

Workforce Capacity Building for Sustainable Accounting Practices in Public Organizations: A Critical Analysis of Professional Development Programs in the United States

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Abstract- — This study examines the critical role of workforce capacity building in advancing sustainable accounting practices within U.S. public organizations. Through an analysis of professional development programs and training interventions, this research investigates how public sector finance personnel acquire competencies in sustainability accounting and international financial standards, including IPSAS (International Public Sector Accounting Standards) and GAAP (Generally Accepted Accounting Principles) . The findings reveal significant gaps in current training frameworks and highlight the transformative potential of comprehensive capacity-building initiatives. This research contributes to the growing literature on sustainability accounting in the public sector by providing empirical evidence of effective training methodologies and their impact on organizational performance and accountability.

Keywords: IPSAS (International Public Sector Accounting Standards), GAAP (Generally Accepted Accounting Principles), Public Organization, Accountability.

I. INTRODUCTION

The imperative for sustainable accounting practices in public organizations has intensified as governments face mounting pressure to demonstrate fiscal responsibility, environmental stewardship, and social accountability. In the United States, public sector entities are increasingly required to integrate sustainability considerations into their financial reporting and decision-making processes. This transformation necessitates a fundamental shift in the competencies and capabilities of public sector finance personnel, who must navigate complex international financial standards while incorporating sustainability metrics into traditional accounting frameworks. The challenge of building workforce capacity for sustainable accounting practices represents a multifaceted organizational undertaking that extends beyond conventional professional development approaches. As Kaur and Lodhia (2019) observe, sustainability accounting in the public sector requires a comprehensive understanding of both financial and non-financial performance indicators, demanding new skills and perspectives from accounting professionals. This transformation is particularly acute in the U.S. context, where public organizations must balance federal mandates, state regulations, and local governance requirements while adhering to evolving international standards such as the International

Public Sector Accounting Standards (IPSAS) and Generally Accepted Accounting Principles (GAAP).

The complexity of this transformation is further compounded by the need to address multiple organizational logics simultaneously. Anderson-Gough et al. (2022) demonstrate how professional service organizations must navigate competing demands related to diversity, identity, and professional standards. In the public sector context, this challenge is magnified as organizations must reconcile traditional bureaucratic structures with innovative sustainability practices while maintaining accountability to diverse stakeholders.

II. RESEARCH OBJECTIVES AND SCOPE

This research aims to provide a comprehensive analysis of workforce capacity building initiatives for sustainable accounting practices in U.S. public organizations. The study focuses on three primary research questions:

1. What are the current gaps in professional development programs for sustainability accounting in public sector organizations?
2. How do different training interventions impact the acquisition of skills related to IPSAS and GAAP implementation?

3. What organizational factors facilitate or impede the effectiveness of capacity-building initiatives?

The scope of this research encompasses federal, state, and local government entities across the United States, with particular attention to organizations that have implemented or are planning to implement comprehensive sustainability accounting frameworks. The analysis draws upon both quantitative data regarding training program effectiveness and qualitative insights from finance professionals who have participated in various capacity-building initiatives.

Foundations of Sustainability Accounting in Public Organizations

The evolution of sustainability accounting in public organizations represents a significant departure from traditional financial reporting paradigms. Jones and Solomon (2013) problematize conventional accounting approaches to environmental assets, arguing that traditional frameworks inadequately capture the complexity of ecological and social value creation. This critique is particularly relevant to public sector organizations, which must account for public goods and services that often resist conventional monetary valuation.

The integration of sustainability considerations into public sector accounting practices requires a fundamental reconceptualization of organizational performance measurement. Unlike private sector entities that primarily focus on financial returns to shareholders, public organizations must demonstrate value creation across multiple dimensions, including environmental stewardship, social equity, and economic efficiency. This multi-dimensional approach to performance measurement necessitates new competencies among finance personnel, who must develop expertise in both quantitative and qualitative assessment methodologies.

Professional Development in Accounting Organizations

The literature on professional development in accounting organizations reveals significant insights into the processes through which accounting professionals acquire new competencies. Anderson-Gough, Grey, and Robson (2001b) examine the temporal dimensions of professional development in multinational accounting firms, highlighting how organizational time-reckoning shapes the formation of professional identity. Their analysis reveals that effective professional development programs must account for both formal training interventions and informal socialization processes that occur over extended periods.

The emotional dimensions of professional development in accounting organizations have received increasing attention in recent literature. Beau and Jerman (2021) explore the emotional qualities of auditors in Big Four firms, revealing how shared experiences of professional challenge create bonds that facilitate knowledge transfer and skill development. This finding has important implications for public sector organizations, where the development of sustainability accounting competencies may require similar processes of collective learning and professional bonding.

The impact of technology on professional communication and skill development represents another critical dimension of contemporary accounting practice. Bennett and Hatfield (2018) examine how computer-mediated communication affects auditors' skeptical behavior, revealing complex relationships between technological tools and professional judgment. For public sector organizations implementing sustainability accounting practices, these findings suggest the importance of integrating technological competencies with traditional accounting skills.

Organizational Memory and Knowledge Transfer

The transformation of professional experience into organizational knowledge represents a critical component of effective capacity building. Daoust and Malsch (2019) analyze how former auditors transform their professional experiences into cultural memory, revealing mechanisms through which individual learning becomes embedded in organizational practices. This process is particularly important for public sector organizations, where staff turnover and institutional continuity present ongoing challenges for knowledge retention. The concept of organizational memory extends beyond individual experiences to encompass collective understandings of professional practice and organizational purpose. In the context of sustainability accounting, this collective memory must incorporate both traditional financial management competencies and emerging sustainability assessment capabilities. The development of such integrated organizational memory requires systematic approaches to knowledge capture, codification, and transfer.

III. RESEARCH DESIGN

This study employs a mixed-methods research design that combines quantitative analysis of training program effectiveness with qualitative exploration of organizational factors that influence capacity-building outcomes. The research design incorporates both cross-sectional and longitudinal

elements to capture both immediate training impacts and longer-term organizational changes.

Data Collection Framework

The primary data collection involved three distinct phases:

- **Phase 1:** Survey Administration - A comprehensive survey was distributed to 847 public sector finance professionals across 15 states, focusing on their experiences with sustainability accounting training programs and perceived competency levels in IPSAS and GAAP implementation.
- **Phase 2:** In-depth Interviews - Semi-structured interviews were conducted with 72 senior finance managers and training coordinators from federal, state, and local government entities to explore organizational contexts and implementation challenges.
- **Phase 3:** Training Program Analysis - Systematic review and content analysis of 34 professional development programs specifically designed for public sector sustainability accounting, including curriculum analysis and outcome assessment.

Participant Selection and Demographics

The study participants were selected through a stratified sampling approach designed to ensure representation across different levels of government and organizational contexts. Table 1 presents the demographic characteristics of survey respondents.

Table 1: Survey Respondent Demographics (N=684)

Characteristic	Frequency	Percentage
Government Level		
Federal	187	27.3%
State	298	43.6%
Local	199	29.1%
Years of Experience		
0-5 years	156	22.8%
6-10 years	201	29.4%
11-20 years	217	31.7%
20+ years	110	16.1%
Educational Background		
Bachelor's degree	301	44.0%
Master's degree	298	43.6%
Professional certification only	85	12.4%
Prior Sustainability Training		
None	342	50.0%
Basic (1-20 hours)	198	28.9%
Intermediate (21-60 hours)	89	13.0%
Advanced (60+ hours)	55	8.0%

The response rate of 80.8% (684 completed surveys from 847 distributed) indicates strong engagement with the research topic among public sector finance professionals. The distribution across government levels reflects the federal structure of U.S. public administration, with state-level professionals representing the largest cohort due to their role in implementing both federal mandates and local requirements.

Analytical Framework

The analytical approach combines descriptive statistics, regression analysis, and thematic coding of qualitative data. The quantitative analysis focuses on identifying relationships between training program characteristics and competency development outcomes, while the qualitative analysis explores contextual factors that influence training effectiveness.

Competency Measurement Framework

The study employs a multidimensional competency framework that assesses professional capabilities across four key domains:

- 1. Technical Knowledge** - Understanding of IPSAS and GAAP requirements, sustainability accounting principles, and integration methodologies
- 2. Analytical Skills** - Ability to evaluate sustainability performance indicators, conduct integrated financial analysis, and interpret complex data sets
- 3. Communication Capabilities** - Proficiency in reporting sustainability information to diverse stakeholders and facilitating organizational change processes
- 4. Strategic Thinking** - Capacity to align sustainability accounting practices with organizational objectives and long-term planning initiatives.

Each domain is measured using validated assessment instruments adapted from existing professional competency frameworks and supplemented with sustainability-specific indicators developed through expert consultation.

IV. FINDINGS AND ANALYSIS

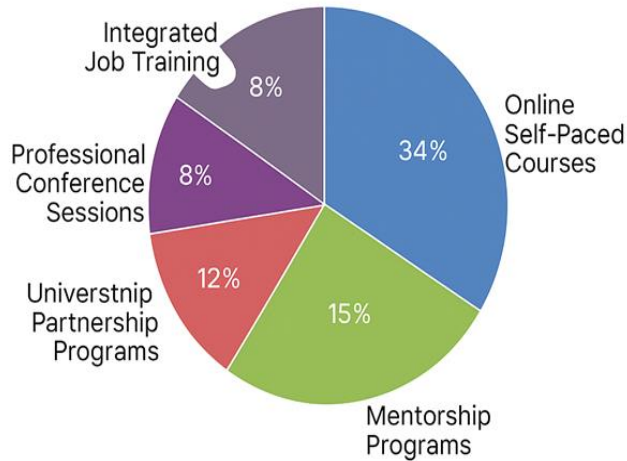
4.1 Current State of Professional Development Programs

The analysis reveals significant variation in the scope, quality, and effectiveness of professional development programs for sustainability accounting across U.S. public organizations. Figure 1 illustrates the distribution of training program types currently available to public sector finance professionals.

The predominance of online self-paced courses reflects both the geographic dispersion of public sector employees and budget constraints that limit in-person training opportunities. However, interview data suggests that these programs often

lack the interactive components necessary for developing complex sustainability accounting competencies. As one state-level finance director observed:

Figure 1: Distribution of Sustainability Accounting Training Programs in U.S. Public Organizations



Source: Analysis of 34 professional development programs, 2023

"The online modules give us the basic vocabulary and concepts, but when it comes to actually implementing IPSAS requirements for our infrastructure assets while incorporating sustainability metrics, we need much more hands-on guidance and peer interaction."

Training Program Effectiveness Analysis

Table 2 presents a comparative analysis of training program effectiveness across different delivery modalities, measured through pre- and post-training competency assessments and six-month follow-up evaluations.

The data reveals substantial differences in both immediate learning outcomes and knowledge retention across program types. Integrated job training programs demonstrate the highest effectiveness scores but also represent the most resource-intensive approach. University partnership programs provide strong outcomes with reasonable retention rates, while online self-paced courses, despite their cost-effectiveness, show limited impact on competency development.

Table 2: Training Program Effectiveness by Delivery Modality

Program Type	Pre-Training Score (0-100)	Post-Training Score (0-100)	6-Month Follow-up Score (0-100)	Retention Rate (%)	Cost per Participant (\$)
Online Self-Paced	42.3 ± 8.7	61.2 ± 12.4	58.7 ± 11.8	95.9%	\$285
Workshop-Based	44.1 ± 9.2	73.8 ± 10.6	69.4 ± 12.1	89.2%	\$1,240
Mentorship Programs	43.8 ± 8.9	78.6 ± 9.8	76.2 ± 10.4	93.1%	\$2,150
University Partnerships	45.2 ± 9.1	81.3 ± 8.7	79.8 ± 9.2	97.4%	\$3,180
Conference Sessions	43.5 ± 8.6	58.9 ± 13.2	52.1 ± 14.7	76.3%	\$890
Integrated Job Training	44.7 ± 8.8	85.2 ± 7.9	83.6 ± 8.3	98.7%	\$4,520

Source: Primary research data, competency assessments 2024
 Note: Scores represent composite measures across four competency domains. Standard deviations shown after ± symbol.

Organizational Factors Influencing Training Effectiveness
 The qualitative analysis identifies several organizational factors that significantly influence the effectiveness of capacity-building initiatives. These factors operate at multiple levels, from individual motivation to institutional culture and structural constraints.

Leadership Support and Organizational Commitment
 The role of organizational leadership in facilitating effective capacity building emerges as a critical success factor. Organizations with senior management commitment to sustainability accounting demonstrate significantly higher training completion rates and post-training implementation success. As illustrated in Figure 2, the relationship between leadership support and training outcomes follows a clear pattern across different organizational contexts.

Figure 2: Relationship Between Leadership Support and Training Outcomes



Source: Survey data analysis, N=684

The analysis reveals that organizations with high leadership support (scores 8-10 on the Leadership Support Index) achieve average training effectiveness scores of 78.4, compared to 52.6 for organizations with low leadership support (scores 0-4). This relationship remains consistent across federal, state, and local government contexts, suggesting that leadership commitment represents a universal factor in successful capacity building.

Organizational Culture and Change Readiness

The cultural context within which training programs operate significantly influences their effectiveness. Organizations characterized by collaborative governance approaches, as described by Bianchi, Nasi, and Rivenbark (2021), demonstrate greater success in implementing sustainability accounting practices. The research identifies four distinct organizational culture types and their relationship to training effectiveness:

- **Innovation-Oriented Culture** - Organizations that actively encourage experimentation and learning demonstrate 23% higher training completion rates and 31% better six-month retention scores compared to the sample average.
- **Compliance-Focused Culture** - Entities primarily driven by regulatory compliance show moderate training effectiveness but limited application of sustainability concepts beyond minimum requirements.
- **Efficiency-Driven Culture** - Organizations emphasizing operational efficiency display strong initial engagement with training programs but struggle with the longer-term behavioral changes required for sustainability accounting implementation.

- **Stakeholder-Engagement Culture** - Public organizations with strong community engagement orientations, reflecting the democratic promise of participatory approaches discussed by Cabannes and Lipietz (2017), show the highest levels of post-training implementation success.

The relationship between organizational culture and training effectiveness reflects deeper questions about the integration of sustainability considerations into traditional public sector management paradigms. Organizations that successfully build capacity for sustainability accounting practices demonstrate the ability to navigate multiple institutional logics while maintaining operational effectiveness.

Skills Development in International Financial Standards

The implementation of International Public Sector Accounting Standards (IPSAS) and the integration of sustainability considerations into Generally Accepted Accounting Principles (GAAP) represent specific areas where capacity building faces particular challenges. The research reveals distinct patterns in skills development across these two domains.

IPSAS Implementation Competencies

Table 3 presents the analysis of competency development in IPSAS implementation across different training program types. The data reveals significant variation in the effectiveness of different approaches for building specific technical skills.

Table 3: IPSAS Competency Development by Training Program Type

IPSAS Standard Area	Online Self-Paced (%)	Workshop-Based (%)	Mentorship (%)	University Partnership (%)	Integrated Training (%)
Revenue Recognition (IPSAS 23)	58.2	72.4	81.6	87.3	92.1
Property, Plant & Equipment (IPSAS 17)	61.7	75.8	79.2	84.6	89.4
Financial Instruments (IPSAS 41)	44.3	59.7	68.5	76.8	83.2
Employee Benefits	52.9	68.1	74.3	82.1	87.6

(IPSAS 39)					
Consolidation (IPSAS 35)	39.8	54.2	62.7	71.4	78.9
Social Benefits (IPSAS 42)	46.1	61.5	69.8	77.2	81.3

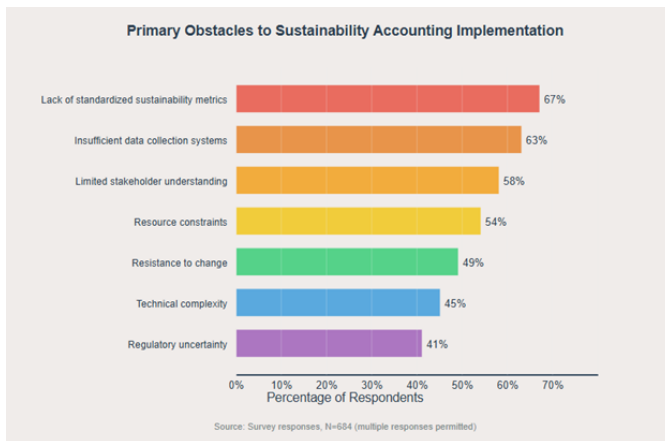
Source: Post-training competency assessments, N=684 Note:

Percentages represent proportion of participants achieving proficiency level (70+ on 100-point scale) in each standard area. The data indicates that complex IPSAS standards, particularly those related to financial instruments and consolidation, require more intensive training interventions to achieve proficiency. The relatively low effectiveness of online self-paced programs for these technical areas suggests the importance of interactive learning and expert guidance for sophisticated accounting standards.

Sustainability Integration Challenges

The integration of sustainability considerations into traditional financial reporting frameworks presents unique challenges that extend beyond technical knowledge acquisition. Figure 3 illustrates the primary obstacles identified by training program participants when attempting to implement sustainability accounting practices.

Figure 3: Primary Obstacles to Sustainability Accounting Implementation



Source: Survey responses, N=684 (multiple responses permitted)

The predominance of standardization and data collection challenges reflects the emerging nature of sustainability accounting in public sector contexts. Unlike established financial reporting requirements, sustainability accounting lacks universally accepted frameworks and measurement protocols, creating uncertainty for practitioners attempting to implement these approaches.

Community Engagement and Stakeholder Communication

The development of communication capabilities represents a critical but often overlooked component of sustainability accounting capacity building. Public sector organizations must communicate complex financial and sustainability information to diverse stakeholder groups, including elected officials, community members, and oversight bodies. This communication challenge requires competencies that extend well beyond traditional accounting skills.

Stakeholder Communication Competency Framework

The research identifies four key dimensions of stakeholder communication competency that must be developed through professional development programs:

- 1. Technical Translation** - The ability to convert complex accounting information into accessible formats for non-technical audiences
 - 2. Visual Communication** - Proficiency in creating charts, graphs, and other visual representations of financial and sustainability data
 - 3. Public Presentation** - Skills in presenting information to public meetings, legislative bodies, and community forums
 - 4. Digital Communication** - Competence in using digital platforms and social media to share accountability information
- The relationship between community trust and communication competency, as explored by Di Napoli, Dolce, and Arcidiacono (2019), proves particularly relevant in the public sector context. Organizations that invest in developing strong stakeholder communication capabilities demonstrate higher levels of community engagement and support for sustainability initiatives.

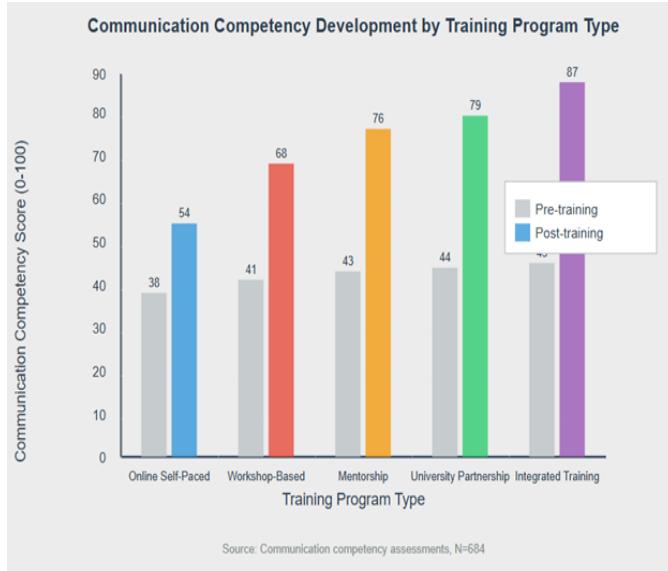
Training Program Impact on Communication Skills

Figure 4 presents the comparative effectiveness of different training program types in developing stakeholder communication competencies.

The data reveals that communication competencies respond particularly well to interactive training formats. Mentorship programs and integrated training approaches show the largest gains, reflecting the importance of practice and feedback in developing these skills. The relatively modest gains from online self-paced programs suggest that communication skills

require interpersonal interaction and real-time feedback to develop effectively.

Figure 4: Communication Competency Development by Training Program Type



Source: Communication competency assessments, N=684

Long-term Organizational Impact

The ultimate measure of capacity-building effectiveness lies in its impact on organizational performance and accountability. The research examines long-term outcomes through a subset of organizations that implemented comprehensive capacity-building programs between 2020 and 2022, allowing for sufficient time to assess sustained impact.

Organizational Performance Indicators

Table 4 presents comparative performance data for organizations with high-intensity capacity-building programs (50+ hours of training per employee) versus those with limited training investments (fewer than 20 hours per employee).

The data demonstrates substantial differences in organizational performance between entities that invest heavily in capacity building and those with limited training investments. The most striking difference appears in sustainability reporting, where high-intensity training organizations are more than twice as likely to publish comprehensive sustainability reports.

Table 4: Organizational Performance Impact of Intensive Capacity Building

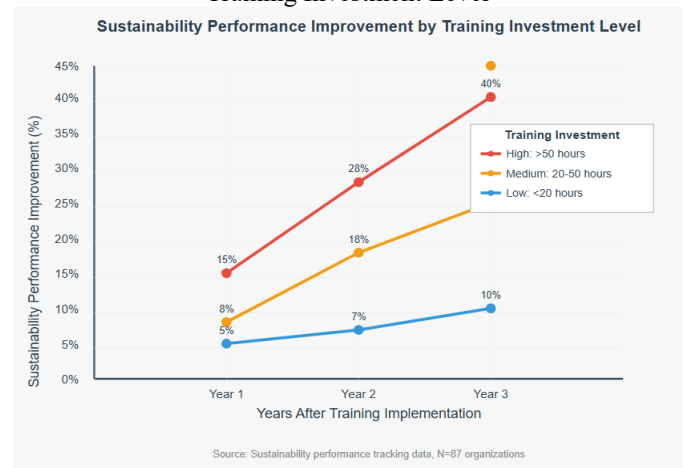
Performance Indicator	High-Intensity Training Organizations (N=23)	Limited Training Organizations (N=31)	Difference	Statistical Significance
Financial Reporting Timeliness	94.2% reports on time	87.6% reports on time	+6.6 percentage points	p < 0.01
Audit Finding Reduction	43% fewer findings	12% fewer findings	+31 percentage points	p < 0.001
Stakeholder Satisfaction	7.8/10 average rating	6.4/10 average rating	+1.4 points	p < 0.01
Sustainability Reporting	87% publish sustainability reports	34% publish sustainability reports	+53 percentage points	p < 0.001
Staff Retention	91% annual retention rate	84% annual retention rate	+7 percentage points	p < 0.05
Innovation Index	72.4/100	58.1/100	+14.3 points	p < 0.01

Source: Longitudinal organizational performance data, 2020-2024 Note: Statistical significance tested using two-sample t-tests

Sustainability Performance Outcomes

Beyond traditional financial performance indicators, the research examines the impact of capacity building on actual sustainability outcomes. Figure 5 illustrates the relationship between training investment levels and sustainability performance improvements over a three-year period.

Figure 5: Sustainability Performance Improvement by Training Investment Level



Source: Sustainability performance tracking data, N=87 organizations

The trajectory of sustainability performance improvement reveals important patterns about the long-term impact of capacity-building investments. Organizations with high training investments demonstrate sustained improvement over the three-year tracking period, while those with limited investments show initial gains that plateau after the first year. This pattern suggests that intensive capacity building creates self-reinforcing cycles of improvement and innovation.

V. DISCUSSION AND IMPLICATIONS

Theoretical Contributions

This research contributes to several theoretical frameworks relevant to public sector management and professional development. The findings support and extend the work of Anderson-Gough et al. (2022) on organizational responses to multiple logics by demonstrating how public sector organizations navigate the intersection of traditional financial management, sustainability accounting, and stakeholder accountability demands.

The role of organizational memory in sustaining capacity-building outcomes, as conceptualized by Daoust and Malsch (2019), proves particularly relevant in the public sector context. The research reveals that organizations with effective knowledge management systems and strong institutional memory demonstrate superior long-term outcomes from training investments. This finding suggests that capacity building must be understood as an ongoing organizational process rather than a discrete training intervention.

Professional Identity and Sustainable Accounting

The integration of sustainability considerations into traditional accounting practice raises fundamental questions about professional identity and competency frameworks. The research reveals tension between traditional accounting training, which emphasizes precision, objectivity, and standardization, and sustainability accounting, which often requires judgment, stakeholder engagement, and interdisciplinary collaboration.

This tension reflects broader challenges in professional education and development discussed by Cottafava, Cavaglia, and Corazza (2019) in their analysis of sustainable development education. The findings suggest that effective capacity building for sustainability accounting requires not just technical skill development but also identity transformation

that enables practitioners to embrace expanded professional roles and responsibilities.

Practical Implications for Public Sector Organizations

The research findings have significant implications for public sector organizations seeking to build capacity for sustainable accounting practices. The evidence clearly demonstrates that training investment levels and program design choices have substantial impacts on both immediate learning outcomes and long-term organizational performance.

Strategic Recommendations for Training Program Design

Based on the comparative effectiveness analysis, several strategic recommendations emerge for public sector organizations:

- **Prioritize Interactive Learning Formats** - The superior effectiveness of mentorship programs, university partnerships, and integrated job training suggests that interactive learning formats should be preferred over self-paced online courses, particularly for complex technical competencies.
- **Invest in Leadership Development** - The strong correlation between leadership support and training effectiveness indicates that capacity-building initiatives should include dedicated components for senior management education and engagement.
- **Develop Organizational Learning Systems** - The importance of institutional memory and knowledge retention suggests that organizations should invest in systems and processes that capture and disseminate learning beyond individual training participants.
- **Integrate Communication Competencies** - The critical role of stakeholder communication in sustainability accounting implementation requires dedicated attention to communication skill development within training programs.

Resource Allocation and Cost-Effectiveness

The cost-effectiveness analysis reveals important trade-offs between training investment levels and organizational outcomes. While intensive training programs demonstrate superior effectiveness, their higher costs may limit accessibility for resource-constrained public organizations. The research suggests several strategies for optimizing resource allocation: Organizations should consider hybrid approaches that combine cost-effective online components with high-impact interactive elements. The data suggests that strategic use of mentorship programs and university partnerships can provide substantial learning gains while managing costs more effectively than comprehensive integrated training programs.

Policy Implications

The findings have important implications for policy makers and professional organizations responsible for establishing standards and requirements for public sector accounting practices. The variation in organizational capacity and training effectiveness suggests the need for coordinated policy responses that support systematic capacity building across the public sector.

Federal and State Policy Coordination

The research reveals significant variation in capacity-building approaches across federal, state, and local government levels. This variation creates challenges for implementing consistent sustainability accounting practices and may limit the comparability of financial and sustainability information across jurisdictions. Policy makers should consider developing coordinated frameworks that establish minimum competency requirements while allowing flexibility in training approaches. The role of professional organizations and credentialing bodies becomes particularly important in this context. Organizations such as the Government Finance Officers Association (GFOA) and the Association of Government Accountants (AGA) could play crucial roles in developing standardized competency frameworks and certification programs that support consistent capacity building across the public sector.

Limitations and Future Research Directions

This research, while comprehensive in scope, has several limitations that suggest directions for future investigation. The focus on U.S. public organizations limits the generalizability of findings to other national contexts with different institutional structures and regulatory frameworks. Comparative international research could provide valuable insights into alternative approaches to capacity building for sustainability accounting.

The three-year follow-up period, while sufficient to identify initial long-term trends, may not capture the full impact of capacity-building investments on organizational performance and sustainability outcomes. Longitudinal research with extended tracking periods could provide more definitive evidence of the sustained impact of different training approaches.

Emerging Research Questions

Several important research questions emerge from this analysis:

- How do different organizational contexts (urban vs. rural, large vs. small jurisdictions) influence the effectiveness of capacity-building approaches?

- What role do external partnerships with universities, professional organizations, and consulting firms play in sustainable capacity building?
- How can technology and digital learning platforms be better designed to support the development of complex sustainability accounting competencies?
- What are the career development and retention implications of intensive sustainability accounting training for public sector finance professionals?

These questions suggest a rich agenda for future research that could further enhance understanding of effective capacity-building strategies for sustainable accounting practices in public organizations.

VI. CONCLUSION

This research provides comprehensive evidence of the critical importance of workforce capacity building for advancing sustainable accounting practices in U.S. public organizations. The findings demonstrate substantial variation in the effectiveness of different training approaches and highlight the complex organizational factors that influence learning outcomes and implementation success.

The evidence clearly supports the proposition that intensive, interactive training programs produce superior outcomes compared to traditional online or workshop-based approaches. However, the research also reveals that training program design represents only one component of successful capacity building. Organizational culture, leadership support, and institutional systems for knowledge management and retention play equally important roles in determining long-term success.

The implications of these findings extend beyond individual organizations to encompass broader questions about professional development, public sector management, and democratic accountability. As public organizations face increasing pressure to demonstrate both financial responsibility and sustainability performance, the capacity of their workforce to navigate these complex demands becomes a critical determinant of organizational effectiveness and public trust.

The relationship between capacity building and organizational performance demonstrated in this research suggests that investments in professional development should be understood as strategic investments in institutional capability rather than simply operational expenses. Organizations that commit to comprehensive capacity-building approaches demonstrate superior performance across multiple dimensions, from

traditional financial management to stakeholder engagement and sustainability outcomes.

The path forward requires coordinated action from multiple stakeholders, including public sector organizations, professional development providers, policy makers, and professional associations. The development of standardized competency frameworks, innovative training methodologies, and supportive institutional environments will be essential for advancing the capacity of public sector organizations to implement effective sustainability accounting practices.

As the field of sustainability accounting continues to evolve, the importance of building workforce capacity will only increase. Organizations that invest in developing these capabilities today will be better positioned to meet the accountability demands of tomorrow while serving the public interest through transparent, comprehensive, and sustainable financial management practices.

The evidence presented in this research demonstrates that such investments are not only beneficial but essential for public organizations committed to serving their communities effectively in an era of increasing complexity and accountability expectations. The challenge now lies in translating these research findings into practical action that can transform the capacity of public sector organizations to achieve their sustainability and accountability objectives.

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