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Sustainability Accounting In Vietnamese Public Service Units: Awareness, Barriers, and Prospects for Adoption

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ABSTRACT: This article examines the conceptual foundations and adoption conditions of sustainability accounting in Vietnamese public service units. A selective integrative review combines public-sector accounting scholarship, official Vietnamese regulations and international sustainability-reporting guidance. The synthesis distinguishes statutory financial accounting, management information on resource use and evidence about public-service outcomes. It proposes a three-layer information architecture and identifies five interdependent constraints: managerial awareness, regulatory interpretation, fragmented operational data, professional capacity and assurance arrangements. Four comparative tables outline the relevant frameworks, information flows, implementation barriers and illustrative indicators for education, health, culture and research institutions. The evidence supports a phased approach based on baseline data, limited pilot indicators, documented responsibilities and careful public communication. International standards provide useful reference points but do not automatically impose disclosure obligations on Vietnamese units. The study is a documentary and conceptual analysis; it does not estimate national awareness levels or claim that the proposed framework has been tested in practice.

I. INTRODUCTION

Financial stewardship is central to public service provision, but compliance with spending plans is not a complete description of public value. A university may report expenditures accurately while lacking a consistent measure of energy consumed by its facilities; a hospital may monitor supply costs without connecting them to clinical waste, patient safety or service accessibility. Such information gaps make it difficult to judge whether public resources produce durable economic, environmental and social benefits. Sustainability accounting addresses that wider question by relating financial records to resource use, service conditions and the consequences of institutional choices.

The discussion is relevant to Vietnam because public service units operate in education, health, science, culture and other activities under varying levels of financial autonomy. Government Decree No. 60/2021/ND-CP, subsequently amended by Decree No. 111/2025/ND-CP, regulates their financial autonomy, while Circular No. 24/2024/TT-BTC provides the administrative and public service accounting regime applicable from financial year 2025, subject to its specified scope and exceptions (Government of Vietnam, 2021, 2025; Ministry of Finance of Vietnam, 2024). These instruments organise financial responsibilities. They should not be described as a comprehensive compulsory sustainability-reporting regime for every public service unit.

At the same time, Vietnam's green growth strategy calls attention to resource efficiency and development objectives that extend beyond a single reporting period (Prime Minister of Vietnam, 2021). Internationally, the Organisation for Economic Co-operation and Development (OECD, 2025) has emphasised that producing sustainability information is insufficient if institutions cannot interpret or use it. The International Public Sector Accounting Standards Board issued IPSASB SRS 1 on climate-related disclosures in January 2026; its international effective date begins with annual reporting periods on or after 1 January 2028, with early adoption permitted (IPSASB, 2026). National legal adoption remains a separate matter.

Research has examined sustainability reporting by local governments and other public organisations, often finding that organisational priorities and institutional conditions shape reporting behaviour (Guthrie & Farneti, 2008; Mol et al., 2025; Darteh & Fiorani, 2026). Yet the organisational diversity of Vietnamese public service units makes direct transplantation of municipal reporting models problematic. Moreover, a published disclosure may not indicate that its measures have informed procurement, budget preparation or improvement of services.

This article addresses three questions: how should sustainability accounting be defined for Vietnamese public service units; which awareness and organisational barriers may constrain adoption; and what feasible sequence could connect statutory accounting, operational evidence and service outcomes? Its contribution is a sector-sensitive analytical framework, not a survey-based estimate of adoption or a tested causal model.

II. THEORETICAL BACKGROUND AND RESEARCH METHODS

2.1. Defining sustainability accounting in a public service setting

Sustainability accounting is understood here as the structured identification, measurement, analysis and communication of financial and non-financial information relevant to long-term economic, environmental and social performance. The definition includes internal management accounting and external reporting, but the two functions should not be conflated. A unit may need detailed electricity, water or waste records to make operational decisions without placing every measurement in its statutory financial statements. Conversely, a narrative sustainability report may offer little management value if indicators cannot be traced to source records or linked to budgetary choices.

Public service entities differ from investor-oriented firms. Their outputs may be subsidised, legally mandated or delivered to users who cannot choose alternative providers; prices therefore do not necessarily represent service value. Measures such as timely access, continuity, equitable coverage and safe delivery must be read alongside cost. A reduction in energy expenditure is not necessarily an improvement when it results from fewer services or deteriorating conditions. The proposed approach assesses efficiency together with the level and quality of activity, avoiding the assumption that all social or environmental outcomes should be monetised.

International practice gives the field several related but distinct reference points. Early research on Australian public-sector organisations documents the possibilities and purposes of voluntary sustainability reporting (Guthrie & Farneti, 2008; Farneti & Guthrie, 2009). GRI 1 sets out foundational principles for sustainability reporting, whereas IFRS S1 is oriented to sustainability-related financial information useful to capital providers (GRI, 2021; IFRS Foundation, 2023). IPSASB SRS 1 addresses public-sector climate-related disclosures. None of these instruments, solely by publication, rewrites Vietnamese accounting accounts, financial-statement forms or budget reporting obligations.

2.2. Awareness, accountability and institutional capacity

An accountability perspective asks who needs information, what decisions it should illuminate and what evidence makes it credible. Supervising authorities may be concerned with proper resource use; managers with unit costs and continuity; employees with working conditions; and service users with accessibility and quality. Their interests overlap but are not identical. Stakeholder participation can improve relevance when it helps identify material issues, although stakeholder satisfaction alone is not an accounting measurement or independent assurance of the reported figures.

Awareness is usefully divided into three analytical levels. At the governing level, it concerns recognition that sustainability indicators can inform performance objectives and budget priorities. At the accounting level, it concerns competence to link monetary records with operational statistics while maintaining the distinction between recognised transactions and managerial estimates. At the delivery level, it concerns awareness among departments that create original evidence: facilities teams, laboratories, clinical units, libraries and programme coordinators. This is a conceptual classification, not an empirically validated awareness scale.

The distinction matters because support from senior management cannot compensate automatically for missing data or weak verification. In a study covering 53 Vietnamese public universities, Le et al. (2020) identified barriers to management accounting associated with implementation guidance, managers' awareness, accounting personnel and software. That evidence concerns management accounting in universities rather than direct adoption of sustainability accounting nationwide. It nevertheless indicates why the extension of an accounting system depends on people, processes and organisational authority, not a report template alone.

2.3. Vietnamese regulation and international benchmarks

Circular No. 24/2024/TT-BTC provides an accounting framework for administrative and public service entities, with specified exceptions for certain financially autonomous units authorised to use enterprise accounting. Financial statements, accounts and finalisation reporting continue to be governed by the applicable legislation (Ministry of Finance of Vietnam, 2024). Under Decrees No. 60/2021/ND-CP and 111/2025/ND-CP, financial-autonomy arrangements create practical incentives to understand operating costs, but the authority to publish supplementary environmental or social information must still be considered within the unit's institutional responsibilities (Government of Vietnam, 2021, 2025).

The Ministry of Finance has also described progress in developing Vietnamese public sector accounting standards (Ministry of Finance of Vietnam, 2026). This development does not establish an equivalent nationwide sustainability-disclosure code. The

distinction between domestic law, international technical guidance and voluntary management metrics is essential for realistic implementation. Table 1 places each framework at its appropriate decision level.

Table 1. Accounting obligations and sustainability reference frameworks

Instrument	Primary function	Treatment in a Vietnamese public service unit
Circular 24/2024/TT-BTC	Financial recognition, accounts and reports	Apply within the legal scope of the public service accounting regime.
Decrees 60/2021 and 111/2025	Financial-autonomy arrangements	Connect costs and outputs to authorised budgets and institutional duties.
GRI 1 and IFRS S1	International reporting principles	Use selectively as conceptual references, not automatic domestic obligations.
IPSASB SRS 1 (2026)	Public-sector climate disclosures	Consider for future readiness; international application starts in 2028.

Source: Authors' comparison of the cited regulations and international documents.

2.4. Review design and analytical procedure

The research uses a selective integrative review combined with documentary analysis. Integrative review methods permit the comparison of conceptual work, empirical studies and policy publications when the purpose is framework development rather than estimation of an average effect (Whittemore & Knafl, 2005). Documentary analysis was used to distinguish the actual scope of rules and observations from recommendations or extrapolations (Bowen, 2009). Sources were organised around definitions, drivers, governance, data, verification and public service functions.

The evidence base includes Vietnamese accounting and autonomy regulations, the green growth strategy, international public-sector reporting documents, and published research on sustainability disclosure and management accounting. Documents were compared for the type of entity examined and the claims their methodology could justify. Findings from local governments, businesses and overseas organisations were used for conceptual comparison, not as measurements of Vietnamese public service units. No interviews, questionnaires, institutional audits or experimental interventions were conducted. Accordingly, the study identifies plausible barriers and design requirements without ranking them statistically or estimating their prevalence.

For synthesis, each source was assessed against three questions: whether it established a legal obligation, described an observed organisational practice, or proposed a reporting principle. Claims were then grouped by their likely location in the information process, from transaction records and operating logs to management review and disclosure. Contradictory requirements were not harmonised by assumption; a statutory reporting rule was treated as binding only within its expressed scope, while international and cross-sector materials supplied analytical criteria. This procedure preserves the difference between observed evidence, interpreted conditions and proposed institutional design.

III. RESEARCH FINDINGS

3.1. Awareness as an organisational process

The synthesis suggests that adoption begins with a practical question: which long-term pressures could affect a unit's ability to deliver its public mission? Energy costs, waste disposal, infrastructure condition, accessibility and the continuity of services may be material in different combinations. A management team that treats sustainability only as reputational communication is unlikely to require consistent definitions or link the information to resource allocation. A team that frames it as a performance issue may instead ask what is spent, what is consumed, what service is delivered and which outcomes remain uncertain.

Professional awareness also requires recognising differences among evidence types. An electricity invoice records a financial obligation and an amount billed. A meter reading records physical consumption. An energy intensity indicator requires a defensible denominator, such as occupied floor area or a relevant unit of service. A statement that efficiency has improved requires comparison across sufficiently similar periods or adjustment for activity changes. These are connected but not interchangeable facts. Their distinction is particularly important where financial and operational information is maintained in separate departments.

For social outcomes, relevant measures depend on the unit's public-service mission. A hospital may monitor timely service and the segregation of clinical waste; a university may examine accessibility of programmes and energy use; a cultural institution may consider participation and preservation conditions. Research on cultural heritage awareness provides a limited cross-sector reminder that social objectives should be defined in relation to actual communities (Nguyen, 2025). It does not establish how public service accountants currently perceive sustainability or whether any reporting intervention has improved their decisions.

3.2. Three connected information layers

A workable sustainability accounting arrangement can use three layers without disturbing mandatory financial reporting. The first is a financial and budgetary layer containing existing records of expenditure, funding, assets and operating costs. The second is an operational-resource layer recording quantities, activity volumes and conditions that explain financial changes. The third is an outcomes-and-impact layer addressing service accessibility, quality, safety and continuity. The value lies in the links among the layers rather than in publishing the largest possible number of indicators.

Table 2. A three-layer information architecture for sustainability accounting

Information layer	Typical records	Management use and safeguards
Financial and budgetary	Appropriations, operating costs, fixed assets, contracts	Checks lawful resource use; retains statutory classification and reconciliation.
Operations and resources	Electricity, water, materials, waste, equipment use	Supports comparisons only with defined units, boundaries and time periods.
Outputs and public value	Activity volume, timely access, quality, continuity	Connects costs to mission delivery; needs contextual interpretation and data protection.

Source: Analytical framework developed from the integrative synthesis.

For example, a university could first reconcile electricity payments to supplier invoices, then link billed consumption to meter readings and campus boundaries, and finally compare the figures with occupied areas and teaching activity. An apparent reduction in kilowatt-hours per student may reflect changes in teaching modality or building utilisation rather than a technical improvement. Indicators must therefore be interpreted with operational context. The same principle applies to waste costs per patient-day, maintenance spending per facility or water use per laboratory session.

The accounting function is not expected to own every data source. Operational departments should retain responsibility for primary measurements; accountants can test completeness, consistency and links to cost records; and authorised managers can approve definitions and disclosure boundaries. Each reported number should have an identified custodian, measurement method, reporting period, source and revision history. This approach creates a basic audit trail even when independent sustainability assurance is not yet available.

A further control concerns double counting. For instance, waste-disposal expenditure and the quantity of waste treated belong to different measurement systems; summing them as though they were commensurable would obscure the result. Similarly, savings from an efficiency project should specify whether figures represent avoided spending, lower actual expenditure or estimated future benefits. The financial layer should reconcile with the underlying accounting records, while the other layers should retain their physical units and explanatory assumptions. Changes in facilities, service volumes or data-collection methods should be disclosed beside period-to-period comparisons.

3.3. Five interdependent adoption barriers

The review supports five categories of possible barriers. First, leadership may lack a clear connection between sustainability information and decisions that public service managers must make. Second, the boundary between legally required accounting and supplementary metrics may be unclear. Third, operational records may be fragmented, non-comparable or maintained without consistent definitions. Fourth, staff may lack time and training to measure, reconcile and interpret the data. Finally, verification and privacy practices may be inadequate for external disclosure.

These barriers reinforce each other. An ambiguous mandate can result in weak departmental ownership; weak ownership produces inconsistent records; unreliable records make managers sceptical about indicators; and the resulting uncertainty limits investment in staff capability. International reviews identify organisational, institutional and political influences on reporting decisions, although their samples and settings differ from Vietnamese public service units (Mol et al., 2025; Darteh & Fiorani, 2026). Table 3 translates the synthesis into operational readiness questions, not into a ranked causal model.

Table 3. Potential barriers and initial readiness requirements

Barrier domain	Manifestation	Initial response
Leadership and purpose	Indicators treated as publicity rather than management evidence	Agree on mission-related questions and executive ownership.
Regulation and roles	Unclear distinction between required and optional information	Document scope, approval rights and reporting responsibility.

Barrier domain	Manifestation	Initial response
Data and interoperability	Separate departmental files; missing baselines or units	Build a data register and reconcile records by reporting period.
Skills and resources	Limited time, methods and training	Pilot a small set with named custodians and written definitions.
Assurance and protection	Unsupported claims or exposure of personal data	Use evidence checks, access controls and disclosure review.

Source: Authors' synthesis of the reviewed institutional and accounting literature.

Vietnamese evidence on management-accounting barriers at public universities is relevant to the feasibility of training and software arrangements (Le et al., 2020). Research on financial statement transparency and independent audit in a different Vietnamese organisational setting highlights the broader importance of verifiable accounting information (Le & Tran, 2025). Neither study supplies a national measure of sustainability-accounting readiness among public service units. The practical implication is that credibility should be built into measurement before more extensive reporting is attempted.

3.4. Indicator selection across service sectors

Materiality differs by sector, and a common checklist can conceal more than it reveals. Electricity may be material in a hospital with continuous equipment operation, while access to learning is central to a public university. A science institution may need reliable laboratory resource and hazardous-material records; a museum may give greater weight to collection conservation and inclusive participation. The appropriate unit of comparison also changes. Indicators expressed per patient-day cannot be transferred to universities, and raw visitor counts do not measure the cultural or educational value of a programme.

Table 4. Illustrative pilot indicators by public service function

Unit type	Possible indicator	Source and interpretation condition
Public university	Electricity (kWh) per occupied m²; accessible programme participation	Utility bills, meter readings and area register; define campus and service access.
Public hospital	Segregated clinical waste (kg) per patient-day	Waste manifests and clinical activity logs; protect patient-level information.
Public cultural institution	Collection-care expenditure; programme access by participant group	Accounting records and participation logs; define conservation condition and consent.
Public research institute	Water or energy use per defined laboratory output	Meter records and laboratory schedules; report differences in experimental workload.

Source: Proposed indicators for field assessment; none is presented as a measured result.

The indicators in Table 4 are starting hypotheses, not national performance standards. Before adoption, each unit would need to define the service denominator, reporting boundary, baseline year, frequency, data owner and acceptable sources of evidence. Sensitive information should be aggregated or omitted where disclosure could identify individuals. Measurement should also avoid perverse incentives: reductions in waste quantities are not improvements if clinical waste is misclassified, and a lower cost per service is not necessarily desirable if quality deteriorates.

The findings point to a minimum viable reporting process: start with an existing financial figure, attach a documented operational measure, specify a public-service question, and record how the combined information influences a decision. A small, well-reconciled set can be more useful than a broad annual narrative unsupported by primary records. Digital preservation research in another Vietnamese field reinforces the importance of provenance and version control for long-lived records (Phuong, 2026), although it provides no direct evidence of accounting-system effectiveness.

IV. DISCUSSION AND PRACTICAL IMPLICATIONS

4.1. Connecting financial stewardship with public value

The main conceptual implication is that sustainability accounting should expand the uses of accounting information without misrepresenting its legal status. Expenditure compliance remains necessary. Additional resource and outcome measures can help explain the consequences of financial choices, but they require independent definitions, relevant denominators and evidence from

service delivery. The OECD (2025) differentiates the production, interpretation and use of sustainability information; this distinction is particularly helpful where institutions may be tempted to treat the existence of a report as an achievement in itself.

A proposed decision cycle would begin with a service objective, identify its material resource requirements, compare available alternatives, track results and revise assumptions during the next budget period. Consider an energy-saving investment in a hospital. Its purchase price and maintenance costs can be drawn from financial records, while electricity use and clinical operating requirements come from technical departments. A worthwhile assessment must also consider service continuity and safety. The accounting question is therefore not merely whether expenditure falls, but whether a better combination of cost, resource use and public-service outcomes is achieved.

External communication requires separate discipline. GRI principles may assist in structuring disclosure, and IPSASB SRS 1 provides a climate-related benchmark for future public-sector development (GRI, 2021; IPSASB, 2026). Yet units should not claim conformity with a standard without meeting its requirements, and they should not present an optional sector-specific pilot as a mandatory Vietnamese accounting report. Likewise, corporate-oriented IFRS sustainability disclosures need careful adaptation because the primary users and public-service objectives differ (IFRS Foundation, 2023).

4.2. A staged and proportionate implementation pathway

The first stage is preparation. Leaders should select a limited number of material service questions, identify relevant rules, and establish a small cross-functional group involving accounting, technical departments and programme managers. A data map should list each proposed indicator, its owner, original evidence, measurement boundary and approval process. Training should emphasise the practical distinctions among costs, physical quantities, results and estimates rather than introduce a large collection of reporting terminology.

The second stage is a constrained pilot. A university might examine energy consumption in one facility; a hospital might reconcile clinical-waste handling costs with disposal records. The team would document baseline assumptions, review the completeness of available evidence and calculate results consistently across a selected period. A small pilot is easier to correct when invoices, registers or operational activities change. The pilot should also record the time needed to collect data and how many unresolved inconsistencies remain, because implementation costs are part of feasibility.

The third stage integrates verified indicators into budget preparation and performance review. Managers should state what decisions were changed or maintained in response to the information. The final stage concerns proportionate disclosure: only indicators with a defensible method, lawful disclosure authority and sufficient evidence should be published. Feedback from report users can help identify confusing measures and missing context. Studies of community feedback in Vietnamese heritage communication offer an analogy for responsiveness (Phuong & Lam, 2025), but such work should not be treated as evidence that any particular accounting indicator improves public accountability.

At system level, guidance could first specify optional sector-appropriate measurement definitions and minimum documentation practices, while preserving existing accounting obligations. Training institutions could develop worked examples that trace a financial transaction to a physical input and then to a service-related question. Oversight bodies might evaluate data provenance, consistent boundaries and actual use in management before rewarding the volume of disclosures. This sequencing would make institutional learning possible without assuming equal technical capacity or identical material issues across service units.

Responsibility should be allocated explicitly. The accounting office can reconcile monetary data and explain cost allocation; operational specialists can confirm volumes, technical boundaries and safety conditions; programme managers can interpret service indicators; and institutional leaders can decide what is material and approvable for publication. Internal reviewers should be able to reproduce a sample calculation from the retained source documents. A short register of indicator changes can prevent improvements from being confused with revisions to the measurement method. These controls are deliberately modest so that small public service units can participate without first purchasing a comprehensive new reporting system.

4.3. Limitations and directions for validation

The analysis has three principal limitations. Its literature selection was purposive rather than exhaustive. Much public-sector sustainability research concerns local authorities outside Vietnam, whereas the most directly relevant Vietnamese accounting study addresses university management accounting. Finally, the proposed architecture and indicators have not been tested through surveys, interviews or longitudinal institutional records. The article cannot establish awareness levels, barrier prevalence, adoption rates or the financial effects of implementation in Vietnam.

A next research step would compare public universities, hospitals, cultural institutions and research centres across differing financial-autonomy arrangements. Interviews with managers, accountants and data custodians could identify real reporting responsibilities, while examination of invoices, registers and revised budget documents could test the feasibility of the indicators. Follow-up observation would be needed to determine whether better information actually changes decisions, rather than merely adding reporting work. Those empirical tests would also reveal which indicators should be retained, modified or abandoned.

V. CONCLUSION

Sustainability accounting in Vietnamese public service units is best approached as an extension of responsible financial management into resource use and public-service outcomes. The integrative synthesis differentiates statutory accounting from supplementary management information and international reporting benchmarks. It identifies managerial ownership, role clarity, reliable operational data, staff capability and verification as interdependent conditions. A three-layer architecture, sector-sensitive indicators and a phased implementation process provide a basis for practical examination, but their effectiveness remains untested. Adoption should be judged by the quality and use of evidence, not the number of sustainability statements produced.

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