing) provides social/environmental credentials such that consumers’ choices generate information that influences production practices (with governance, in turn, sometimes generating formal product certifications). Production-facing initiatives focus on agency being exercised by producers (for example, the Kimberley Process seeks to facilitate responsible sourcing and trade of diamonds). In producer initiatives there may be an articulation of consumer desires but the impetus for change comes from producers deciding to change their practices in respect to social and ecological challenges. This is not to say that producer and consumer focus are not related to each other. For example, eco-labels provide information to consumers and (should the conditions be right) price premiums to producers. The distinction made by Bair (2017), however, relates to where in the ‘sustainable production and consumption’ nexus governance activities are focused and this will affect the propensity to form collaborative approaches. These kinds of initiatives will influence the kinds of accounting and accountability mechanisms that may be evident in ISIs with both requiring accounting (and other) control systems to actions and outcomes.

The second distinction that Bair (2017) makes relates to who is involved in an ISI, distinguishing single actor or multi-stakeholder partnerships. Under a multi-stakeholder approach, agents that are different from each other (most usually separated into business, NGO and government/regulatory actors) work together. Agreements about what might be achieved and what success entails, therefore, comes from agreement between agents who have different views or who represent different constituents. Multi-stakeholder partnerships were the most common form of initiative in the SLR (an example of which would be the Round Table on Responsible Soy Association). In contrast, single actor initiatives have a common type of actor and include initiatives where (say) only corporations are represented and/or where membership is only open to managers at a certain level of seniority (for example, the International Council of Mining and Metals whose members are CEOs of mining/metals corporations).

Papers in the SLR also identified that some ISIs mobilise resources and actions at global scales and linked to a range of different existing governance frameworks. Mundle, Beisheim and Berger (2017) describe this as meta-governance, which Meuleman (2008, p.68) define as “a means by which to produce some degree of coordinated governance, by designing and managing sound combinations of hierarchical, market and network governance, to achieve the best possible outcomes”. ISIs are thus seen as additional layers to existing governance frameworks that are somehow ‘orchestrated’ in order to “forge effective governance systems” (Murphy–Gregory and Gale, 2019, p.579). Bell and Hindmoor (2009) argue that an effective meta-governance framework requires thought about effectiveness, accountability, steering, resources, legitimacy and democracy.

Regardless of focus, the SLR highlighted a diversity of governance approaches (Beisheim & Simon, 2015; Eweje, Sajjad, Nath & Kobayashi, 2020; Meuleman, 2008;

Meuleman & Niestroy, 2015) and that, as circumstances in the systems to be governed change, so do approaches adopted by ISIs. Regardless of initiative design, and central to all ISIs governance, is the need for collaboration between initiative members. As a result, the SLR yielded a number of papers that focused on collaborations more broadly, and in particular on the pre-conditions for collaboration as well as the mechanisms and attributes of collaboration.

#### *4.2 Nature of collaboration*

Collaboration theory focuses on understanding networks (Powell, 1990 ) where partners share mutual aims, have mutual trust and their strengths complement each other. Simultaneously, however, partners are also independent in their decision-making and implementation of joint commitments (Blomqvist & Levy, 2006; Powell, Koput & Smith-Doerr, 1996; Soosay, Hyland Paul & Ferrer, 2008). For example, Kimberley Process partners share the common aim of ‘conflict free diamonds’ and mobilise complementary skills (focusing on production, trade and financing of diamonds) to that end. At the same time, individual implementation of decisions and action plans at an organisational level are needed to realise this ambition and need to be suited to the particular circumstances that initiative participants are operating in.

Synthesis of SLR review papers identified that different strategies are associated with different collective abilities. For example, centralised structures have often been found to be more effective for coordination purposes, while decentralised structures are suitable for partnerships with higher actor disengagement risk (Berardo & Scholz, 2010). Critically, papers suggest that different network configurations are able to facilitate ‘good’ collaboration: there does not appear to be a ‘one size fits all’ approach. Regardless of particular network configurations, more effective networks seem to be enabled by the presence of brokers (Bodin,

Sandström & Crona, 2017) who are actors that connect previously unconnected agents (Bodin & Crona, 2009). Brokers create ‘bridging ties’ to facilitate knowledge and information exchange, may develop trust within a network and enable collective action by connecting actors and resources (Bodin, Crona & Ernstson, 2006; Bodin & Norberg 2005; Granovetter 1973; Smythe, Thompson & Garcia-Quijano 2019).

The literature highlights that working jointly brings capacity for addressing wicked problems that exceeds the capacity and knowledge of a single organisation (Gray, 1985). Collaboration also requires interactions between members in order to discuss and agree on a course of action (de Araujo & Bramwell, 2002) which may itself prompt further reflection by actors (highlighting the learning effects of ISIs). Collaboration, therefore, is not ‘free’, with time constraints and a lack of financial or other resource constraining some actors from participating (Graci, 2013). These constraints may, however, be overcome/reduced through initiative design and governance choices (Callery, 2021 reviews the drivers of firm adoption and disengagement of ISIs) .

Gray (1996) characterises collaboration as a three-stage process. First, actors have to agree on what the problem is that requires the collaboration: framed as ‘critical action fields’ (Kennedy, Kapitan, Bajaj, Bakonyi & Sands, 2017). How critical action fields are defined provides a glimpse into a vision for change, a ‘better’ outcome, and also what is to be prioritised. Second, initiative actors need to agree rules and agreements for the collaboration which will be shaped by actors’ interests and values (de Araujo & Bramwell, 2002; Jamal & Stronza, 2009). The concept of ‘frame resonance’ is important at this stage as this implies that the actors find common ground in which actions are to be taken, how this is to happen and what values underlie the process (McCammon, 2013). Specifically, frame resonance explores

“[u]nder what conditions [...] framing efforts strike a responsive chord or resonate with the targets of mobilization” (Snow & Benford, 1988, p.198). For example, Clune & O’Dwyer (2020) highlight how the framing of an engagement between the advocacy organisation and businesses studied required active and continuous work as frame resonance varied over time. The third and final collaborative stage focuses on implementing the agreed course of action and compliance monitoring (de Araujo & Bramwell, 2002; Jamal & Stronza, 2009). Monitoring and enforcement varies between different ISIs and is characterised as stringency: an initiative’s ability to ensure that firms make substantive efforts to improve their performance (Castka & Corbett, 2016). Stringency is linked with a ISI’s governance design, which can involve strict performance standards and enforcement mechanisms or lenient standards and weak enforcement (Carmin, Darnall & Mil-Homens, 2003; Darnall, Ji & Potoski, 2017). While the literature discusses how more stringent initiatives might lead to better outcomes (Judge-Lord, McDermott & Cashore, 2020; Potoski & Prakash, 2013; Prakash & Potoski, 2007) and increase the external legitimacy (Castka & Corbett, 2016), Prakash & Potoski (2007) warn that more stringent standard and performance enforcement mechanisms might lead to a lack of adopters.

Van Hoof & Thiell (2014) examined collaboration capacity building in supply chains and suggest that mutual trust, clear communication of intentions and expected outcomes, as well as a commitment in behaviour and attitudes are preconditions for success (see also Blomqvist & Levy, 2006). In a similar vein, To (2016) argues that preconditions for success include setting a clear scope of the collaboration, organising the structure and setting formal roles, defining mutual behaviour and philosophies, and agreeing on the leadership of an initiative.

Wiek, Withycombe & Redman (2011) define five competencies necessary to address sustainability challenges: systems-thinking, anticipatory, normative, strategic and



interpersonal competence and these competencies were also highlighted in the SLR. Systems-thinking competence refers to the ability of collaboration partners to identify effects within [interconnected systems](#) and across different scales and domains. This competence supports understanding systemic features, feedback loops and cascading effects in problem contexts and enables robust problem-solving approaches to be created. Anticipatory competence relates to the ability of partners to collectively imagine future scenarios that would arise if sustainability challenges are/are not addressed and supports the creation of a shared vision for change. Normative competence describes the capacity for partners to collectively define, agree on and reconcile values, norms and targets: as previously highlighted this competency underpins definitions of critical action fields. Additionally, strategic competence describes the ability to collectively design, negotiate and implement action plans, interventions and transformation strategies and find solution-orientated frameworks. Lastly, interpersonal competence refers to the skills of the partners to motivate and facilitate collaboration and effective communication. This competency links to the concept of sustainable leadership (discussed further below).

These competencies are also evident within intra- and inter-organisational resources that are brought to collaborations (Van Hoof & Thiel, 2014): including knowledge production, information processing, implementation of management and control routines, as well as negotiation and communication skills. Inter-organisational resources for these processes include identifying/developing common language and norms to support identification of critical action fields, as well as direction setting and structuring of action plans (Blomqvist & Levy, 2006; Gray, 1985; Van Hoof & Thiel, 2014).

#### *4.3 Mechanisms and attributes*

The SRL papers also highlighted mechanisms and attributes that vary across ISIs, namely: the outcomes produced as well as the legitimacy, trust and leadership of ISIs. These aspects are conceptually not independent of each other, nor of the preceding aspects examined (namely, governance arrangements and collaboration approaches). At the same time, a few papers focused on linkages between elements, but not all have done so. This means that while mechanisms and attributes are presented under discrete headings, they are conceptually and practically intertwined with each other. The possible nature of these connections is discussed later in the paper.

#### *4.3.1 Outcomes*

Insights from the SLR suggest that ISIs are likely to generate outcomes if they create a strong basis for collaboration in a clearly defined critical action field(s) with frame resonance between the partners. Clarke and Fuller (2010) distinguish between three categories of outcomes, namely: plan, process and partner outcomes. Plan outcomes are achieved by reference to ISI goals. Process outcomes arise during implementation and might include innovation and collective learning (Steijn, Klijn & Edelenbos 2011; Waddell & Brown, 1997). ISIs also create partner outcomes, defined as outcomes experienced by participant organisations (including reputational effects, cost saving or increased knowledge - Clemens, 2006; Hardy, Phillips & Lawrence, 2003; Huxham, Hibbert & Hearne, 2008). Finally, if an ISI was successful in clearly defining critical action fields, these outcomes can be tracked and measured within these fields.

#### *4.3.2 Legitimacy*

Legitimacy can be defined as the relational process through which practices, processes and objects become credible (Weber, 1978) and authors suggested that legitimacy needs to be actively established and sustained (Botzem & Dobusch, 2012; Brunsson, Rasche & Seidl, 2012). Further, Tanimoto (2019) highlights that legitimacy is particularly important in an ISI as its members are not democratically elected as representatives of the community affected: building legitimacy therefore supports social approval. Finally, the perceived legitimacy of a ISI is critical for attracting internal and external support and resources (Henderson & Smith-King, 2015).

In the context of multi-stakeholder initiatives, Mena & Palazzo (2012) distinguish between ‘input’ and ‘output’ legitimacy. Input legitimacy refers to the idea that participating companies have to accept the authority of the initiative and perceive any regulation emerging from it as fair/justified and is created from processes such as the inclusion of all stakeholders, procedural fairness, and transparency of structures/processes. Additionally, the regulator (in this case the ISI) must be able to be “held accountable to the governed” (Scharpf, 1997, p.

19). Input legitimacy is often contested in practice, because corporations are not embedded in democratic regimes (Mena & Palazzo, 2012) resulting in hostility towards private organisations being involved in regulatory activities (Cerny, 1999). Output legitimacy refers to “the capacity to solve problems requiring collective solutions” (Scharpf, 1999, p.11) and thus focusses on the effectiveness of the ISI incorporating efficacy as well as enforcement and monitoring mechanisms. In practice, however, output legitimacy can be contested if the monitoring of compliance of organisations is lacking and/or the initiative itself can be seen to have failed to achieve its aims (Kirton & Trebilcock, 2017; Utting, 2002).

Papers in the SLR evaluated output legitimacy by reference to the coverage provided by an ISI (often measured by the number of corporate actors) as well as the geographical scope of the corporations included (Mena & Palazzo, 2012). The literature suggests that a larger number of participants can attract further members as non-participation becomes viewed as a competitive disadvantage (Waddell & Khagram, 2007). This insight begs the question as to what the ideal number of participants in any ISI will be (Marx, 2008) and this is not definitively answered by papers in the SLR. In addition, Clausen, Ankele and Petschow (2005) suggest that ISIs can benefit from a cascading coverage effect through an increased level of buy-in across the supply-chain and through the inclusion of highly visible actors in their work (Vogel, 2010). Coverage, it is argued, therefore depends on having first movers with certain important characteristics (factors such as share of market and peer esteem encompassing structural and cultural factors) in order to attract participation. In addition, ISIs with multi-stakeholder members are often seen as having greater legitimacy due to their inclusivity (Fransen, 2012).

Within the literature, different ways of evaluating and operationalising legitimacy are proposed. Quack (2010) introduces three criteria, namely: the inclusion of participants, procedural fairness as well as expertise involved in decision making. This is similar to elements identified by Mena and Palazzo (2012): inclusion, procedural fairness, consensual orientation and transparency (for input legitimacy) and coverage, efficacy and enforcement (for output legitimacy). Papers in the SLR suggest that the inclusion of actors who are representatives of affected stakeholders enhances legitimacy (Habermas, 1998; Risse, 2004; Scharpf, 1999; Young, 2002) because this may give voice to all relevant actors (Wörsdörfer, 2014) and (with good design) their views have a realistic chance of being heard (Hurrelmann, Schneider & Steffek, 2007). Thus, the literature shows a preference for ISIs that include “all those who will be affected by them” (Young, 2002, p.11): multi-stakeholder initiatives have been argued to

provide better inclusion compared to single-stakeholder initiatives (Mena & Palazzo, 2012; Wörsdörfer, 2014).

Alongside inclusion, consensus has also been identified as influencing legitimacy. Consensus refers to the degree of agreement expressed by actors and is not taken to mean that all actors have to fully agree with (for example) the programme of work to pursue, but rather that no actor opposes the agreement to a degree that would require them to withdraw from the ISI (Grant, 2013). Disagreements can exist within an ISI, albeit that majority decisions are seen to confer a higher degree of legitimacy on outcomes (Grant, 2013, Young, 2002); signal the willingness of members to adjust their opinions in light of convincing arguments; and highlight the ability of participants to cooperate for the common good (Mena & Palazzo, 2012). Consensus is also dependent on inclusion and the presence of equal participation and input opportunities (Grant, 2013). This also highlights the reciprocal nature of these concepts with legitimacy, inclusion and consensus seen as coevolving. Mena and Palazzo (2012) suggest that being able to identify/demonstrate when ISI members changed their minds (perhaps after position statements from other initiative members) might provide an indication of the process of creating consensus.

An additional element, that of fairness, was also identified as contributing to legitimacy. Fairness relates to analyses of how actors are treated and how interactions are managed by not being “partial and biased [... that is] to be moved by the wrong sorts of reasons” (Velasquez, 1998, p.398). Fairness does not mean equality or equal treatment, but rather that allocations of resources or contributions are done in proportion to relevant and public criteria such as need or contribution (Yeoman & Santos, 2019): framed as “in accordance with what is ‘due’” (Velasquez, 1998, p.399). Examining supply-chain fairness in particular, Yeoman and Santos

(2019) argue that fairness should go beyond individualistic approaches and adopt a [systems](#) perspective (characterised as a "no-one-wholly-in-charge world" by Crosby and Bryson, 2010, p.211) to suggest that the responsibility for benefits and outcomes produced is shared by different actors and organisations. Procedural fairness is linked to legitimacy in that "procedures matter [...] because fair procedures produce fair outcomes" (MacCoun, 2005, p.182). Outcome fairness examines whether an outcome is considered fair in comparison with the societal expectations (Skitka, Winkvist & Hutchinson, 2003) and can be equated with Mena and Palazzo's (2012) assessment of efficacy in relation to output legitimacy (which itself might be assessed by independent experts and comparison with ISIs objectives and outcomes). This characterisation is similar to that of Gross (2007) who evaluated procedural and outcome fairness by analysing the degree of secrecy/transparency of an initiative, the degree of participation of community stakeholders in discussions as well as the distribution of benefits of the initiative. In this way, procedural fairness is also linked to transparency.

Transparency is "the opposite of secrecy" (Florini, 1998, p.50) and challenges corporate privacy (Auld & Gulbrandsen, 2010). Hale (2008, p.75) notes that "[a]n institution is transparent if it makes its behaviour and motives readily knowable to interested parties", requiring information about how and why decisions are made, procedures followed, criteria applied and evidence used (Vian, Kohler, Forte & Dimancesco, 2017). If there is transparency, external stakeholders can assess the activities of an ISI and to what extent their expectations and desires are reflected in actions taken (Scharpf, 1999). Enforcement and stringency of ISI rules also feed into transparency. Stringency can be evaluated through transparency over performance standards, monitoring criteria, and sanctions (Tashman Flankova, van Essen & Marano, 2021) and as such, stringency is often linked to the ISI governance design (for

example, van der Heijden (2012) suggests that governance can be assessed by evaluating initiative rules, their enforcement and possible sanctions).

#### *4.3.3 Trust*

Furthermore, two additional concepts emerge from the SLR as being critical elements in ISIs: trust and leadership. These are both inputs to and outcomes from ISIs and infuse and shape all other aspects of a collaboration. Sloan and Oliver (2013, p.1836) define trust as “the willingness to rely on another’s actions in a situation involving the risk of opportunism” and Bryson et al. (2006, p.47) describe trust as the “lubricant and glue of collaborations”. Specifically trust is an “expectation that other organizations in a relationship will behave in a reliable, predictable, and fair manner, particularly when the potential for opportunism is present” (Pilbeam, Alvarez & Wilson, 2012, p.371) and therefore enhances collaborations (Henderson & Smith-King, 2015) by reducing uncertainty of actions, encouraging mutual commitment and increasing problem-solving capacity (Edelenbos & Klijn, 2007). Further, Niu (2010) highlights that inter-organisational trust enhances collective learning as it encourages sharing of knowledge and information (an aspect of transparency): Henderson and Smith-King (2015) suggest that trust is characterized by transparency, fairness, and openness. At the same time, building trust often takes a significant amount of time (Waddock, 1989) and requires actors to be vulnerable and take risks in the expectation that these actions will result in positive outcomes (Edelenbos & Klijn, 2007).

#### *4.3.4 Leadership*

The final concept identified within the SLR as being critical for understanding ISIs is leadership with three aspects being identified as critical in wicked problem settings (Boiral, Baron & Gunnlaugson., 2014; Metcalf & Benn, 2013). First, ‘sustainable’ leadership is seen as a precondition to ISI participation (Knight & Paterson, 2018). Ferdig (2007, p.32) argues that “[s]ustainability leaders take conscious actions, individually and collectively, leading to outcomes that nurture, support and sustain healthy economic, environmental and social systems”. Moreover, Stahl and Sully de Luque (2014) identify two forms of leadership: ‘do good’, and ‘avoid harm’, both of which require an understanding of how systemic factors produce these outcomes (Caspary, 2009). This leads Metcalf and Benn (2013, p.369) to call for leaders “who can read and predict through complexity, think through complex problems, engage groups in dynamic adaptive organisational change and have the emotional intelligence to adaptively engage with their own emotions” (resonating with sustainability competencies previously identified). Second, leaders need to occupy a position that itself carries influence and which supports collaboration (Milam, 2014). This implies that leadership includes skills and personality; the ability to cultivate relationships; empowering and supporting ISI members; and being able to co-create a collaborative culture (Milam, 2014). Third, the capacity to exercise collective leadership across an industry or problem area is important. Künkel (2005, n.p.) defines collective leadership as “the capacity of a group of leaders to deliver a contribution in service of the common good through assuming joint and flexible leadership, according to what is perceived and required”. The literature suggests that collective leadership is necessary (but may not be sufficient) to creating ‘spill-over’ effects (Borck & Coglianese, 2009) which are seen as increasing the effectiveness of a ISI. Moreover, Borck and Coglianese (2009) argued that ISIs might provide aggregated spill-over effects even if the extent of effects on individual participants are modest and Lyon and Maxwell (2007) suggested that the mixed evaluations of ISIs might be due to failure to include spill-over effects within the analysis. That



being said, the way spill-over effects can be identified and evaluated remains empirically under explored in the literature (Zhou, Bi & Segerson, 2020).

In summary, this section has identified elements that are pertinent to ISI characterisation and functioning drawn from papers in the SLR. Table 4.1 brings these elements together so they can be absorbed ‘at a glance’. This is also the starting point to reflect further on the accountability implications of ISIs in section 5.

**[Table 4.1 here]**

## **5. Towards understanding ISI accountability**

While it may have been prudent to limit this paper to the characteristics of ISIs identified through the synthesis of papers in the SLR, this approach has not been taken. Rather, this section develops some preliminary observations, drawn from the SLR, that start a process of imagining what accountability for ISIs may entail. In the longer term, analysing practice settings in combination with additional conceptual resources will allow these propositions to be further refined. To support that future task, this section points to elements that may be relevant in developing more nuance and deeper understanding of how ISIs can be held accountable (and thereby increase output legitimacy) for the outcomes they promise in critical action fields.

An accountability-based accounting approach, as proposed by Dillard and Vinnari (2019), offers a base from which these ideas can be elaborated. This approach emphasizes that accounting systems should be designed to meet the specific needs of different accountability

frameworks, rather than conforming to pre-existing accounting standards. This means that any accountability system for ISIs must be adaptable and responsive to their unique governance structures, collaboration forms, and strategic objectives. This does not, however, mean that more traditional accounting-based accounting approaches have no place in ISI frameworks, especially as non-financial reporting standards are being (to a greater extent) promulgated internationally (for example, the European Unions, Corporate Sustainability Reporting Directive has extra-territorial effects, and the International Financial Reporting Council's founding of the International Sustainability Standards Board suggests a global regulatory ambition). Dillard and Vinnari's (2019) principles suggest that accountability for an ISI would be contingent on factors like the model of change adopted or implied by the ISI. For example, if the model of change was that bringing firms together would result in new purchasing approaches, then accountability could be discharged by demonstrating the nature and impact of any purchasing reforms. This might (drawing on the elements identified in the SLR) result in <coordination>, <rule development>, <plan outcomes>, <spillover effects> and <coverage> being aspects to examine in an accountability assessment. Other approaches that might focus on how multi-stakeholder initiatives create new expectations about product standards that can be monetized and will involve different aspects in Table 4.1 coming to the fore. This suggests some degree of specific accountability design may be required in contrast to a universal approach.

In developing ideas about how ISIs might discharge meaningful accountability, a primary consideration is the adaptability of accountability systems to the specific governance structures and forms of collaboration. Any accountability approach must be sufficiently flexible to align with various ISI strategic objectives while reflecting compliance with ethical, environmental, and social standards/outcomes being pursued. For instance, consumer-focused initiatives

demand robust accountability mechanisms to address potential greenwashing concerns, thereby ensuring that environmental claims are substantiated and credible. In contrast, production-focused ISIs might necessitate detailed controls and accountability mechanisms along the entire value chain, providing a clear understanding and articulation of sustainability impacts at each node.

Critically, the SLR identifies that the governance approach of an ISI significantly influences its accountability mechanisms. Governance can be understood through two distinct but interconnected forms of accountability: structural and personal. Structural accountability is crucial for creating a transparent and reliable system where actions and outcomes can be systematically tracked and assessed. On the other hand, personal accountability highlights the more relational and subjective aspects of accountability. In ISIs, balancing these two forms of accountability is essential. Structural accountability provides the necessary framework for ensuring transparency and consistency, while personal accountability fosters a culture of trust and ethical behaviour. The interplay between these forms influences how effectively an ISI can manage its sustainability initiatives and meet its accountability obligations. A proposal that could be made based on this observation is that ISI accountability may entail three linked elements. The first, as identified above, would be an accountability system that emerges from the ISI design. The second, would be disclosures on performance of ISI members, perhaps benchmarked against each other across outcomes, thereby increasing the stringency of the initiative. Third, one may look for ISIs member accounts of performance (provided in line with existing accountability systems) that reflect a critical action field for an ISI as well as wider sustainability performance of the member. This three-way account may result in a fuller accountability picture than any one account on its own: a proposition that could be empirically investigated.

While multi-stakeholder governance structures may require a multifaceted accountability system, these structures benefit from internal accountability mechanisms that promote transparency and trust among stakeholders. Conversely, in single-stakeholder models (that is, all the partners are of the same organisational type), there is a heightened need for robust external accountability to maintain stakeholder trust and legitimacy. This requirement becomes even more pronounced in contexts where market or regulatory governance frameworks are weak, underlining the need for accountability mechanisms that extend beyond existing regulations.

To integrate accountability-based accounting systems into ISIs, it is essential to align the accounting practices with the specific needs and goals of the ISI. This involves moving beyond traditional accounting frameworks and developing systems that reflect the unique accountability demands of ISIs. For instance, accountability-based accounting systems should include mechanisms for tracking and reporting on sustainability impacts, stakeholder engagement, and collaborative outcomes. Such systems should also be adaptable and evolve with the changing needs of the ISI. For example, early-stage ISIs might focus on building trust and legitimacy through transparent and inclusive processes, while mature ISIs might prioritize measuring and reporting outcomes. The accountability mechanisms should reflect these evolving needs and provide a comprehensive view of the ISI's performance.

Lastly, and building on the point made in the previous paragraph and earlier sections, Table 4.1 could be used to prompt further searches for literature that might address the relationship between aspects. For example, the relationship between leadership and trust might be important for all ISIs and might be subject to additional in-depth insight in relevant

literatures that are not focused on ISIs themselves. Other combinations might also be useful explored, ideally, through a process of expert elicitation from scholars who focused on aspects of ISIs. Such an approach would require additional systematic review of a literature that might include, but which would certainly exceed, those papers that underpin this paper.

In summary, this section has described how effective accountability mechanisms for ISIs are likely to require a nuanced and flexible approach. Any framework must be adaptable to the distinct governance structures and collaboration stages of an initiative while being dynamic enough to evolve with the changing landscapes of sustainability challenges. By ensuring that the accountability mechanisms are comprehensive, adaptable, and aligned with the strategic objectives and stages of collaboration, ISIs can enhance their effectiveness and contribution to sustainable development. Moreover, further research could evaluate whether the material from Table 4.1 could be useful in designing ISIs and highlighting capabilities that are more likely to lead to success (in whatever terms an ISI or its stakeholders define success). With these points in mind, some closing comments will be made.

## **6. Conclusion**

This paper, through a SLR, has aimed to explore the multifaceted nature of ISIs and develop propositions for how ISI accountability might be understood. This has been addressed through two research questions. Firstly, the paper identified various aspects of ISI functioning as examined in the literature. Secondly, it sought to integrate these aspects to foster an understanding of ISIs, with a particular focus on how accountability mechanisms might emerge.

In the pursuit of these objectives, the paper has underscored the necessity of adapting accountability systems to the specific governance structures and collaborative approaches of a particular ISIs. A key realization from this analysis is that accountability in ISIs cannot be a one-size-fits-all solution; it will likely be as diverse and dynamic as the ISIs themselves. This adaptability is crucial not just for internal governance but also for ensuring meaningful engagement and impact in the communities and sectors ISIs aim to influence.

ISIs have often been described as falling short of discharging appropriate accountability (Bendell, 2006). This criticism is linked to concerns about the accountability of large, multinational corporations that often form key members of the initiatives, especially where these entities are implicated in human rights abuses, the hindrance of social development, and environmental degradation (Bendell, 2006). This is a political concern about accountability. At the same time, practical concerns about accountability emerge. For example, ISIs often fall outside of formally established accountability structures (such as non-financial reporting requirements) as they are collective endeavours (as compared to single entities). In the SLR, no comprehensive framework for ISIs accountability or reporting formats was identified. *As a result, this paper contributes to the existing literature on corporate accountability by shedding light on the relevance of different ISI configurations in designing accountability mechanisms. We underscore that ISIs cannot rely solely on traditional, structural forms of accountability. Instead, they must integrate personal accountability to foster trust, mutual respect, and ethical behaviour among stakeholders. This dual focus is essential for ISIs to effectively manage sustainability initiatives and meet accountability obligations.*

The paper also contributes to the literature by providing a discussion around potential starting points for building accountability-based accounting systems (Dillard & Vinnari, 2019),

rather than accountability systems dominated by existing accounting or reporting obligations. By focusing on the distinct needs of different stakeholder networks, this paper argues for a shift towards accountability-based accounting systems that are better suited to discharge meaningful ISI accountability. By emphasizing the need for adaptable and context-specific accounting practices, we also propose that ISIs develop systems that reflect their unique accountability demands. These systems should include mechanisms for tracking and reporting on sustainability impacts, stakeholder engagement, and collaborative outcomes. In addition, we posited that intersection accountability approaches may be productive in ISI contexts, focusing on initiative and participant performance measures against different accountability frameworks.

We observe that the accounting literature has also examined the elements identified in the SLR such as legitimacy, transparency, and trust (Quattrone, 2022; Mahama & Chua, 2016; Killian & O'Regan, 2016; Vosselman & Van der Meer-Kooistra, 2009; Busco et al., 2006). Accounting scholarship, however, tends to be largely focused on individual entities, rather than on the collective activities of coalitions. Materials identified in the SLR are synergistic with the focus of the accounting literature. For example, the discussion of different forms of legitimacy in the SLR is likely to be valuable to accounting scholars with 'output' legitimacy (as highlighted by Scharpf, 1999) providing a point of reference for accounting focused discussions around corporate disclosure and accountability. Moreover, accounting scholars may be better able to distinguish between different levels of ISI performance, for example through benchmarking (itself an activity within the ambit of accounting). Additional avenues for accounting scholarship could be related to the tasks of target setting, performance measurement, reporting or assuring performance of ISIs. This paper also demonstrates the beneficial nature of synthesising material largely published outside of accounting journals to

create points of reflection for accounting scholars. That being said, the accounting literature has started to explore collaborative corporate efforts for example in coordinating supply chain traceability and transparency (Hinkes & Peter, 2020; Gold & Heikkurinen, 2018) and standard setting and international reporting frameworks (Mundle, Beisheim & Berger, 2017; Adams & Larrinaga, 2019; Macve & Chen, 2010). This paper aims to expand these efforts by broadening the scope to accountability concerns arising from ISIs.

While this paper has assembled evidence to support ISI characterisation and has taken initial steps towards exploring how an understanding of ISI accountability could be developed, we highlight one important caveat. The wicked nature of sustainability challenges as well as the complexity and adaptability of the systems in which ISIs seek to achieve outcomes means that accountability will be contingent on several contextual and operational factors. Indeed, the SLR highlighted that there are many pathways to success for an ISI and that success is contingent on initiative design and the part of the socio-ecological system being addressed. The SLR has also identified that no papers have developed a holistic view of ISIs to date. Rather, each paper was motivated by a desire to observe how single organisations tackle challenges or by looking at the separate elements of ISI functioning. A contribution of this paper, therefore, is to surface the various aspects that are manifest in collective corporate responses to unsustainability and to bring them together as well as discuss how the configuration of these elements interacts with questions of accountability.

The SLR also prompts areas where further work might usefully be developed, including an exploration of which aspects are most critical at what stages of an initiative lifecycle. Moreover, it was impossible to ascertain if any aspect (for example, the presence of brokers) is likely to be critical for ISI functioning or their ability to discharge accountability more



effectively. A focused examination of how learning is manifest within ISIs is also an under-explored aspect with the SLR as a whole. It is our contention that this SLR has yielded knowledge of a broader nature from which new research questions might emerge and into which the findings from such studies might be synthesised.

## Data availability statement

The data that support the findings of this study are available from the corresponding author, MS, upon reasonable request.

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**Table 1.1: ISI types subject to the mapping SLR<sup>3</sup>**

Type	Description	Examples
Business initiatives & Collaborative alliances	<p>“...a business-driven program, the members of which are all private companies. These members are for-profit organizations only [...] and create a platform which sets and governs a social and environmental standard. A business initiative involves peer companies in the same industry, all of which are tackling similar sorts of problems, participating voluntarily to create a platform, and therefore, there is relatively less conflict than that seen in MSIs [multi-stakeholder initiatives] in the management of the platform created” (Tanimoto, 2019).</p> <p>“...an inter-organizational effort to address problems too intricate to be effectively resolved by independent action [...]. Collaboration is the evolving process of alliances working together in a problem domain [...]. The process has the potential to allow organizations to pool their knowledge, share expertise, capital and other resources [...]. The groups working together may therefore gain a competitive advantage” (Sloan &amp; Oliver, 2013).</p>	International Council on Metals and Mining, Seafood Business for Ocean Stewardship
Corporate Social Responsibility (CSR) business associations	<p>“Within these associations, business leaders have been able to debate and reach a consensus on a CSR model<sup>4</sup> based on acceptance by these firms, without any legal or normative impositions. [...] Their primary function has been to establish and consolidate CSR private rules, standards and management instruments. These associations have managed business representation and driven the majority of self-regulating proposals put forward by the private sector. Inter-firm cooperation has allowed for consensus on models of action and, at the same time, has encouraged companies to collectively pressure international organizations [...] and national governments for these to assume their proposals” (Albareda , 2008).</p>	CSR Europe, UN Global Compact
Green Club or Voluntary Environmental Program	<p>“Clubs promulgate standards of conduct targeted to produce public benefits by changing members’ behaviors. In return, club members receive excludable and nonrivalrous (club) benefits, such as affiliation with the club’s positive “brand name” (Potoski &amp; Prakash, 2005).</p> <p>“Club standards impose various requirements, such as pollution reduction targets, disclosure requirements, products incorporating</p>	ISO 14001, Marine Stewardship Council, Aquaculture Stewardship Council, Forest

<sup>3</sup> Scholars categorize ISIs in different ways. This table provides an overview of some of the discussed types of initiatives identified in the literature while recognising that the distinction between the different categories is fluid and individual initiatives may be considered to fall under multiple categories.

<sup>4</sup> In this use, a CSR model is an agreed approach to issues that the association is willing to be held to be responsible for and a means by which this can be achieved.

	specific attributes, or adoption of management practices that lead to pollution reduction” (Potoski & Prakash, 2013).	Stewardship Council
Industrial cluster	“Geographic concentrations of interconnected companies, specialized suppliers, service providers, firms in related industries, and associated institutions in a particular field that compete but also cooperate” (Cesar Ribeiro Carpinetti , Cardoza Galdámez, & Cecilio Gerolamo, 2008).	Alaska Seafood, Sustainable Shrimp Partnership
Voluntary collaboration (VC)	“... is one of the environmental policy tools emerging from the interactions among governmental actors, the private sector, and civil society to incorporate international environmental standards [...]. VC can be explained as “stakeholder dialogues”, which each organization can use to exchange and support communication between different actors; understand sustainability objectives; enhance the organization’s ability to generate innovations; and improve communication between stakeholders and organizations on CSR issues” (Vitiea & Lim, 2019).	Forest Stewardship Initiative, the Better Cotton Initiative, the Roundtable on Sustainable Palm Oil

**Table 4.1: Aspects drawn from the SLR**

<b>Governance approach</b>	<b>Institutional Arrangements</b>			<b>Place</b>		<b>Actors</b>		<b>Coordination</b>			
	Structure	Coordination	Expertise	Production Activities	Consumption Activities	Single Actor	Multi - Stakeholder	Market governance	Hierarchical governance	Network governance	
<b>Nature of collaboration</b>	<b>Stage of Collaboration</b>			<b>Collaboration Structure</b>		<b>Collaboration Brokers</b>		<b>Collaboration Capacity</b>			
	Definition of Critical Action Fields	Definition of rules	Implementation and enforcement	Centralised	Decentralised	Brokers	No brokers	Pre-conditions	Competencies	Resources	
<b>Mechanism and Attributes</b>	<b>Outcomes</b>			<b>Legitimacy</b>		<b>Trust</b>		<b>Leadership</b>			
	Plan outcomes	Partner outcomes	Process outcomes	Transparency	Fairness	Openness	Mutual commitment	Sustainability leaders	Collective leadership	Spill-over effects	
			Coverage	Inclusion	Consensus	Knowledge sharing				Stringency	Enforcement