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This is a draft chapter. The final version is available in the Research Handbook on Sustainability Reporting edited by Gunnar Rimmel, Güler Aras, Diogenis Baboukardos, Joanna Krasodomska, Christian Nielsen, and Frank Schiemann, published in 2024, Edward Elgar Publishing Ltd

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Sustainability reporting and communication in new media

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1 INTRODUCTION

Sustainability reporting guidelines challenge organizations to provide fair, accurate, transparent and balanced reports by disclosing their sustainable efforts in one-way communications on a regular basis. However, communication between businesses and their stakeholders has evolved because of the advent of new media outlets. The spread of the Internet, particularly social media (SM) platforms, not only makes it possible for sustainability information to reach different stakeholders more quickly, but it also makes it possible for stakeholders to take part in this dissemination more easily; stakeholders can disclose, engage, and even challenge businesses about their sustainability-related (non-)actions. As a result, SM has become a “public arena of citizenship” (Whelan et al., 2013, p. 777); yet the usage of new media brings some threats to businesses since stakeholders could disclose information against the will of companies, posing risks to their reputation and financial stability.

In this study, we provide a reflection on the use of new media by different types of organizations – private sector; public sector; and NGOs. This reflection is mainly derived from our own research findings as well as the relevant literature that we identified from prior research. We argue that the development of new media communication inherently varies across different types of organizations. More specifically, we highlight that new media expose private and public organizations to more reputational risks as they have made it easier for stakeholders and citizens to engage with and criticize these sectors on sustainability issues. In order to manage potential reputational damage that arises from such exposure, new media are often used by private and public organizations as a tool for one-way communication and stakeholder impression management. NGOs, in contrast, benefit the most in the rise of new media communication as digital platforms have become an effective arena in which grassroots NGOs can initiate social activism and disseminate counter accounts to hold private and public organizations accountable for irresponsible activities. Different usage of new media by organizations would also lead to potentially divergent implications for future development in new media on organizations’ sustainability reporting practices. Therefore, we discuss how future development of new media may impact different types of organizations and suggest future avenues of research.

The remainder of the chapter is organized as follows. Section 2 gives an overview of the use of new media in sustainability reporting by the private sector. Sections 3 and 4 provide the same for public sector organizations and NGOs, respectively. Section 5 suggests avenues for future research.

2 USE OF NEW MEDIA IN SUSTAINABILITY REPORTING BY PRIVATE SECTOR

Traditionally, most companies provide sustainability information through officially published annual sustainability reports – interpreting the data against previous years, drawing conclusions and communicating the results to stakeholders – most commonly in a static document in print and/or online (Reimsbach & Hahn, 2015). Corporate websites are also considered an effective channel to provide stakeholders with non-financial information. However, the development of new communication technologies has had a profound impact on how companies disclose sustainability information and communicate with stakeholders (Dumay, 2016). The Internet, which offers global discussion forums (Unerman & Bennett, 2004), has been, and continues to be, used to facilitate simultaneous online discussions involving a wide range of people. New Internet-based channels of communication, such as SM, mainly have the potential to substantially change the process of stakeholder engagement and dialogue (for literature review on SM and sustainability see: Nerantzidis et al., 2023). SM are defined as “a group of Internet-based applications that build on the ideological and technological foundations of Web 2.0, and that allow the creation and exchange of user generated content” (Kaplan & Haenlein, 2010, p. 61). Recent studies provide evidence that firm size, board structure and companies’ position in corporate social responsibility (CSR) rankings determines the use of SM platforms for sustainability disclosures (Amin et al., 2021; Xiang & Birt, 2021).

The use of SM leads to the production of *more* information, its *quicker* diffusion and new ways to access, evaluate and use it (Dumay & Guthrie, 2017). SM thus entails that firms are pressured to pay more attention to the opinions of their individual stakeholders and to change and adapt their legitimation strategies accordingly (Castelló et al., 2016). By allowing companies to interact with large groups of people, especially external stakeholders, SM is particularly well suited for stakeholder engagement (Bellucci & Manetti, 2017). It mainly enables companies to communicate with stakeholders and establish a dialogue with them about sustainability issues (Bebbington et al., 2007; Bellucci et al., 2019). Some companies create digital space in SM where individual citizens can discuss CSR problems and even voice their concerns about corporate practices (Whelan et al., 2013). As a result of these interactions, companies may identify material topics for stakeholders, which they should account for, as well as providing supplementary sustainability information required by different stakeholder groups (Lodhia & Stone, 2017). Moreover, SM makes it possible for stakeholders to “initiate and discuss any issue of their interest and engage in dialogue about and with the company, in a media characterized by almost immediate and worldwide diffusion” (Gómez-Carrasco & Michelin, 2017, p. 855). As such, SM may act as the “public arena of citizenship” (Whelan et al., 2013, p. 777), where stakeholders disseminate content through Facebook, Instagram or Twitter, frequently against the will of companies (Dumay & Guthrie, 2017). Through such involuntary disclosures, stakeholders may fight for the right to have some impact on companies’ decisions regarding CSR strategies and practices (Lyon & Montgomery, 2013; Saxton et al., 2021; Wenzel et al., 2021; Whelan et al., 2013). Via SM, stakeholders demonstrate their increased collective power by voicing their ethical and broader social concerns regarding companies’ activities (Kim & Young, 2017; Saxton et al., 2021). Specifically, Twitter constituted an important opinion-voicing arena; stakeholder messages can be morally and ethically persuasive, impacting corporate actions (Neu et al., 2020). The use of repetition and persuasion techniques (Hossain et al., 2019; Suddaby et al., 2015) in tweets aims to force companies to

respond to the actions that are advocated by stakeholders. Stakeholder disclosures can be positive as well as negative for a company and are not subject to any regulations and/or company control, which may pose a threat to a firm's reputation if not managed properly (Dumay & Guthrie, 2017). However, recent research finds that companies are not willing to respond to involuntary disclosures made by stakeholders (Dobija et al., 2023a).

Prior research also documents that companies generally fail to engage in two-way dialogues with stakeholders, focusing on one-way communications and mere disclosure of sustainability information for legitimacy purposes (e.g., Ardiana, 2019; Gómez-Carrasco et al., 2021; Manetti & Bellucci, 2016). Manetti and Bellucci (2016) find that companies interact with stakeholders through SM mainly in order to define the sustainability content, while Okazaki et al. (2020) report that firms' online communication is limited to broadcasting general announcements addressed mainly to customers. The latter is confirmed by Ardiana's (2019) study of Australian companies that engage with stakeholders on SM to boost market share. Companies' strategies aimed at impression management or legitimacy building can have diverse effects on stakeholder perception. According to She and Michelon (2019), actions-related disclosures may generate both positive as well as negative reactions of stakeholders, while Maniora and Pott (2020) find that the number of social posts on Facebook is negatively associated with the company's reputation.

Thus, it is particularly important to understand *what* strategies companies need to develop to engage stakeholders in more meaningful two-way communication (Dobija et al., 2023a; Gómez-Carrasco et al., 2021; Okazaki et al., 2020) to bring real sustainable change (Hahn et al., 2020), improve their sustainability performance (Dube & Zhu, 2021) and increase organizational accountability (Neu et al., 2020). However, it is still unclear whether companies should address all stakeholders in SM in the same way regardless of their power and status, or ignore some less salient ones (Saxton et al., 2021). Moreover, it is crucial to understand how companies draft their messages on SM and what topics should be discussed to attract shareholders' reactions. Finally, some authors claim that both companies and stakeholders should play a symmetric role in converting SM communication into sustainability-related outcomes (Hahn et al., 2020). According to Dillard and Roslender (2011) dialogic, or polygonic, accounting conducted on SM platforms may play an important role in enhancing a two-way dialogue between a company and its stakeholders. In dialogic accounting, stakeholders are encouraged to express their own views and expectations towards a company (Bellucci et al., 2019) – not only as a reaction to corporate communication but also as a form of independent information disclosure about a company.

3 ROLE OF NEW MEDIA IN SUSTAINABILITY REPORTING BY PUBLIC SECTOR ORGANIZATIONS

Digital technologies are also changing the relationship between public administration and citizens, improving the possibilities for greater transparency and accountability (Gesuele, 2016). As in the case of private sector companies, public sector organizations (both independent agencies and/or national and local governments) can also use new media in order to directly connect, but also interact, with citizens (Agostino, 2013). Sustainability development is certainly one of the important aspects communicated through these new channels.

A growing number of public sector organizations worldwide engage in sustainability reporting, both voluntarily and in response to legal pressures (Giacomini et al., 2021; Niemann & Hoppe, 2018) in the hope of better policymaking and citizen engagement. Pan-national organizations such as the OECD or the World Bank have advocated the adoption of socially responsible practices by public sector organizations (Fox et al., 2002; OECD, 2006). Also, the UN's Agenda 21 action plan recognizes in particular the role of local government organizations in promoting sustainable development because of their proximity to citizens' daily lives. At the same time, citizens are also calling for greater transparency and accountability in relation to sustainable practices of public sector organizations (Argento et al., 2019), as the public expects public organizations to manage the limited resources in a sustainable manner (Lynch, 2010). However, unlike in the private sector, the practice of issuing sustainability reports has yet to be fully adopted (Giacomini, 2020; MacDonald et al., 2020). Prior research on sustainability disclosure of public sector organizations focused mainly on reports, documents and website analysis (Alcaraz-Quiles et al., 2014; Che Ku Kassim et al., 2019; 2020; Niemann & Hoppe, 2018; Ortiz-Rodríguez et al., 2015).

New media also becomes increasingly important in the case of the public sector as governments experiment with such concepts as e-government, e-services, e-management, e-citizen and e-democracy. However, research on how public sector organizations use new media channels to communicate on social and environmental aspects is still rare and mainly focuses on the use of websites. Navarro et al. (2014), for instance, analyze local government websites and found that while they do not publish sustainability reports, they do report significant information about sustainability on their websites and suggest that there is a need to make managers and politicians more aware of the significance of providing sustainability information to citizens, as well as the importance of having a strategy for online communications on sustainability. At the same time, to increase the use of new media, additional investments are needed in online and broadband services to make the information available to the public. Che Ku Kassim et al. (2020) analyzed the environmental disclosures of local governments in the context of developing countries and document that the public sector has taken initiatives to provide such disclosures on its websites even in the absence of any regulatory framework, although the scope of information provided is limited and varies considerably. Alcaraz-Quiles et al. (2014) investigated the determinants of online sustainability reporting by local governments and suggest that population size and financial autonomy may have a positive impact on sustainability reporting by local governments, while fiscal pressures negatively influence the scope of sustainability reporting.

While a growing field of research discussing the use of new media in the public sector exists, studies mentioning sustainability are very limited so far. Digital technologies, especially SM, provide opportunities for instant sharing of information about actions and interactions between public sector organizations and citizens (de Boer, 2023). SM may also influence the role citizens may play in public accountability (Vanhommerig & Karré, 2014). However, public sector organizations do not use the full potential of the new media and focus on passive communication directed more at informing rather than interacting and engaging (Chen et al., 2020; Falco & Kleinhans, 2018; Mergel, 2012; 2013; Neely & Collins, 2018). Prior research also focused on attributes of public communication that can enhance public engagement, investigating how communication styles and the use of more participatory approaches by information providers may affect public engagement (Agostino, 2013; Agostino & Arnaboldi, 2016; Bonsón et al., 2015; Meijer & Thaens, 2013; Mergel, 2013). Additionally, several

studies investigated public engagement, focusing on a specific context of communication such as Covid-19 communication or a crisis situation (Mansoor, 2021; Padeiro et al., 2021; Tang et al., 2021; Tursunbayeva et al., 2017).

However, prior research suggests that governments generally fail to use SM to engage with citizens (Faber et al., 2020; Landi et al., 2021; Trencher, 2019; Warren et al., 2014; Zavattaro & Sementelli, 2014). Dobija et al. (2023b) suggest, however, that the topic of the conversation requires the adoption of different communication strategies in order to create engagement. When it comes directly to sustainability reporting in new media, Giacomini et al. (2021) investigated environmental disclosures by local governments and find that despite a general decrease in other sustainability reporting practices, the use of new media (particularly Facebook) for sustainability purposes increases. In addition, citizens become more active when it comes to sustainability matters as compared with other posts. However, the communication between the governments and citizens can be still described as one way on both sides. How public sector organizations get involved with communication on sustainability and whether they are able to conduct two-way communications, or even a dialogue with citizens, is still to be investigated.

4 USE OF SOCIAL MEDIA BY NGOS AND DISSEMINATION OF COUNTER ACCOUNTS

The use of new media by NGOs is not a new phenomenon. In fact, long before the widespread popularity of social networking sites, NGOs have been using Web 1.0 technologies such as blogs and e-mails to communicate with members and promote campaigns (Seo et al., 2009). With the rise of Web 2.0 technologies and social networks, communications have moved from one-way messaging to two-way interactions (Kaplan & Haenlein, 2010). In contrast to private and public sectors that continue using new media as a one-way communication mechanism, NGOs quickly adapted to this new fashion and incorporated new media into their communication strategy to expand audience size and improve campaign effectiveness (Guo & Saxton, 2013). According to the 2018 Global NGO Technology Report (Nonprofit Tech for Good, 2018), in 2017 93% of NGOs worldwide had a Facebook page, 77% had a Twitter page, and 56% had a LinkedIn page. While extensive academic literature has provided supporting evidence that the use of social media by NGOs can increase the effectiveness of fundraising (Saxton & Wang, 2014), building social capital (Saxton & Guo, 2020), organizing social movements (Karpf, 2010), and educating the public (Seo et al., 2009), what fascinates accounting scholars is its potential use to disseminate counter accounts and bring emancipatory actions in respect of irresponsible corporate practices that the private sector often tries to greenwash in its social media communications (Gallhofer et al., 2006).

Counter accounts are defined as “accounting information produced by external individuals and/or organizations on their representation of the social and environmental impacts of others” (Dey & Gibbon, 2014, p. 109). In contrast to the conventional notion of accounting information reported by corporations in their annual reports, counter accounts aim to portray an alternative picture of corporations’ social and environmental impacts that allow stakeholders to make not only economic decisions but also moral and political ones (Vinnari & Laine, 2017). In other words, counter accounts can be considered “an illustration of the low epistemological threshold of accounting” (Vinnari & Laine, 2017, p. 12). Due to their unique nature, counter accounts may exist in various formats, ranging from traditional reports – such

as shadow reports and social audits (Apostol, 2015; Thomson et al., 2015; Tregidga, 2017) that disclose both quantitative and qualitative financial and non-financial information – to innovative formats such as maps (Denedo et al., 2017), videos (Laine & Vinnari, 2017; Vinnari & Laine, 2017), website blogs (Irvine & Moerman, 2017), and social media messages (Denedo et al., 2019).

There are two main streams of accounting literature examining the use of SM by NGOs. The first stream focuses on the co-production process of counter accounts via SM. The key cornerstone behind this process is the notion of dialogic accounting. Dialogic accounting is defined as a process where stakeholders are engaged and empowered during the dialogue process to promote transformative actions (Brown & Dillard, 2013; Unerman & Bennett, 2004). By engaging with stakeholders from diversified backgrounds, NGOs can promote mutual learning processes, stimulate conversations, and better develop a relationship between NGOs and their stakeholders (Bellucci & Manetti, 2017). Consequently, insightful counter accounting information can be produced as an outcome of the dialogic process and such information can be further engaged with stakeholders via social media to problematize the exposed issues. Several studies have examined how NGOs use SM to facilitate the co-production of counter accounts from a dialogic accounting perspective. For example, Bellucci and Manetti (2017) examine how Facebook is utilized as an instrument for dialogic accounting by a sample of US non-profit organizations and they find that, while only a minority of the organizations employ Facebook to engage with stakeholders, those that have SM profiles use the platforms to create a system of dialogic interaction on social, environmental and financial topics with stakeholders. Denedo et al. (2019) examine how local NGOs perceive the usefulness of counter accounts in protecting the human, economic and environmental rights of indigenous communities in the Niger Delta and they find that Facebook, Twitter, Blogs, YouTube and Instagram are extensively used by these NGOs to problematize irresponsible corporate practices and to support community and coalition building in different arenas. In a similar vein, Vinnari and Laine (2017) analyzed video clips that are filmed by animal activists and go viral on SM and find that activists make visual messages appeal to stakeholders' morality to shorten the distance between audiences and the distant suffering "others" – in their case, pigs on Finnish farms. As a result, using SM messages as a form of moral and political education, counter accounts can evoke audiences' sympathy towards the oppressed group and present practical options on how to act on the suffering.

SM may also facilitate the creation of a new wave of conversations which could be different from the counter accounts that are initially exposed. For example, when examining Twitter users' reactions to the Panama Papers, Neu et al. (2020) find that social activist groups (including NGOs) employ SM to expose previously private financial information to the public and initiate accountability conversations on social media. However, in a subsequent study, Neu and Saxton (2024) find that, while the initial Panama Papers information released mainly targets politicians and their business allies, the Twitter conversation stream that occurred (either immediately or years) after the event no longer focused on politicians and corporate social responsibility. Instead, the Twitter conversation sparked a new debate on the notion of social accountability and the demands for such accountability.

The second stream of accounting literature examines whether counter accounts that are disseminated by NGOs (or other grassroots activist groups) via social media may generate any impacts on stakeholders' behaviors and corporate sustainability activities. The argument behind this research question is that SM can create a public arena of citizenship where stake-

holders can be empowered to comment on and publicize a firm's sustainability activities and to hold firms accountable for their irresponsible practices (Lyon & Montgomery, 2013; Whelan et al., 2013). For example, using a case study of Action on Smoking and Health UK (ASH) and their use of counter accounts during the period 1999–2010, Thomson et al. (2015) find that ASH disseminates counter accounts via Facebook and YouTube to reduce the demand for smoking and confronts the social responsibility claims of British American Tobacco. Similarly, by employing Castells' network-making perspective, She (2023) argues that social media dissemination of counter accounts would strengthen NGOs' network-making power; thus a large group of corporate stakeholders can be engaged, and a strong network can potentially be formed to enhance the effectiveness of NGOs' campaigns. By analyzing Greenpeace's "Save The Arctic" (STA) campaign, She (2023) finds that stakeholder interactions with disseminated counter accounts, and the number of Facebook accounts connected in disseminating such information, lead to more stakeholders signing up the petitions. Furthermore, Greenpeace's social media dissemination of counter accounts can also attract policymakers' attention and influence public opinions towards climate change.

Some studies also find that counter accounts disseminated by NGOs via SM indirectly influence corporate activities by mobilizing shareholders. For example, by examining Twitter messages posted by large non-governmental organizations (NGOs) targeting companies from the S&P500, Dupire et al. (2021) find that NGO tweets stating a positive message about the sustainability activities of the firm have a positive effect on stock prices, while negative tweets have a negative effect. In the same vein, using a sample of over 1.5 million tweets referring to Spanish-listed banks, Gómez-Carrasco and Michelon (2017) find that tweets published by trade unions have negative effects on both stock price and trading volume. By contrast, tweets published by civic and consumer associations can only have negative effects on the share price when these tweets are reacted to by many Twitter users. However, there is still little understanding of whether and how NGOs' SM communication can affect corporate sustainability reporting practices, considering the increasing societal demand for greater transparency on sustainability issues.

5 AVENUES FOR FURTHER RESEARCH IN SUSTAINABILITY REPORTING AND NEW MEDIA

Based on previous and current research, we note that while some skepticism about the usage of new media for sustainability reporting is documented, there is a lack of depth on such analyses. The implications of the usage of new media may also differ depending on the type of organizations we examine. Furthermore, literature does not seem to clearly connect the dots with other pressing areas of research related to the advent of technology.

First, the development of new media, such as SM, can provide more opportunities for NGOs to enhance their ability to speak truth to power. Given the high autonomy and interactivity of SM communication, the co-production of counter accounts can move from an NGO-led approach – where NGOs prepare and disseminate counter accounts and stakeholders share such information – to a crowdsourced one, where information is gathered and contributed solely by stakeholders via social media. Perkiss et al. (2019) refer to this co-production process as "spotlight accounting", in which crowdsourced information, including data on sustainability, is systematically collated in a central, public database for shared utility. However, we

believe that the spotlight accounting process can be further categorized into two different forms: (1) the production of accounting information takes place completely on social media; and (2) production of accounting information is based on data that are physically counted and collected by contributors, but the initiation, collation, and dissemination are done via social media. WikiRate, as discussed in Perkiss et al. (2019), is a typical example of the first case, in which contributors search for sustainability information in companies' reports and input relevant information into an online datasheet. #BreakFreeFromPlastic (BFFP) is a good example of the second form. BFFP is a global movement, initiated on social media, which works to achieve a future free from plastic pollution.¹ Every year, BFFP conducts a brand audit that involves counting and documenting brands found in plastic waste to help identify companies that are responsible for plastic pollution. By the end of 2022, BFFP has organized 2,373 brand audit events and audited 2,125,414 items of plastic waste with the help of 206,895 volunteers in 87 countries – all initiated and organized via social media. As a result, we believe that scholars could further explore both forms of spotlight accounting to shed light both on how stakeholders are coordinated during the co-production process and on the potential implications of spotlight accounting on corporate sustainability activities.

However, new media also comes with a “dark side” – there are recent occurrences where such media have been used and abused to spread “fake news” and misinformation (e.g., the 2016 US presidential elections; Covid-19) and have endangered society in many ways. Therefore, the role and use of new media in sustainability reporting also comes with threats – whether they are triggered by the organizations or the stakeholders. Examining such “dark side” risks and dangers, as well as the impact of this new communication channel on society, seems to be warranted in this area.

Next, an issue closely related to new media is the advent of Web 3.0 technologies, such as blockchain, virtual reality (VR), “bots”, and the exponential growth of artificial intelligence (AI). Blockchain and AI can be powerful tools for sustainability reporting as the production and dissemination of information is becoming decentralized, so that information is no longer stored and monitored by organizations. Consequently, there might be no need for organizations to create a centrally administered database to store sustainability information as such information could be computed, recorded, and published by AI into the blockchain. Indeed, whether sustainability reports would still exist in the future is also questionable since corporate sustainability-related transactions would be automatically recorded and updated by suppliers and customers (without manipulations by corporations) in a blockchain ledger (Tapscott & Tapscott, 2016). As a result, we believe that understanding the impact of Web 3.0 technologies on sustainability reporting and what roles private, public, and NGO sectors could play during this process would be a promising topic to be investigated.

At the same time, we think that the advent of these new technologies, especially AI, also creates news risks for organizations. Whenever technology interferes with how humans decide, live and act, there is systematically a potential problem – and risk (Boulianne et al., 2023). This is well documented from an ethics perspective by considering “the ethical challenges raised by big data analytics and artificial intelligence” (Brivot & Cho, 2023, p. xxiv). More specifically, Boulianne et al. (2023) post that artificial intelligence has the capacity to carry out sophisticated tasks typically performed by humans, including speaking and writing, and tries to mimic how the human brain works. However, systematic biases and concerns about data privacy provide unanticipated ethical problems; therefore AI has a flip side and is prone to human error and prejudice. If we transpose this issue to the context of sustainability

and sustainability reporting, the same concerns persist, therefore warranting further research to investigate the many issues related to new media communication on sustainability generated by AI and bots.

Finally, one important future research avenue remains the *effectiveness* of new media communication – does, or will, this bring real change, or will we remain at the stage of more sustainability talk and less action (Cho et al., 2012)?

NOTE

1. More information can be found on BFFP website: <https://www.breakfreefromplastic.org/>.

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