



TALKING THE TALK OF CULTURE AND SUSTAINABILITY

Exploring Sustainability Reporting
in the Cultural Sector

Chiara Carolina Donelli

COLLANA di
e

AZIENDE PUBBLICHE
IMPRENDITORIALITÀ SOCIALE

FrancoAngeli 

Coordinatori scientifici

Antonello Zangrandi, Federica Bandini

Comitato Scientifico

Antonio Matacena (Presidente)

Paolo Andrei, Università di Parma
Maria Gabriella Baldarelli, Università di Bologna
Elio Borgonovi, Università Bocconi di Milano
Luca Brusati, Università Bocconi di Milano
Enrico Deidda Gagliardo, Università di Ferrara
Mara Del Baldo, Università di Urbino
Fabio Donato, Università di Ferrara
Marco Elefanti, Università Cattolica di Milano
Paolo Fedele, Università di Udine
Giorgio Fiorentini, Università Bocconi di Milano
Andrea Francesconi, Università di Trento
Katia Furlotti, Università di Parma
Andrea Garlatti, Università di Udine
Sabrina Gigli, Università di Bologna
Filippo Giordano, Università Lumsa di Roma
Enrico Guarini, Università di Milano Bicocca
Davide Maggi, Università del Piemonte Orientale
Laura Mariani, Università di Bergamo
Valentina Mele, Università Bocconi di Milano
Marco Meneguzzo, Università Tor Vergata di Roma
Riccardo Mussari, Università di Siena
Emanuele Padovani, Università di Bologna
Angelo Paletta, Università di Bologna
Stefano Pozzoli, Università Parthenope di Napoli
Elisabetta Reginato, Università di Cagliari
Paolo Ricci, Università di Napoli Federico II
Marcantonio Ruisi, Università di Palermo
Gianfranco Rusconi, Università di Bergamo
Barbara Sibilio, Università di Firenze
Maria Francesca Sicilia, Università di Bergamo
Claudio Travaglini, Università di Bologna
Emanuele Vendramini, Università Cattolica di Milano

Comitato di Redazione

Simone Fanelli, Isabella Mozzoni, Fiorella Pia Salvatore

La collana “Aziende Pubbliche e Imprenditorialità Sociale (APIS)” propone di pubblicare, in lingua italiana e inglese, studi economico-aziendali elaborati da studiosi che si sono affermati nel contesto internazionale.

La collana intende valorizzare i contributi delle discipline economico-aziendali in tema di aziende pubbliche e di imprese sociali (anche nella loro componente cooperativa) e in generale delle aziende non profit. Inoltre, non saranno tralasciati quei contributi che tratteranno le seguenti tematiche: la teoria dell’azienda e degli aggregati di aziende, la governance aziendale, l’analisi e la progettazione delle strutture e dei processi aziendali e la rendicontazione sociale. Tali contributi dovranno: presentare caratteristiche di originalità, dal punto di vista metodologico e/o scientifico; fornire modelli interpretativi e/o strumenti operativi per i manager pubblici e del terzo settore; contribuire all’elaborazione delle policy necessarie a ridisegnare il sistema del welfare e delle relazioni pubbliche. Il tutto nell’ottica di contribuire alla costruzione di modelli di accountability e di governance in termini di sostenibilità e di equità sociale.

L’obiettivo perseguito dalla collana è dedicare spazio a quei risultati di elaborazioni e ricerche che possano formare e supportare i manager del settore pubblico e del non profit nel gestire in modo efficace le loro aziende.

Questa collana, pertanto, vuole dare un contributo a risolvere o, almeno, contribuire a superare, quello che tutti gli osservatori considerano un freno per la nostra economia, ed un peso ingombrante per la stessa società civile: ci riferiamo all’inefficienza della pubblica amministrazione e all’incapacità di alcuni settori dell’impresa a innovare. Tali difficoltà si pongono quale ostacolo sia per la realizzazione di un vivere più civile sia per consentire un armonico sviluppo del mercato e del welfare, non consentendo di valorizzare quei driver che sempre più sono motore di un nuovo sviluppo economico: capitale umano, sociale, culturale e comportamenti economici espressi in termini cooperativi e solidali. Contemporaneamente la collana mira ad essere luogo di discussione attiva con la pubblica amministrazione e con tutte le realtà economiche che producono valore sociale come parte della loro mission, con l’obiettivo di proporre nuovi modelli di gestione a supporto di un’economia civile.

Saranno particolarmente graditi i risultati di ricerche qualitative e quantitative su tematiche innovative, anche in una prospettiva di contaminazione disciplinare delle scienze manageriali. Sarà, infine, apprezzata la contestualizzazione in una visione internazionale degli studi e ricerche presentati, che dovrebbero, nel loro complesso, consentire di comprendere, paragonare e valorizzare le specificità delle aziende pubbliche e delle imprese sociali nella competizione internazionale.

Le proposte di pubblicazione coerenti con gli scopi editoriali della collana saranno sottoposte a referaggio anonimo. Il comitato editoriale selezionerà i reviewer e garantirà l’applicazione trasparente e corretta del processo di *double blind review*.

I membri del comitato scientifico, anche con l’aiuto di altri accademici, svolgeranno il processo di referaggio sulla base delle proprie specifiche competenze. Ciascun membro del comitato scientifico potrà proporre un proprio contributo per la pubblicazione ai Coordinatori (in tal caso, il proponente non potrà essere coinvolto nel processo di referaggio).

La collana si articola in due sezioni: la *Sezione Monografie* e la *Sezione Orientamenti e proposte*. Soltanto i testi della sezione Monografie sono sottoposti a referaggio.

La Collana è accreditata AIDEA.





TALKING THE TALK OF CULTURE AND SUSTAINABILITY

Exploring Sustainability Reporting
in the Cultural Sector

Chiara Carolina Donelli

Foreword by
Maria Lusiani

Afterword by
Ruth Rentschler

COLLANA di

AZIENDE PUBBLICHE,
IMPRENDITORIALITÀ SOCIALE

FrancoAngeli 

This study was funded by the European Union – NextGenerationEU, within the framework of the iNEST – Interconnected Nord-Est Innovation Ecosystem (iNEST ECS_00000043 – CUP H43C22000540006). The views and opinions expressed are solely those of the author and do not necessarily reflect those of the European Union, nor can the European Union be held responsible for them.

Isbn e-book Open Access: 9788835183990

Copyright © 2025 by FrancoAngeli s.r.l., Milan, Italy.

This work, and each part thereof, is protected by copyright law and is published in this digital version under the license *Creative Commons Attribution-NonCommercial-NoDerivatives 4.0 International* (CC BY-NC-ND 4.0).

Text and Data Mining (TDM), AI training and similar technologies rights are reserved.

By downloading this work, the User accepts all the conditions of the license agreement for the work as stated and set out on the website
<https://creativecommons.org/licenses/by-nc-nd/4.0>

TABLE OF CONTENTS

Acknowledgments	p.	9
Foreword , <i>Maria Lusiani</i>	»	11
1. Sustainability and the Cultural Sector	»	15
1.1. Sustainability in Context: Histories, Discourses, and Ideological Shift	»	15
1.1.1. Origins and Evolution of the Concept of Sustainability: From Radical Roots to Rhetoric	»	16
1.1.2. From Global Concern to Institutional Framework: The Role of Public Policy in Shaping Sustainability	»	19
1.2. Culture & Sustainability: The Missing Pillar	»	26
1.2.1. Defining Sustainability: Contestation, Models, and Evolving Perspectives	»	26
1.2.2. Culture(s) and Cultural Industries	»	28
1.2.3. The Late Recognition of Culture in the Sustainable Development Policy Framework	»	32
1.2.4. Culture in, for, as Sustainability	»	35
1.2.5. The Fourth Pillar: Cultural Sustainability	»	40
Bibliography	»	41
2. Accounting & Sustainability in the Cultural Sector	»	49
2.1. Introduction to Sustainability Accounting and Accountability	»	49
2.1.1. The Historical Development of Sustainability Accounting	»	52

2.1.2. Accounting: Reflecting or Shaping Realities?	p.	54
2.1.3. Counter Accounting and Alternative Forms of Accounting	»	56
2.2. Aesthetics and Accounting	»	57
2.2.1. Sustainability Accounting within the Cultural Sector	»	57
2.2.2. Culture and the Arts as an Alternative Form of Accounting	»	60
2.3. Sustainability Reporting in the Cultural Sector	»	63
2.3.1. Who Is Accounting for? Stakeholders and Beneficiaries of Sustainability Reports: Reflections on Excluded Voices in the Debate	»	64
2.3.1.1. Materiality and Double Materiality	»	65
2.3.2. Accounting for What? Striving for Standardisation	»	66
2.3.2.1. GRI and IR	»	68
2.3.3. SDGs and Cultural Indicators	»	71
Bibliography	»	76
3. UNESCO and the Challenge of Sustainability, Chiara Carolina Donelli and Remi Wacogne	»	85
3.1. UNESCO's Role in Sustainability	»	86
3.1.1. UNESCO as a Forerunner in the Sustainability Debate	»	88
3.1.2. Value for Whom?	»	91
3.2. WHS Governance	»	92
3.3. Not Only Protecting: Advancing the Management and Planning of World Heritage Sites – Management Plans and Periodic Reporting'	»	95
3.3.1. Management Plans	»	95
3.3.2. Periodic Reporting	»	98
Bibliography	»	100
4. Talking the Talk or Walking the Walk? Sustainability and SDGs in WHS Planning and Reporting	»	105
4.1. Study setting: UNESCO WHS	»	106
4.2. Method	»	107
4.2.1. Definition of the Cases and Area of Analysis	»	107
4.2.2. Data Analysis: Management Plans and Reporting Documents	»	110
4.2.3. Management Plans and Reporting Documents	»	111
4.3. Discussion	»	114

4.3.1. Management Plan Analysis	p.	114
4.3.2. Periodic Reporting	»	116
4.3.2.1. Periodic Reporting as Form of Sustainability Document	»	116
4.3.3. Talking of Sustainability	»	117
4.3.4. Measuring and Managing Sustainability: Periodic Reporting	»	118
4.3.4.1. Managing Sustainability	»	121
4.3.4.2. SDG Reporting	»	123
4.3.5. The Missing SDG – SDG 18	»	144
4.4. Takeaways	»	145
Bibliography	»	147
Final Remarks	»	151
Bibliography	»	156
Afterword, Ruth Rentschler	»	159

ACKNOWLEDGEMENTS

Research is a collective journey. Like the commons, it cannot be owned; it is the result of shared efforts and continuous exchange.

Although I am the one who officially signed this work, it is the outcome of multiple interactions – with colleagues, especially from Ca' Foscari University of Venice and the University of Pavia; with mentors and friends; during conferences and over a glass of wine.

I deeply value the generosity of all those who have taken the time to provide feedback, readings, and criticism; who have encouraged me throughout the process; and those who made it possible for me to find the time to complete this work.

A special thanks goes to **Jan Bebbington**, who hosted me during a short visit to the Pentland Center for Sustainability at Lancaster University – an experience that deeply inspired this book. I would also like to express my sincere gratitude to **Elena Delbono** and **Remi Wacogne**, two outstanding research assistants, for their invaluable contribution to data collection.

My heartfelt gratitude goes to **Maria Lusiani**, who has supported and inspired my academic (and not only academic) journey through her *subversive and continuous practice of caring for others*.

Most importantly, I wish to thank **Ettore and Lorenzo**, for their *obstinacy* – the loving persistence with which they accepted changes, conferences, and long working hours, but also for their passion and thirst for knowledge, though at two different moments in their lives.

During the months in which I was writing this work, a terrible genocide was unfolding. This made me question what it means to write, to research, and to act responsibly in such a context – what is the right thing to do, what

silences or words may still be meaningful, and what our role as academics might be in this complex world. I have attempted, if only modestly, to offer a different perspective on some concepts that we often take for granted – such as *sustainability*.

This study was funded by the European Union – NextGenerationEU, within the framework of the iNEST – Interconnected Nord-Est Innovation Ecosystem (iNEST ECS_00000043 – CUP H43C22000540006). The views and opinions expressed are solely those of the author and do not necessarily reflect those of the European Union, nor can the European Union be held responsible for them.

FOREWORD

Maria Lusiani

This book addresses an increasingly important topic: how sustainability is understood, measured, and communicated within the cultural sector, with a particular focus on UNESCO World Heritage Sites. As I will try to highlight in this foreward, what I admire most about this work is its intellectual honesty. It does not settle for easy answers or celebratory narratives. Instead, it confronts tensions head-on, such as those between rhetoric and practice, aspiration and implementation, universal frameworks and situated specificities. In doing so, it provides not only a map of the terrain but also a compass to navigate it. Let me explain how.

In this book, Chiara Donelli invites the reader to join her on a journey exploring the intersection between culture and sustainability. Starting with a macro perspective, she traces the genealogy of discourses on sustainability, culture, and their interrelations, as they have evolved in public debates and influential policy frameworks. The analysis then shifts to the micro level, examining how these broader sustainability discourses translate – or fail to translate – into organisational practices and accounts. The focus is on cultural organisations, particularly UNESCO World Heritage Sites, which, by definition, are expected to embody sustainable development in their very nature.

In this sense, Chiara explores how these organisations “talk the talk” of sustainability – or, more precisely, how they learn and attempt to speak a new language in their planning and reporting practices, and sometimes struggle to do so. This exploration shows how organisations express sustainability through plans and reports, providing insight into sustainability practices at an organisational level, albeit only in terms of intention.

One might object that this remains mere “talk”, or that it only reveals organisational intentions. That may be true. However, investigating whether

and how this new language is used (or not used) is an essential first step in determining whether sustainability is becoming a reality in the cultural field, particularly in UNESCO sites.

Overall, I see this book as a contribution to what has been termed “*sustainability for culture*”. It carefully avoids the trap of reducing culture to an instrument for sustainable development (“culture for sustainability”); resists the widespread urge to posit a presupposed “fourth pillar” alongside the economic, environmental, and social ones (“culture in sustainability”), as if these dimensions were not already deeply intertwined; and distances itself from purely conceptual arguments about the intrinsic sustainable value of culture (“culture as sustainability”).

The debate about culture *for*, *in*, or *as* sustainability is indeed stimulating and has largely shaped our academic sensibilities. Yet, it often ends with the frustrating question: “So what?” Chiara avoids this trap by adopting a pragmatic approach. She uses the debate as a springboard to examine what organisations actually *do* – at least in terms of their intentional practices as expressed in their sustainability talk.

As I have said, this is already a great deal. It allows for a critical stance. It highlights the ongoing discrepancies between normative aspirations and practical implementation, particularly with regard to stakeholder engagement, accountability, and ensuring that management and reporting documents are aligned with the Sustainable Development Goals. It demonstrates how sustainability is often treated more as symbolic language than as a systemic operational framework. It reveals that, while commitments to sustainability are present in discourse, they frequently lack the monitoring systems, performance data, and feedback mechanisms necessary to evaluate effectiveness and adjust strategies accordingly.

This, in turn, raises another legitimate “So what?” However, once again, the book does not leave this question unanswered. The call to action is clear. We need political, epistemological, and methodological reflection on the different forms of sustainability reporting in the cultural sector – one that requires us to rethink not only *what* is reported, but also *for whom*, *by whom*, and *to what ends*. We must imagine open, dialogical, and plural forms of accountability in cultural organisations – forms oriented not merely towards compliance, but towards meaning-making and future-making. The book concludes by pointing us precisely in this direction.

Is that everything? Certainly not. This reflection inevitably raises another question that falls beyond the scope of the book, but which necessarily follows from it: beyond the talk – beyond plans, reports, measurements, and

indicators – what do sustainable practices in action actually look like within cultural organisations? This is fertile ground for future research.

For colleagues, practitioners, and students alike, this book will serve as an inspiring companion. It challenges us to think critically, to read sustainability through the prism of culture, and to recognise accounting not only as a language of numbers, but also as a space of storytelling, politics, and ethics.

It is a privilege to introduce this work. I hope readers will engage with it as I have: with curiosity, admiration, and a willingness to be unsettled.

SUSTAINABILITY AND THE CULTURAL SECTOR

Sustainability has evolved from a radical, ecological imperative into a multifaceted, often contested concept, institutionalised through global governance, policy frameworks, and corporate discourses. This chapter retraces the genealogical development of sustainability thinking – from early ecological warnings and philosophical movements to the Brundtland Report and the institutionalisation of sustainable development – highlighting both its normative aspirations and rhetorical co-optations. By examining the discursive shifts and ideological tensions that shaped its emergence, the chapter lays the groundwork for a critical reassessment of the sustainability paradigm, particularly its marginalisation of culture and cultural industries within the sustainability debate. In doing so, it sets the stage for a discussion of culture in the sustainable development approach that recognises culture not as an accessory to sustainability, but as a missing pillar essential to its redefinition and effective realisation.

1.1. Sustainability in Context: Histories, Discourses, and Ideological Shift

The contemporary discourse on sustainability, particularly as it pertains to accounting, policy, and management practice, is often traced back to the 1987 text *Our Common Future* – or better known as the Brundtland Report – and its influential definition of sustainable development as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (World Commission on Environment and Development, 1987). While the Brundtland Commission is widely

credited with popularising the concept of sustainable development by introducing it into international policy discourse, the idea of sustainability has far deeper historical and epistemological roots. Long before entering the institutional language of policy, corporate strategy, and reporting, the imperative to preserve resources for future generations was embedded in Indigenous knowledge and value systems, traditional agricultural practices, and creative expressions – including languages, ceremonies, and art forms (Gallhofer et al., 2000; Barrett et al., 2020). Indigenous and Aboriginal ecological knowledge encompasses recognition of the Rights of Nature within a holistic worldview, an understanding of the interdependence between people and nature, the subjective and relational character of the environment, and the centrality of rituals as practices that sustain harmony between communities and ecosystems (Gallhofer et al., 2000).

1.1.1. Origins and Evolution of the Concept of Sustainability: From Radical Roots to Rhetoric

From a Western perspective, the origins of the term are relatively recent. Scholars such as Du Pisani (2006) and Caradonna (2014) have explored the early intellectual foundations and epistemological contradictions associated with the concept of sustainability (Purvis et al., 2019). One of the first documented uses of the term appears in *Sylvicultura Oeconomica* by Hans Carl von Carlowitz (1713), where the notion of *Nachhaltigkeit* (sustained yield forestry) was introduced as a response to the overexploitation of Saxon forests (Warde, 2011). Carlowitz, a mining administrator in Saxony, observed firsthand the detrimental effects of deforestation on both the mining industry and broader societal stability. His approach to sustainable forestry emphasised the need to balance resource extraction with ecological regeneration, articulating a principle that closely aligns with modern understandings of resource stewardship, but still framed from an organisational perspective. Although emerging in a specific socio-economic and ecological context, Carlowitz's vision can be regarded as a normative antecedent to contemporary debates on environmental sustainability.

Over the centuries, other isolated episodes contributed to raising awareness of the ecological and social damages of industrialisation (Bigoni et al., 2022), such as the public health crises described by Chadwick (1842) and Engels (1971). These events, together with the reflections of early political economists like Smith and Malthus – who questioned the viability of unlimited economic and demographic growth in the wake of the Industrial

Revolution – contributed to an evolving understanding of growth (Porritt, 2011; Caradonna, 2014).

Science constitutes a key factor of influence within the sustainability discourse, functioning as what Foucault (1994) terms a “truth regime”. The reflection on sustainability gained particular momentum after the 1950s, when the theory of anthropogenic climate change was scientifically formalised through the carbon dioxide principle (Plass, 1956), marking a significant turning point in the recognition of human influence on global climate systems. This development laid the groundwork for subsequent debates in environmental science and policy, which accelerated during the 1960s and 1970s, when scientists and biologists acted as ‘canaries in the coal mine,’ raising early alarms about ecological degradation and unsustainable practices (Tulloch, 2013). The period was marked by a surge in political and public engagement, spurred by the diffusion of critical environmental publications and the intensifying debate on humanity’s impact on the planet. Seminal works such as *The Limits to Growth*, commissioned by the Club of Rome, represented one of the first comprehensive attempts to model the long-term consequences of exponential growth in a finite world, and it played a crucial role in shaping public and scientific discourse on sustainability. It advanced a systemic perspective, arguing for a “world system... that is sustainable” (Meadows et al., 1972), and, as Grober & Cunningham (2012) note, marked the first modern usage of the term in a global context. The report critically examined the unsustainability of continuous growth by analyzing five key variables: population, agricultural output, industrial production, resource depletion, and pollution. It introduced foundational ideas that would shape future debates, including ecological overshoot, planetary boundaries (initially framed in terms of “carrying capacity”), and the need for globally coordinated responses. Similarly, in *Social Limits to Growth* (1976), Fred Hirsch investigated the social implications of unbridled growth, arguing that its pursuit exacerbates inequality and that social limits to productivity gains are often more immediate than physical constraints.

Limits to Growth concluded with the following predictionary statement:

If the present growth trends in world population, industrialisation, pollution, food production, and resource depletion continue unchanged the limits to growth on this planet will probably be reached sometime within the next 100 years. The most probable result will be a sudden and uncontrollable decline in both population and industrial capacity. (Quoted in Meadows et al, 1992, p. xiii)

At around the same time, in *The Population Bomb* biologist Ehrlich (1968) warned that unchecked population growth would soon outstrip food production and natural resources, leading to mass starvation and ecological collapse.

Those works were radical not only in their scientific novelty but also in their social impact. Carson's (1962) critique of pesticide and DDT producers included accusations of self-interest, nationalist rhetoric, and the strategic use of accessible scientific language and evocative imagery to galvanise public opinion and demand political change (McCord, 2008). Thus, this period also witnessed the emergence of the modern environmental movement, catalyzed by a convergence of ecological disasters and the widespread dissemination of critical environmental publications. These developments energised grassroots mobilisations and heightened public awareness of environmental degradation and the systemic changes necessary to address it (Du Pisani, 2006).

On the philosophical front, the Deep Ecology Movement, led by Norwegian philosopher Arne Naess, gained prominence. In his 1973 essay *The Shallow and the Deep, Long-Range Ecology Movement*, Naess contrasted shallow ecology – which focuses on pollution and resource depletion in affluent societies – with a deeper approach based on diversity, complexity, decentralisation, autonomy, symbiosis, egalitarianism, and classlessness. These reflections emphasised that sustainability debates are inherently political and philosophical, challenging superficial global approaches that overlook the stark disparities between under- and overdeveloped nations. Anticipating the concept of climate justice, Naess argued that capitalist economic growth in the West was fundamentally incompatible with both ecological and social sustainability, and he called for systemic transformation (Purvis et al., 2019). This critique also challenged the perspective that portrays humans as 'outside' of nature (Arndt, 1987). In this context, it questioned the 'survivalist discourse' of the 1970s based on 'carrying capacity' and 'limits to growth' as being essentially utilitarian and anthropocentric (Tulloch, 2013). 'Deep ecology', by contrast, seeks to motivate individuals through normative principles that recognise all life on earth as interdependent and as possessing inherent value.

After a decade of ongoing debate and seminal works, the 1973 oil crisis and the ensuing global recession further crystallised concerns about growth limits in both mainstream and academic discourses (Du Pisani, 2006; Purvis et al., 2019). Sustainability re-emerged in the 1980s as a central concept in international dialogue, when ecological and social critiques were synthesised into the concept of sustainable development, formalised through the *World*

Conservation Strategy (IUCN, 1980) and globally institutionalised by the Brundtland Report (O’Riordan, 1985; Barbier, 1987; Brown et al., 1987).

The institutionalising of the term continued into the 1990s, as I will discuss in the next paragraph. This discourse gained institutional traction through the Earth Summit in Rio (1992), paving the way for the Kyoto Protocol (1997) which committed state parties to reduce greenhouse gas emissions. In academic debate, it culminated in the diffusion of tools such as the *triple bottom line* (Elkington, 1997) and the Global Reporting Initiative (GRI) (1998), which will be discussed in the following sections.

Although such initiatives helped mainstream sustainability, they have faced significant criticism. Scholars argue that consensus-driven approaches diluted the radical potential of earlier movements, transforming sustainability into a legitimising narrative for the neoliberal growth paradigm (Tulloch, 2013). It should be noted that the concept of growth is not inherently negative, but the form of growth that has characterised recent decades has benefited only a very small percentage of the population, exacerbating inequalities (Milanovic, 2016). These critiques, combined with the vagueness of the term sustainability, have given rise to counter-discourses, including critical accounting research, which questions the ideological foundations and performative dimensions of sustainability narratives in corporate and governmental contexts (Bebbington & Gray, 2001). This topic will be fully addressed in the next chapter.

1.1.2. From Global Concern to Institutional Framework: The Role of Public Policy in Shaping Sustainability

In the previous paragraph, we discussed the emergence of the concept of sustainability and the evolution of the sustainability debate throughout the twentieth century, grounded in academic publications and grassroots movements. Since the 1990s, however, conferences, international agreements, and public policies have played a decisive role in institutionalising and advancing sustainability. While the role of public policy should also be understood in terms of sector-specific regulations and responses, global governance initiatives have created platforms for potential transnational collaboration. Beginning with the United Nations Conference on the Human Environment in Stockholm in 1972, climate change has been recognised as a global issue that requires cooperation among countries through global engagement. This process led to the establishment of the United Nations Environment Programme (UNEP), created by General Assembly Resolution 2997 of December 15, 1972.

This institutional turn, following the early recognition of environmental concerns at the Stockholm Conference, laid the foundation for a more structured policy framework. A key development in this trajectory occurred in 1983, when the UN General Assembly approved the creation of a new commission under Resolution 38/161: the World Commission on Environment and Development (WCED), commonly referred to as the Brundtland Commission, as previously noted. This body was tasked with formulating long-term environmental strategies for sustainable development, enhancing international cooperation, and evaluating how to address global environmental threats. All these objectives were formalised in the 1987 report *Our Common Future* (World Commission on Environment and Development, 1987). As previously discussed, this laid the foundation for the three core pillars of sustainable development: economic growth, environmental protection, and social equality. These pillars were later formalised in the triple bottom line framework (Elkington, 1997), whose innovations and limitations will be discussed in the following section. The notion of sustainable development proposed by the Brundtland Report presents an inherent tension: it seeks to reconcile the pursuit of economic growth and human well-being (still framed within a growth paradigm) with the ecological limits of a finite planet and the moral obligations to future generations. While it provides a definition that is “sufficiently vague” and valuable for achieving political consensus, it lacks concrete guidance and operational clarity (Daly, 1996). Although the Brundtland definition has gained wide popularity, it is often cited only in its first part. The second part, less frequently quoted but present in later discourse, explicitly states that “widespread poverty is no longer inevitable. Poverty is not only an evil in itself, but sustainable development requires meeting the basic needs of all and extending to all the opportunity to fulfil their aspirations for a better life. A world in which poverty is endemic will always be prone to ecological and other catastrophes” (WCED, 1987, p. 25). This framing subtly repositions economic growth not as the problem, but as a necessary vehicle for addressing poverty and enabling sustainability. However, the omission of this second part in most mainstream references contributes to a diluted understanding of the original normative intent. As Purvis et al. (2019) note, the Brundtland model co-opted earlier critiques by recasting the same old economic growth in “socially and environmentally sustainable” colors.

Building on the momentum generated by the Brundtland Report, the 1992 Earth Summit in Rio de Janeiro marked a pivotal moment in international environmental governance and provided a message of “hope”: environmental concerns were no longer the exclusive domain of green pressure groups and

NGOs such as Greenpeace and the WWF (Tulloch, 2013), but were now being (at least on paper) addressed by world governments. This resulted in the adoption of several foundational instruments, including the United Nations Framework Convention on Climate Change (UNFCCC), which laid the groundwork for subsequent climate negotiations, and the Convention on Biological Diversity. Additionally, the summit produced the Rio Declaration on Environment and Development, outlining 27 principles for sustainability, alongside Agenda 21, the Forest Principles, and The Kyoto Protocol (1997), which set legally binding obligations for industrialised countries to reduce greenhouse gas emissions. Together, these frameworks reflected an ambitious attempt to operationalise sustainability on a global scale.

The Johannesburg Declaration, adopted at the 2002 World Summit on Sustainable Development, asserted a “collective responsibility to advance and strengthen the interdependent and mutually reinforcing pillars of sustainable development, economic development, social development, and environmental protection, at local, national, regional, and global levels”, aiming to articulate a shared vision for global climate action (Cléménçon, 2012; Oberthür & Groen, 2017). This declaration helped maintain the momentum generated by previous summits and positioned sustainability as a global responsibility shared across all levels of governance. Since then, a series of climate diplomacy meetings has increasingly taken place through global and minilateral groupings, though a shared agreement has yet to emerge (for a full list of Milestones in the Evolution of International Climate Policy, see: <https://unfccc.int/timeline/>). While governments generally agree on the science behind climate change, they diverge on who bears the greatest responsibility, how to track emissions-reduction targets, and whether to compensate the countries most affected.

A decade later, the United Nations Conference on Sustainable Development, known as Rio+20, sought to renew and deepen these commitments. The resulting 44-page declaration, *The Future We Want*, on the one hand reaffirmed international consensus on sustainable development and emphasised the importance of civil society, local authorities, and cultural actors in driving the sustainability transition. On the other hand, it failed to provide binding target and was consequently criticised as ineffective in an era when sustainable development was dominating the scene (Benson & Craig, 2014). As Daniel Mittler, the political director of Greenpeace, noted: “The epic failure of Rio+20 was a reminder [that] short-term corporate profit rules over the interests of people.” Although events like the Rio Earth Summit and the 2002 Johannesburg Summit are frequently criticised for being a form of spectacular sustainability, intended to flaunt environmental

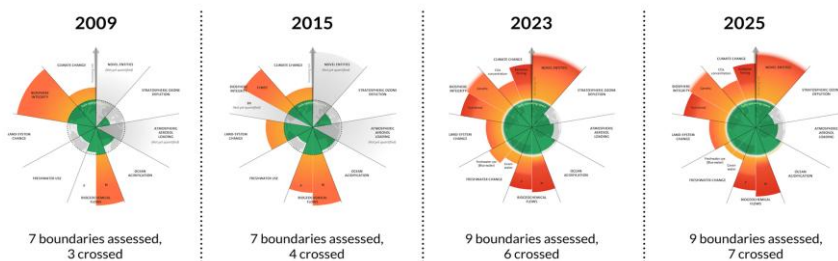
credentials in order to generate profit, or cover up negative environmental track records (Koch, 2023), they nonetheless succeeded in embedding ‘the discourse of sustainable development, as well as the science of climate change, within the remit of international diplomacy’ (Death, 2011, p. 4).

Meanwhile, within the academic realm, the theorisation of planetary boundaries has expanded the limits-to-growth discourse by identifying critical thresholds in the Earth System’s functioning, beyond which abrupt and potentially irreversible environmental changes may occur (Rockström et al., 2009). This framework highlights the profound and cumulative effects of human activities. On one hand, the Earth System has undergone transformations well beyond natural variability, particularly since the onset of the Industrial Revolution, marking a clear rupture in the Earth’s geological and ecological trajectories (Steffen et al., 2015). On the other hand, it introduces the concept of a safe operating space for humanity, within which socio-economic development can occur without destabilising key planetary processes.¹

Scholars have emphasised the relevance of planetary boundaries in global policy (Biermann, 2012; Galaz et al., 2012), noting that negotiating these boundaries is not only a scientific task but also a political one, as it requires political actors to weigh scientific evidence and uncertainty against risk tolerance and socioeconomic costs (Ferretto et al., 2022). Rockström et al. (2009) further emphasised that the nine planetary boundaries are interconnected, such that failing to address one may negatively affect others. This recognition of interconnected systemic risk has informed the need for a more holistic and inclusive approach to sustainability. In this spirit, the signing of the Paris Agreement (2015) marked a landmark in international climate governance by establishing a common framework for limiting global warming to well below 2°C above pre-industrial levels. However, its effectiveness remains highly dependent on domestic implementation, the robustness of institutional mechanisms, and sustained political will (Newell & Bulkeley, 2017).

¹ Although this is not the topic of this chapter, it is important to note that not all humans contribute equally to climate change. While the Anthropocene narrative often refers to “humanity” as a whole, it has been criticised for obscuring the uneven distribution of responsibility among individuals, regions, and economic systems. Industrialised countries, affluent populations, and carbon-intensive industries contribute disproportionately to pollution and climate change (Moore, 2016).

Fig. 1 – The evolution of the planetary boundaries framework. Licensed under CC BY-NC-ND 3.0



Source / Credit: Azote for Stockholm Resilience Centre, Stockholm University. Based on Sakschewski and Caesar et al., 2025; Richardson et al., 2023; Steffen et al., 2015, and Rockström et al., 2009.

In the same year the adoption of the Sustainable Development Goals (SDGs) – emerging from the ashes of the Millennium Development Goals and endorsed by all United Nations (UN) member states – marked an effort to reintegrate the Brundtland Report’s (neglected) emphasis on meeting the essential needs of the world’s poor (Laine, Tregidga & Unerman, 2022). As will be discussed in Chapter 2, the SDGs reflect a systemic approach that underscores the interconnectedness of sustainability challenges and the necessity of coordinated, multi-actor responses. Comprising 17 goals and 169 targets, supported by a comprehensive system of indicators, the SDGs address intertwined environmental, social, and economic challenges, while also promoting justice, peace, strong institutions, and global cooperation, with the aim of achieving these goals by 2030. The signing of the European Green Deal in 2019 was welcomed with enthusiasm and high expectations, as it aimed to transform Europe into the first climate-neutral continent by 2050 while fostering inclusive, sustainable, and resilient economic growth. However, the discourse of sustainability has increasingly served as a rhetorical tool through which EU political institutions, such as the European Commission, seeks to reinforce their legitimacy, often while sidelining pressing environmental concerns (Eckert & Kovalevska, 2021). In this sense, the signing of the European Green Deal in 2019 was greeted with high expectations. More recently, in June 2024, the European Union officially approved the Nature Restoration Law, which is considered the most significant piece of environmental legislation to date in terms of ecological impact. Sustainability discourse and its keywords, lexicon, and phraseology have become a channel through which EU political institutions, such as the European Commission, reinforce their legitimacy while sidelining crucial environmental concerns

(Eckert & Kovalevska, 2021). Within this ambivalent context, the adoption of the European Nature Restoration Law in June 2024 represented a pivotal moment: it is regarded as the most significant piece of environmental legislation in terms of ecological scope and potential impact in recent EU history.

It should be noted that, alongside intergovernmental negotiations, activists, grassroots initiatives, worker struggles, and cultural movements have played a significant and growing role in shaping the global sustainability agenda. The founding of Greenpeace in the 1970s marked a turning point in environmental advocacy by introducing new forms of direct action and public engagement that challenged traditional institutional approaches. However, over time these movements embraced less radical forms of critique, promoting divestment from fossil fuels as a pragmatic path toward systemic reform (Imperatore & Leonardi, 2023). In more recent decades, radical movements such as Extinction Rebellion, Ende Gelände, and Fridays for Future have revitalised climate and social activism through anti-systemic strategies. It can be argued that, these movements and in recent decades, both the environmental tragedies that have occurred and those that have been prevented thanks to popular mobilisations, have contributed to the emergence of an ecological consciousness within local territories. However, it should also be recognised that a significant part of this history – although rarely interpreted through the lens of environmental justice – was written within factories, through the important struggles over health and environmental conditions that took place in the most industrialised cities of Italy and Europe during the 1960s and 1970s (Imperatore & Leonardi, 2023). These movements reflect the recognition that sustainability is not merely a technical or environmental issue, but a deeply interconnected and structural challenge requiring integrated policies across economic, social, and ecological domains.

Despite decades of policy efforts and recurring UN climate summits, the path toward sustainability remains arduous and fragmented. COP26, held in Glasgow in 2021, was the 26th Conference of the Parties to the United Nations Framework Convention on Climate Change (UNFCCC) and brought together representatives from nearly 200 countries to negotiate coordinated actions to tackle the climate crisis. It was widely regarded as a pivotal moment for advancing the goals of the 2015 Paris Agreement, particularly the commitment to limit global warming to well below 2°C – and preferably to 1.5°C – above pre-industrial levels. The conference resulted in the *Glasgow Climate Pact*, which called for accelerated action on emissions reductions, a global phase-down of unabated coal power, and increased climate finance for vulnerable nations. However, despite these commitments, COP26 also highlighted deep divisions between developed and developing countries, the limitations of non-

binding pledges, and the persistent gap between rhetoric and implementation. In this sense, Greta Thunberg's much-cited critique of the summit as mere "*blah, blah, blah*" became emblematic of the frustration felt by younger generations and civil society actors. Her intervention underscored the perception that climate negotiations were merely perceived as political rhetoric, often producing ambitious declarations without sufficient binding mechanisms or concrete action. More broadly, enduring tensions between environmental imperatives and economic objectives – often rooted in entrenched carbon-intensive models – continue to hinder meaningful progress. These challenges are compounded by weak regulatory mechanisms, insufficient financial incentives, and the absence of binding enforcement tools, ultimately obstructing the effective implementation of sustainability policies. While it is beyond the scope of this chapter to provide a comprehensive account of all genealogical influences shaping sustainability and environmental movements, the overview presented here highlights the main political and economic discourses that have contributed to the evolution of sustainability thinking, as well as the ways these have been shaped by overlapping and sometimes conflicting interests. This reflection also sheds light on the marginalisation of culture in mainstream sustainability debates, a topic that will be explored in the next section through the lens of environmental and accounting discourses.

Significantly, many foundational ideas in contemporary sustainability discussions, as previously noted, such as ecocentrism and holistic thinking, emerged from the work of biologists (Carson, 1973; Ehrlich, 1968; Tulloch, 2013), climatologists (Plass, 1956) philosophers (Naess, 1973), and systems theorists (Hirsch, 1986) during the 1960s and 1970s. Yet, these critical perspectives were largely sidelined during the institutionalisation of sustainability within a neoliberal paradigm that prioritised market-compatible frameworks over structural transformation.

From an organisational perspective, the gap in sustainability implementation is particularly significant. Global summits generate frameworks and aspirational targets, but it is at the management level that these commitments must be operationalised into concrete strategies, resource allocations, and accountability mechanisms.

1.2. Culture & Sustainability: The Missing Pillar

1.2.1. Defining Sustainability: Contestation, Models, and Evolving Perspectives

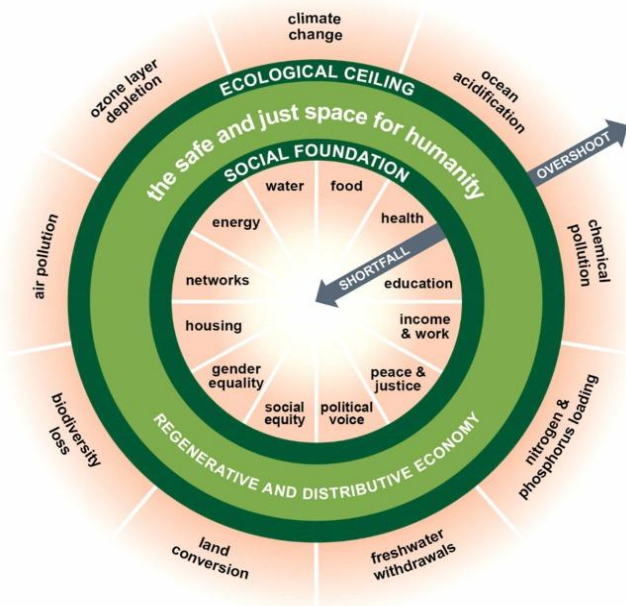
Given its widespread usage, the term sustainability has arguably attained the status of a “cultural” or “socio-political keyword” (Jeffries & Walker, 2012, p. 210). However, the history presented in the previous section has shown that sustainability has also become a highly contested concept (Agyeman & Evans, 2004; Jacobs, 1999), with diverse and often conflicting meanings depending on the context. Despite the urgency of addressing climate change, social inequalities, and other global challenges, a shared and recognised definition is missing. Its conceptual ambiguity has enabled broad application across sectors and actors, facilitating consensus-building while simultaneously diluting its critical potential (Daly, 1996). This strategic vagueness has led some to regard sustainability either as a powerful universal good or as a rhetorical device that legitimises ecologically harmful economic agendas (Death, 2010). As Agyeman and Evans (2004) argue, sustainability has become an arena of ideological struggle, shaped by conflicting discourses and historical legacies. Koch (2014) notes that “it is precisely the ambiguity of the notion of sustainability that makes it so powerful” (p. 1136), as it can accommodate multiple, often incompatible, meanings and priorities.

A central source of this ambiguity arises from the conflation of “sustainability” and “sustainable development” in both academic and policy discourses. This overlap often embeds assumptions that economic growth is a necessary and unquestioned component of sustainability, thereby obscuring the need to challenge the concept of “development”. Critics such as Redclift (2005) have described notions like “sustainable growth” as oxymoronic, noting that “development” is historically rooted in Western, capitalist, and colonial paradigms. Without critical engagement with these origins, sustainability risks reproducing the very inequalities it seeks to address (Redclift, 2005). Conversely, the term “sustainability” may offer greater conceptual flexibility and openness, allowing for contextualised and justice-oriented interpretations.

A prominent and widely diffused model within business and policy circles is Elkington’s (1997) Triple Bottom Line (TBL), which conceptualises sustainability through three interconnected pillars: economic, environmental, and social. Also known by the shorthand 3Ps (“people, planet, profit”) or 3Es (“environment, economy, equity”), this model gained traction in corporate strategy and reporting by advocating the balancing of trade-offs across these

dimensions. Despite its popularity, the TBL has been criticised for lacking theoretical depth (Norman & MacDonald, 2004) and for enabling superficial corporate practices that preserve the status quo (Milne & Gray, 2013). A significant conceptual innovation aligned with planetary boundaries emerged in 2017 with the publication of *Doughnut Economics: Seven Ways to Think Like a 21st-Century Economist* by Kate Raworth. The model visualises sustainability as a “safe and just space” for humanity, bounded by an ecological ceiling and a social foundation (Raworth, 2017). The inner ring identifies essential conditions for well-being (e.g., education, healthcare, gender equality), while the outer ring reflects environmental limits (Rockström et al., 2009). Exceeding the ecological ceiling results in overshoot, while falling short of the social foundation means failing to meet human needs. The model has the powerful potential to advance the conversation by encouraging more holistic thinking about ecological, social, and economic systems. The Doughnut model thus promotes policies that simultaneously respect environmental and social imperatives. Its accessibility and powerful visuals have facilitated widespread uptake in both academic and practical contexts, with adaptations at the national level (Cole et al., 2014) and in cities (Amsterdam City, 2020).

Fig. 2 – Illustration of the Doughnut Economic Model



Source: Doughnut Economics Action Lab (DEAL)

Even Elkington (2018) later acknowledged the model's limitations, particularly regarding how its implementation often overlooks the interdependence of the three pillars. Although the model's origins are sometimes retrospectively linked to the Brundtland Report (Moldan et al., 2012), its theoretical underpinnings remain vague (Giddings et al., 2002). Nonetheless, its influence in embedding the three-pillar paradigm within mainstream sustainability thinking is undeniable (Lamberton, 2005). Several scholars have advocated expanding the three-pillar approach to include other dimensions such as culture (Soini & Birkeland, 2014), institutions (Spangenberg et al., 2002), and technology (Hill & Bowen, 1997).

To better articulate the dynamics between these dimensions, Laine, Tregidga, and Unerman (2022) proposed distinguishing between weak and strong sustainability. The former, often illustrated with overlapping circles, accepts trade-offs among dimensions and promotes “win-win” solutions that may, however, neglect one of the pillars. In contrast, strong sustainability adopts a nested model, positing that the economy depends on society, which in turn depends on a viable environment. This approach rejects trade-offs and views the three dimensions as fundamentally interdependent, with the environment serving as the foundational system supporting both society and the economy.

Finally, the context-dependent and ontologically open nature of sustainability demands careful, situated reflection, particularly when applied to sectors such as culture. The cultural dimension, long marginalised in mainstream sustainability debates, thus emerges as essential to a more holistic and inclusive understanding of sustainability – a topic further explored in the following sections through the lens of accounting and cultural discourse.

1.2.2. Culture(s) and Cultural Industries

As with the notion of sustainability, the concept of *culture* is far from neutral: it is a contested category, wide-ranging, and open to multiple interpretations depending on the disciplinary and epistemological lens adopted. From an anthropological perspective, the use of the singular “Culture” (as opposed to “cultures”) may evoke an abstract, universalist idea that risks obscuring plurality (Geertz, 1973). Acknowledging diversity is crucial to avoid the implicit suggestion – particularly when definitions are shaped by Western or European institutions – that there exists a single Culture with a capital “C”, often implicitly associated with Western heritage, while non-Western or non-hegemonic cultural expressions remain marginalised (Barrett et al., 2020).

Moreover, culture is not only a descriptive category but also a political tool, strategically mobilised by different actors. In contemporary debates, it can be invoked inclusively, as a collective good to be shared and protected, or in exclusionary, identitarian ways, instrumentalised to support nationalistic, racialised, or ideological agendas (Smith, 2006; Tucker & Carnegie, 2014).

The debate around definitions has deep historical roots. The 1982 World Conference on Cultural Policies (MONDIACULT) marked a turning point in UNESCO's operational conception of culture, expanding it from a predominantly humanistic paradigm to embrace *the whole complex of distinctive spiritual, material, intellectual and emotional features that characterise a society or social group. It includes not only the arts and letters, but also modes of life, the fundamental rights of the human being, value systems, traditions and beliefs* (p. 40). This conception drew on the ideas elaborated by sociologist Raymond Williams (1961), who understood culture as the outcome of a system of values, symbols, and narratives that shape citizens' practices, beliefs, and ways of life (Gray, 2010).

This so-called anthropological, or "all-inclusive", definition of culture provides key entry points for analyzing the complex interrelations at the intersection of culture, environment, and sustainability.

For the purpose of this discussion, the term *culture* is understood in accordance with the Faro Convention² (Council of Europe, art. 2), which builds on previous reflections and defines cultural heritage as: *is a group of resources inherited from the past which people identify, independently of ownership, as a reflection and expression of their constantly evolving values, beliefs, knowledge and traditions. It includes all aspects of the environment resulting from the interaction between people and places through time; a heritage community consists of people who value specific aspects of cultural heritage which they wish, within the framework of public action, to sustain and transmit to future generations.*

This definition not only acknowledges both tangible and intangible dimensions but also chips away at the traditional veneer of value objectivity associated with the concept of heritage (Tucker & Carnegie, 2014).

² The Convention was adopted by the Committee of Ministers of the Council of Europe on 13 October 2005, and opened for signature to member states in Faro (Portugal) on 27 October of the same year. It entered into force on 1 June 2011. To date, 20 member states of the Council of Europe have ratified the Convention and seven have signed it. With its enhanced definition of heritage, emphasis on heritage communities, and the principle of shared responsibility, the Faro Convention Action seeks creative ways to develop and manage community heritage assets with active civil society involvement.

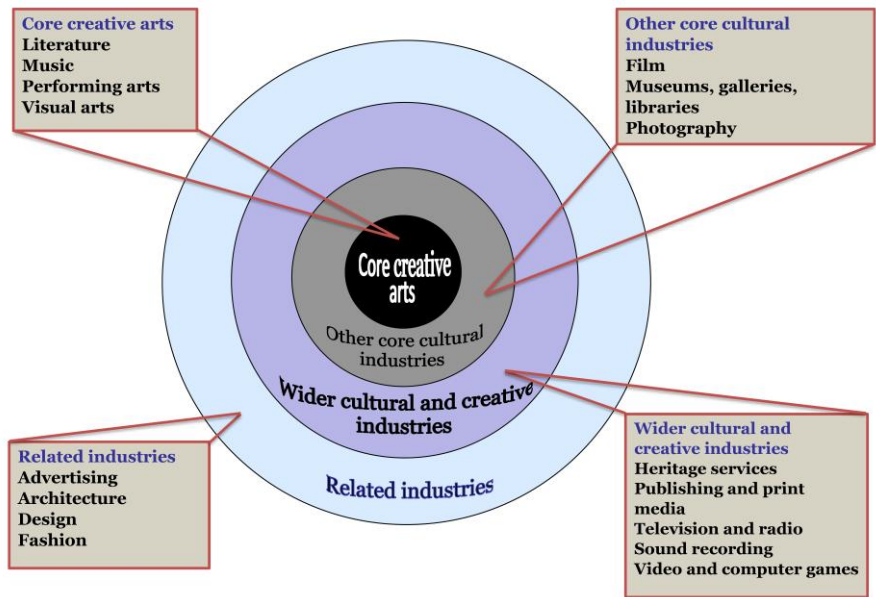
From a management and accounting perspective, discussions around culture tend to focus on the cultural or creative industries, or what Adorno and Horkheimer (1947) provocatively defined as the “cultural industries”.³ While it is not the purpose of this work to trace in detail the evolution of the terminology or its reflection of different political perspectives (for details, see: Garnham, 2005), cultural industries can be understood as the organisational forms through which culture is produced (e.g music, literature) and through which heritage protection and dissemination occur (e.g., museums, World heritage sites).

Yet, just as the notion of culture resists a single definition, so too does that of cultural industries. Various taxonomies exist, reflecting the different emphases they place on economic versus cultural interpretations of cultural goods and services (Throsby, 2008). For example, the World Intellectual Property Organization (WIPO) model focuses on the revenue-generating potential of intellectual property rights, thereby adopting a commercial orientation. By contrast, models originating in cultural studies privilege the cultural value inherent in the products of the cultural industries, treating this as the primary source of their economic worth (O’Connor, 2000).

The most influential and widely adopted taxonomy today is that proposed by Throsby (2008). His concentric circles model begins with the proposition that cultural goods and services embody two distinguishable types of value: cultural and economic. Within this framework, the defining characteristic of cultural industries is the predominance of cultural value, or cultural content. Different goods and services exhibit varying proportions of cultural relative to commercial value, allowing for mapping across concentric circles: at the core are industries where cultural content is deemed highest (e.g., museum, galleries, literature, performing arts), with subsequent layers extending outward as cultural content diminishes relative to the commercial value of the commodities or services produced (e.g., film and media, publishing, fashion).

³ The term describes the system by which culture (film, radio, music, magazines, etc.) is produced and distributed according to the logic of industrial mass production. Rather than fostering genuine creativity or critical thinking, the cultural industry standardises cultural goods, promotes conformity, and integrates individuals into the dominant social order. Later theorists, including Garnham and especially Hesmondhalgh (2018), adopt a more nuanced perspective on the *cultural industries*, while working within the same conceptual field. While they acknowledge risks such as labor precarity, concentration of ownership, and commercialization, they also recognise these industries as sites of creativity, diversity, and symbolic innovation, embedded within complex social and economic dynamics. Cultural industries can both reproduce inequalities and create spaces for resistance, experimentation, and new forms of identity. See Hesmondhalgh (2018).

Fig. 3 – David Throsby’s concentric circles model of the cultural industries (2008)



Source: Throsby, 2008

Thus, specifically for the organisations operating in the core cultural sector, cultural management presents distinctive features compared to other sectors, as it must balance artistic and cultural missions with economic viability (DiMaggio, 1986; Chong, 2002), often under conditions of financial scarcity and strong reliance on public funding or philanthropy (Donelli et al., 2023). Managers in cultural organisations are not only responsible for operational efficiency but also for safeguarding collective values, mediating between policy frameworks, creative practices, and administrative requirements. As such, cultural management goes beyond technical administration, embodying a form of interpretive practice in which decision-making is shaped by symbolic, ethical, and social considerations (Towse, 2010).

Closely intertwined with management is the question of governance across such a diverse range of institutions. Governance in the cultural sector refers to the distribution of decision-making power, responsibilities, and accountability mechanisms among public authorities, private actors, and civil society (Rentschler, Donelli & Reid, 2025). Cultural organisations are often embedded in multi-level governance systems, where international guidelines (e.g., UNESCO conventions), national cultural policies, and local community expectations intersect (Rentschler, Donelli & Reid, 2025).

1.2.3. The Late Recognition of Culture in the Sustainable Development Policy Framework

Despite early milestones such as the 1982 MONDIACULT conference, the 1995 report “Our Creative Diversity”, and the 2001 Universal Declaration on Cultural Diversity – which articulated culture as both a driver and enabler of sustainable development (UNESCO, 1995) – as well as the founding of the “Journal of Cultural Heritage Management and Sustainable Development” in 2010, the integration of culture into the global sustainability agenda has remained limited. Culture’s marginal status was particularly evident in the 2030 Agenda for Sustainable Development, which omitted a dedicated goal for culture (Hawkes, 2001).

Although the 2030 Agenda was broader in scope than the Millennium Development Goals (Caprani, 2016), it focused primarily on environmental and economic dimensions and organised its framework around five pillars: People, Planet, Prosperity, Partnership, and Peace (UN, 2015), thereby still overlooking the cultural dimension. While none of the SDGs are exclusively devoted to culture (except for target 11.4, which aims to “strengthen efforts to protect and safeguard the world’s cultural and natural heritage”) culture contributes both as a sector of activity and transversally across other sectors. Cultural elements appear across various goals: Goal 2 (Food Security) references traditional knowledge; Goal 4 (Education) promotes cultural diversity and peace; Goal 8 (Decent Work and Economic Growth) emphasises creative industries and tourism; Goal 11 (Sustainable Cities) targets cultural and natural heritage protection; and Goal 12 (Sustainable Consumption) includes cultural dimensions through sustainable tourism (UN, 2015).

Indeed, although academic debate on the interrelationship between culture and sustainability can be traced back to the 1980s – when the so-called “cultural turn”(Garnham, 2005) in the humanities and social sciences prompted a reassessment of culture’s role in development paradigms (Soini & Dessein, 2016) – it was David Throsby who was among the first to explicitly introduce the role of culture in sustainable development. He noted that although sustainability and culture had become key concerns in their respective domains, they had remained somewhat disconnected. As Throsby (1997) stated, “these recommendations [of the Brundtland Report] could be seen to have cultural ramifications. But overall, there was little attention paid to culture in the Brundtland Commission’s work” (p. 9).

In the same period, the diffusion of the ‘culture-as-an-industry’ discourse as the dominant policy paradigm can be identified as one of the reasons for the structural exclusion of culture from the sustainability discourse (O’Connor,

2024). From this perspective, the value of culture is only recognised primarily for its economic role: it is narrowly interpreted through its economic impact, measured in terms of employment, GDP contribution, or market expansion of the creative industries, rather than through its broader societal, symbolic, and identity-forming roles. In this sense, culture becomes subsumed under economic rationalities, valued chiefly as an input into growth strategies and urban regeneration policies (O'Connor, 2024) or commodified (Garnham, 2005). Reducing culture to an industry has led to its marginalisation on policy agendas and its exclusion from transformative policies (O'Connor, 2024). Indeed, culture in the SDGs, is not valued for its own sake but merely as a means to achieve sustainable development in other areas (Barett et al., 2020; Yap & Watene, 2019). This stands in contrast to indigenous philosophies – which are largely ignored in the SDGs – which consider culture an integral dimension of sustainable development, indivisible from environmental, social, and economic dimensions (Yap & Watene, 2019, p. 456).

However, critics of the structural exclusion of culture in the sustainability debate have emerged from a range of voices, including practitioners, academics, and association. Some critical reflections have been offered by UNESCO through a survey assessing the state of priorities and provisions outlined in the MONDIACULT 2022 Declaration. According to this survey, the major obstacles to the inclusion of culture in sustainable development goals include:

- The wide heterogeneity of national and regional priorities, needs, and approaches, which requires extensive coordination to guide policy shifts.
- The structural unsustainability of the cultural sector itself (mainly linked to the tourism sector), marked by financial fragility.
- The current polycrisis context, which diverts investment toward other socio-economic emergencies.
- Gaps in national and subnational policies and regulatory frameworks.
- Political dynamics that hinder efforts to promote culture independently of broader political agendas.

The marginalisation of culture within the SDGs has been recognised as a lost opportunity (Vila, Miotto & Rodríguez, 2021), including by cultural sector operators, who have responded by lobbying for the inclusion of a distinct cultural goal in the Agenda (Vlassis, 2015). Advocacy campaigns such as #culture2030goal and “The Future We Want Includes Culture” (2013-2015), supported by networks such as IFACCA, IFCCD, UCLG, and Culture Action Europe, gathered substantial momentum, with more than 900 organisations and 2,500 individuals signing the related declaration (Wiktor-

Mach, 2020). While these efforts did not result in a dedicated cultural SDG, they prompted a series of policy statements, frameworks, and initiatives aimed at better integrating culture into the sustainable development agenda.

Several of these initiatives exemplify this shift:

- The **New European Bauhaus**, launched by the European Commission in 2020 as part of the European Green Deal, is an interdisciplinary initiative that combines art, culture, social inclusion, science, and technology to promote sustainable lifestyles and a more equitable and inclusive future.
- **Entertainment and Culture for Climate Action (ECCA)** is a global voluntary initiative that unites the cultural sector to adopt shared climate goals and sustainable solutions. Initiated by the President of the United Nations General Assembly, ECCA actively engages the film, television, and arts sectors, and is progressively expanding to include theater, music, and the performing and visual arts.
- The **European Cultural Heritage Green Paper**, published in 2021, is a strategic document aimed at integrating cultural heritage into sustainability policies. It acknowledges the crucial role of European cultural heritage in driving the transition to a more sustainable society and encourages interdisciplinary cooperation among public and private actors, local communities, and international organisations to achieve common sustainability goals.
- The **UN's Pact of the Future** (2024) marked a formal milestone in the recognition of culture by including a distinct cultural and sports objective in Action 11: "We will protect and promote culture and sport as integral components of sustainable development." Although the Pact acknowledges the importance of integrating culture into economic, social, and environmental policies, it makes no direct reference to cultural policies as such. In this sense, culture is implicitly included in these agendas, but merely as a supporting tool for other policy domains. This approach remains misaligned with longstanding advocacy efforts demanding that culture be recognised as a standalone goal within sustainable development frameworks.
- The UNESCO World Conference on Cultural Policies and Sustainable Development (**MONDIACULT 2022**) further reinforced this trajectory. It called on the UN Secretary-General to firmly anchor culture as a global public good and to integrate it as a standalone goal in the development agenda beyond 2030.

Despite positive signs, the structural integration of culture into the sustainability debate and the cultural policy domain remains limited. For

example, the recently published “Report on the Future of European Competitiveness”, commissioned by the EU, emphasises innovation, defense, and the transition toward carbon neutrality as strategic priorities. Nevertheless, the 400-page document does not mention the creative industries or acknowledge the cultural sector.

The same structural exclusion is evident in national policies, such as the Italian Ministry of Culture’s “Atto di indirizzo concernente l’individuazione delle priorità politiche da realizzarsi nell’anno 2025 e per il triennio 2025–2027.” Here, the term “sustainability” is absent, and environmental sustainability is mentioned only marginally, in connection with supporting local authorities in preserving cultural heritage from the impacts of climate change. Social sustainability is only vaguely acknowledged through references to the role of culture in regenerating problematic areas, but no structured consideration is given to micro cultural and creative industries or to the precarious conditions of cultural workers.

The **UNESCO Culture2030 Indicators** (discussed in the following chapters) represent the most comprehensive effort to align cultural policy with sustainable development and to provide tools for measuring the achievement of sustainability goals (Magliacani & Toscano, 2023). Despite these advances, significant challenges remain. For instance, cultural impacts often escape standard measurement due to their embeddedness in complex social and symbolic systems (Throsby, 2008).

1.2.4. Culture in, for, as Sustainability

While the economic, environmental, and social dimensions have long been acknowledged as the foundational pillars of sustainable development, the role of culture remains comparatively underexplored, leading scholars to identify it as the “missing pillar” (Adams, 2010; Moldavanova, 2024). Embedded within the very notion of culture, however, is the idea of a legacy for future generations – a perspective that resonates strongly with core definitions of sustainability, particularly those emphasising intergenerational equity and long-term stewardship (Throsby, 1997). However, there is growing recognition of the intertwined relationship between culture and sustainability, not only as a site for raising awareness and a transformative agent capable of shaping priorities, fostering critical reflection, and implementing sustainable practices (Kagan, 2008; Soini & Dessein, 2016; Loach, Rowley & Griffiths, 2017), but also as a potential driver of unsustainability (Hall, 2019) and a source of conflict. This duality becomes evident in practices such as

overtourism, cultural commodification, and gentrification, which can undermine social equity and environmental balance (Duxbury, Kangas & De Beukelaer, 2017; 2016; Novy & Colomb, 2017). Furthermore, culture represents a sector particularly vulnerable to the devastating impacts of climate change, including risks to heritage conservation, infrastructure resilience, and the continuity of intangible cultural expressions (UNESCO, 2021; Fatorić & Seekamp, 2017). It puts serious pressure on the management and governance of such institutions and presents them with a challenging task. This dual perspective is especially relevant given the complex and interdependent nature of sustainability, now widely conceptualised as a system of interconnected cultural, economic, social, and environmental domains (Errichiello & Micera, 2018; Magliacani & Sorrentino, 2021).

A first and overarching systematisation of the debate on culture and sustainability was proposed by Soini and Dessein (2016), who outlined three principal roles that culture plays within sustainable development:

- (1) *Culture in Sustainability*, wherein culture is considered a fourth pillar alongside the economic, environmental, and social dimensions (Nurse, 2006). Within this perspective, scholars have theorised cultural sustainability (Moldavanova, 2024) as a separate – and often overlooked – pillar, distinct from the economic, social, and environmental ones. Cultural sustainability is associated with – and supports – the preservation of cultural heritage, objects, and institutions for future generations (Moldavanova, 2024). This stream of research also includes critical perspectives that recognise cultural sustainability as a contested concept (Apostol, Mäkelä & Vinnari, 2023) and critique it for its rhetoric (Borin, 2023).
- (2) *Culture for Sustainability* positions culture as a mediator between the established pillars of sustainable development, highlighting its role in stewardship and advocacy (Giliberto & Labadi, 2022). In this conception, culture can foster economic development and positive social outcomes, for instance by facilitating the regeneration of degraded landscapes (Donelli et al., 2021); but culture and the arts also have the communicative potential to promote environmental awareness and behavior (Curtis, Reid & Reeve, 2014). Culture influences society not just through the programming and practices of art institutions (Koch, 2023) (consider, among other examples, the *Green Journey* installation at the Museum Transport of London, 2022, or the recent themes of the Venice Art and Architecture

Biennale or Art2030⁴), but also by framing art spaces as forums for public dialogue and contestation. In this context, it is unsurprising that climate activists have chosen museums as stages for their protests (e.g., the Extinction Rebellion actions targeting iconic artworks). As noted by the International Council of Museums (ICOM), such actions underscore the “symbolic power and relevance [of museums] in the discussions around the climate emergency” (ICOM, 2022).

- (3) *Culture as Sustainability* views culture as an overarching dimension that interweaves and shapes all others (Duxbury, Kangas & De Beukelaer, 2017; Cerquetti & Montella, 2021), showing how cultural organisations are inextricably linked to, and form the foundation of, the sustainability and sustainable development debate (Bandarin, Hosagrahar & Sailer Albernaz, 2011; Zheng et al. 2021). In policymaking, the ‘as’ approach translates into engaged citizens participating in discussions about decisions as a fundamental premise of public policies. Culture is thus recognised as an overarching concern and paradigm guiding human decisions and actions within sustainable development thinking. This perspective is also reflected in the formulation of the UNESCO Culture 2030 Indicators, which were developed to measure and monitor culture’s contribution to the implementation of the SDGs (Magaliacani & Toscano, 2023). This topic will be discussed in depth in the next chapter.

Although the model remains rather vague in its definition of culture as an all-encompassing notion (Borin, 2023), an additional dimension should be added that emphasises the reciprocal relationship between culture and sustainability (Cerquetti & Montella, 2021) – the perspective adopted in this book.

- (4) *Sustainability for Culture*, or, as defined by Power (2021) “Sustainability in the arts”, explores how culture not only contributes proactively to broader sustainability agendas but also how sustainability principles, in turn, inform the governance, management, and reporting practices within the cultural institution. This fourth dimension, less developed, adopts an organisation perspective (or meso level) in the debate on sustainability, focusing on the strategic and operational responsibility of organisations

⁴ Art. 2030, a non-profit organization dedicated to promoting the adoption of the United Nations’ 17 Sustainable Development Goals within the arts sector, leads the World Hope Forum, which was first launched at the Venice Biennale in 2022. The summit opened with remarks by UN Secretary-General António Guterres, who emphasised the role that artists worldwide play in fostering hope and serving as a driving force for the urgent transformations our planet requires.

in translating sustainability goals into practice – not only contributing to broader societal objectives but also ensuring their own long-term viability and resilience (Leuenberger & Bartle, 2009; Osborne et al., 2014; Moldavanova & Goerdel, 2018). Differently from the previous dimensions, which adopt a macro level perspective concerned with societal or policy-driven efforts to define and implement sustainability (Hawkes, 2001; Dale, 2001; Wang et al., 2012), at the organisational level sustainability can be addressed both internally and externally:

- externally: minimising negative social and environmental impacts while creating positive social, environmental, and economic outcomes (Moldavanova, 2024) for both current stakeholders and future generations. Examples include mitigating risks of unsustainability such as overexploitation, community marginalisation, and gentrification, as well as promoting equity and well-being of the communities (Bandarin, Hosagrahar & Sailer Albernaz, 2011). This external dimension is increasingly involving the digital sphere, where organisations are expected to ensure accessible, inclusive, and ethically sound cultural participation, while addressing the environmental costs of digital infrastructures (e.g., energy-intensive data storage, and streaming platforms);
- internally: the ability of organisations to withstand various internal and external pressures, both culturally and environmentally. This involves greening the sector (Maxwell & Miller, 2017) through measures such as decarbonising buildings and reducing the carbon footprint (for example, by using digital technologies), as well as avoiding overreliance on funding from unsustainable or ethically problematic firms (e.g., initiatives concerning “dirty” sponsorship, such as Art Not Oil).⁵ It also involves promoting socio-cultural sustainability by preserving cultural integrity and the participation of marginalised stakeholders. Given their public mission and reliance on public funding, cultural institutions bear an intrinsic responsibility to ensure the transparent and sustainable use of (financial and non-financial) resources (Moxham, 2009; Fanelli et al., 2020), including in environmental and equitable terms (Moldavanova, 2024).

⁵ The Art Not Oil collective emerged in 2004 as a network of artists and cultural workers advocating for the end of oil company sponsorships of major cultural institutions in the United Kingdom. The campaign explicitly criticised the alignment between fossil fuel interests and public museums, arguing that such partnerships undermine the ethical standing of cultural institutions and perpetuated ecological harm.

Managing and Fostering Sustainability in the Cultural Sector: Practices from the Field

Although cultural production is often portrayed as inherently beneficial or “sin-free”, it is important to acknowledge that cultural activities – particularly large-scale events such as biennials and festivals – can also generate significant **negative environmental and social externalities**. From an environmental perspective, major events often contribute to substantial **CO₂ emissions**, primarily due art shipping, building infrastructure, and personal travel, as well as the generation of waste from temporary structures, catering services (e.g., the use of high-impact disposable materials) and merchandising. From a social and economic standpoint, concerns have arisen regarding the **systemic exploitation of unpaid or underpaid labor**, particularly through internships and volunteer work, which frequently underpin the logistical functioning of such events.

In response to these challenges, several initiatives have been developed within the cultural field to promote greater awareness and responsibility. For instance, organisations such as **Julie’s Bicycle** and the **Gallery Climate Coalition** have created tools to **monitor and reduce environmental impacts**. These include carbon footprint calculators tailored to the needs of cultural institutions, which provide information to help with management decisions and encourage innovative solutions. The 2022 Venice **Biennale**, for example, received **carbon neutrality certification** for all its events; however, contradictions remain evident. Thousands of international flights, temporary pavilion constructions, and the high emissions associated with global shipping are still embedded in the event’s format. Additionally, the reliance on carbon offsetting compensation practices risks reproducing forms of coloniality (for a discussion of this issue, see Hyams & Fawcett, 2013). The Venice Biennale increasingly appears to require an ideological rethinking – or what will be described in Chapter 2 as holistic sustainability – regarding what the Biennale represents, whom it serves, and how it aligns with principles of sustainability.

In parallel, some smaller festivals in Italy – such as **Lago Film Festival** and **Santarcangelo Festival** – have experimented with radical new practices for rethinking their business models. These include longer editions, **creative reuse and upcycling practices**, and repurposing materials from past editions (e.g., merchandising) to reduce waste and engage in circular design processes.

The role of managers is thus essential not only to conform to norms, but also to lay the groundwork for innovative thinking and practices. The Santarcangelo Festival’s sustainability project, “Presente sostenibile”, was implemented through partnerships with other stakeholders in the area to improve new practices. This included redefining the menu to use only local catering with vegan and vegetarian options, partnering with eco-friendly suppliers or those with certifications, and completely revising the workers’ mobility during the festival (e.g., ri-cycles, recycled bicycles that staff and artists can use during the Festival to get around the city and which will remain available for use throughout the year). The project also acted as a steward of sustainability practices with the audience, encouraging car-sharing via a specific platform.

A special reflection should be added on digital technologies. Over the last decade, digital tools have often been promoted as a one-size-fits-all solution to the sustainability challenges faced by the cultural sector. From dematerialising brochures and catalogues to digitalising ticketing systems and promoting online meetings as an alternative to travel, digital tools are

often presented as straightforward solutions to decarbonisation and resource efficiency. This techno-optimistic narrative, however, risks oversimplifying the complexity of cultural sustainability. While digitalisation can indeed reduce the environmental footprint associated with paper use, printing, and logistics, it also introduces new challenges, including the energy consumption of data storage and streaming, the material impacts of hardware production, and issues of digital exclusion. In this regard, ENCATC practices – the European network on cultural management and policy – on environmentally thoughtful digital practices are particularly interesting, including approaches to data storage, software use, and email management. For cultural managers, the digital transition therefore could represent not merely a technical upgrade but a strategic and organisational issue. It requires assessing trade-offs between efficiency gains and unintended consequences, while also confronting resource scarcity and limited expertise. For cultural managers, the digital transition therefore represents not merely a technical upgrade but a strategic and organisational issue. It requires assessing trade-offs between efficiency gains and unintended consequences. In this sense, digitalisation becomes part of a broader sustainability strategy, rather than an automatic solution. An evaluation is needed to evaluate how digital infrastructures can support long-term inclusiveness, and ecological responsibility, rather than reproducing short-term symbolic gestures of greening.

On the social front, initiatives such as **Art Workers Italia** and **Biennalocene** – the latter emerging from a field investigation and a series of assemblies involving hundreds of art workers in Venice – have highlighted the **precarity and inequalities affecting cultural labor**, advocating for fair compensation, social protections, and ethical standards in the sector.

Finally, these reflections indicate a growing awareness within the cultural sector of the need for **structural changes toward sustainability** – not only through mitigation and compensation but also through practices emphasising care, inclusion, and systemic equity.

1.2.5. The Fourth Pillar: Cultural Sustainability

Cultural sustainability represents one of the most elusive and under-theorised dimensions within the sustainability discourse. As noted by Power (2021) in his analysis of prevailing definitions of sustainability, environmental and economic concerns tend to dominate both expert and popular narratives, while social and cultural dimensions remain marginal. Cultural sustainability scholarship has emerged in response to policy efforts to include cultural governance in the policy framework (Moldavanova, 2024). In particular, although cultural sustainability has drawn interest from some specialist circles, it is largely absent from mainstream reporting frameworks and global sustainability agendas (Vifell & Soneryd, 2012). This neglect may be partly attributed to the conceptual complexity of the term itself. As Dessein et al. (2015) argue, both “culture” and “sustainability” are broad, ambiguous, and

contested notions. Culture, in particular, spans multiple disciplines and domains of life, resulting in a proliferation of definitions. Geertz's (1973, p. 33) definition of culture as "the framework of beliefs, expressive symbols, and values in terms of which individuals define their world, express their feelings, and make their judgements." This conceptualisation allows us to frame cultural sustainability as the long-term preservation and transmission of such frameworks, often embodied in cultural heritage (Moldavanova, 2024). Heritage is not limited to monumental architecture or UNESCO World Heritage Sites, but includes its intangible dimensions, everyday practices and locally situated meanings, rooted in the interplay of inherited and created elements, mediated by landscape and place (Soini & Birkeland, 2014).

These elements are inherently temporal and spatial, shaped by communities, embedded in contexts, and reflective of shared identities. However, as noted by Garthe (2023), the boundaries between cultural and social sustainability are often blurred, particularly in the field of museum practice, where issues of inclusion, participation and community engagement complicate any strict demarcation. Recognising the specificity and value of cultural sustainability, despite its conceptual challenges, is crucial to ensuring a more holistic and context-sensitive approach to sustainable development.

At this juncture, the role of management becomes decisive. Managers of cultural organisations act as translators between broad sustainability principles and the specificities of local contexts, ensuring that abstract notions of cultural sustainability are embedded into daily practices, governance arrangements, and reporting mechanisms. Their role is not merely administrative but strategic: they define priorities, allocate scarce resources, and mediate among diverse stakeholders while safeguarding cultural values. In this sense, management provides the operational backbone of cultural sustainability, transforming it from a largely normative discourse into an actionable organisational practice capable of ensuring continuity, equity, and accessibility over time (Fanelli et al., 2020; Osborne et al., 2014).

Bibliography

- Adorno, T., Horkheimer, M. (1947). *The Dialectic of Enlightenment*, Verso.
- Agyeman, J., Evans, B. (2004). Just sustainability: The emerging discourse of environmental justice in Britain? *The Geographical Journal*, 170(2), 155-164. <https://doi.org/10.1111/j.0016-7398.2004.00117>.
- Apostol, O., Mäkelä, H., Vinnari, E. (2023). Cultural sustainability and the construction of (in)commensurability: Cultural heritage at the Roşia Montană mining site. *Critical Perspectives on Accounting*, 97, 102577.

- Arndt, H. W. (1987). *Economic development: The history of an idea*. University of Chicago Press.
- Bandarin, F., Hosagrahar, J., Sailer Albernaz, F. (2011). Why development needs culture. *Journal of Cultural Heritage Management and Sustainable Development*, 1(1), 15-25.
- Barrett, M., Watene, K., McNicholas, P. (2020). Legal personality in Aotearoa New Zealand: an example of integrated thinking on sustainable development. *Accounting, Auditing & Accountability Journal*, 33(7), 1705-1730.
- Barrier, E. B. (2017). The concept of sustainable economic development. In *The economics of sustainability* (pp. 87-96). Routledge.
- Bebbington, J., Gray, R. (2001). An account of sustainability: failure, success and a reconceptualization. *Critical perspectives on accounting*, 12(5), 557-587.
- Benson, M. H., Craig, R. K. (2014). The end of sustainability. *Society & Natural Resources*, 27(7), 777-782.
- Biermann, F. (2012). Planetary boundaries and earth system governance: Exploring the links. *Ecological Economics*, 81, 4-9.
- Borin, E. (2023). *Sustainability reporting in museums*. Eurilink University Press.
- Brown, B. J., Hanson, M. E., Liverman, D. M., Merideth Jr, R. W. (1987). Global sustainability: Toward definition. *Environmental management*, 11(6), 713-719.
- Caprani, L. (2016). Five ways the sustainable development goals are better than the millennium development goals and why every educationalist should care. *Management in Education*, 30(3), 102-104.
- Caradonna, J. L. (2014). *Sustainability: A history*. Oxford University Press.
- Carson, R. (1962). *Silent Spring*. Mariner Books.
- Cerquetti, M., Montella, M. M. (2021). Meeting sustainable development goals (SDGs) in museum evaluation systems: The case of the Italian National Museum System (NMS). *Sinergie Italian Journal of Management*, 39(1), 125-147.
- Chong, D. (2009). *Arts management*. Routledge.
- Cléménçon, R. (2012). Welcome to the Anthropocene: Rio+ 20 and the meaning of sustainable development. *The Journal of Environment & Development*, 21(3), 311-338.
- Cole, M. J., Bailey, R. M., New, M. G. (2014). Tracking sustainable development with a national barometer for South Africa using a downscaled “safe and just space” framework. *Proceedings of the National Academy of Sciences*, 111(42), E4399-E4408.
- Council of Europe Treaty Series (2005), *Council of Europe Framework Convention on the Value of Cultural Heritage for Society* (Faro Convention)- No. 199
- Curtis, D. J., Reid, N., Reeve, I. (2014). Towards ecological sustainability: Observations on the role of the arts. *Surveys and Perspectives Integrating Environment and Society*, 7(1).
- Dale, A. (2001). *At the edge: Sustainable development in the 21st century* (Vol. 6). University of British Columbia Press.
- Daly, H. E. (1996). *Beyond growth: The economics of sustainable development*. Beacon Press.

- de Oliveira, R. A., Baracho, R. M. A., Cantoni, L. (2024). The perception of UNESCO World Heritage Sites' managers about concepts and elements of cultural sustainability in tourism. *Journal of Cultural Heritage Management and Sustainable Development*, 14(3), 297-311. <https://doi.org/10.1108/JCHMSD-03-2021-0058>.
- Death, C. (2010). *Governing sustainable development: Partnerships, protests and power at the World Summit*. Routledge.
- Death, C. (2011). Summit theatre: Exemplary governmentality and environmental diplomacy in Johannesburg and Copenhagen. *Environmental Politics*, 20(1), 1-19. <https://doi.org/10.1080/09644016.2011.538161>.
- Dessein, J., Soini, K., Fairclough, G., Horlings, L. (2015). *Culture in, for and as sustainable development: Conclusions from the COST Action IS1007 Investigating Cultural Sustainability*. University of Jyväskylä.
- DiMaggio, P. (1996). Are art-museum visitors different from other people? The relationship between attendance and social and political attitudes in the United States. *Poetics*, 24(2-4), 161-180.
- Donelli, C. C., Rentschler, R., Fanelli, S., Lee, B. (2023). Philanthropy patterns in major Australian performing arts organizations. *Journal of Management and Governance*, 27(4), 1367-1396.
- Donelli, C. C., Trimarchi, M., Pratici, L., Fanelli, S. (2021). The value of culture in building resilience in cities. In *Exploring Cultural Value: Contemporary Issues for Theory and Practice* (pp. 171-182). Emerald Publishing Limited.
- Du Pisani, J. A. (2006). Sustainable development – Historical roots of the concept. *Environmental Sciences*, 3(2), 83-96. <https://doi.org/10.1080/15693430600688831>.
- Duxbury, N., Kangas, A., De Beukelaer, C. (2017). Cultural policies for sustainable development: Four strategic paths. *International Journal of Cultural Policy*, 23(2), 214-230.
- Eckert, E., Kovalevska, O. (2021). Sustainability in the European Union: Analyzing the discourse of the European Green Deal. *Journal of Risk and Financial Management*, 14(2), 80. <https://doi.org/10.3390/jrfm14020080>.
- Ehrlich, P. R. (1968). *The population bomb*. Ballantine Books.
- Elkington, J. (1997). *Cannibals with forks: The triple bottom line of 21st-century business*. Capstone Publishing.
- Errichiello, L., Micera, R. (2018). Leveraging smart open innovation for achieving cultural sustainability: Learning from a new city museum project. *Sustainability*, 10(6), 1964. <https://doi.org/10.3390/su10061964>.
- Fanelli, S., Donelli, C. C., Zangrandi, A., Mozzoni, I. (2020). Balancing artistic and financial performance: Is collaborative governance the answer? *International Journal of Public Sector Management*, 33(1), 78-93. <https://doi.org/10.1108/IJPSM-04-2019-0105>.
- Fatorić, S., Seekamp, E. (2017). Are cultural heritage and resources threatened by climate change? A systematic literature review. *Climatic Change*, 142(1-2), 227-254. <https://doi.org/10.1007/s10584-017-1929-9>.

- Ferretto, A., Matthews, R., Brooker, R., Smith, P. (2022). Planetary Boundaries and the Doughnut frameworks: A review of their local operability. *Anthropocene*, 39, 100347.
- Foucault, M. (1994). *Dits et écrits, 1954-1988, Tome I: 1954-1969*. Gallimard.
- Galaz, V., Biermann, F., Folke, C., Nilsson, M., Olsson, P. (2012). Global environmental governance and planetary boundaries: an introduction. *Ecological Economics*, 81, 1-3.
- Gallhofer, S., Gibson, K., Haslam, J., McNicholas, P., Takiari, B. (2000). Developing environmental accounting: insights from indigenous cultures. *Accounting, Auditing & Accountability Journal*, 13(3), 381-409.
- Garnham, N. (2005). From cultural to creative industries: An analysis of the implications of the “creative industries” approach to arts and media policy making in the United Kingdom. *International journal of cultural policy*, 11(1), 15-29.
- Geertz, C. (1973). *The Interpretation of Cultures: Selected Essays*. Basic Books.
- Giddings, B., Hopwood, B., O’Brien, G. (2002). Environment, economy and society: Fitting them together into sustainable development. *Sustainable Development*, 10(4), 187-196. <https://doi.org/10.1002/sd.199>.
- Giliberto, F., Labadi, S. (2022). Harnessing Cultural Heritage for Sustainable Development: An Analysis of Three Internationally Funded Projects in MENA Countries. *International Journal of Heritage Studies*, 28(2), 133-146.
- Gray, C. (2010). Analysing cultural policy: incorrigibly plural or ontologically incompatible?. *International Journal of Cultural Policy*, 16(2), 215-230.
- Grober, U., Cunningham, R. (2012). *Sustainability: A cultural history*. Totnes: Green Books.
- Hall, C. M. (2019). Constructing sustainable tourism development: The 2030 agenda and the managerial ecology of sustainable tourism. *Journal of Sustainable Tourism*, 27(7), 1044-1060.
- Hawkes, J. (2001). *The fourth pillar of sustainability: Culture’s essential role in public planning*. Cultural Development Network. Retrieved from <https://www.researchgate.net/publication/200029531>.
- Hesmondhalgh, D. (2018). *The cultural industries*. Sage.
- Hill, R. C., Bowen, P. A. (1997). Sustainable construction: Principles and a framework for attainment. *Construction Management & Economics*, 15(3), 223-239. <https://doi.org/10.1080/014461997372971>.
- Hirsch, F. (1976). *Social limits to growth*. Harvard University Press.
- Hyams, K., Fawcett, T. (2013). The ethics of carbon offsetting. *Wiley Interdisciplinary Reviews: Climate Change*, 4(2), 91-98.
- ICOM (2022). *Museum definition, Prague*. Retrieved June 27, 2023, from <https://icom.museum/en/resources/standards-guidelines/museum-definition/>.
- Imperatore, P., Leonardi, E. (2023). *L’era della giustizia climatica. Prospettive politiche per una transizione ecologica dal basso*. Orthotes.
- International Journal of Operations & Production Management*, 29(7), 740-763. <https://doi.org/10.1108/01443570910971405>.

- Jacobs, M. (1999). Sustainable development as a contested concept. In A. Dobson (Ed.), *Fairness and futurity: Essays on environmental sustainability and social justice* (pp. 21-45). Oxford University Press.
- Jeffries, L., Walker, B. (2012). Keywords in the press: A critical corpus-assisted analysis of ideology in the Blair years (1998-2007). *English Text Construction*, 5(2), 208-229.
- Kagan, S. (2008). *Sustainability: A new frontier for the arts and cultures*. VAS Verlag für Akademisch.
- Koch, N. (2014). "Building glass refrigerators in the desert": discourses of urban sustainability and nation building in Qatar. *Urban Geography*, 35(8), 1118-1139.
- Koch, N. (2023). Sustainability spectacle and 'post-oil' greening initiatives. *Environmental Politics*, 32(4), 708-731. <https://doi.org/10.1080/09644016.2022.2152794>.
- Laine, M., Tregidga, H., Unerman, J. (2021). *Sustainability accounting and accountability* (3rd ed.). Routledge. <https://doi.org/10.4324/9781003185611>.
- Lamberton, G. (2005). Sustainability accounting-A brief history and conceptual framework. *Accounting Forum*, 29(1), 7-26. <https://doi.org/10.1016/j.accfor.2004.11.001>.
- Leuenberger, D. Z., Bartle, J. R. (2009). *Sustainable development for public administration*. M.E. Sharpe.
- Loach, K., Rowley, J., Griffiths, J. (2017). Cultural sustainability as a strategy for the survival of museums and libraries. *International Journal of Cultural Policy*, 23(2), 186-198. <https://doi.org/10.1080/10286632.2016.1184657>.
- Magliacani, M., Sorrentino, D. (2021). Embedding sustainability dimensions in university collections management: A "scientific journey" into a natural history museum. *Journal of Cultural Heritage Management and Sustainable Development*, 11(4), 395-410. <https://doi.org/10.1108/JCHMSD-12-2020-0190>.
- Magliacani, M., Toscano, V. (2023). *Accounting for Cultural Heritage Management: Resilience, Sustainability and Accountability*. Springer Nature.
- Maxwell, R., Miller, T. (2017). Greening cultural policy. *International Journal of Cultural Policy*, 23(2), 174-185. <https://doi.org/10.1080/10286632.2017.1280786>.
- McCord, P. A. (2008). Divergences on the Left: The environmentalisms of Rachel Carson and Murray. *Left History: An Interdisciplinary Journal of Historical Inquiry and Debate*, 13(1).
- Meadows D. H., Meadows, D. L., Randers, J., Behrens, W. W. (1972). *The limits to growth*. Universe Books.
- Milanovic, B. (2016). *Global inequality: A new approach for the age of globalization*. Harvard University Press.
- Milne, M. J., Gray, R. (2013). W(h)ither ecology? The triple bottom line, the global reporting initiative, and corporate sustainability reporting. *Journal of Business Ethics*, 118(1), 13-29. <https://doi.org/10.1007/s10551-012-1543-8>.
- Moldan, B., Janoušková, S., Hák, T. (2012). How to understand and measure environmental sustainability: Indicators and targets. *Ecological Indicators*, 17, 4-13. <https://doi.org/10.1016/j.ecolind.2011.04.033>.

- Moldavanova, A. V. (2024). *The overlooked pillar: Making a case for cultural sustainability*. State University of New York Press.
- Moldavanova, A., Goerdel, H. T. (2018). Understanding the puzzle of organizational sustainability: Toward a conceptual framework of organizational social connectedness and sustainability. *Public Management Review*, 20(1), 55-81. <https://doi.org/10.1080/14719037.2017.1293141>.
- Moore, J. W. (Ed.) (2016). *Anthropocene or capitalocene?: Nature, history, and the crisis of capitalism*. PM Press.
- Moxham, C. (2009). *Performance measurement: Examining the applicability of the existing body of knowledge to nonprofit organisations*.
- Naess, A. (1973). The shallow and the deep, long-range ecology movement. A summary. *Inquiry*, 16, 95-100.
- Newell, P., Bulkeley, H. (2017). Landscape for change? International climate policy and energy transitions: evidence from sub-Saharan Africa. *Climate Policy*, 17(5), 650-663.
- Norman, W., MacDonald, C. (2004). Getting to the bottom of “triple bottom line”. *Business Ethics Quarterly*, 14(2), 243-262. <https://doi.org/10.5840/beq200414211>.
- Novy, J., Colomb, C. (Eds.) (2017). *Protest and resistance in the tourist city*. Routledge.
- Nurse, K. (2006). Culture as the fourth pillar of sustainable development. *Small States: Economic Review and Basic Statistics*, 11, 28-40.
- O'Connor, J. (2000). The definition of the ‘cultural industries’. *The European Journal of Arts Education*, 2(3), 15-27
- O'Connor, J. (2024). *Culture is not an industry: Reclaiming art and culture for the common good*. Manchester University Press.
- O'Riordan, T. (1985). Research policy and review 6. Future directions for environmental policy. *Environment and Planning A*, 17(11), 1431-1446.
- Oberthür, S., Groen, L. (2017). The European Union and the Paris Agreement: leader, mediator, or bystander?. *Wiley Interdisciplinary Reviews: Climate Change*, 8(1), e445.
- Osborne, S. P., Radnor, Z., Vidal, I., Kinder, T. (2014). A sustainable business model for public service organizations? *Public Management Review*, 16(2), 165-172. <https://doi.org/10.1080/14719037.2013.799961>.
- Plass, G. N. (1956). The carbon dioxide theory of climatic change. *Tellus*, 8(2), 140-154.
- Porritt, J. (2012). *Capitalism as if the World Matters*. Routledge.
- Power, K. (2021). ‘Sustainability’ and the performing arts: Discourse analytic evidence from Australia. *Poetics*, 89, 101580.
- Purvis, B., Mao, Y., Robinson, D. (2019). Three pillars of sustainability: in search of conceptual origins. *Sustainability Science*, 14(3), 681-695.
- Raworth, K. (2017). A doughnut for the Anthropocene: Humanity’s compass in the 21st century. *The Lancet Planetary Health*, 1(2), e48-e49. [https://doi.org/10.1016/S2542-5196\(17\)30028-1](https://doi.org/10.1016/S2542-5196(17)30028-1).

- Redclift, M. (2005). Sustainable development (1987-2005): An oxymoron comes of age. *Sustainable Development*, 13(4), 212-227. <https://doi.org/10.1002/sd.281>.
- Rentschler, R., Donelli, C. C., Reid, W. (2025). Introductory reflections on arts governance: Progress or prospect?. In *The Routledge Companion to Governance in the Arts World* (pp. 3-22). Routledge.
- Rockström, J., Steffen, W., Noone, K., Persson, Å., Chapin, F. S., Lambin, E. F., ... Foley, J. A. (2009). A safe operating space for humanity. *Nature*, 461(7263), 472-475. <https://doi.org/10.1038/461472a>.
- Smith, L. (2006). *Uses of heritage*. Routledge.
- Soini, K., Birkeland, I. (2014). Exploring the scientific discourse on cultural sustainability. *Geoforum*, 51, 213-223. <https://doi.org/10.1016/j.geoforum.2013.12.001>.
- Soini, K., Dessein, J. (2016). Culture-sustainability relation: Towards a Conceptual Framework. *Sustainability*, 8(2), 167. <https://doi.org/10.3390/su8020167>.
- Spangenberg, J. H., Pfahl, S., Deller, K. (2002). Towards indicators for institutional sustainability: Lessons from an analysis of Agenda 21. *Ecological Indicators*, 2(1-2), 61-77. [https://doi.org/10.1016/S1470-160X\(02\)00050-5](https://doi.org/10.1016/S1470-160X(02)00050-5).
- Steffen, W., Broadgate, W., Deutsch, L., Gaffney, O., Ludwig, C. (2015). The trajectory of the Anthropocene: the great acceleration. *The Anthropocene Review*, 2(1), 81-98.
- Throsby, D. (1997). Sustainability and culture some theoretical issues. *International Journal of Cultural Policy*, 4(1), 7-19.
- Throsby, D. (2008). The concentric circles model of the cultural industries. *Cultural Trends*, 17(3), 147-164. <https://doi.org/10.1080/09548960802361951>.
- Tucker, H., Carnegie, E. (2014). World heritage and the contradictions of ‘universal value’. *Annals of Tourism Research*, 47, 63-76.
- Tulloch, L. (2013). On science, ecology and environmentalism. *Policy Futures in Education*, 11(1), 100-114. <https://doi.org/10.2304/pfie.2013.11.1.100>.
- UNESCO (1995). Our creative diversity: report of the World Commission on Culture and Development. <https://unesdoc.unesco.org/ark:/48223/pf0000101651>.
- UNESCO (2015). *Transforming our world: The 2030 Agenda for Sustainable Development*. United Nations. <https://sdgs.un.org/2030agenda>.
- UNESCO (2018). *Operational Directives for the Implementation of the Convention for the Safeguarding of the Intangible Heritage* (7.GA). UNESCO. https://ich.unesco.org/doc/src/ICH-Operational_Directives-7.GA-PDF-EN.pdf.
- UNESCO (2019). *Operational Guidelines for the Implementation of the World Heritage Convention* (WHC.19/01, 10 July 2019). UNESCO. <https://whc.unesco.org/en/guidelines/> (accessed January 14, 2021).
- Vifell, Å. C., Soneryd, L. (2012). Organizing matters: how ‘the social dimension’ gets lost in sustainability projects. *Sustainable development*, 20(1), 18-27.
- Vila, S. F., Miotto, G., Rodríguez, J. R. (2021). Cultural sustainability and the SDGs: strategies and priorities in the European Union countries. *European Journal of Sustainable Development*, 10(2), 73-73.

- Vlassis, A. (2015). Culture in the post-2015 development agenda: The anatomy of an international mobilisation. *Third World Quarterly*, 36(9), 1649-1662. <https://doi.org/10.1080/01436597.2015.1052060>.
- Wang, X., Hawkins, C. V., Lebrede, N., Berman, E. M. (2012). Capacity to sustain sustainability: A study of US cities. *Public Administration Review*, 72(6), 841-853. <https://doi.org/10.1111/j.1540-6210.2012.02566.x>.
- Warde, P. (2011). The invention of sustainability. *Modern Intellectual History*, 8(1), 153-170.
- Wiktor-Mach, D. (2020). What role for culture in the age of sustainable development? UNESCO's advocacy in the 2030 Agenda negotiations. *International Journal of Cultural Policy*, 26(3), 312-327. <https://doi.org/10.1080/10286632.2018.1500562>.
- World Commission on Environment and Development. (1987). *Our Common Future*. Brundtland report. Oxford University Press: New York.
- Yap, M. L. M., Watene, K. (2019). The sustainable development goals (SDGs) and indigenous peoples: another missed opportunity? *Journal of Human Development and Capabilities*, 20(4), 451-467.
- Zheng, X., Wang, R., Hoekstra, A. Y., Krol, M. S., Zhang, Y., Guo, K., ... & Wang, C. (2021). Consideration of culture is vital if we are to achieve the Sustainable Development Goals. *One Earth*, 4(2), 307-319.

2

ACCOUNTING & SUSTAINABILITY IN THE CULTURAL SECTOR

The previous chapter outlined the evolution of the discourse around sustainability, focusing primarily on a policy perspective. Management and accounting literature, however, have recognised the power that individual organisations have to either support or hinder sustainable development – both as entities reliant on environmental and social resources and as actors that have a (positive or negative) impact on those same resources (Laine, Tregidga & Unerman, 2021; Porter & Kramer, 2011). Within the discipline, two main approaches can be identified: one reflecting on sustainable practice and sustainable business models (Biloslavo, Bagnoli & Edgar, 2018; Biloslavo et al. 2020), and the other examining how to measure, evaluate, and communicate sustainability (Laine, Tregidga & Unerman, 2021). This chapter focuses on the latter, understanding accounting as a powerful mechanism for assessing, measuring, communicating, and controlling organisational activities, situated at the intersection of economic, ecological, social, and cultural dimensions (Mäkelä & Cho, 2022).

2.1. Introduction to Sustainability Accounting and Accountability

As many scholars have argued, traditional financial accounting – although a valuable tool for companies and stakeholders – fails to provide a comprehensive and reliable overview of a company's non-financial information, the processes of value creation, and its overall performance (see, among others: Gray, 1992; Gray, 2002; Bebbington, Brown, & Frame, 2007). Traditional accounting practices, designed for environments with well-defined objects (mainly financial), linear causality (stakeholders with financial

interests), single outcomes, and consensus over valuation, have proven ill-suited to the complex, systemic, and uncertain nature of sustainability challenges (Bebbington, Russell & Thomson, 2017; Laine, Tregidga & Unerman, 2021). The demands placed on accounting practices and professionals have intensified, as they are increasingly expected to address the grand challenges of our time – challenges that are systemic, urgent, and deeply intertwined with global environmental change (Antonini & Larrinaga, 2017; Ferraro, Etzion & Gehman, 2015). The information required for organisational control is no longer confined to financial performance: it must also capture the complexities of ecological interdependencies and social issues (Bebbington & Larrinaga, 2014; Bebbington & Thomson, 2013). This implies that the scale and nature of accounting, auditing, and reporting responses must be qualitatively different (Bebbington & Larrinaga, 2014; Bebbington et al., 2019). Despite this recognition, sustainability accounting in practice remains dominated by conventional models which translate sustainability into financial language. For example, Adams, Alhamood & He (2021) critique both the Carbon Disclosure Project (CDP) and the Task Force on Climate-related Financial Disclosures (TCFD), while also revealing the partisan nature of the specific accounting rules and principles applied to issues of environmental sensitivity (Bracci & Maran, 2013).

Sustainability accounting is being criticised for maintaining business-as-usual logics and failing to address the fundamental transformations required for genuine sustainability transitions (Rodríguez-Gutiérrez, Correa & Larrinaga, 2019). The term ‘sustainability’ is often equated with the sustainability of a single business (Adams, 2022), thereby ignoring the broader ecosystem in which the organisation operates, or mobilised merely as a symbolic response – serving impression management and legitimacy goals rather than fostering substantive transformation (Milne, Kearins & Walton, 2006; Laufer, 2003). These tendencies have given rise to concerns about greenwashing and the risk that sustainability reports may become simulacra: idealised representations of corporate activities, disconnected from actual social and environmental impacts (Adams, 2004; O’Dwyer, 2005).

Three primary approaches to sustainability reporting can thus be identified (Mäkelä & Cho, 2022):

- ***The reactive approach*** is marked by limited engagement, typically driven by regulatory compliance or reputational risk management (Milne, Tregidga & Walton, 2009; O’Dwyer, 2003). In this view, sustainability is integrated only insofar as it supports financial performance and enhances shareholder value. However, the presumed benefits of sustainability reporting – particularly the goal of providing

stakeholders with meaningful and reliable information – depend on the extent to which disclosures are transparent and accurately reflect actual performance and impacts. When transparency is lacking, sustainability reports risk becoming primarily communicative instruments, serving as image management tools that reinforce corporate legitimacy rather than enable genuine accountability (Laufer, 2003; Milne, Kearins & Walton, 2006; Cho & Patten, 2007; Owen, 2008). The use of overly optimistic rhetoric, the questionable credibility of reported data, and the control exercised by senior management over the disclosure process all undermine the integrity of these reports (Cho et al., 2010; Adams, 2004; Gray, 2006; Bebbington, Brown & Frame, 2007). In such cases, reporting may take on the characteristics of a simulacrum – an artificial and idealised representation that camouflages real sustainable-development problems (Boiral, 2013).

- ***The integrated response*** represents a step towards incorporating sustainability into core business considerations. Sustainability integration may occur simultaneously across multiple organisational levels and layers, including strategy, daily operations, and reporting. Sometimes described as ‘enlightened business’, this approach acknowledges corporate social and environmental responsibility and accountability (Mäkelä & Cho, 2022). Stakeholder inclusion and engagement are often key principles here, with stakeholders actively involved in the company’s decision-making through a mutual commitment (Manetti, 2011). However, the integrated approach has been criticised for its rational emphasis on maintaining the status quo (Banerjee, 2000) and for promoting weak sustainability. By dismissing its transformative potential (Brown & Dillard, 2015; Rodríguez-Gutiérrez, Correa & Larrinaga, 2019), it fails to provide adequate responses to escalating challenges, including ecological destruction, biodiversity loss, and environmental degradation (Atkins & Atkins, 2019), as well as social inequalities.
- ***The holistic response*** addresses recent calls for a more fundamental change in corporate sustainability and accountability, reflecting the interlinked and systemic nature of sustainability challenges and the transformations required to support genuine sustainability transitions. Manetti & Bellucci (2016) acknowledge that, although new digital instruments such as social media platforms could in principle serve as unconventional tools for stakeholder engagement in social, environmental, and sustainability reporting, in practice only a limited number of organisations make effective use of them. The holistic

approach remains an uncharted territory (Mäkelä & Cho, 2022), as sustainability transitions require the exploration of accounting's potential as a transformative and emancipatory force, rather than the provision of partial disclosures designed to protect corporations' self-interest. Indeed, "[a]ttempts to create more nuanced and enabling forms of accounting remain a valid aspiration" (Bebbington, Russell & Thomson, 2017, p. 29). This requires acknowledging that sustainability is a complex, multi-centric systemic issue demanding fundamental changes in how we account for organisational impacts. The focus should shift from calculative rationality to representational faithfulness and contextual relevance.

In the next section, I will therefore identify the historical roots of sustainable accounting and clarify what we mean by "accounting" in this context.

2.1.1. The Historical Development of Sustainability Accounting

Historical accounting literature has long challenged the notion that sustainability accounting is a recent development, emerging solely from financial reporting to address non-financial concerns (Atkins et al., 2023; Rimmel, 2020; Solomon & Thomson, 2009). Recognising the historical roots of the sustainability-accounting debate helps illuminate the processes and contextual factors that shaped the emergence of related theories, methods, and approaches (Atkins et al., 2023). In this regard, the development of sustainability accounting has deep foundations that predate its formal recognition within mainstream accounting discourse (Solomon & Thomson, 2009).

Societies have long grappled with environmental and social issues, and organisations have historically addressed these challenges through various forms of accountability. Atkins et al. (2023) challenge the assumption that ecological accounting is a recent offshoot of financial accounting, suggesting instead that practices resembling environmental accounting predate financial accounting by millennia. Ancient tools such as Mesopotamian tokens, the abacus, and Egyptian hieroglyphs served as early environmental accounting instruments (Atkins et al., 2023). Accounting historians have documented numerous instances in which past practices engaged meaningfully with sustainability concerns. For instance, studies highlight hydrogeological regulations in 16th-century Florence (Bigoni et al., 2023), deforestation prevention agreements along the Qingshui River in 18th- and 19th-century China (Wang & Hu, 2023), and the Victorian environmental account of pollution in the River Wandle (Solomon & Thomson,

2009). While such studies reveal the early roots of sustainability-related practices, the modern understanding of sustainability accounting primarily emerged in the 20th century.

The emergence of sustainability accounting gained traction in the 1970s with the initial rise of corporate social and environmental reporting, which at the time was largely treated as separate from financial reporting. For example, the social dimension of sustainability accounting was rooted in the literature on accounting for human resources, although early works (e.g., Flamholtz, 1999) often approached human capital primarily from a financial valuation perspective.

However, the seeds of this broader conceptualisation can be traced back to the earlier work of Italian scholars such as Gino Zappa (1956) and Masini (1970). Both theorists had envisioned the firm as an entity whose purpose extended beyond profit generation (Mio, 2021), emphasising instead the “soddisfacimento dei bisogni sociali” (fulfillment of social needs) as a core organisational objective (Zappa, 1956, p. 37). Zappa also warned of the limitations of rigid accounting models in capturing the dynamic and heterogeneous nature of business phenomena:

I fenomeni dell'economia aziendale sono troppo eterogenei e nel tempo mutevoli perché possa presumersi di comporli in immote sintesi formali, perché un unico processo valga a rilevarli. (Zappa, 1927, p. 40).¹

A proposal for a specific document on social financial reporting, the *Bilancio Sociale* (social financial report) gained popularity in the 1980s (Vermiglio, 1984), at the same time that interest in approaches to value measurement was rising in the UK under Thatcherism (Quattrone, 2022).

The heightened global concern over environmental degradation – triggered by high-profile environmental disasters and reinforced by international bodies such as the United Nations and environmental NGOs like Greenpeace (Larrinaga et al., 2002) – placed increasing pressure on firms in high-impact sectors, such as petrochemicals, to disclose their environmental and social impacts in annual reports (Moneva & Llena, 2000). On the academic side, the foundational role of (critical) accounting academics such as Rob Gray (1992, 1993) and the Center of Social and Environmental Reporting (CESAR) was instrumental in shaping the transition from environmental accounting to contemporary sustainability reporting.

¹ “Business economics phenomena are too diverse and subject to change over time to be assumed to consist of unchanging formal syntheses, as a single process is sufficient for their detection” (author translation).

However, the major turning point in the diffusion of sustainability reporting and the language of corporate social responsibility (CSR) (Gray, 2002) occurred in the early 1990s (Deegan, 2017) with the development of new methodological and reporting tools. Notably, Elkington's (1993) *Triple Bottom Line* and the proliferation of reporting initiatives, directives, and regulatory initiatives at national and supranational levels (Eg. GRI, IR) (Laine, Tregidga & Unerman, 2021) expanded the accounting focus to include social and environmental dimensions.

This brief overview, far from being exhaustive, aims to lay the groundwork for the broader reflections that follow in this chapter. It argues that sustainability accounting should not be conceptualised as a marginal or recent innovation, but rather as a foundational practice with deep historical antecedents that, in some cases, predate modern financial accounting (Atkins et al., 2023). To fully appreciate the scope and significance of sustainability accounting, it is necessary to expand the traditional canon of accounting. This involves acknowledging alternative accounting methods, such as the use of hieroglyphs in ancient Mesopotamia and proto-inventories in prehistoric rock art. These methods demonstrate early human attempts to “name” and “count” natural resources through symbolic and creative expression (Atkins et al., 2023; Gallhofer & Haslam, 1996). These examples reveal that cultural practices, though traditionally treated as separate from accounting and often regarded as a latecomer in sustainability accounting research, are historically interconnected; cultures embody early modes of accountability that continue to resonate with the principles underlying contemporary sustainability accounting.

2.1.2. Accounting: Reflecting or Shaping Realities?

For decades, academic literature has emphasised the inherent ambiguity and dynamic nature of accounting (Miller, Hopper & Laughlin, 1991). Traditionally, accounting has been understood through a positivist and functionalist lens, highlighting its technical and calculative dimensions (Hopwood, 1992) and its role in providing information to both internal and external stakeholders (Carnegie, Parker & Tsahuridu, 2021; Chabrak et al., 2019). Within this perspective, accounting is portrayed as a “neutral tool” that reflects reality (Vosselman, 2014, p. 181).

Indeed, accounting is far from being a passive mirror of economic reality. Scholars are increasingly arguing that accounting helps to construct social realities rather than merely reflecting them, and play a role in shaping an

organisation's narrative, epistemological contestation, and potential transformation (Hines, 1988; Miller, 2001). This body of literature is grounded in the idea of calculative practices, as set out by Rose and Miller (1992) and expanded upon by Miller (2001). Their approach is informed by Michel Foucault's theory of governmentality and Bruno Latour's concepts of inscription and network formation. Calculative practices refer to the techniques, inscriptions, and devices through which actors make complex realities visible, comparable, and governable, thereby enabling institutions to act upon them. These practices not only reflect existing phenomena, but also actively create them by shaping how problems are defined, measured, and addressed within organisational and political contexts.

As Hopwood (1992, p. 126) observed, by the early 1990s, accounting was seen as "a proactive means of both knowing and doing," woven into a "complex nexus of practices, procedures, institutional arrangements, and bodies of knowledge." This expanded view recognises that accounting has the capacity not only to measure and report, but also to shape governance, control, and institutional adaptability (Hopwood, 1992; Bebbington & Thomson, 2013). Indeed, it is important to note that accounting is rarely neutral: it is often dominated by certain interests (e.g., sustainability arguments are often influenced by financial interests) (Mäkelä and Laine, 2011; Milne et al., 2009). But while the expansion of disclosure practices has not always resulted in greater accountability, accounting has the potential to be mobilised for critical and emancipatory issues (Bracci & Maran, 2013). It can challenge current norms, traditions, and ways of "doing things", and expose inequalities, injustices, oppression, and exploitation (Bracci & Maran, 2013; Gallhofer & Haslam, 1996). Carnegie, Parker & Tsahuridu (2021, p. 68), thus note:

Morgan (1988) views accounting as an interpretive art based on the perspective assumed and calls on accountants to relinquish claims asserting objectivity and truth in their practice. Instead, professional accountants should appreciate the multiple dimensions of the realities they attempt to 'account for' (p. 484) and offer their insights and statements as elements for dialogue.

This opens up the potential for forms of accounting capable of constructing holistic and compelling narratives – narratives that integrate facts, evidence, values, and situated knowledge. Yet, conventional forms of accounting have largely failed to rise to this challenge.

2.1.3. Counter Accounting and Alternative Forms of Accounting

Humans have always constructed and communicated accounts of their environments, whether those accounts took the form of numerical computations or the creation of myths and stories (Atkins et al., 2023).

This explains why new and alternative (and even counter) forms of accounting, especially from the arts and humanities, have gained attention. Russell, Milne, & Dey (2017) and Lehman (2017) advocate for an interdisciplinary approach that incorporates literature, music, poetry, and visual art as valid forms of ecological and social accounting. Giovannoni, Giorgino, & Di Pietra (2023) suggest that even non-accounting media, such as music, can contribute to the construction of accountability relations.

Similarly, counter accounting has developed as a critical response to the limitations of official corporate reporting, particularly regarding social and environmental accountability, which often presents appealing but selective numbers, words, or images that diverge from actual activities and actions (Laine & Vinnari, 2020). Rather than accepting the dominant, often superficial disclosures offered by corporations, counter accounting seeks to construct alternative accounts – frequently narrative-based and non-financial – that make visible what official reports obscure or omit (Thomson, Dey & Russell, 2015). Produced by actors external to the organisation – such as activists, NGOs, academics, artists, community groups and social movements (George, Brown & Dillard, 2023) – these accounts operate outside the organisational control and serve to contest official representations. They expose disconnects between institutional rhetoric and practice, providing an information base for the unaccounted-for (George, Brown & Dillard, 2023), particularly in contested arenas (Thomson, Dey & Russell, 2015; Gallhofer et al., 2006). Counter accounting plays a role in advancing democratic struggles against neoliberalism, functioning as an explicitly political practice aimed, to varying degrees, at challenging neoliberal hegemony. This aligns with the view that the root causes of contemporary crises are political in nature (George, Brown & Dillard, 2023).

Alongside alternative and counter forms of accounting, the concept of *silent accounting* draws attention to what remains unsaid or obscured in corporate reporting (Gray, 2013; Dey, 2003). It refers to the absence, marginalisation, or deliberate omission of information in both financial and non-financial disclosures, particularly concerning environmental, social, and ethical matters. These silences are not merely technical shortcomings; rather, they can be understood as strategic and political acts, reflecting managerial choices about visibility, legitimacy, and the shaping of organisational

narratives. As critical scholars have argued, what is not disclosed can be as revealing as what is made visible (Gallhofer & Haslam, 1997; Dillard & Vinnari, 2019). In this sense, silent accounting sustains dominant power relations and epistemic frames by keeping uncomfortable or contested issues outside formal mechanisms of accountability.

Analysing silence, therefore, becomes a form of epistemological and political critique. It allows researchers and practitioners to question the limits of corporate transparency, the constraints of conventional reporting frameworks, and the imbalances in meaning-making processes. In dialogue with counter accounting, which seeks to give voice to marginalised or excluded perspectives, silent accounting broadens the scope for a more critical understanding of accountability, one that invites expressive, symbolic, and interdisciplinary modes of engagement, including those rooted in the arts and humanities.

2.2. Aesthetics and Accounting

Building on the previous discussion, the relationship between accounting and the arts can be understood in two ways. First, there is *sustainability accounting within the cultural sector*, which addresses the need to reflect upon, measure, and report sustainability issues unique to cultural organisations. Second, there is the role of *culture and creativity within the broader sustainability accounting debate*, highlighting the potential for artistic languages to broaden the communicative possibilities of accounting and foster richer, more effective forms of accountability.

2.2.1. Sustainability Accounting within the Cultural Sector

The cultural field has only recently attracted the attention of sustainability accounting scholars, and interest from accounting researchers in the arts and cultural sector remains relatively limited (Chiaravallotti, 2014; Borin, 2023). This area of study is rooted in the older debate on management and accounting in the cultural sector (Christiansen & Skaerback, 1997; Jeacle, 2012; Oakes & Oakes, 2016; Zan, 2000, 2006, 2013).

As the majority of cultural organisations are either public or non-profit (though it should be acknowledged that cultural organisations vary in size and

type),² this shift reflects broader transformations in public-sector governance, where accounting has become instrumental in shaping cultural policy and restructuring cultural organisations. This evolution is partly attributable to processes of public reform and privatisation under the logic of New Public Management (NPM). NPM has introduced managerial logics and performance-based accountability mechanisms into the cultural domain, alongside transformations in governance models (Zan, 2006; Donelli, Fanelli, & Zangrandi, 2021; Rentschler, Reid, & Donelli, 2025), with the stated aim of making cultural organisations more transparent and efficient (Zan & Lusiani, 2011). In this context, accounting practices in cultural organisations are no longer confined to financial reporting or internal control mechanisms; rather, they have become embedded in the quantification of asset value (Ferri, Sidaway & Carnegie, 2020), impact evaluation, and public-value creation (Chiaravallotti, 2014; Mozzoni, Tagliavini & Marchini, 2024), whether to legitimise the sector's existence (O'Connor, 2024) or to guide the allocation of cultural funding (Donovan & O'Brien, 2015; Fanelli et al., 2020).

Despite these developments, much of the literature assumes that there is a fundamental distance between the instrumental logic of accounting and the substantive-aesthetic and intangible values of cultural institutions, an assumption deconstructed by Zan (2000). Indeed, the application of calculative logics to the arts has generated significant tensions and resistance. For example, heritage has even been defined as “the priceless hostage” of accounting (Anessi-Pessina et al., 2019). The practice of accounting, which was intended to improve decision-making, comparability, and accountability, can therefore have the opposite effect (Ferri, Sidaway & Carnegie, 2020).

Three primary areas of conflict have been identified in the literature:

- The cultural sector frequently perceives managerial and accounting interventions as assaults on its professional identity, particularly when efficiency improvements are seen as compromising artistic integrity (Zan, 2006; Christiansen & Skaerbaek, 1997). Accounting, through its disciplinary power, is perceived as transforming cultural spaces into sites of compliance and metric-based governance, thereby reshaping their core mission.
- Many renowned cultural institutions, such as the British Museum, La Scala, and Pompeii, have historically been managed through non-managerial logics, which clash with the imposition of standardised

² It should be noted that here the term “cultural organisation” refers specifically to those identified by Throsby (2008) within the core creative arts, namely the two innermost circles of his concentric model. This includes institutions such as museums and libraries, which are distinguished from the broader cultural and creative industries.

metrics (Zan, 2006, p. 14). In such contexts, measurement – whether for internal or external use – is not perceived as necessary.

- In specific contexts, the accounting profession is perceived as excessively rigid and normative, enforcing rules that reflect its own framework rather than the idiosyncrasies of artistic production (Zan, 2006; 2013). Like hospitals or universities, cultural institutions are populated by highly trained professionals whose values and motivations often clash with the managerial logic of accounting (Christiansen & Skaerbaek, 1997, p. 432). Accounting is not perceived as capturing the multiplicity of values inherent in heritage; the absence of a common measure leads to argument of both incommensurability and incomparability (de la Torre, 2013).

Beyond the conflicts just outlined, accounting itself – as discussed previously – has moved beyond this uniquely financial dimension and is increasingly being reframed as a tool for enhancing accountability in cultural institutions, particularly regarding their social, cultural, and environmental contributions (Cerquetti & Montella, 2021; Dubini, Martello & Monti, 2024) as well as popular culture (Jeacle, 2012). Nearly 25 years ago, Barton argued for an information system for the cultural sector that would also include non-financial, non-numerical information related to the mission and responsibilities of the cultural organisation. Despite scholarly efforts in developing social reporting (Bambagiotti-Alberti, Manetti & Sibilio, 2016) and sustainability reporting (Borin, 2023; Magliacani, 2023; Magliacani & Toscano, 2023), a comprehensive reflection of the different dimension of sustainability is still lacking. Scholars such as Borin and Donato (2022), Cicerchia (2021), and Landoni et al. (2020) emphasise the growing need for cultural organisations not only to adopt sustainability-oriented practices (Borin, 2023), but also to measure and report on them (Jelinčić, 2021). However, despite some attempts (Jelinčić, 2021; Borin, 2023), the pursuit of standardisation in sustainability reporting remains a long-term challenge due to the diversity of institutions, ranging from museums and archives to heritage foundations, performing arts organisations, and independent organisations. The difficult balancing act involves adopting internationally recognised standards, developed for other sectors, while preserving the distinctiveness of cultural mandates (Biondi & Lapsley, 2014). This topic will be further explored in Section 2.3.

Thus, there is the recognised need to develop accountability tools that are suited to the plural nature of cultural value and that articulate performance in ways that are both externally comparable and internally meaningful.

2.2.2. *Culture and the Arts as an Alternative Form of Accounting*

Another prospect is the potential for culture and artistic languages to broaden the communicative repertoire of accounting, fostering richer, more affective forms of accountability.

Indeed, culture and the arts are deeply entangled with the practice of constructing and conveying narratives. As noted earlier, the aim of accounting is also to “tell”, shaped by context and imbued with layered significations (Sinclair, 1995). However, rather than dismissing such practices as merely deceptive, critical accounting scholars have challenged the boundaries of form and content in accounting itself, provocatively questioning why accounting should be confined to financial statements disclosed in annual reports (Gallhofer & Haslam, 1996) and advocating for a broader communicative repertoire that includes histories (Stacchezzini, Masiero & Lai, 2023), songs and plays (Giovannoni et al. 2023), poetry, and visual art as legitimate vehicles for accounting or counter accounting (Stacchezzini, Masiero & Lai, 2023) discourse. In this regard, the words of Gallhofer & Haslam, 1996, p. 23) are particularly compelling:

How can an accountant, apparently overly constrained by the traditions and rules governing her practice, be compared profitably, as it were, with the artist who seems to have almost unlimited possibilities for her artwork? Can accounting be informed by an appreciation of art? While accounting and art function in society as separable and distinct phenomena, they also substantively overlap given their shared character as communicative and representational artefacts. Further, one can make the obvious point that both accounting and art function in the same regulatory field or socio-political context. And, as is emphasized here, accounting (like art) is a mutable phenomenon: in an imaginary, beyond contemporary convention, one can envisage almost unlimited possibilities for the practice of accounting. It is our contention here that in seeking to theorize and mobilize accounting we can draw insights from the critical theoretical appreciation of art.

By shifting the medium of communication and extending accounting’s conceptual boundaries to explore its emotional and relational dimensions (Achilli, Busco & Giovannoni, 2022; De Loo & Kamminga, 2022; Messner, 2009), the accessibility and resonance of accounting could be expanded to reach different audiences and social groups (Gallhofer & Haslam, 1996).

This approach is particularly relevant within the cultural sector, where accounting is intertwined with emotions, rituals, and aesthetic values.

In this paradigm shift, researchers have forged new pathways by exploring ecological accounts expressed through literature, diaries, journals, and artistic works. These are forms of reporting authored not by traditional accountants, but by artists, writers, musicians, and poets (Russell, Milne & Dey, 2017). This inclusive and interdisciplinary approach enables the lexicon and practice of accounting to embrace aesthetics and nature – an essential step in emancipating accountability and rendering it more pluralistic and human (Lehman, 2017). It also responds to long-standing calls, within the literature for broader and more imaginative forms of accounting for sustainability (Gray, 2002; Parker, 2005; Deegan, 2017; Marrone et al., 2020).

A telling historical example of this alternative aesthetic paradigm can be found in Alexander von Humboldt's *Naturgemälde*, or “picture of nature.” This early visual representation of ecological interdependence can be interpreted as both a precursor to contemporary integrated reporting and a pioneering instance of ecological accounting (Lehner & Kyriacou, 2023). Humboldt's holistic vision, which was later echoed in Lovelock's Gaia hypothesis, underscores the ability of visual and artistic forms to reveal the complex relationships within nature. Indeed, as Lehner and Kyriacou (2023) note, evidence of Humboldt's influence as an early “ecological auditor” can be seen in the number of species named after him – a testament to the breadth of his scientific and poetic contribution.

However, in some cases, this engagement with (visual) narrative is exploited and art becomes a device for “artwashing,” obscuring problematic truths behind aesthetic representations (Ferry & Slack, 2022). Indeed, the expression “creative accounting” generally resonates with this practice of obscuring and contradicting, namely, “a way of doing or presenting the accounts of a business that might not show what the true situation really is.” For the purposes of this discussion, visual elements and images used as decoration within annual reports are not considered as a part of financial or non-financial reporting (Rentschler, Subramaniam & Martin, 2019). As noted by other scholars, such representations are often trivial, constituting decoration, insubstantial rhetoric, illusion, or at best, partially reliable information (Davison, McLean & Warren, 2012).

Paolo Cirio: Climate Tribunal

A compelling contemporary example of alternative accounting through artistic practice is offered by Paolo Cirio's *Climate Tribunal*, a project that can be understood as a form of counter-accounting at the intersection of critical, legal, and aesthetic practices addressing climate justice. Cirio mobilises a vast repertoire of data – including scientific reports, legal documents, economic graphs, and satellite images – which he renders into prints on canvas, fabric, and paper, thereby constructing a visual and performative form of environmental accounting. Within this tribunal, corporations in the fossil fuel industry are symbolically accused based on their (un)documented greenhouse gas emissions. Cirio's work can thus be interpreted as an act of public testimony: experts act as witnesses, audiences become juries or victims, and the material evidence functions both as a record and as an indictment.

Climate Tribunal, accounting for environment



Source: Paolo Cirio

Climate Tribunal is not merely an artistic installation but a counter-account, extending the domain of accountability beyond institutional confines and engaging with the legal, economic, and emotional dimensions of responsibility. In line with the views of Russell, Milne, and Dey (2017), as well as Gallhofer and Haslam (1996), Cirio's work exemplifies how art can function as a form of interdisciplinary accounting, revealing the connections between environmental damage, corporate power, and the politics of representation, while repoliticising the discourse around accountability (George, Brown, & Dillard, 2023).

Traditional accounting has been criticised for reducing the subject to a calculative entity (Miller, 2001), marginalising introspective critique (Oakes & Oakes, 2016), and excluding alternative value systems (Oakes & Oakes, 2016), as well as for its lack of consideration for the voices of non-human actors (Quattrone, 2022). In this sense, the arts serve not merely as a supplement to accounting, but as a foundation for the creation of alternative, non-calculative accountability frameworks. In contrast, artistic expressions offer a means of mediating complexity, fostering empathy, and enabling more humanistic and responsive forms of accounting (McGuigan & Ghio, 2019). By integrating the arts into the domain of accounting, it becomes possible to reimagine accountability as a dynamic, communicative, and transformative practice, rather than a static duty.

Ultimately, exploring culture and the arts as alternative forms of accounting is not about embedding aesthetics in a business form, but about restructuring the way of reporting through aesthetics.

2.3. Sustainability Reporting in the Cultural Sector

Although not strictly regulated, cultural institutions do not operate in a vacuum: they function within a context shaped by public policies that define objectives, funding instruments, and evaluation criteria. The relationship between policies and management takes the form of a continuous dialectic: on the one hand, institutions adopt normative frameworks and guidelines; on the other, they reinterpret and adapt them at the operational level (Bonet & Donato, 2011).

The issue of reporting is therefore situated in an intermediate space between political governance and managerial practices. Global reference frameworks (GRI, SDGs, Agenda 2030) acquire concrete relevance only through the actions of cultural institutions, which translate them into operational tools such as social reports, performance indicators, and sustainability plans (Biondi & Lapsley, 2014). In this sense, cultural management functions as a mediator between macro-political agendas and local organisational contexts, actively contributing to the redefinition of sustainability itself within the cultural sector.

2.3.1. *Who Is Accounting for? Stakeholders and Beneficiaries of Sustainability Reports: Reflections on Excluded Voices in the Debate*

One of the most critical questions to emerge from the sustainability debate is: *Who is accounting for?* As discussed before, accounting is not merely a neutral, technical process, but a constitutive force that shapes what organisations perceive as possible, valuable, and legitimate (Hopwood, 1983). Although organisations often claim to report to stakeholders, it is evident that stakeholder groups are not treated equally. Well-known stakeholder salience models explain this variation by highlighting how managers prioritise stakeholders according to attributes such as power, legitimacy, and urgency, which determine whose voices are more likely to be acknowledged in organisational decision-making (Mitchell, Agle & Wood, 1997) and are prioritised (Laine, Tregidga & Unerman, 2021). Moreover, we should not adopt a unified definition of “stakeholder”, as this would risk disregarding the diverse and often conflicting values of diverse groups, including local communities, future generations, non-human species, and ecosystems (Dillard & Vinnari, 2019; Gray, 2010). Although organisational-stakeholder relations are presented as conflict-free and mutually beneficial, in practice they are far more complex, as stakeholder expectations can be highly heterogeneous (Lai, Melloni & Stacchezzini, 2017; Reimsbach et al., 2020).

Historically, accounting for sustainability has largely been aligned with the most powerful stakeholder groups. For example, in the for-profit sector (Gray, 2010; Mäkelä & Cho, 2022), shareholders have adapted the tone of disclosure according to the stakeholder recipient (Cho, Roberts & Patten, 2010). Thus, accountants and professional bodies have often equated sustainability with the sustainability of the firm itself. This prompted Rob Gray to pose the provocative question: “Whose value? Whose creation?” (Gray, 2006), highlighting how firms continue to report on their (own) sustainability while neglecting broader social and ecological concerns. New research has also highlighted the need to include the voices of marginalised and silenced stakeholders, including trees, for example (Sama, Welcomer & Gerde, 2004).

In cultural organisations, this complexity is compounded by the symbolic, intangible, and intergenerational nature of heritage. By mission, cultural organisations operate under a public mandate to preserve and contribute to the common good, making them accountable to a wide range of stakeholders – not only funders and visitors/users, but also local communities, future generations (central to the very idea of heritage, though sometimes in conflict

with the ideas of use and accessibility³) (Anderson, 2004; Botes, Diver, & Davey, 2013), and the natural environment. Their legitimacy does not derive from market performance, but rather from their ability to serve diverse publics and honour a plurality of values (Anderson, 2004; Botes, Diver, & Davey, 2013 2013). Organisations tend to prioritise issues deemed material or pressing, while omitting less critical aspects. This highlights the need for critical engagement with what is disclosed and what remains unreported (Laine, Tregidga, & Unerman, 2021).

Traditionally, organisations have thus been expected to report not only on financial results but also on the broader “value created” (Fanelli et al., 2019). However, the primary recipients of such reporting (the *whom*) have been a limited group of stakeholder, such as policymakers, higher-level government bodies (e.g., municipalities or ministries of culture), and the main funders. This will be discussed further in the next chapters through the case of World Heritage Sites.

2.3.1.1. Materiality and Double Materiality

This is where the concept of materiality becomes important. It emerged in response to the rather lengthy reports of the 1990s (each report easily running to over 150 pages). This was not really accessible or effective, but was consistent with the main objective of achieving full transparency. In sustainability reporting, materiality has traditionally been understood through two distinct approaches, each reflecting a different interpretation of the purpose of sustainability reporting.

On the one hand, there is the impact materiality perspective, which is present in standards such as those developed by the Global Reporting Initiative (GRI). In this perspective, the report is intended for a broad range of stakeholders and focuses on the organisation’s significant impacts on the economy, the environment, and society.

On the other hand, financial materiality, as seen in frameworks such as the Sustainability Accounting Standards Board (SASB), reflects an approach oriented primarily towards investors and focused on sustainability-related financial information. Though differing in scope and orientation, these two models have coexisted within the landscape of sustainability reporting

³ The (potential) conflicting interests of the present generation – such as use and accessibility in various forms – and those of future generations – such as the conservation of both tangible dimensions and intangible values – is not seen as a limitation but rather an issue to be critically assessed.

standards. The recent emergence of the double materiality principle marks a significant development, as it integrates these two perspectives.

Following a year of negotiations, the concept of double materiality was introduced into the European Union's sustainability disclosure frameworks (Corporate Sustainability Reporting Directive, CSRD, in 2022). It requires organisations to account both for the impacts of sustainability issues on the firm ("outside-in") and for the firm's impacts on the environment and society ("inside-out"). This definition provides a holistic perspective on materiality that aligns with the interests of both stakeholders at large and shareholders or investors, specifically (Mio, Agostini & Scarpa, 2024). Reconnecting the notion of materiality to the question of "accounting for whom?" reveals an urgent need to design reporting processes that are technically robust and ethically inclusive. Cultural organisations should therefore consider the recipients of reports, not only the economically powerful actors, but also the historically excluded, marginalised, and oppressed (see, for example, the appropriation of heritage that occurred during colonial times or the fascist approach to heritage). As Quattrone (2022) recognises, current approaches to disclosure, measurement, and transparency seem to ignore the fact that transparency is a matter of perspective and what we decide to "account for" depends on the institutional arrangements in which regulations are designed.

Thus, the question is not merely a methodological issue, but an ontological and ethical one.

2.3.2. Accounting for What? Striving for Standardisation

As Ebrahim (2003) notes, accountability functions both externally, as a means of scrutiny, and internally, as a commitment to aligning operations with values and mission. Historically, sustainability reporting has evolved within a relatively unstructured environment, granting organisations significant discretion in determining both the scope and content of the non-financial information they choose to disclose. However, growing stakeholders expectations for trustworthy, standardised, and pertinent disclosures have led to an increasing trend towards regulation in this area. Specialised organisations, including the Global Reporting Initiative, the Sustainability Accounting Standards Board, and, more recently, the International Sustainability Standards Board (ISSB), established by the IFRS Foundation and building on the work of the Task Force on Climate-related Financial Disclosures (TCFD), have introduced a range of voluntary reporting frameworks and standards. These disclosures aim to increase

transparency and accountability, as well as encourage organisations to improve their sustainability practices without resorting to ESG-washing (Gianfelici, 2024) or ‘greenhushing’ (Galli, Torelli & Caccialanza, 2024).

A fundamental distinction exists between voluntary and mandatory sustainability reporting. Voluntary reporting frameworks, such as those developed by the GRI or SASB, are adopted at the discretion of organisations and often reflect a commitment to transparency or stakeholder engagement that goes beyond legal requirements. By contrast, mandatory reporting is increasingly being introduced through regulatory frameworks, requiring organisations – primarily large ones – to disclose standardised sustainability information. Such obligations may prompt organisations to adopt strategic or tactical responses to pressure from the external environment (Aureli et al. 2020). However, previous research has shown that the introduction of regulation has not necessarily led to substantial improvements in the completeness of reported information (Costa & Agostini, 2016).

The recent European framework for Corporate Social Responsibility, which led to the adoption of Directive 2014/95/EU (Non-Financial Reporting Directive, or NFRD), mandated sustainability disclosures for large companies as of 2018. This was subsequently expanded by the Corporate Sustainability Reporting Directive (CSRD) – Directive 2021/0104(COD) – in November 2022, which introduced more reporting standards (ESRS) and binding obligations for large firms to produce an ESG report. A significant development for small and micro organisations is the European Commission’s adoption in July 2025 of the Voluntary Sustainability Reporting Standard for non-listed Micro-, Small-, and Medium-sized Enterprises (VSME), based on EFRAG’s proposal. This offers a simplified and proportionate framework for organisations with fewer than 250 employees to voluntarily disclose sustainability-related information.⁴ Although such binding obligations may appear less directly relevant to cultural organisations, which are typically small to medium-sized non-profit or public institutions, it remains essential to

⁴ The VSME standard has a two-module structure that is tailored to different SME profiles. The Basic Module is especially targeted at micro-enterprises (under 10 employees) and includes eleven essential disclosures covering key sustainability indicators, such as Scope 1 and 2 GHG emissions, environmental impacts, workforce data, and anti-corruption practices. The Comprehensive Module builds on this with nine additional disclosures that are relevant to financial stakeholders and business partners. These address ESG strategies, transition plans, value chain incidents, and exclusions from EU reference benchmarks. Notably, the VSME standard does not require a materiality assessment, instead introducing the principle of “if applicable” conditionality. This ensures the standard is usable and flexible for a diverse range of SMEs.

understand the evolving regulatory context, which may also lead cultural institutions to adopt binding frameworks.

Although the standard is voluntary, its alignment with the ESRS and the wider range of EU sustainable finance regulations (e.g., SFDR, EBA ESG Pillar 3, and the Benchmark Regulation) highlights its strategic importance. For cultural organisations operating as SMEs, particularly those engaging in multi-stakeholder partnerships or accessing public and private funding, this framework could soon become essential.

As previously discussed, forms of sustainability-related reporting were already present in early corporate social responsibility reports from the 1980s and in earlier examples of financial accounting for employees from the 1910s (Hogner, 1982). However, these lacked a systematic and comparable system. While uniformity is not always beneficial (Laine, Tregidga & Unerman, 2021) as it can suppress contextual nuances, reduce innovation in reporting practices and lead to a ‘tick-box’ approach that prioritises compliance over substance, we should nonetheless recognise the dissemination role these types of initiatives have played. In the next sub-sections, I will discuss the main initiatives and directives that have influenced sustainability reporting in the cultural sector.

2.3.2.1. GRI and IR

One of the most prominent initiatives in sustainability reporting standardisation is the GRI, which was founded in 1997 and published its first framework in 2000. Among the many proposals for standardising global sustainability disclosure, the GRI distinguished itself by promoting a globally applicable framework that aims to harmonise disparate reporting standards into a unified system, while remaining voluntary (Laine, Tregidga & Unerman, 2021; Sisaye, 2021; Borin, 2023).

Since its inception, the GRI has progressively refined its guidelines. The release of the G2 guidelines in 2002, during the World Summit for Sustainable Development in Johannesburg, was a pivotal moment that coincided with the early institutional recognition of the GRI by governments and international organisations, including the European Union. The continued evolution of these guidelines led to the successive publication of the G3, G3.1, and G4 versions, which were ultimately restructured into formal Standards in 2016 and revised again in 2021. The GRI incorporates the three different dimensions of sustainability: environmental, social, and economic. A core feature is the materiality aspect introduced in the G4

version (Adams, Alhamood & He, 2022). However, GRI's appeal lies in its balance between rigour and flexibility, making this framework attractive to sectors such as culture (Borin, 2023). Institutions can select the most relevant material topics for their stakeholders and missions, enabling them to make tailored disclosures while maintaining alignment with internationally recognised criteria. However, the flexibility of the GRI is also one of its main weaknesses, as it can camouflage genuine sustainable-development problems by presenting an idealised version of firms' situations, which raises questions about the reliability of the disclosed information (Boiral, 2013). In cultural settings, this means integrating qualitative dimensions, such as access to culture, inclusion, and artistic excellence, within a framework that encourages systematic data collection and a comparable system of reporting (Kamberidou, 2020).

Alongside the GRI, Integrated Reporting (IR) has emerged as a complementary model. While the GRI emphasises breadth and standardisation, together with the concepts of impact materiality and accountability to stakeholder, IR offers a principle-based approach that integrates financial and non-financial elements in order to reflect an organisation's ability to create sustainable value in the short, medium, and long term (De Villiers et al., 2017). Rather than prescribing specific indicators, the IR Framework provides conceptual tools and guiding principles that shape how value creation is understood and communicated, mainly to investors (Tregidga & Lane, 2021). Developed by the International Integrated Reporting Council (IIRC) – a joint initiative of the IFAC, GRI, and HRH The Prince of Wales' A4S initiative – the IR Framework promotes coherence in corporate reporting, grounded in the following capitals/principles: financial, manufactured, intellectual, human, social and relationship, and intellectual (IIRC, 2021). However, integrated reporting has encountered both endorsement and criticism, as it prioritises providers of financial capital and defines materiality in their favour (Bebbington & Larrinaga, 2014; Brown & Dillard, 2015), and because disclosure is voluntary and unregulated.

None of the aforementioned reporting frameworks have been specifically designed to address the unique features of cultural and creative organisations, nor the potential of cultural sustainability in these fields.

Although the GRI framework incorporates the three core dimensions of sustainability, it lacks a clear and explicit consideration of the cultural dimension. While some cultural aspects may be indirectly addressed through the existing GRI categories, the framework does not unambiguously define cultural sustainability. Nevertheless, cultural sustainability can be a crucial dimension in specific sectors, such as forestry and fisheries, where cultural

values such as “spiritual values,” “persistence of traditions”, and beliefs are deeply interwoven with both local/indigenous and global sustainability practices (Lähtinen & Myllyviita, 2015).

However, culture is also absent as a sector to which these guidelines apply. In the GRI List of Prioritized Sectors issued in 2021 (<https://www.globalreporting.org/media/mqznr5mz/gri-sector-program-list-of-prioritized-sectors.pdf>), the cultural sector (including museums, theatres, and heritage foundations) is not currently included a dedicated reference. The closest categories are ‘Media and Communication’ in Group 3 (Transport, Infrastructure, and Tourism), which covers telecoms operators, media companies, and the printing industry, and Group 4 (Other Organizations), which covers non-profit organisations, non-governmental organisations, foundations, professional and civic associations, and charities. Moreover, standard-setting authorities have generally excluded the cultural sector from formal considerations for sector-specific guidelines. This has rendered most attempts at standardisation in this field isolated and tentative (Borin, 2023),⁵ as the implementation of sustainability practices and reporting should be built on the peculiar identity of cultural organisations (Loach, Rowley & Griffiths, 2017). Some practice-based recommendations for sustainability disclosures in the cultural sector – particularly museums – have emerged from a growing community of scholars (Pop & Borza, 2016; Borin, 2023; Dubini, Martello & Monti, 2024), but largely through the efforts of professional associations and cultural NGOs, such as Museums Australia (2003), the UK’s Museums Association (2009) and Julie’s Bicycle (2017). Despite these limitations, emerging research has highlighted the potential advantages of developing dedicated sustainability reporting models for museums, including opportunities to enhance transparency, stakeholder engagement, and long-term strategic alignment (Esposito & Fisichella, 2019).

Sustainability Reporting: Some Examples from the Field

Although the GRI, IIRC, and ESRS frameworks are not compulsory for the cultural sector and are primarily designed for corporate entities, there are notable examples of their adoption within the arts. Since 2018, the *Teatro Comunale di Ferrara* has structured its

⁵ It should be noted that, like the GRI Standards, the SASB Standards do not provide a specific industry classification for cultural institutions (such as museums, heritage sites, or performing arts organisations). The closest reference is the “Leisure Facilities” industry, which encompasses operators of entertainment, travel, and recreation facilities and services. Entities in this industry include amusement parks, film theatres, ski resorts, sports stadiums, athletic clubs, and similar venues. Leisure facilities organisations mainly generate revenue by providing live, digital, or interactive entertainment to millions of guests and customers annually across various locations.

sustainability report around GRI indicators, focusing on energy consumption, stakeholder engagement, artistic impact, and alignment with selected SDGs (notably Goals 4, 7, 8, 11, 12, and 13).

Fondazione Teatro alla Scala has begun aligning its sustainability reporting with the European Sustainability Reporting Standards (ESRS). The adoption is presented as serving a threefold purpose: supporting the EU's objective of harmonising reporting standards, enhancing public understanding through a shared reporting framework, and providing reassurance to private funders (mainly big companies) that will be obliged to comply with ESRS.

The *Museo Nacional Thyssen-Bornemisza's 2023 Activity and Sustainability Report* (published in both Spanish and English) stands out for its innovative and comprehensive approach. It discloses the results of a formal materiality assessment, identifying and prioritising 27 ESG issues relevant to the museum and its stakeholders, alongside the strategic roadmap set out in the 2024–2028 Strategic Plan. Moreover, it provides quantitative data on carbon footprint (Scopes 1, 2, and 3), resource consumption, and waste management, exemplifying a data-driven and forward-looking commitment to sustainability.

2.3.3. *SDGs and Cultural Indicators*

Another significant effort to conceptualise and standardise sustainability is represented by the United Nations Sustainable Development Goals (SDGs), released in 2015. These 17 goals, addressing 17 global challenges and encompassing 169 targets, were intended as a global roadmap for achieving sustainability by 2030. Building on visionary objectives, the SDGs set an ambitious global agenda; however, more than halfway through their implementation timeline, the majority of targets remain far from being achieved.⁶

Unlike traditional reporting standards such as GRI or IR, the SDGs were not initially developed as tools for organisational reporting, but rather as a normative framework (directed at the macro and meso levels) intended to mobilise state and supranational actors through global partnerships, serving primarily as instruments of governance and policy coordination. Nonetheless, over time the SDGs have been increasingly incorporated at the organisational level into corporate reporting (Bebbington & Unerman, 2018; Beretta, Demartini & Trucco, 2025), as well as NGOs and public institutions (Fiandrino, Scarpa & Torelli, 2022). A key novelty of the SDG framework lies in its systemic

⁶ According to the 2025 Sustainable Development Goals Report, only 35 per cent of targets show adequate progress – 18 per cent are on track, and 17 per cent are making moderate progress. By contrast, 48 per cent of targets are showing insufficient progress, including 31 per cent with only marginal gains and 17 per cent showing no progress whatsoever. Most concerning of all, 18 per cent of targets have regressed below 2015 baseline levels (p. 1).

approach: the 17 goals are not meant to be pursued in isolation (at least on paper, even if practice often diverges from intention), but rather understood as an interdependent and interrelated network of objectives, recognising that progress on one goal can affect others (Bebbington & Unerman, 2018). The SDG framework can thus be used to generate positive social outcomes, but only if the interconnections between the goals, which are directly or indirectly influenced by a given initiative, are recognised, and if the stakeholders affected by these goals are included (Fiandrino, Scarpa & Torelli, 2022).

The interconnectedness of the SDGs makes them substantially different from other forms of reporting, such as GRI, where single objectives can be mobilised in accordance with an organisation's materiality assessment. This reflects an evolution in sustainability thinking, from sector-specific compliance to holistic, cross-sectoral transformation. However, despite the expanding use of the SDGs as a guiding framework, accounting scholarship has yet to fully engage with the "teleconnections" (Bebbington et al., 2019) – the intricate, cross-scalar relationships between organisational actions and global sustainability dynamics that the SDGs are designed to illuminate. Scholars have also raised doubts about the effectiveness of the SDGs, arguing that their implementation is unlikely to yield the intended outcomes due to various structural and political limitations (Trucco, Demartini & Beretta, 2021). Horton (2014) vividly critiques the goals as "fairy tales" cloaked in bureaucratic and intergovernmental inefficacy. The limited level of detail in corporate reporting further suggests that some companies may be leveraging the SDGs primarily as a tool for image management and compliance rather than as evidence of genuine commitment (Heras-Saizarbitoria, Urbieto & Boiral, 2022). While certain firms appear to be implementing substantive internal changes aligned with the SDGs, others seem to reference them chiefly for reputational purposes (Nicolò et al., 2022). This has sparked an ongoing debate in the literature regarding whether corporate references to the SDGs reflect progress towards sustainable development or function merely as symbolic gestures aimed at enhancing public perception (Nicolò et al., 2022; Beretta, Demartini & Trucco, 2025).

While Agenda 2030 articulates 17 goals addressing economic, social, and environmental dimensions, culture – as discussed in Chapter One – is absent as a distinct pillar. In the SDG framework adopted in 2015, culture (both cultural and natural heritage) is mentioned only in passing, through targets embedded within other goals. In addition, the focus is limited to preservation and protection, with no explicit consideration of heritage enhancement or cultural regeneration (Magliacani & Toscano, 2023):

4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

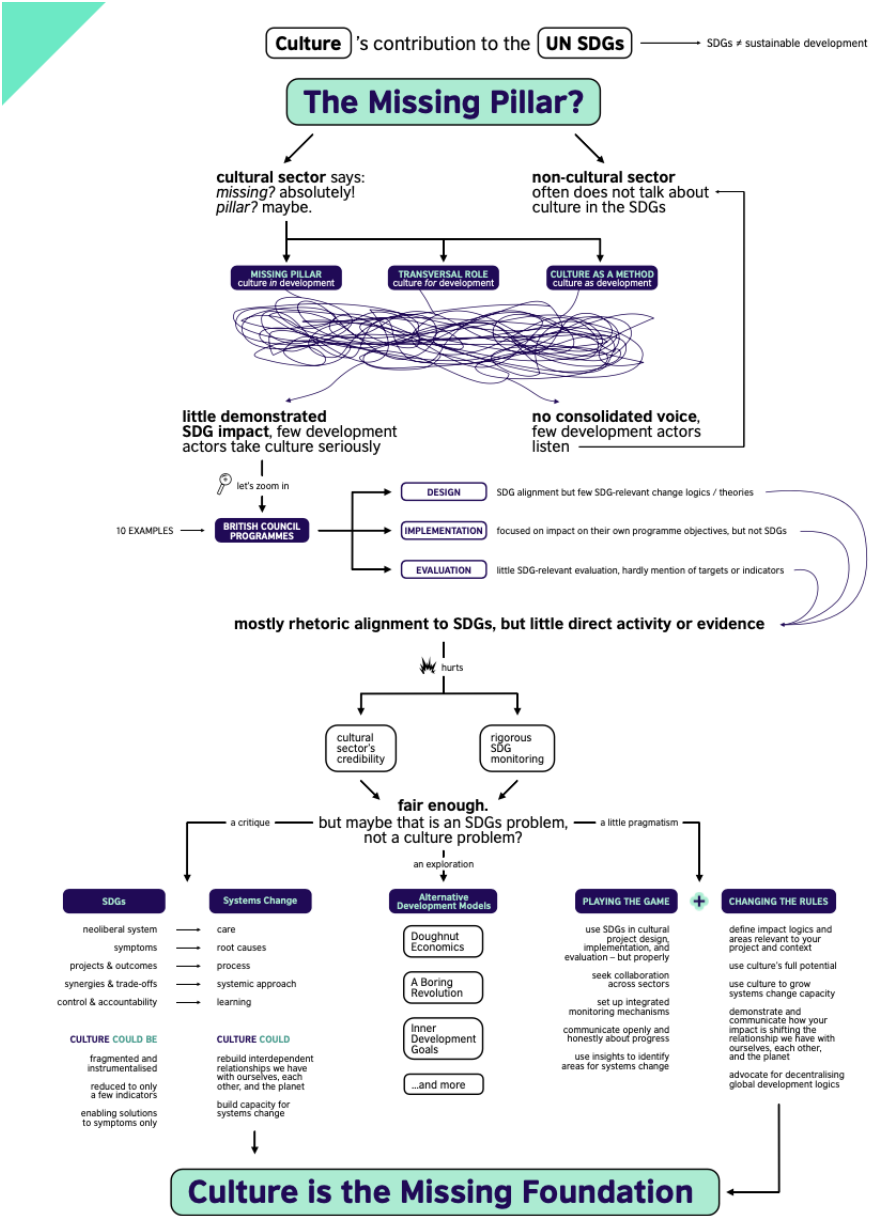
8.9 By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products.

11.4 Strengthen efforts to protect and safeguard the world's cultural and natural heritage 12.b Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products.

This exclusion has prompted calls from scholars and practitioners to recognise culture as the “fourth pillar” of sustainability – essential for supporting inclusive, resilient, and meaningful development, or the 18th SDG – so as to avoid the underevaluation and under-integration of culture in the planning and implementation of development policies (Hawkes, 2001). There is, however, a lack of consensus on how culture fits within the SDG framework. Some argue for its recognition as a standalone goal or fourth pillar of sustainability, while others view it as a cross-cutting enabler of development outcomes (Brennert et al., 2023). Beyond the SDGs, culture's influence extends to community cohesion, intercultural dialogue, and cultural rights – areas that risk being neglected if culture is narrowly framed within existing global agendas, as illustrated in the following diagram (Fig. 1).

In response to this campaign, UNESCO developed the *Culture in the 2030 Agenda* (UNESCO Culture2030 Indicators), a framework of 22 thematic indicators designed to measure and monitor the progress of culture's enabling contribution at both national and local levels, thereby supporting the construction of a coherent, evidence-based narrative on the role of culture in sustainable development. The framework is organised around four thematic dimensions: environment and resilience, prosperity and livelihoods, knowledge and skills, and inclusion and participation. It includes indicators such as cultural employment, public expenditure on culture, access to cultural infrastructure, and freedom of artistic expression. These indicators serve as tools to reinforce advocacy for culture, generate evidence-based results to inform policies and actions, and monitor the integration of culture into the implementation of the 2030 Agenda (Borin, 2023).

Fig. 1 – The missing pillar



Source: Brennert et al., 2023

While these indicators represent a significant advancement in recognising the role of culture within the SDG framework, they maintain a meso-level focus and do not directly address the specific needs or reporting capacities of individual cultural organisations. Consequently, they fall short of providing actionable tools for operationalising sustainability at the micro-organisational level within the cultural sector.

Fig. 2 – Thematic indicators for Culture in the 2030 Agenda



Source: Unesco, 2019

In sum, the convergence of these frameworks reflects a growing effort to formalise sustainability reporting in the cultural domain. However, the coexistence of multiple standards also creates a need for critical selection and contextual adaptation, which should resonate with the limited skills and human resource capacity of cultural organisations in the area of reporting. It is essential to recognise that this shift requires balance and reflexivity, as greater volumes of reporting have not necessarily led to enhanced accountability (Dillard & Vinnari, 2019) but have potentially increased the burden on resource-scarce organisations. This paradox, where increased disclosure results in bureaucratic saturation rather than genuine transparency, is commonly referred to as “disclosure-sclerosis” and reflects the limitations of a reporting-centric approach that often fails to address deeper systemic

and ethical questions. Institutions must carefully weigh the trade-offs between comprehensiveness, compliance, and communicability, ensuring that standardisation enhances rather than limits their ability to demonstrate value in a diverse and dynamic field.

In conclusion, there is a growing call for sustainability standards and metrics that acknowledge the role of culture *in* sustainable development. However, the importance of these metrics in measuring sustainability in the cultural sector is less emphasised.

To move beyond this impasse, evaluation practices must not rely solely on quantification or financial valuation. Scholars have therefore called for more reflexive, inclusive, and culturally sensitive approaches to sustainability accounting – approaches that take into account the socio-political context of cultural production, recognise different forms of accounting as relevant, and consider the communicative potential of accounting itself (Gallhofer & Haslam, 2007).

Bibliography

- Achilli, G., Busco, C., Giovannoni, E. (2022). Accounting for the “transcendent self”: Spirituality, narcissism, testimony and gift. *Accounting, Auditing & Accountability Journal*, 35(2), 492-517.
- Adams, C. A. (2004). The ethical, social and environmental reporting-performance portrayal gap. *Accounting, Auditing & Accountability Journal*, 17(5), 731-757. <https://doi.org/10.1108/09513570410567791>.
- Adams, C. A. (2022). Accounting and sustainability: An introduction. In *Handbook of accounting and sustainability* (pp. 1-8). Edward Elgar Publishing.
- Adams, C. A., Alhamood, A. M., He, X. (2022). The development and implementation of GRI standards: practice and policy issues. In *Handbook of accounting and sustainability* (pp. 26-43). Edward Elgar Publishing.
- Anderson, G. (Ed.) (2004). *Reinventing the museum: Historical and contemporary perspectives on the paradigm shift*. Altamira Press.
- Anessi-Pessina, E., Caruana, J., Sicilia, M., Steccolini, I. (2019). Heritage: The priceless hostage of accrual accounting. *International Journal of Public Sector Management*, 33(2/3), 285-306. <https://doi.org/10.1108/IJPSM-12-2018-0263>.
- Antonini, C., Larrinaga, C. (2017). Planetary boundaries and sustainability indicators: A survey of corporate reporting boundaries. *Sustainable Development*, 25(2), 123-137.
- Atkins, J. F., Doni, F., McBride, K., Napier, C. (2023). Exploring the historical roots of environmental and ecological accounting from the dawn of human consciousness. *Accounting, Auditing & Accountability Journal*, 36(6), 1473-1502.

- Aureli, S., Del Baldo, M., Lombardi, R., Nappo, F. (2020). Nonfinancial reporting regulation and challenges in sustainability disclosure and corporate governance practices. *Business Strategy and the Environment*, 29(6), 2392-2403.
- Bambagiotti-Alberti, L., Manetti, G., Sibilio-Parri, B. (2016). The quality of annual reporting by Italian museums: An international comparison. *International Journal of Public Administration*, 39(14), 1159-1170.
- Banerjee, S. B. (2000). Whose land is it anyway? National interest, indigenous stakeholders, and colonial discourses: The case of the Jabiluka uranium mine. *Organization & Environment*, 13(1), 3-38. <https://doi.org/10.1177/1086026600131001>.
- Bebbington, J., Brown, J., & Frame, B. (2007). Accounting technologies and sustainability assessment models. *Ecological Economics*, 61(2-3), 224-236. <https://doi.org/10.1016/j.ecolecon.2006.10.021>.
- Bebbington, J., Larrinaga, C. (2014). Accounting and sustainable development: An exploration. *Accounting, Organizations and Society*, 39(6), 395-413. <https://doi.org/10.1016/j.aos.2014.01.003>.
- Bebbington, J., Österblom, H., Crona, B., Jouffray, J.-B., Larrinaga, C., Russell, S., Scholtens, B. (2019). Accounting and accountability in the Anthropocene. *Accounting, Auditing & Accountability Journal*, 33(1), 152-177.
- Bebbington, J., Russell, S., Thomson, I. (2017). Accounting and sustainable development: Reflections and propositions. *Critical Perspectives on Accounting*, 48, 21-34. <https://doi.org/10.1016/j.cpa.2017.05.003>.
- Bebbington, J., Schneider, T., Stevenson, L., Fox, A. (2019). Fossil fuel reserves and resources reporting and unburnable carbon: Investigating conflicting accounts. *Critical Perspectives on Accounting*, 66, 102083. <https://doi.org/10.1016/j.cpa.2019.04.002>.
- Bebbington, J., Thomson, I. (2013). Sustainable development, management and accounting: Boundary crossing. *Management Accounting Research*, 24(4), 277-283.
- Bebbington, J., Unerman, J. (2018). Achieving the United Nations Sustainable Development Goals: an enabling role for accounting research. *Accounting, Auditing & Accountability Journal*, 31(1), 2-24.
- Beretta, V., Demartini, M. C., & Trucco, S. (2025). From sustainability to financial performance: The role of SDG disclosure. *Measuring Business Excellence*, 29(2), 237-255.
- Bigoni, M., Lazzini, S., Occhipinti, Z., Verona, R. (2022). Environmental accounting and state power in the Grand Duchy of Tuscany (1537–1621). *Accounting, Auditing & Accountability Journal*, 36(6), 1503-1528.
- Biloslavo, R., Bagnoli, C., Edgar, D. (2018). An eco-critical perspective on business models: The value triangle as an approach to closing the sustainability gap. *Journal of Cleaner Production*, 174, 746-762.
- Biloslavo, R., Bagnoli, C., Massaro, M., Cosentino, A. (2020). Business model transformation toward sustainability: the impact of legitimation. *Management Decision*, 58(8), 1643-1662.

- Biondi, L., Lapsley, I. (2014), Accounting, transparency and governance: the heritage assets problem, *Qualitative Research in Accounting and Management*, 11(2), 146-164.
- Boiral, O. (2013). Sustainability reports as simulacra? A counter-account of A and A+ GRI reports. *Accounting, Auditing & Accountability Journal*, 26(7), 1036-1071.
- Borin, E. (2023). *Sustainability reporting in museums*. Eurilink University Press.
- Borin, E., Donato, F. (2022). Cultural ecosystem approaches as key for new development paths: A reflection on management and governance implications. In *Cultural leadership in transition tourism: Developing innovative and sustainable models* (13-32). Springer International Publishing.
- Botes, V., Diver, R., Davey, H. (2013). Preserving the past: An accountability study of the annual reporting practices by leading museums in USA, UK and Europe. *Corporate Ownership & Control*, 11(1), 893-906.
- Bracci, E., Maran, L. (2013). Environmental management and regulation: Pitfalls of environmental accounting? *Management of Environmental Quality: An International Journal*, 24(4), 538-554.
- Brennert, K., Gesuri, D.I., Giliberto, F., Hodgkinson, K., Ivo Franco, P. A. (2023). The Missing Foundation: Culture's Place Within and Beyond the UN Sustainable Development Goals. British Council. <https://doi.org/10.57884/455w-7623>.
- Brown, J., Dillard, J. (2015). Dialogic accountings for stakeholders: On opening up and closing down participatory governance. *Journal of Management Studies*, 52(7), 961-985. <https://doi.org/10.1111/joms.12153>
- Carnegie, G., Parker, L., Tsahuridu, E. (2021). It's 2020: What is accounting today? *Australian Accounting Review*, 31(1), 65-73.
- Cerquetti, M., Montella, M. M. (2021). Meeting sustainable development goals (SDGs) in museum evaluation systems. The case of the Italian National Museum System (NMS). *Sinergie Italian Journal of Management*, 39(1), 125-147.
- Chiaravallotti, F. (2014). Performance evaluation in the arts and cultural sector: A story of accounting at its margins. *The Journal of Arts Management, Law, and Society*, 44(2), 61-89.
- Cho, C. H., Patten, D. M. (2007). The role of environmental disclosures as tools of legitimacy: A research note. *Accounting, Organizations and Society*, 32(7-8), 639-647.
- Cho, C. H., Roberts, R. W., Patten, D. M. (2010). The language of U.S. corporate environmental disclosure. *Accounting, Organizations and Society*, 35(4), 431-443.
- Cho, C., Mäkelä, H. (2019). Can accountants save the world? Incorporating sustainability in accounting courses and curricula. *European Accounting Association's (EAA) Accounting Research Center*. <https://arc.eaaonline.org/blog/can-accountants-save-world-incorporating-sustainability-accounting-courses-and-curricula>.
- Christiansen, J. K., Skærbæk, P. (1997). Implementing budgetary control in the performing arts: Games in the organizational theatre. *Management Accounting Research*, 8(4), 405-438.

- Cicerchia, A. (2021). Culture indicators for sustainable development. In *Cultural initiatives for sustainable development: Management, participation and entrepreneurship in the cultural and creative sector* (pp. 345-372). Springer International Publishing.
- Costa, E., Agostini, M. (2016). Mandatory disclosure about environmental and employee matters in the reports of Italian-listed corporate groups. *Social and Environmental Accountability Journal*, 36(1), 10-33.
- Davison, J., McLean, C., Warren, S. (2012). Exploring the visual in organizations and management. *Qualitative Research in Organizations and Management: An International Journal*, 7(1), 5-15. <https://doi.org/10.1108/17465641211223528>.
- de la Torre, M. (2013). Values and heritage conservation. *Heritage and Society*, 6(2), 155-166. <https://doi.org/10.1179/2159032X13Z.00000000011>.
- De Loo, I., Kamminga, P. (2022). “What a wonderful world!”: Human relatedness, social space and accountability through action in a top-level amateur choir. *Accounting, Auditing & Accountability Journal*, 35(2), 271-299.
- Deegan, C. (2017). Twenty five years of social and environmental accounting research within *Critical Perspectives on Accounting*: Hits, misses and ways forward. *Critical Perspectives on Accounting*, 43, 65-87.
- Dey, C. (2003). Corporate ‘silent’ and ‘shadow’ social accounting. *Social and Environmental Accountability Journal*, 23(2), 6-9.
- Dillard, J., Vinnari, E. (2019). Critical dialogical accountability: From accounting-based accountability to accountability-based accounting. *Critical Perspectives on Accounting*, 62, 16-38.
- Donelli, C. C., Fanelli, S., Zangrandi, A. (2021). Inside and outside the boardroom. *International Journal of Arts Management*, 24(1), 48-62.
- Donovan, C., O’Brien, D. (2016). Governing culture: Legislators, interpreters and accountants. *Critical Perspectives on Accounting*, 37, 24-34.
- Dubini, P., Martello, D., Monti, A. (2024). *Render Conto*. Egea.
- Ebrahim, A. (2003). Accountability in practice: Mechanisms for NGOs. *World Development*, 31(5), 813-829.
- Fanelli, S., Donelli, C. C., Zangrandi, A., Mozzoni, I. (2020). Balancing artistic and financial performance: Is collaborative governance the answer? *International Journal of Public Sector Management*, 33(1), 78-93.
- Ferraro, F., Etzion, D., Gehman, J. (2015). Tackling grand challenges pragmatically: Robust action revisited. *Organization Studies*, 36(3), 363-390. <https://doi.org/10.1177/0170840614563742>.
- Ferri, P., Sidaway, S. I., Carnegie, G. D. (2021). The paradox of accounting for cultural heritage: A longitudinal study on the financial reporting of heritage assets of major Australian public cultural institutions (1992-2019). *Accounting, Auditing & Accountability Journal*, 34(4), 983-1012.
- Ferry, L., Slack, R. (2022). (Counter) accounting for hybrid organising: A case of the Great Exhibition of the North. *Accounting, Auditing & Accountability Journal*, 35(3), 681-705.

- Fiandrino, S., Scarpa, F., Torelli, R. (2022). Fostering social impact through corporate implementation of the SDGs: Transformative mechanisms towards interconnectedness and inclusiveness. *Journal of Business Ethics*, 180(4), 959-973.
- Flamholtz, E. (1999). *Human resource accounting: Advances in concepts, methods, and applications*. Springer Science & Business Media.
- Gallhofer, S., Haslam, J. (1996). Accounting/art and the emancipatory project: Some reflections. *Accounting, Auditing & Accountability Journal*, 9(5), 23-44.
- Gallhofer, S., Haslam, J., Monk, E., Roberts, C. (2006). The emancipatory potential of online reporting: The case of counter accounting. *Accounting, Auditing & Accountability Journal*, 19(5), 681-718.
- Galli, D., Torelli, R., Caccialanza, A. (2024). Sustainability performance and sustainability reporting in SMEs: a love affair or a fight?. *Journal of Management & Organization*, 30(3), 574-599.
- George, S., Brown, J., Dillard, J. (2023). Social movement activists' conceptions of political action and counter-accounting through a critical dialogic accounting and accountability lens. *Critical Perspectives on Accounting*, 91, 102408. <https://doi.org/10.1016/j.cpa.2022.102408>.
- Gianfelici, C. (2024). *Rendicontazione di sostenibilità e washing. Fondamenti teorici ed evidenze empiriche*. Aracne.
- Giovannoni, E., Giorgino, M. C., Di Pietra, R. (2023). Accountability and music: Accounting, emotions and responses to the 1913 concert for Giuseppe Verdi. *Accounting, Auditing & Accountability Journal*, 36(9), 135-160.
- Gray, R. (1992). Accounting and environmentalism: An exploration of the challenge of gently accounting for accountability, transparency and sustainability. *Accounting, Organizations and Society*, 17(5), 399-425.
- Gray, R. (2002). The social accounting project and *Accounting, Organizations and Society*: Privileging engagement, imaginings, new accountings and pragmatism over critique? *Accounting, Organizations and Society*, 27(7), 687-708. [https://doi.org/10.1016/S0361-3682\(00\)00003-9](https://doi.org/10.1016/S0361-3682(00)00003-9).
- Gray, R. (2006). Does sustainability reporting improve corporate behaviour?: Wrong question? Right time?. *Accounting and business research*, 36(sup1), 65-88.
- Gray, R. (2010). Is accounting for sustainability actually accounting for sustainability... and how would we know? An exploration of narratives of organisations and the planet. *Accounting, Organizations and Society*, 35(1), 47-62.
- Gray, R. (2013). The practice of silent accounting. In *Building Corporate Accountability* (pp. 201-217). Routledge.
- Heras-Saizarbitoria, I., Urbiet, L., Boiral, O. (2022). Organizations' engagement with sustainable development goals: From cherry-picking to SDG-washing?. *Corporate Social Responsibility and Environmental Management*, 29(2), 316-328.
- Hines, R. D. (1988). Financial accounting: In communicating reality, we construct reality. *Accounting, Organizations and Society*, 13(3), 251-261.
- Hogner, R. H. (1982). Corporate social reporting: eight decades of development at US Steel, *Research in Corporate Performance and Policy*, 4(1), 243-250.
- Hopwood, A. G. (1983). On trying to study accounting in the contexts in which it operates. *Accounting, Organizations and Society*, 8(2-3), 287-305.

- Hopwood, A. G. (1992). Accounting calculation and the shifting sphere of the economic. *European Accounting Review*, 1(1), 125-143.
- Horton, R. (2014). Offline: why the sustainable development goals will fail. *The Lancet*, 383(9936), 2196.
- Jeacle, I. (2012). Accounting and popular culture: framing a research agenda. *Accounting, Auditing & Accountability Journal*, 25(4), 580-601.
- Jelinčić, D. A. (2021). Indicators for cultural and creative industries' impact assessment on cultural heritage and tourism. *Sustainability*, 13(14), 7732.
- Lähtinen, K., Myllyviita, T. (2015). Cultural sustainability in reference to the Global Reporting Initiative (GRI) guidelines: Case forest bioenergy production in North Karelia, Finland. *Journal of Cultural Heritage Management and Sustainable Development*, 5(3), 290-318. <https://doi.org/10.1108/JCHMSD-06-2013-0025>.
- Lai, A., Melloni, G., Stacchezzini, R. (2017). What does materiality mean to integrated reporting preparers? An empirical exploration. *Meditari Accountancy Research*, 25(4), 533-552.
- Laine, M., Tregidga, H., Unerman, J. (2021). *Sustainability accounting and accountability*. Routledge.
- Laine, M., Vinnari, E. (2020). Counter-narratives in accounting research: A methodological perspective. In M. Hanne, B. Richardson (Eds.), *Routledge handbook of counter-narratives* (pp. 122-131). Routledge.
- Landoni, P., Dell'era, C., Frattini, F., Petruzzelli, A. M., Verganti, R., Manelli, L. (2020). Business model innovation in cultural and creative industries: Insights from three leading mobile gaming firms. *Technovation*, 92, 102084.
- Larrinaga, C., Carrasco, F., Correa, C., Llena, F., Moneva, J. (2002). Accountability and accounting regulation: The case of the Spanish environmental disclosure standard. *European Accounting Review*, 11(4), 723-740.
- Laufer, W. S. (2003). Social accountability and corporate greenwashing. *Journal of Business Ethics*, 43(3), 253-261. <https://doi.org/10.1023/A:1022962719299>.
- Lehman, G. (2017). The language of environmental and social accounting research: The expression of beauty and truth. *Critical Perspectives on Accounting*, 44, 30-41.
- Lehner, O. M., Kyriacou, O. (2023). Interconnectedness and the web of accountabilities: Humboldtian approaches to social and environmental accounting. *Accounting, Auditing & Accountability Journal*, 36(6), 1529-1553.
- Loach, K., Rowley, J., Griffiths, J. (2017). Cultural sustainability as a strategy for the survival of museums and libraries. *International Journal of Cultural Policy*, 23(2), 186-198. <https://doi.org/10.1080/10286632.2016.1184657>.
- Magliacani, M. (2023). How the sustainable development goals challenge public management. Action research on the cultural heritage of an Italian smart city. *Journal of Management and Governance*, 27(3), 987-1015.
- Magliacani, M., Toscano, V. (2023). *Accounting for Cultural Heritage Management: Resilience, Sustainability and Accountability*. Springer Nature.
- Mäkelä, H., Cho, C. H. (2022). Calls for accountability and sustainability: How organizations respond. In *Handbook of Accounting and Sustainability* (pp. 89-108). Edward Elgar Publishing.

- Mäkelä, H., Laine, M. (2011). A CEO with many messages: Comparing the ideological representations provided by different corporate reports. *Accounting Forum*, 35(4), 217-231.
- Manetti, G. (2011). The quality of stakeholder engagement in sustainability reporting: empirical evidence and critical points. *Corporate Social Responsibility and Environmental Management*, 18(2), 110-122.
- Manetti, G., & Bellucci, M. (2016). The use of social media for engaging stakeholders in sustainability reporting. *Accounting, Auditing & Accountability Journal*, 29(6), 985-1011.
- Marrone, M., Linnenluecke, M. K., Richardson, G., Smith, T. (2020). Trends in environmental accounting research within and outside of the accounting discipline. *Accounting, Auditing & Accountability Journal*, 33(8), 2167-2193.
- Masini, C. (1970). *Lavoro e risparmio. Economia d'azienda*. Utet.
- McGuigan, N., & Ghio, A. (2019). Art, accounting and technology: Unravelling the paradoxical “in-between”. *Meditari Accountancy Research*, 27(5), 789-804.
- Messner, M. (2009). The limits of accountability. *Accounting, Organizations and Society*, 34(8), 918-938.
- Miller, P. (1994). Accounting as social and institutional practice: An introduction. In A. G. Hopwood, P. Miller (Eds.). *Accounting as Social and Institutional Practice* (pp. xiii-xxvii). Cambridge University Press.
- Miller, P. (2004). Governing by numbers: Why calculative practices matter. *The Blackwell Cultural Economy Reader*, 179-189.
- Miller, P., Hopper, T., Laughlin, R. (1991). The new accounting history: An introduction. *Accounting, Organizations and Society*, 16(5/6), 395-403.
- Milne, M. J., Kearins, K., Walton, S. (2006). Creating adventures in wonderland: The journey metaphor and environmental sustainability. *Organization*, 13(6), 801-839. <https://doi.org/10.1177/1350508406068506>.
- Milne, M. J., Tregidga, H., Walton, S. (2009). Words not actions! The ideological role of sustainable development reporting. *Accounting, Auditing & Accountability Journal*, 22(8), 1211-1257. <https://doi.org/10.1108/09513570910999374>.
- Mio, C. (2021). *L'azienda sostenibile*. Laterza.
- Mio, C., Agostini, M., Scarpa, F. (2024). *Sustainability reporting: Conception, international approaches and double materiality in action*. Springer Nature.
- Mitchell, R. K., Agle, B. R., Wood, D. J. (1997). Toward a theory of stakeholder identification and salience: Defining the principle of who and what really counts. *Academy of Management Review*, 22(4), 853-886.
- Moneva, J. M., Llena, F. (2000). Environmental disclosures in the annual reports of large companies in Spain. *European Accounting Review*, 9(1), 7-29.
- Mozzoni, I., Tagliavini, G., Marchini, P. L. (2024). *Il valore all'opera!: Dalla performance all'impatto delle attività culturali: tra modelli e risultati*. FrancoAngeli.
- Nicolò, G., Zampone, G., De Iorio, S., Sannino, G. (2024). Does SDG disclosure reflect corporate underlying sustainability performance? Evidence from UN

- Global Compact participants. *Journal of International Financial Management & Accounting*, 35(1), 214-260.
- O'Dwyer, B. (2003). Conceptions of corporate social responsibility: The nature of managerial capture. *Accounting, Auditing & Accountability Journal*, 16(4), 523-557. <https://doi.org/10.1108/09513570310492366>.
- O'Dwyer, B. (2005). The construction of a social account: A case study in an overseas aid agency. *Accounting, Organizations and Society*, 30(3), 279-296. <https://doi.org/10.1016/j.aos.2004.01.001>.
- Oakes, H., Oakes, S. (2016). Accounting colonisation and austerity in arts organisations. *Critical Perspectives on Accounting*, 38, 34-53.
- Owen, D. (2008). Chronicles of wasted time? A personal reflection on the current state of, and future prospects for, social and environmental accounting research. *Accounting, Auditing & Accountability Journal*, 21(2), 240-267.
- Parker, L. D. (2005). Social and environmental accountability research: A view from the commentary box. *Accounting, Auditing & Accountability Journal*, 18(6), 842-860.
- Pop, I. L., Borza, A. (2016). Factors influencing museum sustainability and indicators for museum sustainability measurement. *Sustainability*, 8(1), 101.
- Porter, M. E., & Kramer, M. R. (2011). Creating shared value. *Harvard Business Review*, 89(1/2), 62-77.
- Quattrone, P. (2022). Seeking transparency makes one blind: How to rethink disclosure, account for nature and make corporations sustainable. *Accounting, Auditing & Accountability Journal*, 35(2), 547-566.
- Reimsbach, D., Schiemann, F., Hahn, R., Schmiedchen, E. (2020). In the eyes of the beholder: Experimental evidence on the contested nature of materiality in sustainability reporting. *Organization & Environment*, 33(4), 624-651.
- Rentschler, R., Reid, W., Donelli, C. C. (Eds.) (2025). *The Routledge companion to governance in the arts world*. Routledge.
- Rentschler, R., Subramaniam, N., Martin, B. (2019). A longitudinal study of Aboriginal images in annual reports: Evidence from an arts council. *Accounting & Finance*, 59(3), 1585-1614.
- Rodríguez-Gutiérrez, P., Correa, C., Larrinaga, C. (2019). Is integrated reporting transformative? An exploratory study of non-financial reporting archetypes. *Sustainability Accounting, Management and Policy Journal*, 10(3), 617-644.
- Russell, S., Milne, M. J., Dey, C. (2017). Accounts of nature and the nature of accounts: Critical reflections on environmental accounting and propositions for ecologically informed accounting. *Accounting, Auditing & Accountability Journal*, 30(7), 1426-1458.
- Sama, L. M., Welcomer, S. A., Gerde, V. W. (2004). Who speaks for the trees? Invoking an ethic of care to give voice to the silent stakeholder. In S. Sharma & M. Starik (Eds.), *Stakeholders, the environment and society* (pp. 140-165). Edward Elgar Publishing.
- Sinclair, A. (1995). The chameleon of accountability: Forms and discourses. *Accounting, organizations and Society*, 20(2-3), 219-237.

- Sisaye, S. (2021). The influence of non-governmental organizations (NGOs) on the development of voluntary sustainability accounting reporting rules. *Journal of Business and Socio-economic Development*, 1(1), 5-23.
- Solomon, J. F., Thomson, I. (2009). Satanic mills? *Accounting Forum*, 33(1), 74-87. <https://doi.org/10.1016/j.accfor.2008.07.012>.
- Stacchezzini, R., Masiero, E., Lai, A. (2023). Histories as counter-accounting. *Critical Perspectives on Accounting*, 91, 102397.
- Thomson, I., Dey, C., Russell, S. (2015). Activism, arenas and accounts in conflicts over tobacco control. *Accounting, Auditing & Accountability Journal*, 28(5), 809-845.
- Throsby, D. (2008). The concentric circles model of the cultural industries. *Cultural Trends*, 17(3), 147-164. <https://doi.org/10.1080/09548960802361951>.
- Tregidga, H., Laine, M. (2021). Stand-alone and integrated reporting. In J. Unerman, J. Bebbington, B. O'Dwyer (Eds.), *Routledge handbook of environmental accounting* (pp. 108-124). Routledge.
- Trucco, S., Demartini, M. C., Beretta, V. (2021). The reporting of sustainable development goals: Is the integrated approach the missing link? *SN Business & Economics*, 1(2), 35.
- Vermiglio, F. (1984). *Il "bilancio sociale" nel quadro evolutivo del sistema di imprese*. Grapho Editor.
- Vosselman, E. (2014). The 'performativity thesis' and its critics: Towards a relational ontology of management accounting. *Accounting and Business Research*, 44(2), 181-203.
- Wang, X., Hu, S. (2023). Open ledger sustainability accounting for community forests: The case of Qingshui River Society of southwest China in the 18th-19th centuries. *Accounting, Auditing & Accountability Journal*, 36(6), 1554-1573.
- Zan, L. (2000). Management and the British Museum. *Museum Management and Curatorship*, 18(3), 221-270.
- Zan, L. (2006). *Managerial rhetoric and arts organizations*. Palgrave Macmillan.
- Zan, L. (2013). Economic discourse and heritage conservation: Towards an ethnography of administrations. *Heritage & Society*, 6(2), 167-184.
- Zan, L., Lusiani, M. (2011). Managing change and master plans: Machu Picchu between conservation and exploitation. *Archaeologies*, 7(2), 329-371.
- Zappa, G. (1927). *Tendenze nuove negli studi di ragioneria: Discorso inaugurale dell'anno accademico 1926-27 nel R. Istituto Superiore di Scienze Economiche e Commerciali di Venezia*.

3

UNESCO AND THE CHALLENGE OF SUSTAINABILITY

Chiara Carolina Donelli and Remi Wacogne¹

Probably one of the most worldly recognized type of heritage is the UNESCO World Heritage Site (WHS). WHSs reflect the diversity of cultures and natural phenomena and serve as tangible evidence of the bond between human beings and nature. UNESCO's World Heritage programme plays a key role in preserving these remarkable places and 'promoting cultural exchange, dialogue and peace in a sustainable way'. The World Heritage List – comprising 1,223 properties in 2025, including 952 cultural, 231 natural, and 40 mixed sites across 168 States Parties (World Heritage List Statistics, 2025) – covers a vast and diverse range of heritage and cultural expression. UNESCO, founded in 1945 as the educational, scientific, and cultural organisation of the United Nations, was created to foster understanding among peoples and secure peace in the aftermath of the two world wars.

In 1972, the first member states of UNESCO signed the World Heritage Convention and committed to preserving natural and cultural monuments and sites of outstanding universal value on their territories. Due to a fast-growing interest, a system of 'Tentative Lists' has later been enforced, through which each State Party can propose a limited number of sites for nomination each year. The nomination is reviewed by international experts, who determine whether inclusion is justified. The final decision is made by the World Heritage Committee, a body of 21 elected states, through a vote.

¹ Remi Wacogne, independent researcher, expert in cultural heritage and landscape policies.

The success of this project of protection and safeguarding has raised global awareness of places that hold exceptional value to all of humanity – places that must be defended against threats such as armed conflict, deliberate destruction, economic pressures, natural disasters, and climate change. As will be discussed in the next chapter, UNESCO can therefore be considered a pioneer in shaping the discourse on global sustainability (Wiktor-Mach, 2020).

3.1. UNESCO's Role in Sustainability

The formalisation of a global framework for the preservation of cultural and natural heritage is one of the most significant institutional responses to the growing recognition of heritage as a shared human concern. While international interest in protecting cultural monuments can be traced back to the 19th century, with early calls to safeguard national heritage, a coordinated, supranational effort only gained real momentum in the post–World War II period (Frey & Steiner, 2011). This was partly due to the acknowledgement of the growing threats to cultural and natural heritage (Frey et al., 2011).

The establishment of UNESCO in 1945 marked a pivotal turning point. One of its first major achievements was the 1954 Hague Convention for the Protection of Cultural Property in the Event of Armed Conflict. The Convention explicitly framed cultural damage as a loss to all of humanity, emphasising the concept of universality of heritage and introducing operational mechanisms for safeguarding heritage (Hague Convention, 1954).

UNESCO's evolving role was further consolidated by a series of international campaigns that demonstrated the feasibility and necessity of multilateral collaboration in protecting cultural heritage from various threats. The 1972 Convention Concerning the Protection of the World Cultural and Natural Heritage, approved during the 17th session of the UNESCO General Conference in Paris, was a concerted effort by multiple parties to respond to the various threats to heritage, including natural disasters and human threats.²

² A series of international safeguarding campaigns that preceded the 1972 Convention foreshadowed the critical intersection between cultural heritage and environmental change. In 1959, for example, the operation to relocate the Abu Simbel temples in Egypt – which were endangered by the construction of the Aswan High Dam – highlighted the risks posed by large-scale infrastructural and hydrological interventions. Similarly, in 1966, there was a campaign to protect Venice from rising floodwaters (1966). These efforts thus prefigured the evolving recognition that climate-related threats – including sea-level rise, desertification, and extreme weather events – require integrated responses that link cultural conservation with

This Convention entered into force in 1977, after being ratified by 20 states, and has since been described as pioneering in several areas. First, its widespread acceptance led to its recognition as a truly universal treaty (Francioni, 2020). Second, it uniquely unified the protection of cultural and natural heritage within a single framework. Third, it redefined “cultural property” in a broader, more dynamic way to include intangible cultural expressions, living traditions, and their ecological contexts (Leone et al., 2012; Francioni, 2020).

The World Heritage List is widely regarded as the most effective international legal instrument for heritage protection (Strasser, 2002). However, it is not merely a conservation tool. The core principle underpinning the Convention is the notion of Outstanding Universal Value, which refers to the exceptional cultural or natural significance of heritage sites, such that their preservation becomes a matter of global concern (Frey & Pamini, 2009). Although operationally challenging, this concept forms the legal and normative basis for the creation of the World Heritage List (Convention, 1972). As of 2025, the List includes over 1,200 sites spanning all continents, ranging from urban centres and archaeological ruins to natural reserves and industrial landscapes. The first inscriptions in 1978 included iconic sites such as Yellowstone National Park, the Galápagos Islands and the Historic Centre of Kraków and Quito (Elliott & Schmutz, 2012). The symbolic and economic implications of inclusion are profound. Sites inscribed on the List often become emblems of national identity, objects of global moral responsibility, and key assets in cultural tourism strategies (Frey, Pamini, & Steiner, 2011). While their designation confers prestige and visibility, it also imposes expectations of stewardship and accountability. This often requires states and local authorities to adopt more rigorous management, monitoring, and reporting practices.

Crucially, the World Heritage movement exemplifies the paradoxical dynamics of cultural globalisation. On the one hand, it promotes a universalising vision of heritage, grounded in the idea that cultural and natural marvels belong to all of humanity, regardless of location. As UNESCO emphasises, “World Heritage sites belong to all the peoples of the world, irrespective of the territory on which they are located” (UNESCO, 2012d). This reflects what Robertson (1992) has termed the “relativization of identities” within an increasingly interconnected global society. As Boli and Elliott (2008) argue, the proliferation of global heritage norms, such as

ecological awareness, thereby laying the groundwork for heritage protection as an essential component of global sustainability governance.

those surrounding preservation, authenticity, and sustainability, has contributed to the emergence of a worldwide moral order, in which actors ranging from states to individuals are expected to conform to standards of virtuous conduct.

On the other hand, the same processes have accentuated the drive to assert uniqueness and preserve local identity. Advisory evaluations of World Heritage nominations place significant weight on attributes such as authenticity and singularity (Boli & Elliott, 2008). This creates a tension between global visibility and local specificity that is more than just symbolic: it affects governance practices, accounting models, and value systems, which must reconcile the universal aspirations of the Convention with the contextual realities of heritage stewardship.

The pursuit of geographic and typological equity has led to ongoing efforts to diversify the List. Since the 1990s, assessments have increasingly encouraged the inclusion of sites from underrepresented regions and categories, such as industrial heritage, underwater archaeology, and cultural landscapes (Elliott & Schmutz, 2012).

3.1.1. UNESCO as a forerunner in the sustainability debate

Although UNESCO is widely recognised for its pioneering role in cultural diplomacy and heritage protection, its early commitment to sustainability is frequently overlooked in academic literature and institutional discourse. Long before the term “sustainable development” entered mainstream global debate – most notably following the Brundtland Commission’s definition in 1987 – UNESCO had already begun to articulate a holistic vision of development grounded in intergenerational responsibility, ecological awareness, and cultural continuity. As early as the 1960s, and well before sustainability became a formalised policy framework, UNESCO was establishing the normative foundations for what would later become central to the sustainability paradigm: the integration of environmental stewardship, cultural preservation, and social cohesion.

While not always expressed in terms of “sustainability” as it is understood today, this early vision was embedded in UNESCO’s post-war mandate to build peace through education, science, and culture. The organisation’s founding constitution placed cultural cooperation at the heart of international welfare and justice (UNESCO, 1945), reflecting an emerging understanding that cultural systems are not only expressions of identity but also infrastructures of resilience and continuity. In this sense, UNESCO’s

initiatives in the 1960s and 1970s, such as the Man and the Biosphere programme and the adoption of the 1972 World Heritage Convention, can be seen as pioneering responses to global environmental and cultural challenges, grounded in a logic of interdependence and long-term value preservation (Wiktor-Mach, 2020; Roders & Van Oers, 2011). Article 4 of the Convention Concerning the Protection of the World Cultural and Natural Heritage (1972) established a normative duty for States Parties to ensure the “identification, protection, conservation, presentation and transmission to future generations of the cultural and natural heritage” (Convention, 1972, art. 4). This introduced the intergenerational logic that would later underpin the Brundtland Commission’s definition of sustainable development in 1987 (Roders & Van Oers, 2011). Indeed, the World Heritage Convention was the first major international instrument to incorporate the principle of sustainability, particularly the idea of “transmission to future generations”, and to define heritage not only as a legacy of the past but also as a common good for the future, thereby reinforcing the ethical and political dimensions of cultural sustainability. Roders and Van Oers (2011) emphasise that this Convention established culture as both an object of protection and a source of transformative potential within sustainable development frameworks.

Building on this foundation, UNESCO continued to raise the profile of culture within development discourse. The World Decade for Cultural Development (1988-1997), launched in collaboration with the United Nations, aimed to highlight the role of culture as a driver of development. During this period, the World Commission on Culture and Development (WCCD), chaired by Javier Pérez de Cuéllar, published the influential report *Our Creative Diversity* (1995), asserting that “development without culture is growth without soul” (WCCD, 1995, p. 15). This report set out a vision of holistic human development in which cultural diversity, participation, and creativity were recognised as essential components of societal well-being (Throsby, 2017; Duxbury & Jeannotte, 2010). In 1994, UNESCO adopted the Global Strategy for a Balanced and Representative World Heritage List to diversify the types of sites inscribed and the geographical areas represented (UNESCO, 1994b). Yet, some regions remain underrepresented (Elliott & Schmutz, 2016).

Following the WCCD’s recommendations, the 1998 Stockholm Intergovernmental Conference on Cultural Policies for Development further institutionalised the role of culture in sustainability agendas. It emphasised the need for cultural policies that could address the environmental, economic, and social dimensions of sustainable development (Intergovernmental Conference on Cultural Policies for Development,

1998). That same year, UNESCO and the World Bank jointly produced the report *Culture in Sustainable Development: Investing in Cultural and Natural Endowments* (1998), signalling an emerging consensus on the economic relevance of culture for development planning.

Despite these advances, UNESCO's sustainability agenda encountered significant resistance within the realm of global policymaking. During the 2002 Johannesburg Summit on Sustainable Development, culture was notably absent from the core agenda – an omission criticised by scholars and practitioners alike (Duxbury & Jeannotte, 2010). Nevertheless, in the early 2000s, UNESCO responded with renewed normative action, introducing three major instruments: the Universal Declaration on Cultural Diversity (2001), the Convention for the Safeguarding of the Intangible Cultural Heritage (2003), and the Convention on the Protection and Promotion of the Diversity of Cultural Expressions (2005). These texts marked a decisive expansion of the concept of heritage to encompass intangible and diverse cultural expressions, thereby reinforcing the cultural pillar of sustainability (Rodgers & Van Oers, 2011).

The 2005 Convention, in particular, addressed the asymmetric effects of globalization on cultural diversity and advocated for the inclusion of culture within development strategies. It laid the groundwork for subsequent cultural governance frameworks, influencing institutions and policy actors across the globe (Wiktor-Mach, 2020). Still, as Nurse (2006) argues, culture has remained marginal in the major United Nations conferences on sustainable development, such as Rio+20 in 2012, where cultural considerations were again largely absent from formal declarations.

A significant turning point was reached with the 2013 International Congress on Culture: Key to Sustainable Development, held in Hangzhou. The event produced the Hangzhou Declaration, which explicitly recognised culture as both an enabler, providing meaning and cohesion, and a driver of sustainable development, generating economic and social value (Wiktor-Mach, 2020, p. 318). Despite limited participation from the Global North (Vlassis, 2016), the Congress reasserted the central role of culture in poverty reduction, social inclusion, and ecological stewardship (Hangzhou Declaration, 2013).

This momentum was reinforced by the publication of the Creative Economy Report (2013), which was co-produced by UNESCO and the Unesco United Nations Development Programme (UNDP), and stressed the strategic importance of cultural and creative sectors in development policy (Wiktor-Mach, 2020). The following year, the Florence Declaration on Culture, Creativity and Sustainable Development (2014) called for culture to

be fully integrated into the United Nations' 2030 Agenda, advocating for development models based on people's needs and local knowledge systems. Similarly, UNESCO (2015) emphasises that strengthening environmental, social, and economic sustainability, alongside peace and security, can enhance both World Heritage sites and their Outstanding Universal Value when integrated into management frameworks. The same document also warns that "if the heritage sector does not fully embrace sustainable development and harness the reciprocal benefits for heritage and society, it will find itself a victim of, rather than a catalyst for, wider change". More recently, UNESCO's involvement in the International Year of Creative Economy for Sustainable Development (2021) has further emphasised the links between culture and sustainability, innovation, and inclusive economic growth (Huttunen, 2024).

Despite UNESCO's alignment with UN sustainability frameworks, progress remains slow. As ICOMOS acknowledges, "progress in implementing this shift in World Heritage practice has been gradual" (Labadi et al., 2021, p. 15).

3.1.2. Value for Whom?

UNESCO's vision has not been immune to critic. Although the organisation has played a pivotal role in institutionalising the sustainability agenda, its heritage discourse – particularly through the World Heritage List – has been criticised for advancing a universalistic notion of value that can obscure local histories, conflicting values, and underlying power asymmetries. Scholars such as Tucker & Carnegie (2014), Smith (2002), and Kohl et al. (2007) have highlighted how World Heritage designations often reflect dominant cultural narratives and geopolitical interests rather than inclusive, plural representations of memory. The very concept of universality, which was once alien to local and national traditions and values (Tucker & Carnegie, 2014), has only recently emerged as a product of globalised imagination and institutional frameworks (Bianchi & Boniface, 2002; Pretes, 2003). Neglecting the values attributed to a site by local communities generates tensions when the principles of World Heritage fail or refuse to accommodate a plurality of voices. Disregarding the religious and cultural meanings held by local populations in and around a WHS leads to conflict, potentially resulting in both material and symbolic forms of violence against that what is "differently valued" (Tucker & Carnegie, 2014).

Despite these tensions, UNESCO remains a key actor in promoting sustainability through culture. Its long-standing commitment to heritage, diversity, and education has significantly shaped the normative frameworks within which cultural institutions operate. As noted earlier, the implementation of the *UNESCO Thematic Indicators for Culture in the 2030 Agenda* (UNESCO Culture|2030 Indicators), increasingly informed by UNESCO guidelines, integrates environmental and social considerations while translating global development goals into sector-specific strategies that emphasise local participation, equity, and resilience.

From an accounting and reporting perspective in the cultural sector, UNESCO's early interventions are particularly relevant. They reflect a form of proto-sustainability accounting, whereby cultural institutions are called not only to safeguard heritage assets but also to ensure their transmission to future generations. This responsibility implies measurable stewardship, inclusive governance, and transparent reporting. The principle of "Outstanding Universal Value," which is central to the World Heritage framework, anticipates many of the concerns now addressed by integrated reporting systems, such as articulating intangible value, balancing conservation and development, and holding cultural organisations accountable to both present and future stakeholders (Frey & Pamini, 2009; Adams, 2015).

3.2. WHS Governance

At the heart of the UNESCO World Heritage system lies a multi-layered decision-making structure comprising three key actors: the States Parties to the Convention, three Advisory Bodies (ICOMOS, IUCN and ICCROM), and the World Heritage Committee. By contrast, the day-to-day management of World Heritage 'properties' (to use the Convention's term) is carried out by different authorities depending on their characteristics and contexts. Two main governance levels can therefore be distinguished: the global level, concerning the World Heritage List and the overall programme, and the local level, centred on 'properties' or 'sites' (as they are more commonly referred to).

The nomination process begins at the national level, where each State Party compiles a *Tentative List* – a catalogue of sites that could demonstrate Outstanding Universal Value (OUV) according to at least one of the ten criteria outlined in the *Operational Guidelines for the Implementation of the World Heritage Convention* (six cultural and four natural). Since 1994, these criteria have evolved significantly, shifting from an aesthetic and

monumental focus to a broader understanding that embraces anthropological, technological, and environmental perspectives (Francioni, 2020). This has enabled the inclusion of modern architecture, industrial heritage, and cultural landscapes (Frey & Steiner, 2011).

Each nomination must demonstrate three core attributes: uniqueness, historical authenticity, and integrity (Frey & Steiner, 2011). Once submitted, the Advisory Bodies conduct expert evaluations, which are then reviewed by the World Heritage Committee. Composed of 21 elected State Party representatives serving six-year terms, this body meets annually to decide on the inscription, deferral, referral, or rejection of nominations (Francioni, 2020; Frey, Pamini, & Steiner, 2011). Decisions require a two-thirds majority of voting members and aim to reflect balanced regional and cultural representation (Francioni, 2020).

The Committee also oversees the World Heritage List and the List of World Heritage in Danger, as well as the World Heritage Fund, which provides financial assistance to sites under threat. Inclusion on the List of World Heritage in Danger is typically prompted by acute risks such as armed conflict, environmental disasters, or unregulated development (Francioni, 2020).

The Committee can also amend the List by adding newly inscribed properties or, in severe cases, by removing those that have lost their OUV. Recent examples include sites in Ukraine, Yemen, and Libya being added to the List of World Heritage in danger due to armed conflict. Conversely, the Tombs of the Buganda Kings at Kasubi in Uganda were removed from the same list following a successful restoration project (World Heritage List Statistics, 2023).

In line with the management and governance of the List at a global level, the nomination of sites and subsequent actions also involve national governments, in accordance with the State Parties' commitment to the Convention. In addition to UNESCO commissions, dedicated 'focal points' are typically appointed within ministries of culture and/or the ministry for the environment (Huber *et al.* 2020). Much like the World Heritage Center's role for the List as a whole, these focal points act as technical intermediaries, mediating between the Center itself and local authorities. The national level is also significant in fulfilling State Parties' commitment "to adopt a general policy which aims to give the cultural and natural heritage a function in the life of the community and to integrate the protection of that heritage into comprehensive planning programmes" (Convention art. 5). Similarly, regional governments can play an active role in supporting site nominations and coordinating the management of World Heritage sites, particularly in areas with a substantial number of properties (Galli & Wacogne 2023).

At the local level, governance of World Heritage sites involves a vast array of actors and arrangements. One of the main parameters shaping this diversity is the category of the site, which the Convention defines as follows (arts. 1 and 2): monuments, groups of buildings and sites³ for cultural properties, and natural features, geological and physiographical formations, and natural sites for natural properties. Especially for recently nominated sites, dedicated agencies may be established, or specific offices appointed, to handle ‘World Heritage’ tasks such as drafting and implementing Management Plans and conducting Periodic Reporting (see following sections). Within reporting processes, the categories ‘public management system joint national/local’ and ‘public management system at national level’ are the most represented globally, although substantial variations exist at different scales (UNESCO 2021a, 2021b, 2023a, 2023b, and 2024). Other management categories include:

- Public management system at provincial regional level;
- Public management system – joint regional/ local;
- Traditional management system;
- Local community management;
- Charitable management (e.g. by NGOs);
- Private ownership/management.

Whilst the management of World Heritage sites will be examined in more detail in the next section, it is important to note that it depends heavily on the effectiveness and coherence of governance at all levels (Bandarin, 2024; Lusiani, Ferri & Zan, 2018; Ripp & Rodwell, 2018; Soccali & Cinà, 2020; Young, 2016). The most common challenges include stakeholder involvement and the adoption of integrated policies and practices (as opposed to sectoral or “compartmentalised” ones), particularly in relation to the development and implementation of Management Plans and monitoring systems. Conflicts over the diverse uses and values associated with World Heritage sites thus occur at all levels, from local to global, and throughout related processes (from the application to the list to day-to-day site management; see also Sobhani Sanjbod *et al.*, 2016; Svets & Sande, 2016). While management and monitoring tools may not resolve these conflicts entirely, they can play an important role in their prevention and negotiation.

³ This term is generally used in place of ‘properties’, although the Convention formally applies it to a specific category of cultural sites only – i.e. ‘works of man or the combined works of nature and man, and areas including archaeological sites which are of outstanding universal value from the historical, aesthetic, ethnological or anthropological point of view’.

3.3. Not Only Protecting: Advancing the Management and Planning of World Heritage Sites – Management Plans and Periodic Reporting’

From a managerial and accounting perspective, the most notable aspect of the governance of WHSs is the inherent tension and ongoing experimentation in the development and implementation of site management practices. As discussed earlier, these tensions arise from the sites’ inherent diversity, distinctive historical and cultural characteristics, and the wide range of interests they inevitably attract. WHSs are not just monuments to be preserved; they are embedded within broader socio-political systems that often present conflicting agendas, requiring a careful balance between protection and access, local control and international oversight, and conservation and development.

This complexity has increasingly attracted the attention of scholars in management studies. Notable contributions include those of Zan (2006), Lusiani, Ferri & Zan (2018), Badia (2018), and Donato (2013), who have examined the strategic and operational dimensions of heritage planning and performance control, highlighting the challenges in implementing coherent and effective managerial strategies.

In response to the need for effective management of WHSs, UNESCO has introduced a series of regulatory frameworks (UNESCO, 1992, 1994, 2002), culminating in a revised version of the *Operational Guidelines for the Implementation of the World Heritage Convention* (UNESCO, 2005). This document “for the first time [...] defined issues to be addressed such as legislative, regulatory and contractual measures for protection, boundaries for effective protection, buffer zones and sustainable use” (Ringbeck, 2018). Consequently, a Management Plan (MP) or equivalent Management System has become a mandatory condition for inscription, outlining how a site’s Outstanding Universal Value should be protected, maintained, and managed over time.

3.3.1. Management Plans

Coherently with the general principle that management should be developed *through participatory means*, UNESCO regulations do not prescribe a fixed format for the preparation of Management Plans. Instead, they allow for a degree of flexibility, acknowledging the diversity among countries and the specific characteristics of each site. The 2005 update to the

Operational Guidelines articulates six essential components that should inform every Management Plan: (a) a shared understanding of the site among all stakeholders; (b) a structured cycle of planning, implementation, monitoring, evaluation, and feedback; (c) mechanisms for inclusive stakeholder involvement; (d) adequate resource allocation; (e) capacity-building initiatives; and (f) transparent and accountable governance arrangements (UNESCO, 2005, par. 111). As one of the primary objectives of the Management Plan is to ensure the effective protection of a property, Plans must account for typological differences, site-specific features and needs, as well as the cultural and/or natural context in which the site is located. This results in a high degree of variability among the documents (Ringbeck, 2018). Point (a) emphasises the importance of shared knowledge and understanding of the site's tangible and intangible values – the same values that justified its inscription on the World Heritage List. The process should benefit those actors who, for various reasons, are connected to the local context; accordingly, participatory approaches are essential in fostering this collective knowledge. Point (b) reflects the fundamental steps of a management cycle, as described in classical management theory, while point (c) – introduced in the 2011 *Guidelines* and expanded in 2015 – highlights the site's exposure to risks, drawing on strategic analysis tools typical of the management sciences (Badia, 2018).

Point (d) is particularly significant in contexts where multiple institutions are involved in the site's governance, or where effective management requires coordination with external stakeholders. Similarly, point (e) is crucial, as the feasibility of management objectives depends on the availability of resources – not only financial, but also human and organisational – typically provided by national authorities.

Point (f) focuses on the development of local, intangible resources that support both the preservation of the site's Outstanding Universal Value and its future-oriented sustainable development, particularly through targeted training and education. Finally, point (g) underscores the need for accountability (Gray et al., 1996), encompassing both transparency in decision-making and operations, and the clear communication of actual outcomes to external stakeholders.

A specific section on sustainability was thus missing: the 2005 *Guidelines* included only a generic reference to “sustainable use”.⁴ It is only in the 2019

⁴ “World Heritage properties may support a variety of ongoing and proposed uses that are ecologically and culturally sustainable and which may contribute to the quality of life of communities concerned. The State Party and its partners must ensure that such sustainable use or any other change does not impact adversely on the Outstanding Universal Value of the

update of the Operational Guidelines that explicit attention is given to environmental and cultural sustainability, as well as to equity and inclusiveness. This update highlights the participation of local communities, indigenous peoples, and other stakeholders as “necessary conditions to its sustainable protection, conservation, management and presentation” (UNESCO, 2025; guidelines 119, par. 119).⁵

Management Plans have thus become the focus of a growing body of scholarship, which emphasises not only their formal structure but also their practical application in diverse local contexts (Micoli & Palombi, 2006; Badia, 2018; Leask & Fyall, 2006; Ringbeck, 2018). On the one hand, MPs are regarded as essential instruments for implementing effective management measures. As noted by Badia (2018), their core elements closely align with foundational principles in management theory – particularly those formulated by Drucker (1954) and Anthony (1965) – which emphasise the integration of strategic planning and control mechanisms in complex organisations. Furthermore, Management Plans were intended to translate abstract sustainability principles into site-specific directives (Adams, 2010). Indeed, drafting a Management Plan requires the establishment of a monitoring system to allow for regular updates and modifications as necessary (Scimeni, 2013).

On the other hand, an increasing number of scholars have highlighted discrepancies between the theoretical guidelines and actual implementation practices. While MPs carry strong normative value, they are rarely uniform in format or content and exhibit considerable variation across national and regional contexts (Ringbeck, 2018). Differences in planning systems and

property. For some properties, human use would not be appropriate. Legislations, policies and strategies affecting World Heritage properties should ensure the protection of the Outstanding Universal Value, support the wider conservation of natural and cultural heritage, and promote and encourage the active participation of the communities and stakeholders concerned with the property as necessary conditions to its sustainable protection, conservation, management and presentation”.

⁵ “World Heritage properties may sustain biological and cultural diversity and provide ecosystem services and other benefits, which may contribute to environmental and cultural sustainability. Properties may support a variety of ongoing and proposed uses that are ecologically and culturally sustainable and which may enhance the quality of life and well-being of communities concerned. The State Party and its partners must ensure their use is equitable and fully respects the Outstanding Universal Value of the property. For some properties, human use would not be appropriate. Legislation, policies and strategies affecting World Heritage properties should ensure the protection of the Outstanding Universal Value, support the wider conservation of natural and cultural heritage, and promote and encourage the effective, inclusive and equitable participation of the communities, indigenous peoples and other stakeholders concerned with the property as necessary conditions to its sustainable protection, conservation, management and presentation”.

administrative capacity across States Parties affects the coherence, depth, and effectiveness of these plans. Moreover, as Adams (2010) observes, MPs often omit critical mechanisms for post-implementation evaluation and long-term impact assessment. Although MPs are intended to serve as infrastructures for reporting on performance, articulating non-financial value, and linking conservation goals to measurable outcomes (Leone, Lo Piccolo, & Pizzuto, 2012), the absence of a clear standard or model for reporting – despite Periodic Reporting being formally required by the *Operational Guidelines* – hinders their accountability potential.

Such concerns are not merely theoretical. During the second cycle of Periodic Reporting, many site managers expressed doubts about the practical implementation of their Management Plans, noting that these documents are often drafted to satisfy formal requirements but remain marginal to day-to-day operations and management (Young, 2016; Galland *et al.*, 2016; Ripp & Rodwell, 2018). Even UNESCO's widely circulated *Resource Manuals* (2010, 2012, 2013/2019), while welcomed by many stakeholders and supported by participatory planning workshops (Cameron & Rössler, 2017), are not always translated into concrete managerial practices.

3.3.2. *Periodic Reporting*

Periodic Reporting is recognised as one of the core conservation monitoring mechanisms of the World Heritage Convention, and the most systematic. Introduced between 1997 and 1998 in accordance with Art. 29 of the World Heritage Convention, it has been carried out through an initial eight-year cycle, followed by two further cycles alternating with two 'reflection periods', during which the subsequent cycle's methods and procedures were further developed.

Unlike State of Conservation (SOC) and Reactive Monitoring reporting, each Periodic Reporting cycle – the last of which ended in 2024 – involves all properties on the World Heritage List, surveyed on a 'regional' basis (considering successively Arab States, Africa, Asia and the Pacific, Latin America and the Caribbean, Europe and North America). The procedure is based on an online questionnaire defined through successive revisions of the Operational Guidelines. The questionnaire is aimed at, and is to be completed, by State Parties' National Focal Points and Site Managers respectively (Sections I and II). Section II is structured as follows (Operational Guidelines, Annex 7):

- World Heritage Property Data;

- Other Conventions/Programmes Under Which The World Heritage Property Is Protected;
- Statement of Outstanding Universal Value and Defining Of Attributes; Factors Affecting The Property;
- Protection and Management of the Property; Financial And Human Resources;
- Scientific Studies and Research Projects;
- Education, Information and Awareness Building; Visitor Management; Monitoring;
- Identification of Priority Management Needs;
- Summary and Conclusions;
- Impact of World Heritage Status;
- Good Practices in the Implementation of the World Heritage Convention;
- Assessment of the Periodic Reporting Exercise.

Although not formally classifiable as sustainability reporting documents, Periodic Reports share several structural and thematic similarities with them, providing detailed insights across a variety of sections. These documents are mandatory under UNESCO regulations, but are not required by national legislation. While they are published on UNESCO's website, they are rarely made available or accessible through the websites of the individual World Heritage properties themselves.

At least in theory, reporting functions as a multi-level governance device, connecting global norms with organisational practices. Local management does not simply compile reports; it interprets and adapts international guidelines to the specificities of each site, often under conditions of scarce resources. Alongside Management Planning, Periodic Reporting cannot be understood merely as a technical monitoring exercise, but rather as a strategic managerial process. These instruments are intended to enable site managers to balance the often competing demands of conservation, tourism development, and community engagement, while translating general policy frameworks into locally grounded practices (Labadi & Logan, 2016; Ripp, 2021). Yet, as one of the few dedicated empirical studies in the Italian context (Badia, 2018), the completion and implementation of Management Plans has progressed only slowly, particularly when compared to that of new applications and inscriptions on the List. Whilst all sites included in the sample analysed in the next chapter claim to have a Management Plan and up to a dozen other management tools, the effectiveness of their conservation and sustainable development remains questionable. Since Periodic Reporting suggests that the “lack of clear references to sustainable development

principles within World Heritage processes has negatively impacted sites on the ground” (Labadi 2017), the next chapter will discuss whether it is possible to implement its principles differently.

Bibliography

- Badia, F. (2018). The management plan for the World Heritage Sites as a tool of performance measurement and sustainability reporting: Opportunities and limits in the Italian context. In S. Makuvaza (Ed.), *Aspects of management planning for cultural World Heritage Sites*. Springer. https://doi.org/10.1007/978-3-319-69856-4_3.
- Bandarin, F. (2024). *Changing heritage: How internal tensions and external pressures are threatening our cultural and natural legacy*. Routledge. <https://doi.org/10.4324/9781003463306>
- Bebbington, J., Dillard, J. (2007). What really counts? *Accounting Forum*, 31(1), 99-105.
- Bianchi, R., Boniface, P. (2002). *The politics of world heritage: Negotiating tourism and conservation*. Channel View Publications.
- Brundtland, G. H. (1987). *Our common future: Report of the World Commission on Environment and Development*. Oxford University Press.
- Cameron, C., Rössler, M. (2017). Introduction of management planning for cultural world heritage sites. In *Aspects of Management Planning for Cultural World Heritage Sites: Principles, Approaches and Practices* (pp. 3-13). Springer International Publishing.
- Cerquetti, M., Montella, M. M. (2021). Meeting Sustainable Development Goals (SDGs) in museum evaluation systems: The case of the Italian National Museum System (NMS). *Sinergie Italian Journal of Management*, 39(1), 125-147.
- Convention concerning the protection of the world cultural and natural heritage. (1972, November 16). Adopted by the General Conference of UNESCO at its 17th session, Paris. <https://whc.unesco.org/en/conventiontext/>.
- de Oliveira, R. A., Baracho, R. M. A., Cantoni, L. (2024). The perception of UNESCO World Heritage Sites’ managers about concepts and elements of cultural sustainability in tourism. *Journal of Cultural Heritage Management and Sustainable Development*, 14(3), 297-311. <https://doi.org/10.1108/JCHMSD-03-2021-0058>.
- Di Giovine, M. (2009). *The heritage-scape: UNESCO, World Heritage, and tourism*. Lexington Books.
- Díaz-Andreu, M., Champion, T. (Eds.). (1996). *Nationalism and archaeology in Europe*. UCL Press.
- Donato, F. (2013). *La crisi sprecata. Per una riforma dei modelli di governance e di management del patrimonio culturale italiano*. Aracne.

- Duxbury, N., Jeannotte, M. S. (2010). Culture and sustainable communities: Planning for the creative citizen. In N. Duxbury (Ed.), *Culture and sustainability in European cities: Imagining Europolis* (pp. 229-259). Intellect.
- Elliott, M. A., Schmutz, V. (2012). World heritage: Constructing a universal cultural order. *Poetics*, 40(3), 256-277.
- Frey, B. S., Pamini, P. (2009). World Heritage List: Does it make sense? *International Journal of Cultural Policy*, 15(2), 193-213. <https://doi.org/10.1080/10286630802571059>.
- Galland P., Lisitzin K., Oudaille-Diethardt, A., Young C. (2016). *World Heritage in Europe Today*. UNESCO.
- Galli, F., Wacogne, R. (2023). Verso una gestione coordinata dei siti Patrimonio Mondiale? L'esperienza del Veneto. In F. Adobati, L. De Bonis, A. Marson (A cura di), *Agire sul patrimonio, Atti della XXIV Conferenza Nazionale SIU Dare valore ai valori in urbanistica, Brescia, 23-24 giugno 2022* (Vol. 8, pp. 96-101). Planum Publisher; Società Italiana degli Urbanisti.
- Hangzhou Declaration (2013). *Placing culture at the heart of sustainable development policies*. International Congress Culture: Key to Sustainable Development, Hangzhou, China. <https://unesdoc.unesco.org/ark:/48223/pf0000227382>.
- Huber, M., Zollner, D., Pecher, S., Wolf, L. (2020). *Mid-term programme evaluation: World Heritage Leadership. Final Evaluation Report*. E.C.O. Institute of Ecology, Klagenfurt (URL https://www.iccrom.org/sites/default/files/WHL_MidTermEvaluation_FinalReport_inclAnnex_200803_E.C.O.pdf).
- Huttunen, J. (2024). Creative economy and sustainable development: Reviewing UNESCO's framework. *Journal of Cultural Economics and Policy*, 10(1), 55-71.
- Ibáñez-Forés, V., Martínez-Sánchez, V., Valls-Val, K., Bovea, M. D. (2023). How do organisations communicate aspects related to their social performance? A proposed set of indicators and metrics for sustainability reporting. *Sustainable Production and Consumption*, 35, 157-172.
- Kohl, P. L., Kozelsky, M., Ben-Yehuda, N. (Eds.). (2007). *Selective remembrances: Archaeology in the construction, commemoration, and consecration of national pasts*. University of Chicago Press.
- Labadi, S. (2017). UNESCO, World Heritage, and Sustainable Development: International Discourses and Local Impacts. In: Gould, P., Pyburn, K. (eds) *Collision or Collaboration. One World Archaeology*. Springer. https://doi.org/10.1007/978-3-319-44515-1_4.
- Labadi, S., Giliberto, F., Rosetti, I., Shetabi, L., Yildirim, E. (2021). Heritage and the sustainable development goals: Policy guidance for heritage and development actors. *International Journal of Heritage Studies*.
- Lusiani, M., Ferri, P., Zan, L. (2018). Making Sense of Site Management. In: Makuvaza, S. (Eds.). *Aspects of Management Planning for Cultural World Heritage Sites*. Springer, Cham. https://doi.org/10.1007/978-3-319-69856-4_17.

- Nurse, K. (2006). Culture as the fourth pillar of sustainable development. *Small States: Economic Review and Basic Statistics*, 11, 28-40.
- Pogge, T., Sengupta, M. (2016). Assessing the sustainable development goals from a human rights perspective. *Journal of International and Comparative Social Policy*, 32(2), 83-97.
- Power, K. (2021). 'Sustainability' and the performing arts: Discourse analytic evidence from Australia. *Poetics*, 89, 101580.
- Pretes, M. (2003). Tourism and nationalism. *Annals of Tourism Research*, 30(1), 125-142.
- Ringbeck B. (2018). The World Heritage Convention and Its Management Concept, in Makuvaza (Ed.). *Aspects of Management Planning for Cultural World Heritage Sites. Principles, Approaches and Practices* (pp. 15-24).
- Ripp, M. (2021). Site Managers for Urban Heritage – Competencies, Roles, Skills, and Characteristics, in M. Ripp, K. Luger (Eds.). *World Heritage, Place Making and Sustainable Tourism* (pp. 87-106).
- Ripp, M., Rodwell, D. (2018). Governance in UNESCO World Heritage Sites: Reframing the role of management plans as a tool to improve community engagement. In S. Makuvaza (Ed.), *Aspects of management planning for cultural World Heritage Sites* (pp. 241-253). Springer.
- Robertson, R. (1992). Globality, global culture, and images of world order. *Social change and modernity*, 395-411.
- Roders, A. P., van Oers, R. (2011). Editorial: Bridging cultural heritage and sustainable development. *Journal of Cultural Heritage Management and Sustainable Development*, 1(1), 5-14. <https://doi.org/10.1108/20441261111129906>.
- Smith, L. (2002). Heritage and the politics of recognition. In C. R. Walsh (Ed.), *Remaking heritage policy: International perspectives* (pp. 75-91). Palgrave Macmillan.
- Sobhani Sanjod, H., Hermans, L., Reijnders, D., Veldpaus, L. (2016). Captain, where can we find the attributes? *The Historic Environment: Policy & Practice*, 7(2-3), 177-188. <https://doi.org/10.1080/17567505.2016.1172786>.
- Soccali, G., Cinà, G. (2020). Heritage policies in the neoliberal arena: Spaces of exclusion and gentrification in urban World Heritage Sites. *The Historic Environment: Policy & Practice*, 11(2-3), 282-306. <https://doi.org/10.1080/17567505.2020.1741152>.
- Štreimikienė, D., Kačerauskas, T. (2020). The creative economy and sustainable development: The Baltic States. *Sustainable Development*, 28(6), 1632-1641.
- Svels, K., & Sande, A. (2016). Solving landscape-related conflicts through transnational learning? The case of transboundary Nordic World Heritage sites. *Landscape Research*, 41(5), 524-537. <https://doi.org/10.1080/01426397.2016.1151485>.
- Throsby, D. (2017). Culturally sustainable development: Theoretical concept or practical policy instrument? *Journal of Cultural Economics*, 41(2), 145-153.
- Tucker, H., Carnegie, E. (2014). World heritage and the contradictions of 'universal value'. *Annals of Tourism Research*, 47, 63-76.

- Ubertazzi, B. (2020). Cultural heritage and traditional knowledge during the COVID-19 pandemic. *International Journal of Cultural Property*, 27(4), 465-479.
- UNESCO (1945). *Constitution of the United Nations Educational, Scientific and Cultural Organization*. <https://en.unesco.org/about-us/introducing-unesco>.
- UNESCO (1995). World Commission on Culture and Development. (1995). *Our creative diversity*. UNESCO Publishing.
- UNESCO, UNDP (2013). *Creative economy report: Widening local development pathways*. UNESCO Publishing.
- UNESCO (1998). Intergovernmental Conference on Cultural Policies for Development. *Final report*. UNESCO.
- UNESCO (2005 updates). *Operational guidelines for the implementation of the World Heritage Convention*.
- UNESCO (2015). *Policy for the integration of a sustainable development perspective into the processes of the World Heritage Convention*. <https://whc.unesco.org/en/sustainabledevelopment/>.
- UNESCO (2021a). Report on the results of the Third Cycle of Periodic Reporting exercise in Africa, WHC/21/44.COM/10B.
- UNESCO (2021b). Report on the results of the Third Cycle of Periodic Reporting exercise in the Arab States, WHC/21/44.COM/10A.
- UNESCO (2023a). Report on the Third Cycle of the Periodic Reporting exercise in Asia and the Pacific, WHC/23/45.COM/10A.
- UNESCO (2023b). Report on the Third Cycle of the Periodic Reporting exercise in Latin America and the Caribbean, WHC/23/45.COM/10B.
- UNESCO (2024). Overview of the outcomes of the analysis of the Periodic Reporting questionnaires to inform the development of the Regional Action Plan [Third Cycle of Periodic Reporting, Europe and North America (2022-2024)] <https://worldheritageuk.org/wp-content/uploads/2024/03/Summary-analysis-Periodic-Reporting-results-3rd-cycle.pdf>.
- UNESCO (2025, updates). *Operational guidelines for the implementation of the World Heritage Convention*.
- Vila, S. F., Miotto, G., Rodríguez, J. R. (2021). Cultural sustainability and the SDGs: Strategies and priorities in the European Union countries. *European Journal of Sustainable Development*, 10(2), 73-73.
- Vlassis, A. (2016). Culture and the sustainable development goals: Challenges and opportunities. *Observatory of Cultural Policies in Africa (OCPA) Papers*, 3(2), 1-12.
- Wiktor-Mach, D. (2020). UNESCO, cultural diversity and sustainable development: From international instruments to local practices. *International Journal of Cultural Policy*, 26(3), 312-325. <https://doi.org/10.1080/10286632.2018.1487984>.
- Yongvanich, K., Guthrie, J. (2006). An extended performance reporting framework for social and environmental accounting. *Business Strategy and the Environment*, 15(5), 309-321.
- Young, C. (2016). Understanding management in a World Heritage context: Key current issues in Europe. *The Historic Environment: Policy & Practice*, 7(2-3), 189-201. <https://doi.org/10.1080/17567505.2016.1172782>.

TALKING THE TALK OR WALKING THE WALK? SUSTAINABILITY AND SDGs IN WHS PLANNING AND REPORTING

This chapter empirically investigates how sustainability discourses are interpreted, operationalised, and institutionalised within the frameworks of UNESCO World Heritage Sites (WHSs). It focuses on Management Plans and Periodic Reporting documents as key instruments through which WHSs translate sustainability narratives into organisational and reporting practices. Building on the discussion in the previous chapter regarding UNESCO's progressive integration of sustainability into its strategic and normative frameworks, this chapter examines how these policy commitments are reflected in strategy and reporting documents.

The chapter explores whether cultural institutions are merely engaging in discursive compliance – i.e., “talking the talk” of sustainability – or whether they demonstrate concrete, reflective, and context-sensitive forms of implementation. In particular, it examines whether sustainability is approached holistically, encompassing environmental, social, economic, and cultural dimensions as interdependent, or whether it is reduced to a more fragmented, organisational understanding (Soini & Birkeland, 2014; Labadi, 2013). By critically analysing the content of Management Plans and reporting documents, the chapter aims to contribute to ongoing debates about the operational relevance and reporting of sustainability commitments in the cultural sector (Borin, 2023).

Ultimately, the chapter seeks to advance understanding of how heritage organisations interpret the meaning of sustainability, how they embed it within institutional logics and governance tools, and the extent to which these interpretations align with the transformative ambitions promoted by

international sustainability frameworks. In doing so, it addresses the broader question of whether WHSs operate as active laboratories for sustainable development or remain constrained by largely symbolic and performative engagements with sustainability discourse.

4.1. Study setting: UNESCO WHS

The decision to focus on WHSs stems from their paradigmatic role at the intersection of cultural governance, international norms, and sustainability discourse. WHSs represent not only emblematic cultural and natural assets of “Outstanding Universal Value,” but also institutionalised arenas where global priorities – such as those related to sustainable development – are expected to be negotiated, translated, and enacted at the local level (UNESCO, 1972; Bertacchini & Saccone, 2012). As globally regulated spaces governed under the World Heritage Convention, WHSs are embedded within a multilayered governance structure that requires the preparation of Management Plans and Periodic Reports, thereby offering a rich empirical terrain for assessing the extent to which sustainability principles are formalised, internalised, and monitored (De la Torre, 2013).

Moreover, WHSs are embedded in a system that simultaneously promotes heritage conservation, community engagement, and sustainable development – an ambitious triad that generates both opportunities and tensions (Labadi, 2013; Logan, 2012). They therefore serve as critical testbeds for examining how cultural institutions interpret, mediate, and perform sustainability mandates under the pressure of international visibility, national regulations, and local stakeholder dynamics. Studying WHSs enables us to investigate how global discourses are operationalised in local institutional contexts, and whether these translations reflect genuine strategic engagement or rhetorical alignment. In this sense, WHSs provide an ideal setting in which to explore the gap between discourse and practice, and to examine the role of accountability tools in shaping and communicating sustainable practices.

The importance of focusing on WHSs lies not only in UNESCO’s pioneering role in embedding sustainability within cultural policy discourses (UNESCO, 2015), but also in the critical intersections between global development goals and local institutional practices. As Bebbington and Unerman (2018) emphasise, organisations influence Sustainable Development Goals (SDGs) through their operations in ways that transcend traditional financial or territorial classifications, and the same can be true for WHSs. Moreover, WHSs embody a dual nature: they are deeply rooted in

the communities in which they are located, while simultaneously holding “outstanding universal value” for humanity as a whole. Theoretically, this means that “all the peoples of the world are equal stakeholders” (Tucker & Carnegie, 2014). WHSs – (especially those listed “at risk”) – are also affected by a range of challenges arising from ecological, social, and financial pressures, often driven by unsustainable strategies (Valagussa et al., 2021).

While several studies have examined the relationship between sustainability and reporting practices in the cultural sector, especially in museum settings (e.g., Bifulco & Tregua, 2022), fewer have explored this relationship in the context of WHSs. In particular, limited attention has been paid to how sustainability discourses are shaped, negotiated, and legitimized through planning documentation. This research addresses that gap by conducting a preliminary investigation into the presence, articulation, and function of sustainability-related concepts in WHS Management Plans and Periodic Reporting documents, in relation to SDGs – whether explicitly referenced or not. These documents serve as performance measurement and reporting tools that respond to increasing demands for transparency and stakeholder accountability in both the cultural sector and WHSs (Badia, 2017). Their comparative analysis makes it possible to trace how SDG discourse enters the cultural heritage domain and to assess the extent to which it is translated into concrete actions.

In doing so, it also responds to the broader call to acknowledge the SDGs as interconnected goals that may entail inherent tensions or trade-offs (Bebbington, Russell & Thomson, 2017), particularly when applied to complex cultural ecosystems.

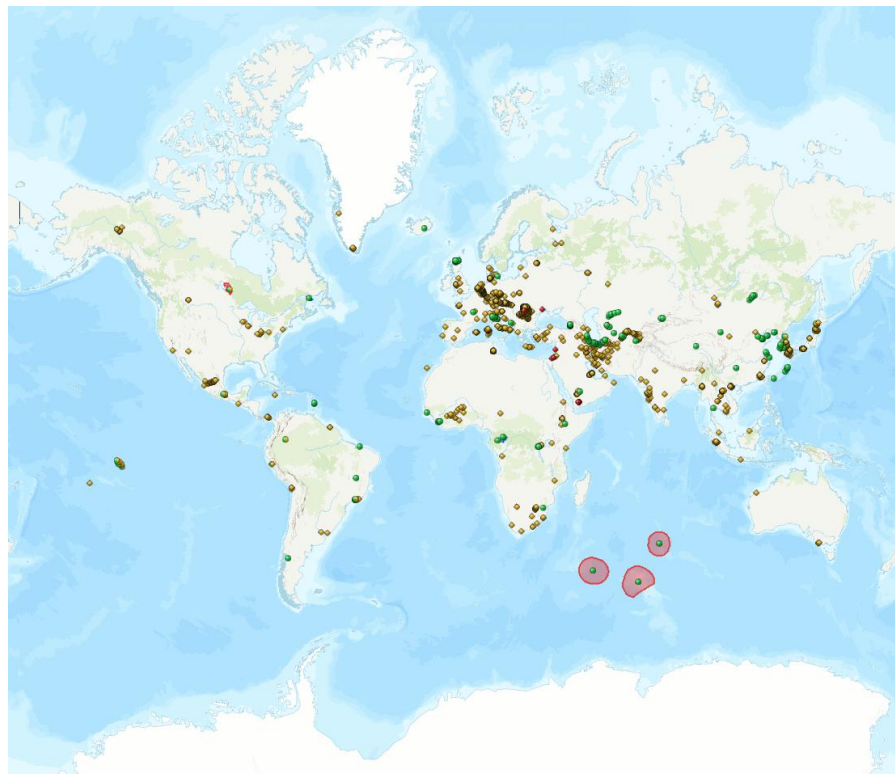
4.2. Method

4.2.1. Definition of the Cases and Area of Analysis

The UNESCO WHSs considered in this research are those inscribed on the World Heritage List between 2017 and 2025. Although the debate on sustainability within the UNESCO framework predates this period, the formal adoption of the Sustainable Development Goals in 2015 by 193 UN member states (*Transforming our World: the 2030 Agenda for Sustainable Development*, 2015) marked a turning point in the diffusion and standardization of sustainability discourse. Consequently, only Management Plans developed after 2015 could plausibly have been informed by the SDGs. The year 2017 was selected as a meaningful threshold for analysis,

representing a period at which the integration of SDG principles into the strategic planning of World Heritage Sites could reasonably be expected to emerge (Donelli, Lusiani & Mio, 2024).

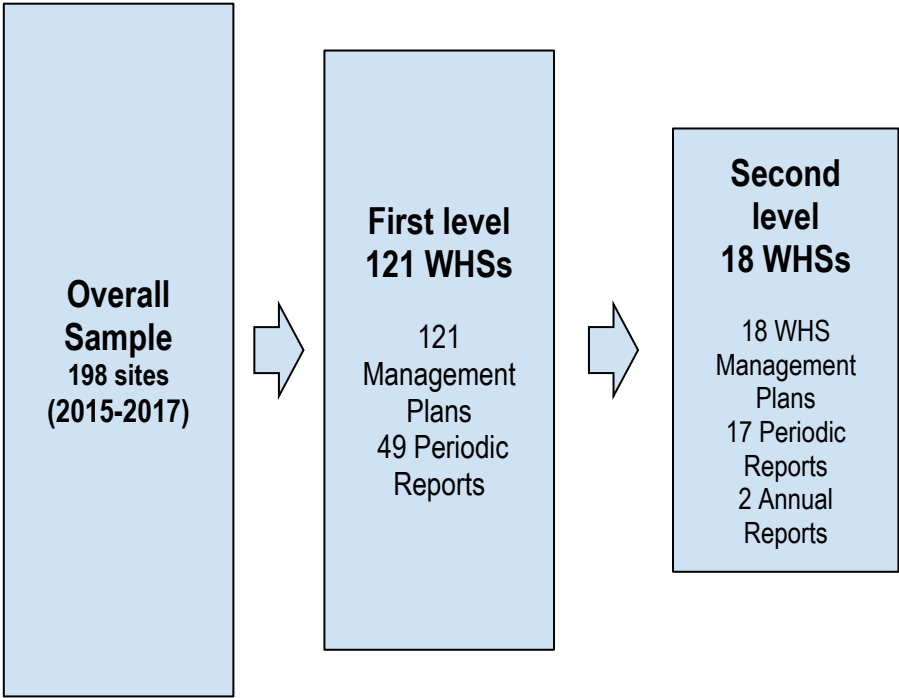
Fig. 1 – WHSs inscribed between 2017 and 2025



Source: author's own elaboration from the UNESCO Online database

Between 2017 and 2025, a total of 198 sites across 83 state parties (11 transboundary, 160 cultural, 32 natural, and 6 mixed) were inscribed on the World Heritage List. Of these, 122 were included in the final sample for analysis. The remaining sites were excluded for two primary reasons: the absence of a publicly available Management Plan or the availability of a Management Plan dated prior to 2017, and thus unlikely to reflect SDG-oriented planning frameworks.

Tab. 1 – Cases included in the analysis



Source: author elaboration

In this initial sample, the Management Plans were analysed according to three criteria: (1) the inclusion of references to sustainability, (2) the presence of a dedicated section on sustainability within the plan, and (3) explicit references to the Sustainable Development Goals (SDGs).

A second level of analysis aimed to assess whether sustainability discourse was employed merely as a rhetorical device or actually translated into concrete monitoring practices within the institutions. This phase focused on the extent to which sustainability-related issues were integrated into the monitoring and reporting mechanisms adopted by the WHSs. To this end, various reporting documents published by the sites – including Annual Reports, Periodic Reports, and Activity Statements – were examined in order to evaluate whether and how sustainability commitments were operationalised and tracked over time. Although all sites mentioned the implementation of a reporting system within their Management Plan, only three sites in the sample published an independent sustainability report (one

in English, one in Russian, and one in Japanese), while 49 sites had issued Periodic Reporting documents.

For the second level of analysis, only those sites that explicitly reported the use of indicators to monitor sustainability in the Periodic Reporting – specifically indicator 10.3 (*Are key indicators defined and in place for the following principal aspects of the property?*) and especially sub-item 10.3.5 (*Contribution to sustainable development*) – or that had published an Annual Report were considered. In total, 18 World Heritage Sites were selected based on their sustainability reporting practices: either the presence of a dedicated sustainability report on their official website in English (1 site) or the use of sustainability indicators within Section 10.3 of their Periodic Reporting (17 sites). The geographical location, heritage type, and management entity are summarised in the following table.

Tab. 2 – Characteristics of the WHSs identified for the second level of analysis, inscribed between 2017 and 2025

Geographical location	Heritage type	UNESCO's category	Management entity
Europe (8)	Archaeological (5)	Cultural (14)	Public (15)
Asia (8)	Landscape (Natural) (3)	Natural (3)	PPP - Mixed (Public-Private Religious) (1)
America north (2)	Landscape (Cultural) (4)	Mixed (1)	PPP - Mixed (Public-Private Religious) (1)
	Monument (3)		Private (religious) (1)
	Monument (Religious) (3)		

Source: author’s own elaboration

4.2.2. Data Analysis: Management Plans and Reporting Documents

All documents were retrieved from either the official UNESCO World Heritage Centre website or the websites of the individual sites. For each site in the sample, both the Management Plan and the Reporting Document were analysed. Each document was first categorised according to key organisational characteristics and then subjected to qualitative content analysis (Krippendorff, 2004). A manual content analysis – commonly employed in studies on sustainability disclosure (Torelli, Balluchi & Furlotti, 2020) – was used to examine and classify the extent to which sustainability-related themes, particularly with reference to the SDGs, are disclosed in each document.

4.2.3. *Management Plans and Reporting Documents*

Management Plans were identified as a privileged entry point into the analysis of sustainability practices in cultural heritage institutions, as they provide a site-specific interpretation and implementation of global sustainability frameworks.

While their structure generally includes essential components – such as legal protection frameworks, delineation of boundaries and buffer zones, and systems for sustainable use – Management Plans also reflect implicit assumptions, normative priorities, and site-specific contestations regarding the meaning and operationalisation of sustainability (Adams, 2010).

The analysis of the Management Plans focused on how sustainability discourse is integrated within WHS documentation. Specifically, attention was paid to: (1) whether sustainability is addressed through a dedicated section and (2) which SDGs are explicitly referenced. In line with prior research (Beretta, Demartini & Trucco, 2019; Raimo, de Nuccio & Vitolla, 2022), a textual analysis was adopted to manually investigate each report in the sample for information related to the SDGs. In particular, each report was manually examined by the author to check for the presence of references to one or more SDGs.

Periodic Reporting As previously noted, Periodic Reporting constitutes one of the two main global monitoring mechanisms of the World Heritage Convention. It is a self-assessment process conducted at both the national and property levels, using a standardised online format. This analysis focuses exclusively on Section II of the Periodic Reporting mechanism, which pertains to individual World Heritage property. According to the Operational Guidelines (Annex 7), Section II is structured into thematic sections that collect both qualitative and quantitative data through a combination of closed questions (often employing ordinal, binary, or categorical scales) and open comment fields. The main components of the Periodic Reporting are as follows:

1. **World Heritage Property Data** Includes the name, geographical coordinates, surface area, and date of inscription of the property. It also verifies whether the boundaries and any buffer zones are known, adequate, and recognised by authorities and local stakeholders.
2. **Other Conventions/Programmes under which the Property is Protected** Assesses whether the property is also designated under other international frameworks (e.g. Ramsar, MAB, 1954 Hague Convention), whether future designation is planned, and the level of cooperation with these programmes.

3. **Statement of Outstanding Universal Value (OUV) and Defining Attributes** Requires confirmation of the current state of integrity, authenticity, and preservation of key attributes of OUV. Includes a predictive assessment of these attributes' condition over the next reporting cycle.
4. **Factors Affecting the Property** Evaluates the impact of various threats – natural, anthropogenic, infrastructural, climatic – on the property's OUV. Uses standardised typologies and scales to assess trend, origin, severity, and management response capacity.
5. **Protection and Management of the Property** Covers legal frameworks, planning instruments, boundaries and buffer zones, the existence and implementation of management plans, and the structure and coordination of governance systems. It also investigates stakeholder participation and alignment with international policies (on a set scale).
6. **Financial and Human Resources** Documents funding sources and their proportional contribution to management costs (but not expenditure details). Also includes gender and geographical distribution of staff, adequacy of human resources, and availability of training in key areas.
7. **Scientific Studies and Research Projects** Explores the availability of knowledge on OUV, the existence of research programmes aligned with management needs, and the dissemination of findings to local and international audiences.
8. **Education, Information, and Awareness-Building** Assesses the presence of educational programmes (especially for youth), the level of awareness among stakeholders, and the quality of interpretive tools such as signage, publications, and digital content.
9. **Visitor Management** Collects data on visitor numbers, patterns, and expenditures, as well as the existence and effectiveness of tourism management strategies. It also evaluates cooperation with the tourism industry and local benefit-sharing.
10. **Monitoring** Reviews whether key indicators are defined and used to monitor the state of conservation, governance quality, and sustainable development contributions (using a Likert scale). It also evaluates the involvement of various stakeholders in the monitoring process.
11. **Identification of Priority Management Needs** Summarises critical areas for intervention, such as climate adaptation, disaster preparedness, resource gaps, or policy alignment, based on responses from previous sections.

12. **Summary and Conclusions** Provides an overall assessment of the current state of authenticity, integrity, and OUV, including any significant changes or risks observed since the last reporting cycle.
13. **Impact of World Heritage Status** Captures the perceived effects of inscription on conservation, education, funding, tourism, local development, governance, and community well-being, using qualitative assessments and scaled ratings.
14. **Good Practices in the Implementation of the World Heritage Convention** Encourages the documentation of innovative, effective, or replicable approaches to conservation, governance, or community engagement related to the Convention's goals.

The final version of the questionnaire, used for the Third Cycle, was also implemented with reference to the World Heritage and Sustainable Development Policy of 2015. Within Section II, this policy is reflected in two dedicated items specifically related to sustainability indicators:

10.3 – Are key indicators defined and in place for the following principal aspects of the property? - 10.3.5 Contribution to sustainable development

Possible responses included: Not applicable, No contribution, Limited, Significant, and Full achievement.

5.3.17 – Please rate the extent to which the management system of your property contributes towards achieving the objectives of the World Heritage Committee's Policy for the Integration of a Sustainable Development Perspective into the Processes of the World Heritage Convention

Possible responses included: Not applicable, No contribution, Limited, Significant, and Full achievement.

The former item (10.3.5) provided the basis for the subsample used in the second level of analysis, which consists of properties for which it was declared that “Indicators are in place and in use since the last Periodic Reporting cycle” with respect to their “contribution to sustainable development”. It should be noted that the Periodic Reporting does not explicitly reference Agenda 2030 or the SDGs; rather, it relates to the World Heritage and Sustainable Development Policy¹, which aims to assess how WHSs contribute to sustainable development at a broader level, rather than evaluating sustainability practices within individual sites.

¹ “The overall goal of the policy is to assist States Parties, practitioners, institutions, communities and networks, through appropriate guidance, to harness the potential of World Heritage properties and heritage in general, to contribute to sustainable development and therefore increase the effectiveness and relevance of the Convention whilst respecting its primary purpose and mandate of protecting the Outstanding Universal value of World Heritage properties” (Source: <https://whc.unesco.org/en/sustainabledevelopment/https://whc.unesco.org/en/sustainabledevelopment/>).

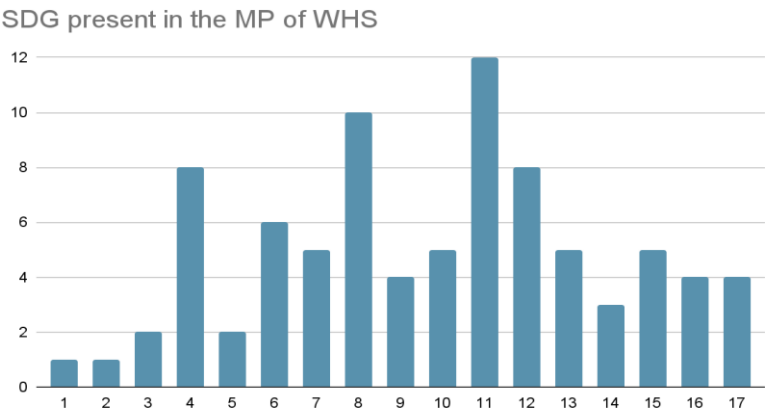
The content of the Periodic Reporting cases related to sustainability was recategorized by the author according to the indicators of the Sustainable Development Goals (SDGs). Furthermore, an eighteenth SDG is proposed in response to increasing pressure to recognize the role of culture in sustainable development, treating it as a standalone goal rather than subsuming it under SDG 11.

4.3. Discussion

4.3.1. Management Plan Analysis

Despite growing international consensus on the centrality of sustainability in heritage governance, its actual integration into WHS Management Plans remains uneven and, in many cases, superficial. Every WHS in the sample – except one: Deer Stone Monuments and Related Bronze Age Sites in Mongolia – includes at least one word from the set considered. An analysis of 126 Management Plans reveals that just 54% (68 sites) include a dedicated section on sustainability, suggesting that while the term has gained traction, its implementation varies widely across contexts. Only 9.5% of WHSs explicitly mention SDGs in their Management Plans, with SDG 11 and SDG 8 being the most prevalent, the latter primarily in connection with SDG12.

Fig. 2 – SDGs formally addressed in the WHSs



Source: author’s own elaboration

Although only a limited number of Management Plans formally address sustainability in a dedicated section, it should be noted that references to sustainability are generally vague. In most cases, sustainability is associated with protection (preserving the authenticity and integrity of the site), a generic idea of (economic and social) sustainable development, or the sustainability of the site itself (particularly in natural heritage sites). In some cases, sustainability considerations – such as biodiversity, green transport, mitigation of greenhouse gas emissions, and recycling – are acknowledged as important for management decisions, but they are not operationalised. Exceptions exist, particularly at sites that explicitly recognise the risks of overtourism and its impact on both the property and the surrounding communities.

From an analysis of the management plans of the second-level cases (18 WHSs), it emerges that the SDGs are never explicitly mentioned in any performance measurement indicators. However, rather than adopting the official UN language, the plans embed some sustainability concerns indirectly in their performance measurement system, but mainly through heritage-specific priorities such as conservation, education, ecological monitoring, or community participation, that, in retrospect, can be aligned with the global goals. This suggests that management plans do not frame their actions as contributions to the SDGs, but rather as site-based responses to challenges that can subsequently be aligned with the global goals. In this case, too, the majority of indicators refer to SDGs 8, 11, and 4, with a significant focus on outputs (e.g., number of workshop or other events) rather than outcomes. A significant numbers of indicators can also be associated with SDG15 (eg.Frequency and size of wildfires in each ecosystem type; numbers of invasive species;Agricultural Landscape Integrity Index) Such indicators are clear in temporal frequency and quantitative scope, but they are rarely linked to explicit thresholds, management triggers or standardized protocols to reduce the impact , which limits comparability across sites and reduces their potential for adaptive decision-making. Moreover, while attention is placed on safeguarding biodiversity, habitats and ecological conditions, less emphasis is given to ecosystem services, the role of sustainable agro-ecosystems, or the socio-ecological interactions In this sense, SDG 15 is interpreted largely through a preservation lens, ensuring protection and integrity of the single WHS.

Tab. 3 – SDG silent references to SDGs in the indicators of the WHSs Management Plans

SDG	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
WHS no.	0	0	2	9	1	5	3	14	8	1	14	4	6	2	11	5	2

From a managerial perspective, the gap between the rhetoric of sustainability and the misalignment with the SDGs highlights the ambivalence of the Management Plan as both a strategic and an administrative instrument. In certain cases, the Plan appears to be drafted as a genuine planning and coordination tool, aligning diverse stakeholders around shared sustainability objectives and integrating them into decision-making and actionable vision. In others, however, the document functions primarily as a bureaucratic exercise in compliance with UNESCO requirements, aligning with UNESCO “keywords” but having only a limited impact on organisational practices. This is evident in the significant number of Plans that have not been revised after inscription or upon their five-year expiry, undermining their role as living documents for adaptive planning.

The role of the managing institution does not appear to be particularly relevant in explaining these differences. The prevailing governance arrangements among WHSs consist of ad hoc public bodies—authorities created specifically for the purpose of site management – or a public entities (30%), directly dependent on state, regional, or municipal institutions. Less common arrangements include private entities, religious institutions (e.g. churches, confraternities), and mixed systems in which management is shared between public and private or religious actors.

4.3.2. Periodic Reporting

4.3.2.1. Periodic Reporting as Form of Sustainability Document

Although Periodic Reports (PRs) were not originally conceived as standardised sustainability reporting documents, they can nevertheless be interpreted as aligning, at least in part, with the characteristics of sustainability reporting – accuracy, balance, clarity, comparability, reliability, stakeholder inclusiveness, and timeliness – as outlined by Laine, Tregidga & Unerman (2021). When assessed against recognised criteria for sustainability reporting (Borin, 2023; Tregidga & Laine, 2021), the Periodic Reports reveal several areas of convergence and notable limitation. It should be noted that PRs do not conform to any established sustainability standards

(such as GRI) and, surprisingly, make no explicit reference to the SDGs. However, several themes resonate with SDG-related topics, as will be discussed in the following section. As previously highlighted, Periodic Reporting – although originally designed to document the state of conservation of WHSs – encompasses a broader set of themes, including site management and strategic reflections on reporting practices.

Tab. 4 – Reporting documents as a form of sustainability

Concept	Notes
Accuracy	The narrative information is generally accurate within the scope of the questionnaire. However, there is little quantitative data, except for information on funding sources. No tables, graphs, or detailed numerical data are included.
Balance	Both positive and negative aspects are addressed, particularly with regard to the impact of tourism. The reports include (limited) financial information and non-financial information, covering both factors affecting the site and its own impact on the social and physical environment.
Clarity	Access to the information is limited. Reports are written in English, although many sites are located in non-English-speaking countries. Only three (annual) reports are published in both the local language and English, and these often exceed 50 pages. Furthermore, they derive from a transposition of an online questionnaire, which may hinder readability and comprehension for diverse audiences.
Comparability	Despite being part of the UNESCO World Heritage network, the reports lack elements for comparison. There are no references to other organisations or previous reporting cycles, which limits longitudinal or cross-site comparisons.
Reliability	The information appears to be reliable, and the methodology for data collection and reporting is generally made explicit. However, on several occasions, the information is disclosed on a scale that does not explain how the data were collected and interpreted.
Stakeholder Inclusiveness	The reports do not offer different forms of reporting or tones for various stakeholder groups. Although stakeholders are mentioned as being involved in site management and governance (Sections 5.3.1 and 5.3.2), their role in the reporting process itself remains limited or unspecified.
Timeliness	Periodic Reports are not issued on a regular basis, and the reference period is not clearly defined. This undermines their utility as consistent monitoring tools.

Source: author’s own elaboration, adapted from Tregigda & Laine, 2021

4.3.3. Talking of sustainability

The UNESCO periodic reporting format does not explicitly include a dedicated section on sustainability, although it does contain two questions referring to the presence of sustainability indicators. While the format does not allow sites to restructure the questionnaire to provide more sustainability-related information, references to sustainability discourse were identified in

24 WHSs (11 of which appear in the subsample). These references are scattered across various sections, primarily the Introduction, Protection and Management Requirements, Factors Affecting the Property, and sections related to visitor management strategies and action plans.

Based on a critical reading of how the term is used in Periodic Reports, I propose three approaches through which the idea of sustainability has been mobilised. These categories are not formally presented in the report structure but emerge inductively from the analysis of the Periodic Reporting.

The first interpretative frame can be described as sustainability as protection, in which sustainability is understood primarily through the lens of policy and legal tools (e.g., protection acts) and structured planning (e.g., City Sustainable Development Plan) via the implementation of regulatory frameworks (protection) or site-specific planning instruments. A few sites also mention the securitisation of financial resources as necessity for the protection and for benefitting local communities (“The increased economic income drives the development of the local economy and promotes sustainable livelihoods, which are positive for heritage conservation.”)

A second perspective, labelled sustainability as rhetoric, refers to the use of sustainability as an evocative or symbolic term, often mentioned in vague or general terms without any instrumental or measurable framework. This discursive usage tends to reflect alignment with contemporary language trends or institutional expectations, rather than a concrete management practice.

Finally, a third mode of interpretation can be described as sustainability in ecological terms, in which sustainability is articulated primarily in relation to environmental protection, ecological impact, biodiversity conservation, and the regulation of tourism pressure – especially with regard to the sustainability of the site itself (mainly in the case of natural heritage). Even when not formalised through measurable indicators, this ecological framing signals a substantive concern for environmental stewardship.

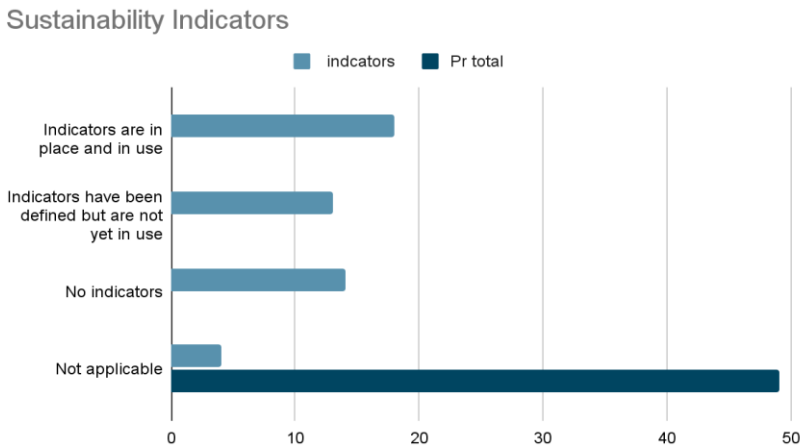
4.3.4. Measuring and Managing Sustainability: Periodic Reporting

Although the implementation of a monitoring system is formally mandatory – for example, through the presence of planning and control elements (UNESCO Guidelines, para. 111, b.) and a form of reporting and disclosure (UNESCO Guidelines, para. 111, g.) for WHSs – its effective application remains uneven. Only a limited number of the WHSs analysed engage in formal sustainability reporting: just three sites publish independent

reports on their official websites specifically targeting stakeholders, while 49 (out of 122) rely on Periodic Reports published on their respective pages within the UNESCO website.

For the purpose of this analysis, attention is specifically directed towards sustainability indicators that are explicitly declared as being in use. The number of WHSs reporting the adoption of such indicators is limited to only 17 (15%). This points to a disconnect between the formal emphasis placed on sustainability and its practical integration into site management practices.

Fig. 3 – Sustainability indicators in the WHSs



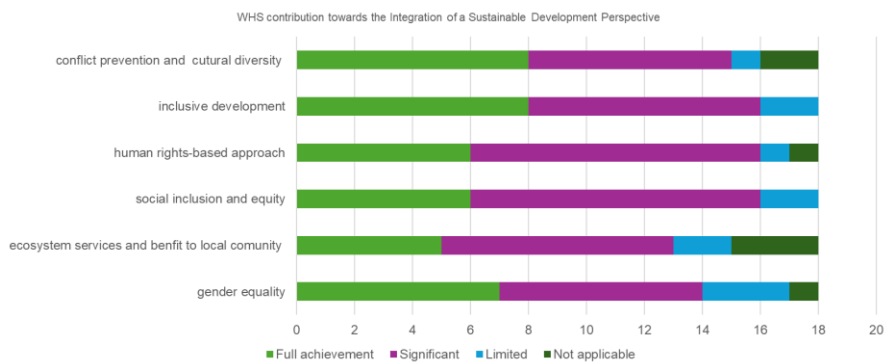
Source: author’s own elaboration

In the questionnaire section specifically dedicated to monitoring, almost all sites declare to have defined indicators “in use since the last Periodic Reporting cycle”, in relation to: state of conservation, effectiveness of the management system, character of governance, appropriate synergy with other conservation designations, contribution to sustainable development, and capacity development (10.3). Yet, only four sites provided any information on the indicators used and/or related thematic areas, without explicitly detailing the full monitoring system or its results. These sites are the Churches of the Pskov School of Architecture in the Russian Federation; Fanjingshan; Migratory Bird Sanctuaries along the Coast of Yellow Sea-Bohai Gulf; and Qinghai Hoh Xil, all three in China. Thematic areas include biodiversity, tourism, illegal activity, and community status. While this

limited reporting is partly related to the sample’s focus on recently inscribed sites, it nonetheless appears at odds with the reported use of indicators.

In the section dedicated to effective management, WHSs are asked to report on the objectives of the World Heritage Committee’s Policy for the Integration of a Sustainable Development Perspective, indicating how the management of the property contributes to addressing pressing societal and environmental challenges. The domains assessed include how the WHS management contributes to: gender equality, social inclusion and equity; improving opportunities for all, irrespective of age, sex, disability, ethnicity, origin, religion, or economic or other status; providing ecosystem services and benefits to the local community (e.g. fresh air, water, food, medicinal plants); a human rights-based approach; inclusive local economic development, and enhanced livelihoods; conflict prevention, including respect for cultural diversity within and around the World Heritage property.

Fig. 4 – Reporting on contribution towards the integration of Sustainable Development Perspectives



Source: author’s own elaboration

What emerges from the data is a relatively weak and fragmented implementation of what is perceived as the sites’ contribution to sustainable development. The areas of impact deemed most important are “inclusive local economic development”, with no responses marked as “not applicable”, “contribution to social inclusion and equity”, and “the provision of benefits to the local community”. Conversely, domains such as gender equality predominantly receive *limited* or *not applicable* responses. This reflects the critical gap in management’s perception of its ability to integrate cross-cutting strategies for gender equality into heritage management practices. Surprisingly, the contribution to cultural diversity, which is foundational to

UNESCO's normative discourse, also shows low levels of *full* achievement. This may indicate a tendency to view diversity as an inherent aspect of heritage rather than an active goal requiring targeted strategies and participatory engagement. Similarly, the perceived impact on ecosystem services for local communities remains low, suggesting that WHSs are still not widely recognised by site operators as contributors to ecosystem change.

4.3.4.1. Managing Sustainability

The implementation of sustainability strategy depends not only on the regulatory framework, but also on the role of management. Within the Periodic Reporting questionnaire, one dedicated section and one subsection address this aspect (respectively, “5. Protection and Management of the Property” and, within “4. Factors Affecting the Property”, “4.13. Management and Institutional Factors”)

As previously noted, the composition of the sample reveals a clear predominance of public management and governance systems, with private actors only peripherally involved in institutional management:

- Public
 - 11 joint national/local governance arrangements;
 - 1 directly managed by a national-level public management system;
 - 1 by a provincial/regional public management system;
 - 1 by a joint regional/local public management system with the participation of a religious entity;
 - 1 by a joint regional/local public management system;
- PPP
 - 1 public-private religious arrangement;
 - 1 public-private community arrangement;
- Private
 - 1 managed by a private religious entity (although the report notes: “The current Management System and Management Plan are adapted to the reality of the property, with the intervention of various national and local entities, including the local community.”)

This suggests that, in most contexts, site management relies on multi-level cooperation between central authorities and local administrations, reflecting a hybrid but still strongly state-driven governance structure. Not all sites provide detailed information on the actual structure of their governance arrangements. However, the specific configurations vary

considerably, ranging across governance models that combine statutory frameworks, public institutions, and community or private involvement. In some cases, governance is strongly state-driven, anchored in statutory regulations and national legislation (such as archaeological acts or forestry laws), with local governments primarily tasked with implementation. This reflects a “cascade” model of authority, in which management is carried out mainly through decree and bureaucratic implementation, with directives flowing from central to local levels. In other cases, more participatory and collaborative mechanisms are evident, including steering committees and partnerships involving municipalities, foundations, private owners, and local associations, alongside governance mechanisms that foster and respect traditional practices and knowledge. These arrangements reflect efforts to integrate local stakeholders into decision-making and to balance national oversight with community input, although participation often remains mediated by formal documents and occasions.

A smaller number of sites report public management at the national or regional/provincial level, reflecting a more centralised model in which authority is concentrated at the state or regional level, with limited formal involvement of local actors.

Only one case of private ownership/management was identified, underscoring that World Heritage properties are overwhelmingly managed within public institutional frameworks, while private or public-private governance remains exceptional.

When asked to report which of the various management tools listed below are used to help protect the property, the data reveal a strong prevalence of bureaucratic and planning tools – such as Management Plans, zoning plans, annual or strategic plans – that form the backbone of UNESCO site governance systems. These instruments are almost universally present and represent the minimum requirement for ensuring formalised management. It should be noted, however, that the question is framed specifically in terms of protection, rather than broader objectives such as community engagement, sustainability, or site enhancement. Significant differences emerge when considering more inclusive and participatory tools. In several cases, references are made to traditional management practices recognised by local communities, community-developed codes of conduct, and governance mechanisms that incorporate local knowledge and traditions. Their presence signals at least a partial attempt to integrate approaches that are not exclusively top-down.

Another noteworthy aspect is the uneven adoption of tools related to participation, equity, and inclusive development (e.g., mechanisms ensuring

equal participation among different groups, frameworks for inclusive economic development, or Memorandums of Understanding with local communities). Such instruments appear only in certain cases, suggesting that attention to the social and economic dimensions of sustainability remains fragmented and far from being a consolidated or systematic practice.

By contrast, more “technical” tools linked to environmental management and resilience (such as climate or disaster risk management plans, environmental frameworks, and biodiversity and ecosystem service assessments) occur more frequently. Overall, the picture that emerges is one of governance that relies heavily on established planning instruments, while progressively opening up to mechanisms of inclusion, resilience, and the recognition of traditional practices – and even then, in a highly uneven way. The results suggest that the potential for sustainability assessment and reporting depends largely on the policy-driven enforcement of reporting obligations.

4.3.4.2. SDG Reporting

Only one site explicitly referenced the Sustainable Development Goals (SDGs) in its reporting document, and even in that case, the reference was not linked to a specific goal or target. This notable absence does not necessarily indicate a lack of engagement with sustainability principles, but rather reflects the limitations of the reporting framework and the implicit ways in which sustainability is addressed.

However, themes related to the SDGs, can be identified within the reports as a form of “silent account” (Gray, 2013; Dey, 2003) – a concept from critical accounting studies that highlights what organisations communicate implicitly or omit in formal reports. In this context, sustainability does not appear as a headline concept, but rather as a set of concerns embedded within other sections of the report, such as governance, risk management, community involvement, and visitor regulation. The section of the periodic reporting has been reframed within the SDG objectives.

Of particular interest to the property’s management is the fact that reporting activities take place in conjunction with different stakeholders. Indeed, all the WHSs (except one²) state (in section 10.5) that various stakeholders (including World Heritage managers/coordinators and staff,

² Göbekli Tepe – an archaeological site in a sparsely populated area, though only a few kilometers from a village – marked all categories as “not applicable”, except for “World Heritage managers/coordinators and staff” and “Researchers.”

local/municipal authorities, local communities, indigenous peoples, landowners, women, Researchers, the tourism industry, local businesses and industry, NGOs, and other specific groups) are engaged to some extent (mainly fair or good, with some exceptions of “not applicable”) in the monitoring phase, although they do not disclose how this happens.

SDG 1 and SDG 2

	PR reference
<p>1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance.</p> <p>1.5.4 Proportion of local governments that adopt and implement local disaster risk reduction strategies in line with national disaster risk reduction strategies.</p>	none
No. of sites disclosing information in the comments	1
	PR reference
<p>2.3 By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment.</p> <p>2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality.</p>	none
No. of sites disclosing information in the comments	0


There is no reference to SDG1 and SDG2 in the periodic reporting format; however, one site explicitly mentioned SDG 1 as one of its objectives.

Recognise that ending poverty and other deprivations must go hand-in-hand with strategies that improve health and education, reduce

inequality, and spur economic growth – all the while tackling climate change and working to preserve our oceans and forests. The World Heritage nomination is key to delivering the aims of the 17 Sustainable Development Goals within The Slate Landscape of Northwest Wales. (The Slate Landscape of Northwest Wales, p. 135).

Although heritage and WHSs can serve as platforms for addressing structural inequalities, their relevance to issues such as hunger and poverty may not yet be fully recognised. In particular, acknowledging heritage as a driver for local development opens the possibility of leveraging traditional practices, community knowledge, and the sustainable use of resources to contribute to poverty alleviation.

SDG 3


<div> <div>3</div> <div>GOOD HEALTH AND WELL-BEING</div>  </div>	PR reference (factor/action implemented by the site)	PR reference (factor affecting the site)
Absent	<p>5.3. Management System/Management Plan</p> <p>5.3.17.5 The management system of the property contributes to fostering inclusive local economic development, and to enhancing livelihood</p> <p><i>(open-ended question and comments: Not applicable, No contribution, Limited Significant, Full achievement)</i></p>	<p>4. Factors Affecting the Property</p> <p>4.4.4 - Air pollution <i>(relevant / not relevant)</i> <i>Impact: Current, Potential</i> <i>Origin: Inside, Outside</i> <i>Trend of impact: Decreasing, Stable, Increasing</i></p>
No. of sites disclosing information in the comments		4 /18

Although SDG 3 does not include any targets explicitly related to culture, several elements within the Periodic Reporting framework can be indirectly associated with health and well-being. These links emerge primarily through environmental monitoring and references to local development. For instance, the inclusion of indicator 4.4.4 on air pollution as a potential factor affecting the physical condition of heritage sites demonstrates at least a procedural awareness of environmental conditions. However, this measurement is not intended to assess ecosystem and public health; rather, the focus remains primarily on the potential impact on the integrity and conservation of the WHSs.

Another relevant reference appears in Section 5.3.17.5, which asks whether the site’s management system contributes to inclusive local economic development and the enhancement of livelihoods. Although not explicitly framed in health terms, this question addresses broader socio-economic determinants of well-being. Some sites reported contributions to community well-being (e.g., promoting walking, engaging in partnerships with vulnerable communities) and supporting indigenous knowledge (e.g., Writing-on-Stone / Áísínai’pi, Canada, which emphasises the use of medicine plants). In this way, such initiatives resonate with SDG 3, which encompasses mental, social, and environmental dimensions of health.

However, the absence of explicit indicators or reference with SDG 3 reflects a persistent gap in formalising the relationship between cultural heritage and public health and well-being, despite growing recognition in academic literature. As scholars such as Sacco (2017) and Fancourt and Finn (2019) argue, cultural participation, heritage valorisation, and creative practices can significantly contribute to individual and collective well-being, fostering mental health, social cohesion, and a sense of belonging.

SDG 4

<div> <div>4</div> <div>QUALITY EDUCATION</div> <div>  </div> </div>	PR reference (factor/action implemented by the site)	PR reference (factor affecting the site)
<p>4.6 Ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy.</p> <p>4a Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all.</p>	<p>7. Scientific Studies and Research Projects</p> <p>7.1 - Is there adequate knowledge (scientific or traditional) about the values and attributes of the World Heritage property to support planning, management and decision-making to ensure that Outstanding Universal Value is maintained? <i>(adequate - non adequate)</i></p> <p>7.2 - Is there a planned programme of research at the property which is directed towards management needs and/or improving understanding of Outstanding Universal Value? <i>(multiple choice answer)</i></p> <p>8. Education, Information and Awareness Building</p>	<p>7. Scientific Studies and Research Projects</p> <p>7.3 - Are results from research programmes publicly available and disseminated? <i>(open-ended question and comments)</i></p>

8.1 - Please rate the awareness and understanding of the existence and justification for inscription of the World Heritage property amongst the following groups (Local communities, Local/municipal authorities, indigenous peoples, Landowners, Women, Youth/children, Researchers) *(poor- fair- good- not applicable)*

8.2 - Does the property have a heritage education programme(s) for children and/or youth, that can contribute to a better understanding of heritage, promote diversity and foster intercultural dialogue?

8.3 - Who are the target audiences for education and awareness programmes at your property?

(multiple choice)

8.3 - Who are the target audiences for education and awareness programmes at your property?

(open-ended question, relevant / not relevant; comments)


No. of sites disclosing information in the comments

13/18

Sustainable Development Goal 4 (SDG 4) calls for inclusive and equitable quality education and the promotion of lifelong learning opportunities for all. Within the WHS, this objective intersects with the imperative to generate, disseminate, and apply knowledge for the protection of Outstanding Universal Value (OUV), as well as to foster awareness, education, and community engagement. The PR framework provides references to the presence and quality of scientific studies and research projects related to WHSs (Section 7) and the role of education, information, and awareness-building activities (Section 8). In terms of scientific knowledge, many sites report moderate to high level of research activity, particularly in areas such as conservation science, historical and archaeological studies, and socio-environmental monitoring (for example, research institutions have been established to study the impact of climate change on biodiversity at heritage sites on the spatial scale of the global migration in the Migratory Bird Sanctuaries along the Coast of the Yellow Sea-Bohai Gulf of China). The majority of sites also report on the numbers of educational activities promoted for both communities and tourists, also in terms of the promotion of ecological values. Nevertheless, gaps persist. WHSs report that research is often fragmented, underfunded, or overly dependent on external academic institutions. Several sites also note the limited accessibility of research outposts in terms of

content and dissemination (e.g., “publication which is often not accessed by local communities”, Writing-on-Stone / Áísínai’pi (Canada)). SDG 4 is reflected not only in its potential to drive change and promote education, but also in its tangible effects on the sites themselves, where intensive research activities can sometimes lead to “research fatigue” among local communities. Furthermore, the role of indigenous knowledge systems is often underrecognised or insufficiently documented.


SDG 5

<div> <div>5</div> <div>GENDER EQUALITY</div> <div>  </div> </div>	<div>PR reference (factor/action implemented by the site)</div>
<div>5.1 End all forms of discrimination against all women and girls everywhere.</div> <div>5.5 Ensure women’s full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.</div>	<div>5.3. Management System/Management Plan</div> <div>5.3.15 - Does the management system include formal mechanisms and procedures that ensure participation and contribution of the following groups: 5.3.15.5 Women</div> <div>5.3.16 - Please rate the cooperation/relationship between the World Heritage property managers/coordinators/staff and the following groups (women) <i>(open-ended question: Not applicable, No mechanisms for participation, Some participation, Direct participation, Transformative participation)</i></div> <div>5.3.17.1 The management system of the property contributes to gender equality <i>(open-ended question: Not applicable, Non-existent, Poor, Fair, Good)</i></div> <div>6.1.6 - Estimate the distribution of men and women involved in the management, conservation, interpretation of the World Heritage properties and the extent to which they are drawn from local communities <i>(open question: quantification)</i></div>
<div>No. of sites disclosing information in the comments</div>	<div>10 /18</div>

Gender equality (SDG 5) emerges as one of the most frequently addressed SDGs within the reporting framework. It is incorporated through multiple dedicated sections that aim to monitor representation (including formal mechanisms to ensure the participation of women), participation, and institutional commitment to equality. Unlike other sections, which rely on scaled or qualitative assessments, this section requires quantitative reporting.


Nevertheless, gender equality is approached in a rather binary manner, limited to male/female distinctions, with no consideration of broader gender diversity and LGBTQQIA+ identities. Several sites report gender parity (e.g., 50% men, 50% women), and in some cases, a majority of women, particularly among local personnel. However, significant disparities remain, with several sites reporting very low female representation. Six sites indicate the presence of “Mechanisms to promote equal participation among and within groups, including different levels of authority, local communities, indigenous people, women and men, and other specific groups”. All sites report at least a *fair* level of cooperation between World Heritage property managers/coordinators/staff and women. When asked to report on formal mechanisms and procedures that ensure participation and contribution, responses vary: all sites report having a mechanism, while five sites explicitly declare transformative participation, six sites declare direct participation, and seven sites declare some level of participation. It should be noted that all of these sites report an equal distribution of men and women in the governance of the property, with the exception of two sites, which report a significant disparity (80% men) in governance and management position (the Temple Zone of Sambor Prei Kuk and the Archaeological Site of Ancient Ishanapura, Cambodia; Pima, US; and Pimachiowin Aki, Canada). However, none of the sites provide comments detailing which strategies or activities were implemented by management, or how mechanisms of inclusion in governance and management are implemented.

SDG 6

<div> <div>6</div> <div>CLEAN WATER AND SANITATION</div>  </div>	<div>PR reference (factor affecting the site)</div>
<div>6.3b Improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.</div> <div>6.6 Protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes.</div> <div>6b Support and strengthen the participation of local communities in improving water and sanitation management.</div>	<div>4. Factors Affecting the Property</div> <div>4.4.2 - Ground water pollution</div> <div>4.4. 3 Surface water pollution</div> <div>(relevant / not relevant; comments)</div>
<div>No. of sites disclosing information in the comments</div>	<div>2/18</div>

SDG 6 appears only marginally in the periodic reporting practices of the analysed WHSs. Only two sites explicitly reference actions related to this goal. In both cases, the reporting emphasises how the nature of the site has justified or enabled the development of water-related infrastructure, primarily for the benefit of local population. For example, the Water Management System of Augsburg (Germany) highlights the integration of historic water systems that have been preserved or upgraded not only for heritage conservation but also for the benefit of local communities. These cases suggest a potential impact – although limited to specific types of heritage – where safeguarding heritage is accompanied by tangible improvements in access to clean water and sanitation, suggesting a convergence between conservation priorities and essential community services.

SDG 7

<div>7</div> <div>AFFORDABLE AND CLEAN ENERGY</div> 	<div>PR reference (factors affecting the site)</div>
<div>7.2 Increase substantially the share of renewable energy in the global energy mix.</div>	<div>4. Factors Affecting the Property</div> <div>4.3.2 - Renewable energy facilities</div> <div>4.3.3 - Non-renewable energy facilities</div> <div>4.3.4 - Localised utilities</div> <div>4.4.6 - Input of excess energy</div> <div>4.6. Physical resource extraction (Mining, Quarrying, Oil and gas, Water (extraction))</div> <div>(open-ended question, relevant / not relevant; comments)</div>
<div>No. of sites disclosing information in the comments</div>	<div>10/18</div>

Reporting related to SDG 7, Affordable and Clean Energy, is primarily associated with factors affecting the property and is often framed in terms of potential threats. Several periodic reports highlight the integration of renewable energy infrastructure – particularly solar panels and wind turbines – as external measures that may compromise the integrity, authenticity, or

visual landscape of WHSs. These interventions are perceived as having a negative impact on the properties’ OUV.

Only one site reported a proactive internal measure consistent with SDG 7, specifically the adoption of energy-efficient systems, such as “switching to energy-efficient systems of interior heating” (Churches of the Pskov School of Architecture, Russian Federation). Overall, references to renewable energy tend to appear within the context of management challenges – such as development pressures or visual intrusion – rather than as indicators of sustainability-driven innovation.

SDG 8

<div> <div>8</div> <div>DECENT WORK AND ECONOMIC GROWTH</div> <div> </div> </div>	PR reference (factor/action implemented by the site)	PR reference (factors affecting the site)
<p>8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services.</p> <p>8.5 achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.</p> <p>8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.</p> <p>8.9 By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products.</p>	<p>9. Visitor Management (What is the average length of stay of a visitor to the World Heritage property?; What is the approximate average daily visitor expenditure?)</p> <p><i>(open question: quantification)</i></p> <p>9.7 - Does the management system/plan for the World Heritage property include a strategy with an action plan to manage visitors, tourism activity and its derived economic, socio-cultural and environmental impacts?</p> <p><i>(open-ended question - yes /no and comments)</i></p> <p>9.7 - Does the management system/plan for the World Heritage property include a strategy with an action plan to manage visitors, tourism activity and its derived economic, socio-cultural and environmental impacts?</p> <p><i>(yes/no)</i></p>	<p>4. Factors Affecting the Property 4.1. Buildings and Development (Housing, Commercial development, Industrial areas, Major visitor accommodation and associated infrastructure, Interpretative and visitation facilities*</p> <p><i>(open-ended question relevant / not relevant ; comments)</i></p> <p>*these factors are also discussed in reference to SDG 12</p>

9.15 - Are there locally driven sustainable tourism initiatives?
(comments)

9.16 - Are the benefits of tourism shared with local communities? (comments)


No. of sites disclosing information in the comments

12/18

Reporting on Sustainable Development Goal 8 (SDG 8), *Decent Work and Economic Growth*, within the WHSs reveals a dual perspective. On one hand, heritage properties are recognised as drivers of local economic development, especially through tourism-related income and employment (e.g., “visitors to the area who sustain jobs and have a positive economic impact on local communities”), with specific attention to the redistribution of income in the community. Some sites report the average visitor stay – often less than one day – and provide an estimate of daily expenditure, reflecting attempts to assess tourism’s economic benefits more systematically. The majority of sites explicitly affirm that tourism benefits are shared with local communities. Specific examples include: “most residents work at the museum or are employed in the tourism business”; “the service fee we collect will be used in local communities”; and “home stay, guide salaries.” In some cases, tourism taxes are redistributed through municipal budgets and support local events. Examples also reflect localised economic gains: “economic benefits”; “employment creation and support for local associations”; “souvenirs related to Pskov churches are made and distributed”; and “the local tourism economy benefits from the visitation to the area.” These responses suggest that World Heritage properties are managed not only as conservation assets, but also as catalysts for community development and cultural entrepreneurship.

On the other hand, a smaller number of reports mention issues related to decent wages, workload, the need to hire professionals instead of relying on volunteers (highlighting potential threats to workers’ condition), and an overall reduction of funds, though these aspects are less extensively addressed across the dataset. Other issues, such as overtourism and the impact of tourism flows on local communities, are only briefly noted, often alongside commentary on the numbers of visitors. For example, one site reported: “In the beginning it will be negative [the impact] because the area is not ready for tourists”. Overall, SDG 8 emerges in the reports not only as an external economic driver but also as an internal management concern, albeit to a limited extent.

SDG 9

	PR reference (factors affecting the site)
<p>9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all.</p> <p>9b Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities.</p>	<p>4. Factors Affecting the Property</p> <p>4.2. Transportation Infrastructure</p> <p>4.3. Services Infrastructures</p> <p><i>(relevant / not relevant; comments)</i></p>
<p>No. of sites disclosing information in the comments</p>	<p>14/18</p>

Reporting on SDG 9 reveals three key themes in how World Heritage Sites engage with infrastructure development.


A significant portion of the reports discusses the creation or expansion of infrastructure designed to accommodate tourism flows, such as airports, piers, roads, and parking facilities. While these interventions aim to enhance accessibility – not least to make some places accessible and stimulate local economic activity – they also raise concerns about the long-term impact of the increased infrastructure on landscape integrity, carrying capacity, biodiversity loss, and the livelihoods of local communities. For example, one site noted that “an increase in visitor numbers will necessitate the construction of further parking facilities at the edge of the buffer zone” (Göbekli Tepe, Turkey).

Whereas sites acknowledge the potential threats posed by infrastructure – such as pollution, biodiversity loss, or pressure on the built environment – these risks are typically addressed from a narrowly defined conservation perspective, with responses that remain site-specific (e.g., time-limited street closures) and reactive rather than systemic and forward-looking.

In contrast, only a minority of sites report the implementation of innovative practices, such as the development of cycling infrastructure or multimodal sustainable transport systems that serve both communities and tourists. These rare examples reflect a more integrated approach, aligning accessibility improvements with broader goals of environmental

sustainability and inclusive urban mobility, and recognising that the site is rooted in an ecosystem rather than operating as an autonomous entity.


SDG 10

<div>10</div> <div>REDUCED INEQUALITIES</div> 	<div>PR reference</div> <div>(factor/action implemented by the site)</div>
<p>10.2 Empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.</p>	<p>5.3.15 - Does the management system include formal mechanisms and procedures that ensure participation and contribution of the following groups, living within or near the World Heritage property and/or buffer zone in management decisions that maintain the Outstanding Universal Value of the property?</p>
<p>10.4 Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality.</p>	<p>5.3.15.4 Indigenous peoples (open-ended question: <i>Not applicable, No mechanisms for participation, Some participation, Direct participation, Transformative participation</i>)</p>
	<p>5.3.16 - Please rate the cooperation/relationship between the World Heritage property managers/coordinators/staff and the following groups (related to woman & indigenous) (open-ended question: <i>Not applicable, No mechanisms for participation, Some participation, Direct participation, Transformative participation</i>)</p>
	<p>5.3.17.4 The management system of the property integrates a human rights-based approach</p>
<p>No. of sites disclosing information in the comments</p>	<p>0</p>

The reporting on SDG 10, which calls for the reduction of inequalities within and among communities, emerges in the Periodic Reports primarily through the assessment of participation in governance and management, as discussed previously. With very few exceptions and categories reported as “not applicable”, all sites declare that their “management system include formal mechanisms and procedures that ensure” at least “some participation”, and in many cases “direct” or “transformative” participation of the stakeholder groups listed in the questionnaire. Similarly, sites generally rate “the cooperation/relationship between the World Heritage property managers/coordinators/staff” and the listed groups (which are more numerous than in the previous question) as “fair” to “good”. Sambor Prei

Kuk, Pimachiowin Aki, and Writing-on-Stone are exceptions, as they explicitly consider *indigenous peoples* as relevant stakeholders. These three report a high level of engagement with indigenous communities, supported by management systems that include formal mechanisms and procedures to ensure inclusion. A number of sites report “full achievement” or “significant” progress in enabling local communities to participate in site management or benefit from tourism. In particular, six WHSs report having “mechanisms to promote equal participation among and within groups, including different levels of authority, local communities, indigenous people, women and men, and other specific groups.” Five sites report a “framework for inclusive economic development, including equal access and distribution of resources and opportunities arising from the protection of the property”. Seven sites mention “governance mechanisms that foster and respect traditional practices, knowledge and uses of the property”. However, these reports generally do not fully disclose how the actual engagement of marginalised groups is realised.

SDG 11


<div> <div>11</div> <div>SUSTAINABLE CITIES AND COMMUNITIES</div> <div>  </div> </div>	PR reference (factor/action implemented by the site)	PR reference (factors affecting the site)
<div> <div>11.3 Enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries.</div> <div>11.4 Strengthen efforts to protect and safeguard the world's cultural and natural heritage.</div> <div>11.7 Provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities.</div> </div>	<div> <div>3. Statement of Outstanding Universal Value</div> <div>3.3 - Comments, conclusions and/or recommendations related to Statement of Outstanding Universal Value</div> <div>(comments)</div> </div>	<div> <div>4. Factors Affecting the Property</div> <div>4.1.1 - Housing</div> <div>4.1.3 - Industrial areas</div> <div>4.1.4 - Major visitor accommodation and associated infrastructure</div> <div>4.1.5 - Interpretative and visitation facilities</div> <div>(open-ended question: relevant / not relevant; comments)</div> </div>
No. of site disclosing information in the comments	16/18	

The reporting on SDG 11 – Sustainable Cities and Communities – reveals a wide array of interactions between heritage conservation and urban

environmental dynamics. One of the specific targets of this goal is the protection of cultural and natural heritage, which partly overlaps with the tentative suggestion of including an 18th SDG related to culture. The majority of reports highlight tensions and trade-offs between conservation imperatives and pressures arising from environmental change and tourism-related development. One recurring theme is the impact of urbanisation and tourism, which poses both direct and indirect threats to the OUV of WHSs. Reports describe alterations to skylines, residential expansion, hotel construction, inadequate infrastructure for waste and visitor flows, and the visual impact of urban sprawl on heritage landscapes. These transformations are often framed as threats to the authenticity, spatial coherence, and environmental setting of the sites, rather than as part of a holistic reflection on sustainability. A second emerging narrative is the threat of biodiversity loss and ecological degradation, especially in connection with climate change and cumulative human pressures. Changing temperature, humidity, and precipitation patterns are affecting ecosystems that surround or intersect heritage properties. Reports describe deterioration processes such as termite infestations, water infiltration, and dust accumulation. In some cases, response strategies include the establishment of no-grazing zones, environmental monitoring, and regulatory frameworks.

On the other hand, an important cross-cutting narrative highlights the potential benefits of inscription and tourism for local communities, both in terms of economic opportunity and in fostering a sense of value and stewardship. Several sites report actions to promote eco-cultural and sustainable heritage tourism, with varying levels of community involvement in planning and service provision. Environmental education initiatives targeting primary and secondary schools are also mentioned, aimed at raising awareness and strengthening local engagement.

SDG 12

<div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div> <div>  </div>	PR reference (factor/action implemented by the site)	PR reference (factors affecting the site)
12.2 Achieve the sustainable management and efficient use of natural resources.	5. Management System/Management Plan 5.3.17 - Please rate the extent to	4. Factors Affecting the Property 4.1.2 - Commercial

12.8 Ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.	which the management system of your property contributes towards achieving the objectives of the World Heritage Committee's Policy for the Integration of a Sustainable Development Perspective into the Processes of the World Heritage Convention	development 4.4.5 - Solid waste
12b Implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products.		
	<i>(open-end question and comments: Not applicable, No contribution, Limited Significant, Full achievement)</i>	


No. of site disclosing information in the comments

10/18

Reporting under SDG 12 – Responsible Consumption and Production – highlights growing, though uneven, awareness among World Heritage Sites of the need to align heritage conservation with sustainable resource use. Several topics emerge in connection with SDG 12 and SDG 8, particularly in the areas of sustainable tourism and the equitable distribution of its benefits to local communities. (e.g. fostered the development of the community, and actively explored the mode of co-management and co-construction by the community, thus alleviating the people's dependence on and utilization of the resources of Fanjingshan, and alleviating the contradiction between conservation and development.) In response to the question, "Are there locally driven sustainable tourism initiatives?", six sites responded negatively. Key challenges include assessing tourist carrying capacity, measuring anthropogenic pressure, and monitoring visitor numbers. Only three sites report having systems for measuring and managing tourism, while the others do not specify it and seem to focus primarily on promotional activities rather than active management. In most cases, comments concentrate on the impact of waste management and commercial development on individual sites, reflecting a narrow organisational understanding of sustainability, rather than a holistic perspective (e.g., "The government has built a bypass road, outside a protected area and buffer zone, in order to avoid the negative impact caused by heavy trucks in the future"). Sustainable production is also interpreted as the removal of illegal tourism infrastructure that may compromise authenticity and environmental quality. Finally, the comments appear to be quite vague and tend to emphasise tourism promotion rather than active management practices.

Despite these encouraging references, only a limited number of sites – just two – report concrete actions such as the integration of recycling systems, segregation and treatment of solid waste, and the implementation of waste management infrastructure within the property or its buffer zones. One site highlights the importance of indigenous knowledge, such as small-scale gathering of medicinal plants (Writing-on-Stone / Áísínai’pi, Canada) as part of implementing alternative economic practices. A more critical reading suggests that while sustainable tourism is frequently endorsed rhetorically, few sites offer evidence of structured efforts to monitor or manage visitor-related consumption.

SDG 13

	PR reference (factor/action implemented by the site)	PR reference (factors affecting the site)
<p>13.2 Integrate climate change measures into national policies, strategies and planning.</p> <p>13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.</p>	<p>5. Management System /Management Plan</p> <p>5.3.7 - Has any use been made of the Policy Document on the Impacts of Climate Change on World Heritage Properties at the property?</p> <p>5.3.8 - If the Climate Change policy has been used, please briefly describe what has been done along with any research on the impacts of Climate Change on the property:</p> <p>5.3.9 - Has any use been made of the Strategy for Reducing Risks from Disasters at World Heritage Properties at the property?</p> <p>5.3.10 - If the Strategy for Reducing Risks from Disasters at World Heritage Properties has been used, please briefly describe what has been done]</p> <p>5.3.8 If the Climate Change policy has been used, please briefly describe what has been done along with any research on the impacts of Climate Change on the property.</p>	<p>4. Factors Affecting the Property</p> <p>4.10 Climate change and severe weather events</p> <p>4.11 Sudden ecological or geological events</p> <p><i>(open-ended question: relevant / not relevant; comments)</i></p>
No. of sites disclosing information in the comments	12/18	


Reporting under SDG 13 – Climate Action – is primarily addressed from the perspective of the risks that climate change and natural disasters pose to the integrity of WHS properties.

Nearly all sites acknowledge the impacts of climate change and the need to monitor its effects. Some aspects of this reporting align with SDG 4 – Quality Education – particularly where scientific monitoring and research are undertaken or used to inform adaptive strategies in response to climate change. A few properties link their actions to broader national strategies or scientific research programmes. While several sites reference the use of the Policy Document on the Impacts of Climate Change on World Heritage Properties or the Strategy for Reducing Risks from Disasters, these frameworks are often only partially integrated into site management plans.

Some reports mention the inclusion of climate considerations in planning documents or describe isolated initiatives. One site refers to the introduction of a recovery fund to address climate-related damage, while another highlights the mobilisation of indigenous knowledge to mitigate risk, such as the use of firebreaks to prevent the spread of wildfires.

Despite these promising elements, very few sites describe systematic efforts to align their governance structures, visitor management, or long-term conservation objectives with climate adaptation goals. The data suggest that while climate risks are increasingly acknowledged, most responses remain reactive, project-based, or framed within a narrow technical lens.

SDGs 14 and 15

	PR reference (factor/action implemented by the site)	PR reference (factors affecting the site)
<p>14.1 Prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution.</p> <p>14.7 - By 2030, increase the economic benefits to Small Island developing States and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism.</p>	<p>3. Statement of Outstanding Universal Value</p> <p>[when nature is a stakeholder]</p>	<p>4. Factors Affecting the Property</p> <p>4.4.1 - Pollution of marine waters</p> <p>4.5. Biological resource use/modification (Fishing/collecting aquatic resources, Aquaculture)</p> <p><i>(open-ended question; relevant / not relevant; comments)</i></p>
No. of sites disclosing information in the comments	0	



15.1 Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements.

15.2 Promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally.

15.4 Ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development.

15.6 Promote fair and equitable sharing of the benefits arising from the utilization of genetic resources and promote appropriate access to such resources, as internationally agreed.

15.9 Integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts.

3. Statement of Outstanding Universal Value

4. Factors Affecting the Property

4.5. Biological resource use/modification including: (Land conversion, Crop production, Commercial wild plant collection, Subsistence wild plant collection, Commercial hunting, Subsistence hunting, Forestry/Wood production)

(open-ended question; relevant / not relevant; comments)

No. of sites disclosing information in the comments

8


SDG 14 (Life Below Water) and SDG 15 (Life on Land) are discussed together here, as both can be framed either as factors affecting World Heritage Sites (e.g., through pollution) or as targets of site-level conservation actions. This is particularly pertinent when the site is natural and the measures undertaken aim to protect both terrestrial and aquatic biodiversity. In this context, actions implemented at the site level primarily focus on safeguarding the overall integrity of the site. Within the subsample, only two sites – Cordouan Lighthouse and the Migratory Bird Sanctuaries along the Coast of Yellow Sea-Bohai Gulf in China – include portions of the sea within their core or buffer zones. However, Cordouan Lighthouse is a cultural site and the Migratory Bird Sanctuaries' perimeter largely corresponds to coastlines and/or wetlands, with its OUV focused on migratory bird habitats rather than underwater ecosystems. Among the factors affecting these sites,

pollution of marine waters (subsection 4.4.1) has been declared “not relevant” for both.

A recurring theme is the positive impact of protective regulations, including legal restrictions on land conversion, hunting, or forestry, which are seen as instrumental in preserving biodiversity. The convergence of threats and responses across terrestrial and aquatic systems underscores the interconnectedness of biodiversity and the need for holistic management approaches that align with multiple SDGs.

On the one hand, nature is threatened in its functional use for humans (e.g., agriculture and hunting); on the other, nature is viewed as a standalone entity requiring full preservation. Some sites report actions such as the removal of fences to facilitate wildlife mobility or reforestation projects aimed at restoring native ecosystems. Although many sites emphasise the stability of traditional land uses, such as grazing or subsistence plant collection – often framed as sustainable and non-threatening to site integrity – there are growing concerns over the expansion of agriculture, hunting pressures, and the spread of invasive species linked to forestry or plant exploitation. Different sites report on tensions between safeguarding ecological integrity and accommodating the livelihood needs of local communities who rely on the same land.

SDG 16

	PR reference (factor/action implemented by the site)	PR reference (factors affecting the site)
<p>16.6 Develop effective, accountable and transparent institutions at all levels.</p> <p>16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels.</p> <p>16.8 Broaden and strengthen the participation of developing countries in the institutions of global governance.</p> <p>16.10 Ensure public access to information and protect</p>	<p>5. Management system</p> <p>5.3.11 - Rate the coordination between the various levels of administration (i.e. national/federal; regional/provincial/state; local/municipal etc.) involved in the management of the World Heritage property</p> <p>5.3.15 - Does the management system include formal mechanisms and procedures that ensure participation(...)</p>	<p>4. Factors Affecting the Property</p> <p>4.13. Management and institutional factors (including Management system/Management plan, Legal framework, Governance, Financial resources, Human resources, Low impact research/monitoring activities, High impact research/monitoring activities)</p>

fundamental freedoms, in accordance with national legislation and international agreements.

5.3.16 - Please rate the cooperation/relationship between the World Heritage property managers/coordinators/staff and the following groups(related to local communities, local authorities, landowners)

5.3.17.6 The management system of the property contributes to conflict prevention, including respect for cultural diversity within and around the World Heritage property.

10. Monitoring

15.1.2 - conclusions and recommendations from previous Periodic Reporting

15.2. Use of Data


N. of sites disclosing information in the comments

14/18

The analysis of entries associated with SDG 16 (Peace, Justice and Strong Institutions) focuses on effective governance, transparent institutional coordination, and inclusive management frameworks, which align with the requirements set by the World Heritage Convention at the time of inscription. Many sites report the presence of multilevel governance structures, involving national, regional, and local authorities, as well as the inclusion of local communities or NGOs in site management. However, challenges are also noted that may affect the property, particularly in terms of operational coordination and coherence, especially where mandates overlap or decision-making is fragmented. A recurring theme is the implementation gap between the formal adoption of management systems and their actual execution. While several sites have management plans in place, their implementation is often hindered by limited resources, bureaucratic delays, or insufficient monitoring frameworks.

Another crucial dimension is the participation of local communities and stakeholders in governance processes. While participatory mechanisms appear increasingly embedded in site management, the quality and depth of engagement vary significantly. Some reports highlight effective cooperation and shared decision-making, whereas others warn against “consultation fatigue” or merely symbolic involvement. The legal and normative

frameworks supporting site management are also addressed, with several cases referencing binding legal instruments or inter-agency agreements that provide institutional legitimacy to conservation efforts.

<div> <div>17</div> <div> PARTNERSHIPS FOR THE GOALS </div>  </div>	PR reference (factor/action implemented by the site)
17.14 Enhance policy coherence for sustainable development.	2. Other Conventions/Programmes under which the World Heritage property is protected
17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships.	2.7 - Please indicate the level of cooperation at property level between designations under different Conventions/Programmes (that have been inscribed on the Representative List of the Intangible Cultural Heritage)
No. of sites disclosing information in the comments	3/18


The analysis of entries related to SDG 17 (Partnerships for the Goals) highlights how World Heritage Sites are increasingly embedded within broader international frameworks and multilateral conventions, reinforcing their global relevance and strategic role in sustainability agendas. Many sites report recognition under multiple regimes, including:

- The International Register of Cultural Property under Special Protection (1954 Hague Convention);
- The List of Cultural Property under Enhanced Protection (Second Protocol to the 1954 Hague Convention);
- The Ramsar List of Wetlands of International Importance (Ramsar Convention);
- The World Network of Biosphere Reserves (UNESCO MAB Programme);
- The UNESCO Global Geoparks Network.

This overlap confirms the multifunctionality and multiscalar governance of heritage sites, and their ability to serve as hubs for coordinated policy actions.

Many sites report being simultaneously protected under multiple conventions, such as the Ramsar Convention, the Man and the Biosphere Programme, and the Convention for the Safeguarding of the Intangible Cultural Heritage. This convergence may support policy coherence, particularly where environmental, cultural, and social mandates intersect.

4.3.4. The Missing SDG – SDG 18

	PR reference (factor/action implemented by the site)	PR reference (factors affecting the site)
	<p>3. Statement of Outstanding Universal Value (identification of attribute, and role of the heritage)</p> <p>Protection and Management of the Property</p> <p>5.1. Boundaries and Buffer Zones, 5.2. Protective Measures</p>	<p>4. Factors Affecting the Property</p> <p>4.7. Local conditions affecting physical fabric (Wind, Relative humidity, Temperature, Radiation/Light, Water, Pests, Micro-organisms)</p> <p>4.8. Factors Affecting the Property: Social/Cultural uses of heritage (Ritual/Spiritual/Religious and associative uses, Society's valuing of heritage, Indigenous hunting, gathering and collecting, Changes in traditional ways of life and knowledge system, Identity, social cohesion, changes in local population and community, Impacts of tourism/Visitation/Recreation)</p>
No. of sites disclosing information in the comments	18/18	

As discussed in the previous chapter, culture remains structurally absent from the current SDG framework, despite its critical role in shaping identities, values, and practices that underpin sustainable development. Various criticisms have been raised regarding the “pillarisation” of sustainability, which often leads to trade-offs between environmental, social, and economic dimensions. While some argue that adding a distinct cultural pillar could exacerbate fragmentation, others contend that culture has the potential to act as a unifying force, capable of reconnecting and enriching the existing pillars. A pragmatic proposal would be to introduce a dedicated Goal for Culture within the SDG framework.

Although SDG 18 does not formally exist in the official UN 2030 Agenda framework, UNESCO periodic reports contain a wealth of qualitative data highlighting the significance of cultural values, uses, and meanings attached to WHSs. The analysis of entries coded under the proposed SDG 18, Cultural Sustainability, reveals that WHSs are not only physical spaces of conservation but also living cultural landscapes, embedded in dynamic social, symbolic, and political contexts. Several entries document how sites are actively used for ritual, social, agricultural, and religious practices, often maintained by local communities or traditional custodians. Intangible,

indigenous, and local knowledge systems emerge as alternative management scenarios (e.g. traditional Tibetan nomadic lifestyles) and as key ecological knowledge. These uses can complement conservation goals, but also generate tensions when institutional frameworks impose restrictions or when tourism disrupts cultural meanings. The impact of World Heritage inscription is also frequently addressed: while it brings global visibility and recognition, it may also provoke overexposure, symbolic pressure, and potential alienation of local communities.

In this sense, SDG 18 emerges as a missing dimension – a goal that could explicitly address the cultural, symbolic, and identity-based values central to World Heritage Sites. Critically, it could provide a framework for their systematic recognition, measurement, and accountability. From an accounting perspective, this would involve integrating cultural indicators into reporting mechanisms and sustainability disclosures, enabling heritage institutions and policymakers to translate cultural values into decision-relevant information. Such an approach would not only increase the visibility of cultural sustainability within performance frameworks but also legitimise it as a measurable dimension of governance, investment, and impact evaluation, thereby bridging the gap between cultural significance and policy accountability.

4.4. Takeaways

This chapter sets out to examine two complementary questions: how sustainability discourses have entered the governance and strategic planning of WHSs through their Management Plans, and how such discourses are subsequently applied (and through which reporting standards) and reported in Periodic Reporting. In doing so, it has also explored the extent to which these instruments function as genuine mechanisms for sustainability reporting and accountability, rather than merely as procedural or symbolic exercises.

The findings reveal a paradox. Although the examined sites were all inscribed after the adoption of the 2030 Agenda and UNESCO's explicit commitment to sustainable development, the SDGs have not been systematically embedded in their managerial or reporting frameworks. This is particularly striking given UNESCO's own thematic cultural reporting, which asserts that relevant SDGs have been integrated into the management of numerous sites worldwide. In practice, direct references to the SDGs in Management Plans or Periodic Reports are rare and, where present, are seldom

linked to specific targets, indicators, or measurable outcomes. Notably, the SDGs in this context are not mobilised as advocacy/policy tools to legitimise culture's contribution to sustainable development, as other research has suggested (Magliacani & Toscano, 2023), but rather as operational categories for self-assessment. They are adapted to the organisational level to identify factors already captured by existing reporting routines that affect, and are affected by, the property, prompting internal reflection on sustainability and generating a form of "sustainability for culture."

Nevertheless, even without explicit SDG labelling, Periodic Reports frequently address themes that align closely with the Goals. This "silent alignment" emerges across a range of domains, including community engagement, sustainable tourism, biodiversity conservation, and climate adaptation. Yet a persistent discrepancy remains between what is articulated in Management Plans and what is actually documented in reporting. This gap suggests that sustainability commitments, while discursively present, often lack the monitoring systems, performance data, and feedback mechanisms necessary to assess their effectiveness and recalibrate strategies accordingly.

From an accounting perspective, the Periodic Reports exhibit further limitations. Their standardised, questionnaire-based format restricts qualitative depth, their accessibility to non-specialist audiences is limited, and irregular publication undermines their potential as transparent, stakeholder-oriented monitoring tools. Accountability remains primarily upward, directed towards UNESCO and national authorities, rather than outward to local communities, marginalised stakeholders, or the wider public. Alternative forms of accounts, such as those discussed in Chapter Two, are largely absent. Only one site publishes an Annual Report on its website.

The WHS framework reflects these tensions: it privileges conservation logics and values-led approaches but often struggles to integrate them into more holistic understandings of sustainability or measurable, systemic practices. While the cultural heritage field has the potential to pioneer alternative, dialogic, and context-sensitive forms of accounting – capable of embracing plural stakeholder perspectives, human–nonhuman relationships, and planetary boundaries – current WHS reporting remains closer to procedural compliance than to transformative practice.

In conclusion, WHSs hold significant, yet underutilised, potential to act as laboratories for sustainable development. Realising this potential does not simply depend on the formal adoption of new procedures, but on a deeper rethinking of how sustainability is conceived and communicated within the World Heritage system. Several directions appear particularly significant:

- the integration of the SDGs into planning and reporting frameworks remains crucial, yet the challenge lies less in formal alignment and more in developing meaningful connections to targets and measurable indicators;
- the persistent gap between aspirational commitments and reported practice raises questions about how monitoring and feedback systems might evolve to become more than compliance tools;
- accountability could be reframed in ways that privilege accessibility, transparency, and inclusivity, allowing reporting to resonate not only with UNESCO but also with local communities and marginalised stakeholders;
- sustainability itself might be reconsidered, moving beyond a narrow focus on the integrity or preservation of the site towards an ecosystemic understanding (Bebbington & Unerman, 2018);
- finally, there is scope to move beyond a reporting culture defined solely in relation to the SDGs, towards acknowledging culture not only as a beneficiary of sustainable development but as an active, normative driver of change – one capable of inspiring alternative models of sustainability reporting that exceed procedural compliance.

With the 2030 SDG Agenda for Sustainable Development approaching its completion date (2030), it is evident that we are still far from achieving its ambitious goals. Adopting such a shift would bring WHS governance into closer alignment with a normative stakeholder perspective, embedding moral, ethical, and legal principles in heritage management, and enabling these sites to transition from symbolic sustainability discourse to genuine, multidimensional practice.

Bibliography

- Adams, J. L. (2010). Interrogating the equity principle: The rhetoric and reality of management planning for sustainable archaeological heritage tourism. *Journal of Heritage Tourism*, 5(2), 103-123.
- Badia, F. (2017). The management plan for the World Heritage Sites as a tool of performance measurement and sustainability reporting: Opportunities and limits in the Italian context. In *Aspects of management planning for cultural World Heritage Sites: Principles, approaches and practices* (pp. 25-36). Springer International Publishing.
- Bebbington, J., Russell, S., Thomson, I. (2017). Accounting and sustainable development: Reflections and propositions. *Critical Perspectives on Accounting*, 48, 21-34. <https://doi.org/10.1016/j.cpa.2017.05.003>.

- Bebbington, J., Unerman, J. (2018). Achieving the United Nations Sustainable Development Goals: An enabling role for accounting research. *Accounting, Auditing & Accountability Journal*, 31(1), 2-24.
- Beretta, V., Demartini, C., Trucco, S. (2019). Does environmental, social and governance performance influence intellectual capital disclosure tone in integrated reporting? *Journal of Intellectual Capital*, 20(1), 100-124.
- Bertacchini, E. E., Saccone, D. (2012). Toward a political economy of World Heritage. *Journal of Cultural Economics*, 36(4), 327-352.
- Bifulco, F., Tregua, M. (Eds.) (2022). *Handbook of research on museum management in the digital era*. IGI Global.
- Borin, E. (2023). *Sustainability reporting in museums*. Eurilink University Press.
- Dey, C. (2003). Corporate 'silent' and 'shadow' social accounting. *Social and Environmental Accountability Journal*, 23(2), 6-9.
- de la Torre, M. (2013). Values and heritage conservation. *Heritage and Society*, 6(2), 155-166. <https://doi.org/10.1179/2159032X13Z.00000000011>.
- Donelli, C., Lusiani, M., Mio, C. (2024). Sustainability in World Heritage Site disclosure documents. In *Proceedings of AIMAC Conference*, July 2024, Lisbon.
- Fancourt, D., Finn, S. (2019). What is the evidence on the role of the arts in improving health and well-being? A scoping review. *WHO Regional Office for Europe*. PMID: 32091683.
- Krippendorff, K. (2004). *Content analysis: An introduction to its methodology* (2nd ed.). Sage.
- Labadi, S. (2013). The National Museum of Immigration History (Paris, France), neo-colonialist representations, silencing, and re-appropriation. *Journal of Social Archaeology*, 13(3), 310-330.
- Laine, M., Tregidga, H., Unerman, J. (2021). *Sustainability accounting and accountability* (3rd ed.). Routledge. <https://doi.org/10.4324/9781003185611>.
- Logan, W. (2012). States, governance and the politics of culture: World Heritage in Asia. In *Routledge handbook of heritage in Asia* (pp. 113-128). Routledge.
- Magliacani, M., Toscano, V. (2023). *Accounting for Cultural Heritage Management: Resilience, Sustainability and Accountability*. Springer Nature.
- Raimo, N., de Nuccio, E., Vitolla, F. (2022). Corporate governance and environmental disclosure through integrated reporting. *Measuring Business Excellence*, 26(4), 451-470.
- Sacco, P. L. (2017). Health and cultural welfare: A new policy perspective? *Economia della cultura*, 27(2), 165-174.
- Soini, K., Birkeland, I. (2014). Exploring the scientific discourse on cultural sustainability. *Geoforum*, 51, 213-223.
- Torelli, R., Balluchi, F., Furlotti, K. (2020). The materiality assessment and stakeholder engagement: A content analysis of sustainability reports. *Corporate Social Responsibility and Environmental Management*, 27(2), 470-484.
- Tregidga, H., Laine, M. (2021). Stand-alone and integrated reporting. In J. Unerman, J. Bebbington, B. O'Dwyer (Eds.). *Routledge handbook of environmental accounting* (pp. 108-124). Routledge.

- Tucker, H., Carnegie, E. (2014). World heritage and the contradictions of 'universal value'. *Annals of Tourism Research*, 47, 63-76.
- Valagussa, A., Frattini, P., Crosta, G., Spizzichino, D., Leoni, G., Margottini, C. (2021). Multi-risk analysis on European cultural and natural UNESCO heritage sites. *Natural Hazards*, 105(3), 2659-2676.

FINAL REMARKS

The present work has undertaken a critical investigation into the multiple tensions, contradictions, and potentials embedded in the evolving discourse and practice of accounting and sustainability within the cultural sector. By traversing the historical, discursive, and organisational dimensions of sustainability and sustainability reporting, it has sought not only to map the field but also to problematise the very terms and tools by which the relationship between culture and sustainability is currently conceptualised and assessed.

The relationship between accounting and culture can be understood in two ways. First, *within the sustainability accounting debate*, culture and creativity emerge in the prospect that artistic languages may broaden the communicative possibilities of accounting, fostering richer and more effective forms of accounts and accountability, and allowing for a wider range of stories to be told. As previously discussed, humans have always constructed and communicated accounts of their environments and social issues, regardless of the different forms those accounts took (Atkins *et al.*, 2023). Second, there is *sustainability accounting within the cultural sector* itself – the need to reflect upon, measure, and report sustainability issues that are unique to cultural organisations, and to consider which stories are told within this context.

The etymology of “accounting” reveals not only the action of counting (Lat. *computare*: “to count, sum up, reckon together”), but also the idea of “telling a story” (Fr. *conter*). The linguistic proximity between counting and storytelling underscores how narration itself is an act of adherence to reality, as the writer Guido Morselli observed:

«contare» vale spesso per «raccontare». Sicché, nelle quattro grandi lingue occidentali, il raccontare, il narrare, e il numerare (e calcolare), sono funzioni che la coscienza linguistica considera affini. Probabilmente perché chi narra è

tenuto alla «precisione» e alla oggettività: non può inventare, deve «riferire». La coscienza linguistica sente che il narrare, non solo è «prosa ma è impegno di aderenza alla realtà» (Guido Morselli, Diario, 1938/73)¹.

This narrative dimension allows us to view accounting not just as a technical practice, but also as a cultural act of meaning-making. Nonetheless, it should be noted that not all stories are made explicit: some are silenced and marginalised, revealing how power relationships are structurally embedded in the seemingly technical act of counting and disclosing (consider, for example, the previously discussed practice of *silent accounting*, which refers to what is left unsaid or obscured in corporate reporting: between the other see Gray, 2013 and Dey, 2003).

These reflections set the stage for the broader inquiry developed throughout the thesis.

The first chapter reconstructed the genealogy of the sustainability paradigm by tracing how a once radical ecological discourse was gradually absorbed and rearticulated within institutional, policy, and managerial frameworks. From the pioneering research of the 1970s to the Sustainable Development Goals, sustainability has shifted from critique to consensus, often at the expense of conceptual clarity and political urgency (Daly, 1996; Death, 2010). Throughout this transition, culture has remained either invisible or instrumentalised – reduced to a support function for economic and social goals, rather than acknowledged as a constitutive pillar of sustainable development in its own right (Soini & Dessein, 2016).

The second chapter examined the role of accounting and reporting in operationalising sustainability, particularly within organisational contexts. It highlighted how quantification and reporting practices, while often presented as neutral and technical, are in fact normative and political technologies entangled in broader neoliberal rationalities (Power, 2004; Adams, 2022). Whereas reactive and integrated reporting frameworks tend to reinforce corporate legitimacy and economic logic, a holistic approach – though still not widespread – could enable a rethinking of sustainability as systemic, participatory, and ethically embedded (Mäkelä & Cho, 2022). Drawing on the literature on sustainability accounting and critical reporting, the chapter discussed how standard frameworks, while essential for comparability and transparency, often risk reducing sustainability to a technocratic exercise or simulacra (Boiral, 2013)

¹ “‘To count’ often also means ‘to tell’. Thus, in the four major Western languages, telling, narrating, and numbering (or calculating) are functions that linguistic consciousness perceives as related. Probably because the one who narrates is bound to ‘precision’ and objectivity: they cannot invent, they must ‘report’. Linguistic consciousness feels that narration is not only prose, but a commitment to adherence to reality” (author translation).

that does not sufficiently respond to the complexity and pluralism of environmental, social, and cultural values. The chapter further explored the need to rethink reporting practices through more open inclusive, narrative, and aesthetic forms of accounting that move beyond the hegemony of calculative rationality, especially in the cultural field.

The third chapter examined the role of UNESCO as a forerunner of sustainability, emphasising its pioneering – though often overlooked – contribution to embedding intergenerational justice and cultural diversity within the sustainability agenda. At the same time, the analysis revealed persistent tensions between normative aspirations and practical implementation, particularly with regard to stakeholder engagement, accountability, and the alignment of management and reporting documents with the Sustainable Development Goals (SDGs).

Finally, the empirical chapter brought to light the dissonance between sustainability discourse and reporting practice within a specific type of cultural organisation: World Heritage Sites. Despite the increasing reference to sustainability in Management Plans, a critical gap persists between rhetorical alignment and substantive implementation. The limited adoption of indicators and areas of investigation, the underreporting of cross-cutting issues such as working conditions, ethical sourcing, ecological impact, community tensions, and ecosystem services, as well as the rare integration of the SDGs, all reveal a tendency to treat sustainability more as a symbolic language than a systemic operational framework. Although Periodic Reporting is partially aligned with sustainability principles, it does not explicitly reference SDGs. Nevertheless, even without explicit SDG labelling, Periodic Reports frequently address themes that align closely with the Goals. This “silent alignment” emerges across a range of domains, including community engagement, sustainable tourism, biodiversity conservation, and climate adaptation. However, a persistent discrepancy remains between what is articulated in Management Plans and what is actually documented in reporting. This gap suggests that sustainability commitments, while discursively present, often lack the monitoring systems, performance data, and feedback mechanisms necessary to assess their effectiveness and recalibrate strategies accordingly. Thus, the dominant approach in the relationship between culture and sustainability is not a self-reflection on how these organisations can contribute to and report on sustainable or unsustainable practices; rather, it is the use of sustainability narratives to legitimise the role of cultural institutions (in this case, WHS) as pillars of sustainable development.

These reporting documents are not ultimately produced to report on or be accountable to a wider set of stakeholders on sustainability-related themes. In the case of World Heritage Sites, the primary beneficiaries of Management Plans

and Periodic Reporting are often not the local communities or cultural practitioners directly engaged with the sites, but rather higher levels of governance and international oversight bodies. Indeed, the accountability process remains constrained by technical templates and provides little scope for holistic or context-sensitive reflection. Reports tend to serve UNESCO, national governments, and funding institutions as tools for compliance, rather than as instruments of accountability at the local level. This bureaucratic orientation reinforces the asymmetry between those who draft the reports and those most affected by the issues reported (or left unreported). In practice, the intended beneficiaries are displaced: while reports aim to satisfy external requirements of legitimacy and comparability, the potential to support local decision-making, community engagement, and shared learning remains underdeveloped.

Despite efforts to design indicators specifically tailored to the cultural sector or adapt existing ones, cultural organisations still lack a holistic understanding of sustainability that reflects the sector’s transformative potential (O’ Connor, 2024). In light of these findings, future research is needed to foster a deeper reflection on the political, epistemological, and methodological implications of the different types of sustainability reporting in the cultural sector, as summarised in the following table.

Tab. 1 – Summary of Approaches to Sustainability Reporting and Implications for the Cultural Sector

Approach	Main Theory	Accountability	For Whom?	Type of Report	Cultural Sector Implication
Reactive	Legitimacy theory	Symbolic / Reputational	Primarily to other levels of government	questionnaire bureaucratic document	Predominant in early/marginal reports. Sustainability used rhetorically, rarely linked to SDGs or indicators. Reflects symbolic compliance to political rhetoric rather than substantive engagement.
Integrated	Business case for sustainability / stakeholder theory	Instrumental (broader, yet constrained)	Multiple stakeholders, within growth paradigm	Reports integrating sustainability with core strategy	Partial engagement with sustainability, limited materiality analysis, selective stakeholder inclusion (sustainability as sustainability of the site/cultural organisation)
Holistic	Systemic, feminist, indigenous epistemologies, agonistic	Transformational / Emancipatory	Multi-actor networks; future generations; non-humans	Hybrid reports blending qualitative, symbolic, and artistic forms	Rarely applied. Yet, cultural organisations (esp. WHSs) could pioneer this approach, developing new models of accounting rooted in cultural specificity, aesthetics, and indigenous knowledge. Cultural institutions can shift the paradigm by reimagining sustainability as a cultural construct.

As pointed out in the previous table, there are indeed radical and multiple understandings of sustainability (see, e.g., Milne *et al.*, 2009; Soderbaum & Brown, 2010). If sustainability itself is open to multiple interpretations, it follows that any accounting for sustainability should also acknowledge and reflect such pluralism. From a pluralist perspective, therefore, accounts can never be incontrovertible (Boyce, 2000); rather, they should remain open, situated, and responsive to diverse values and contexts. The ecological and social crisis demands that institutions move beyond a performative engagement with sustainability, embracing instead a reflexive, context-sensitive, and inclusive approach to accountability. This requires rethinking not only what is reported, but also for whom, by whom, and to what ends. Cultural organisations – particularly those entrusted with the stewardship of sites of “outstanding universal value” (such as WHSs) – should be positioned not as passive implementers of externally defined standards, but as active agents capable of co-producing meaning, reconfiguring indicators, and challenging the boundaries of what counts as sustainable practice.

This does not mean simply including culture within the sustainability goals that dominate current discussions, but rather transforming how sustainability is defined, pursued, and accounted for within the sector. The heritage and cultural sectors could offer not only content but methodological alternatives that go beyond their conventional, financially or numerically constrained bounds by proposing new ways of accounting for sustainability that foreground relationality, temporality, ethics of care, and aesthetic experience. As this monograph has argued, these fields are uniquely positioned to articulate open, dialogic, and plural forms of accountability, oriented not towards mere compliance, but towards meaning-making and future-making.

Cultural institutions should reclaim their agency as laboratories for radical thinking and sustainability – not merely measuring impact through imported indicators, but generating new epistemologies of sustainability from within, embracing the ‘agonism’ of the plurality of voices that respect differences and take conflicts seriously (Mouffe, 2008). This requires embracing complexity, resisting reductive quantification, and acknowledging the inherently qualitative, situated, and cultural nature of sustainability itself (Michelon, Pilonato & Ricceri, 2015).

While this monograph has tried to offer a critical and multi-layered examination of sustainability discourse, reporting practices, and their translation within UNESCO World Heritage Sites, several limitations must be acknowledged. First, the empirical analysis relied primarily on the review of documentary sources – namely Management Plans and Periodic Reporting – which, while valuable, reflect the perspectives and priorities of the reporting

institutions and may omit informal practices, dissenting voices, or institutional tensions. Second, the selection of cases and documents was constrained by availability, linguistic accessibility, and the structure of the UNESCO reporting system, potentially biasing the sample towards sites with more developed documentation or stronger institutional capacity. Finally, the study is temporally bounded: both the sustainability discourse and UNESCO's reporting requirements are evolving, and WHSs, despite their diversity in size and type, cannot be taken as representative of the full spectrum of cultural institutions. These limitations suggest caution in generalising findings across all World Heritage contexts, while also highlighting the need for complementary field-based, participatory, and longitudinal research to capture the dynamic and contested nature of cultural sustainability in practice.

Bibliography

- Adams, C. A. (2004). The ethical, social and environmental reporting-performance portrayal gap. *Accounting, Auditing & Accountability Journal*, 17(5), 731-757. <https://doi.org/10.1108/09513570410567791>.
- Atkins, J. F., Doni, F., McBride, K., Napier, C. (2023). Exploring the historical roots of environmental and ecological accounting from the dawn of human consciousness. *Accounting, Auditing & Accountability Journal*, 36(6), 1473-1502.
- Boiral, O. (2013). Sustainability reports as simulacra? A counter-account of A and A+ GRI reports. *Accounting, Auditing & Accountability Journal*, 26(7), 1036-1071.
- Brown, J., Dillard J. (2013). Agonizing over engagement: SEA and the “death of environmentalism” debates. *Critical Perspectives on Accounting*, 24(1), 1-18.
- Daly, H. E. (1996). *Beyond growth: The economics of sustainable development*. Beacon Press.
- Death, C. (2010). *Governing sustainable development: Partnerships, protests and power at the World Summit*. Routledge.
- Dey, C. (2003). Corporate ‘silent’ and ‘shadow’ social accounting. *Social and Environmental Accountability Journal*, 23(2), 6-9.
- Gray, R. (2013). The practice of silent accounting. In *Building Corporate Accountability* (pp. 201-217). Routledge.
- Mäkelä, H., Cho, C. H. (2022). Calls for accountability and sustainability: How organizations respond. In *Handbook of Accounting and Sustainability* (pp. 89-108). Edward Elgar Publishing.
- Michelon, G., Pilonato, S., Ricceri, F. (2015). CSR reporting practices and the quality of disclosure: An empirical analysis. *Critical perspectives on accounting*, 33, 59-78.

- Mouffe, C. (2008). Art and democracy: Art as an agonistic intervention in public space. *Open*, 14, 6-15.
- O'Connor, J. (2024). *Culture is not an industry: Reclaiming art and culture for the common good*. Manchester University Press.
- Soini, K., Dessein, J. (2016). Culture-sustainability relation: Towards a Conceptual Framework. *Sustainability*, 8(2), 167. <https://doi.org/10.3390/su8020167>.

AFTERWORD

Ruth Rentschler

It is an honour to write the afterword for Chiara Carolina Donelli's book on sustainability in the creative industries. It is a new and innovative domain, on which the creative literature has been largely silent. Research into this domain is only now beginning to emerge.

Nonetheless, to write about sustainability *in general* today is to enter a crowded and often cacophonous conversation. Yet in *Talking the Talk of Culture and Sustainability*, Donelli has managed to create a voice that is both critical and deeply attentive – one that listens as much as it argues. Her work moves gracefully between intellectual traditions, revealing the hidden architectures of discourse that shape how we “speak” sustainability, and what remains unsaid in that speech.

What distinguishes this monograph is its insistence that sustainability is not only a technical or managerial concern, but a profoundly cultural one. Donelli's argument is not about adding culture as a supplementary “fourth pillar,” but about recognising culture as the grammar through which sustainability itself becomes thinkable. Through a synthesis of accounting scholarship, policy analysis, and cultural theory, she demonstrates that the ways we represent, measure, and report sustainability are themselves acts of meaning-making – interpretive performances that construct particular realities while obscuring others, often in relation to accountability.

This insight gives the work both its critical edge and its ethical urgency. By placing reporting practices and management frameworks in dialogue with the symbolic and aesthetic dimensions of culture, Donelli invites us to reconsider what accountability could mean in the cultural field. Accountability, here, is not a matter of compliance or numerical transparency; it is a practice of care, interpretation, and reflexivity. It is a commitment to maintaining open channels

between values and actions, between institutional narratives and the communities they serve.

In doing so, *Talking the Talk of Culture and Sustainability* contributes to a growing body of scholarship that seeks to reconnect cultural management with broader debates on social and environmental responsibility. Yet it does so with a distinctive sensibility – one that is both empirical and philosophical, grounded and visionary. It is attentive to the realities of management practice, yet refuses to reduce culture to its instrumental functions.

There is, throughout this book, an awareness that discourse matters: that the way we *talk* about sustainability shapes how we act upon it. There is also hope – a conviction that by reclaiming the cultural dimensions of sustainability, we might reimagine the very conditions of coexistence that the term was meant to preserve.

As readers close this book, they may find themselves not only more informed but also more alert to their own participation in the language of sustainability – to the metaphors, assumptions, and silences that sustain it. In this sense, Donelli's contribution is as much conceptual as it is methodological: it offers a way of listening differently, of tracing meaning where managerial discourse has learned to speak too fluently and sometimes to act too slowly.

Talking the Talk of Culture and Sustainability reminds us that sustainability is, at its core, a question of meaning – and that meaning, in turn, is always cultural.

Aziende pubbliche e imprenditorialità sociale APIS

Ultimi volumi pubblicati:

GIOVANNI BARBATO, *Governance, pianificazione delle performance e posizionamento strategico dell'università italiana*. Tra resistenze al cambiamento e processi evolutivi (disponibile anche in e-book).

SIMONE FANELLI, *Il bilancio negli enti pubblici*. Caratteristiche e tendenze evolutive (disponibile anche in e-book).

ANDREA GARLATTI, RUBENS PAULUZZO, *Il bilancio delle aziende pubbliche di servizi alla persona* (disponibile anche in e-book).

ISABELLA MOZZONI, GIULIO TAGLIAVINI, PIER LUIGI MARCHINI, *Il valore all'opera!*. Dalla performance all'impatto delle attività culturali. Tra modelli e risultati (disponibile anche in e-book).

MAGALÌ FIA, *L'evoluzione degli assetti istituzionali delle università italiane*. Mission, governance e accountability (E-book).

BARBARA SIBILIO, ANTONIO MATAACENA (a cura di), *I musei ecclesiastici*. Proposte di valorizzazione (disponibile anche in e-book).

ELIO BORGONOV, LORENZO CILETTI, *La rete pubblico-privato per l'inclusione scolastica dei bambini con bisogni educativi speciali*. Teorie, legislazione e buone pratiche di leadership (disponibile anche in e-book).

BARBARA SIBILIO, FABIO DONATO (a cura di), *Governare e gestire le aziende culturali* (disponibile anche in e-book).

Orientamenti e proposte

ANTONIO MATAACENA, *Le cooperative imprese "Altere"*. Mission, governance e accountability (disponibile anche in e-book).

MARIA GABRIELLA BALDARELLI, MARCO MARIA MATTEI (a cura di), *Liber amicorum per Antonio Mataacena* (disponibile anche in e-book).

Open Access

MARISA PAVONE, ALBERTO ARENGHI, ELIO BORGONOV, FABIO FERRUCCI, ELISABETTA GENOVESE, ALESSANDRO PEPINO (a cura di), *Un ponte tra università e mondo del lavoro per l'inclusione e la vita indipendente*.

Vi aspettiamo su:

www.francoangeli.it

per scaricare (gratuitamente) i cataloghi delle nostre pubblicazioni

DIVISI PER ARGOMENTI E CENTINAIA DI VOCI: PER FACILITARE
LE VOSTRE RICERCHE.



**Management, finanza,
marketing, operations, HR**

**Psicologia e psicoterapia:
teorie e tecniche**

**Didattica, scienze
della formazione**

**Economia,
economia aziendale**

Sociologia

Antropologia

Comunicazione e media

Medicina, sanità



**Architettura, design,
territorio**

**Informatica, ingegneria
Scienze**

**Filosofia, letteratura,
linguistica, storia**

Politica, diritto

**Psicologia, benessere,
autoaiuto**

Efficacia personale

**Politiche
e servizi sociali**



FrancoAngeli

La passione per le conoscenze

Copyright © 2025 by FrancoAngeli s.r.l., Milan, Italy. ISBN 9788835183990



FrancoAngeli

a strong international commitment

Our rich catalogue of publications includes hundreds of English-language monographs, as well as many journals that are published, partially or in whole, in English.

The **FrancoAngeli**, **FrancoAngeli Journals** and **FrancoAngeli Series** websites now offer a completely dual language interface, in Italian and English.

Since 2006, we have been making our content available in digital format, as one of the first partners and contributors to the **Torrossa** platform for the distribution of digital content to Italian and foreign academic institutions. **Torrossa** is a pan-European platform which currently provides access to nearly 400,000 e-books and more than 1,000 e-journals in many languages from academic publishers in Italy and Spain, and, more recently, French, German, Swiss, Belgian, Dutch, and English publishers. It regularly serves more than 3,000 libraries worldwide.

Ensuring international visibility and discoverability for our authors is of crucial importance to us.

FrancoAngeli



torrossa
Online Digital Library

Copyright © 2025 by FrancoAngeli s.r.l., Milan, Italy. ISBN 9788835183990

COLLANA *di* AZIENDE PUBBLICHE

IMPRENDITORIALITÀ SOCIALE

The very etymology of *accounting* reminds us that to account is not only to measure, but also to tell stories – stories that shape how we see, value, and justify the world. But what stories are told when it comes to sustainability, and how are they told?

This book discusses the intricate genealogy of the relationship between sustainability and the cultural sector, tracing its journey from radical promise to managerial mantra. Focusing on how cultural organisations – especially UNESCO World Heritage Sites – translate sustainability into plans, metrics, and reports, it exposes the fragile balance between ideals and implementation, between universal frameworks and organisational realities. Through a critical reading of “sustainability talk,” it reveals both the complicity and the creative potential of sustainability reporting – as a space where power, responsibility, and meaning collide. Ultimately, it calls for sustainability to be reclaimed as a cultural practice: plural, dialogical, and profoundly human.

Chiara Carolina Donelli is an Assistant Professor Tenure Track of Accounting and Business Administration at the University of Pavia. Previously she was working at the Venice School of Management, Ca' Foscari University. She holds a PhD in Economics and Management of Innovation and Sustainability from the University of Parma, focusing on sustainability and governance in cultural organisations. She was a visiting scholar at the University of South Australia in Adelaide and the Pentland Center for Sustainability in Lancaster. Her research interests include sustainability and sustainability reporting, collaborative governance, and alternative (and counter) forms of accounting, particularly in the non-profit and cultural sectors. She combines academic research with activism and field work.



FrancoAngeli

La passione per le conoscenze