Impact, Measurement, and Future: Future Literacy in Sustainability-Oriented Organizations

Terhi Chakhovich, Dr.
LUT University
LUT Business School
Yliopistonkatu 34, 53850 Lappeenranta, Finland
terhi.chakhovich@lut.fi

Abstract

In the sustainability literature, the notion of impact has emerged as important. However, impact measurement has been suggested to reduce the potential of impact to take into account qualitative and future-related, important issues. This study aims to scrutinize the relations between measurement, impact, and the future. The paper uses qualitative methodology. It relies on interviews with sustainability/impact managers and other managers in such roles in 21 different European organizations interested in causing impact. The findings show three ways to link impact, future, and measurement. First, impact measurement is recommended to be improved in the future. Second, measurement and profits were recommended as only intermediate goals to achieve more important impact in the future. Third, measurement was considered to form a pathway to impact and to make impact happen in the future. The paper contributes to the literature on impact measurement by showing how measured impact affects thinking on the future and future literacy. The study provides important implications for impact managers on how to take the future into account in managing and measuring impact. It also provides implications on promoting future literacy.

Keywords: Impact, future, measurement, future literacy, interview

1 Introduction

In the sustainability literature (Arjaliès et al., 2023; Laine, 2024; Ruff et al., 2023), the idea of impact has become very important. However, impact measurement has been claimed to reduce any qualitative considerations of impact (Gibbon and Dey, 2011; Costa & Pesci, 2016). Such qualitative considerations could include future- and stakeholder-related important issues, that cannot be quantified (Adams et al., 2024; Arjaliès et al., 2023; Bayne, 2022; Emirbayer & Mische, 1998; Laine, 2024; Phaal et al., 2008). Therefore, measurement may decrease the potential to understand certain future-related issues and perhaps decrease the possibilities for improving future literacy. The research question of this study is how the measurement of impact is conceived to interact with the concept of the future.

Impact has been defined as 'positive and negative, primary and secondary long-term effects produced by a development intervention, directly or indirectly, intended or unintended.' (OECD, 2019) Here we focus on the positive impacts. Measurement is defined here as metering objects with a measure value attached to this practice. Sustainability is defined as the practice of meeting the needs of the present stakeholders without causing problems for the future generations to meet their own needs (WCED, 1987, p. 43). Future literacy is defined as the practical capabilities of understanding and appreciating future. This follows UNESCO's (2026) focus on future literacy as an action orientation towards the future and Slaughter (1995) in considering possibilities to imagine innovatively but positively. Future literacy fits here as a concept because it allows considering the future from several angles, unlike foresight or business planning that may look at future as a means to mainly forecast or plan in a narrower framework.

The study uses qualitative methods. It predominantly relies on interviews with sustainability managers or impact managers as well as other managers in comparable roles in 21 different European organizations. All these interviewees and organizations were focused on causing impact. In addition, some archival data, for example, the LinkedIn pages of the interviewees and the material they provided, have been used for triangulation purposes. The qualitative study functions well in understanding this complex phenomenon exploratively.

The findings showed three ways to link impact, future, and measurement. First, impact measurement could and should change in the future for the better. Second, measurement and profits were suggested as preferably only intermediate goals to achieve wider and more important future impact. Third, measurement was considered to form a pathway to impacts and to make such impacts happen in the future.

The paper contributes to the literature on impact measurement (Adams et al., 2024; Chwastiak & Young, 2003; Gibbon & Dey, 2011; Dey & Gibbon, 2017; Pothipala et al., 2021; Ruff et al., 2023; Semeen & Islam, 2021) by showing how measured impact affects thinking on the future and future literacy. This study also provides important considerations for impact managers about how they could use financial measurement in enhancing the consideration of future and impact in the future. Moreover, the study provides implications for promoting future literacy by making future more understandable in terms of the phenomenon of impact.

The study is structured as follows. First the theoretical section looks at impact and future, and then impact measurement in the context of the future. Then methods are presented. After this, empirical findings, discussion, and conclusions are provided.

2 Impact, future, and impact measurement

The paper relies much on impact measurement literature and less on sustainability literature, which forms more of a supporting source. The literature on future and temporality also functions in a more supporting role. This allows more focus in the study as impact measurement forms a more focused literature sphere than sustainability and temporality. All literatures, however, contribute to the main arguments.

The literature on impact measurement has typically taken impact as a phenomenon that is fundamentally related to sustainability, perhaps a part of, an illustration of or a proxy for sustainability (Adams et al., 2024; Pothipala et al., 2021; Semeen & Islam, 2021). Therefore, impact has been quite naturally tied to constructs such as the three parts of environmental, social, and governance in sustainability (Adams et al., 2024; Pothipala et al., 2021; Semeen & Islam, 2021). There are possibilities and opportunities to exhibit positive impacts on people’s lives by executing certain work (Frare et al., 2025). There are also positive impacts by social enterprises when they support, for example, disadvantaged people (Pothipala et al., 2021).

Future can be seen as a constructed and complex phenomenon (Emirbayer and Mische, 1998) and thus as difficult to control. Future can also be seen as something towards which one could take an active position within future literacy initiatives (UNESCO, 2026). Future literacy may also emphasize innovativeness and imagination in a positive light (Slaughter, 1995). Impact has been connected to the future as in making an impact now for the present and also for the future (Adams et al., 2024; Laine, 2024; Phaal et al., 2008). Impact assessment or measurement has been perceived as a method of supporting the development of future business by increasing the understanding of the forthcoming themes in the customers’ views (Arjaliès et al., 2023, p. 13). Impact measurement may assist in seeing the materiality in future stakeholders’ views (Bayne, 2022).

Measurement systems related to sustainability have gained in popularity (Lima et al., 2021; Virtanen et al., 2013). With the use of measurement, complexity may be artificially reduced (Power, 2004, p. 767), also in the case of impact. This measurement may thus exhibit reductionism and result in an ignorance of individuated features that may have been important (Power, 2004). Measurement may appear to transform an object from subjective to objective and thus the object's potential multiplicity and complexity may be hidden (Bourguignon, 2005). With the use of measurement, extraordinary instances that may not fit predetermined standards may be excluded from view (Sauder & Espeland, 2009, p. 73–74). Wällstedt (2020) also shows how the treatment of individuals may be standardized based on fitting these individuals' needs to certain limited needs-related categories.

However, reductionism and disaggregation have been considered as negative (Sobkowiak et al., 2023) and inclusivity has been promoted (Farooq et al., 2021). This is relevant in the practices of measuring. As an example, Costa and Pesci (2016) have suggested that social impact measurement should not be implemented with one exclusive meter but by using several meters at once. de Villiers et al. (2026) also recommend the measurement of the level of sustainability by rather using integrated measures. Burritt and Schaltegger (2010) and Maas et al. (2016) have suggested sustainability to be used as an integral and integrated parcel of organizational operations, not as sporadic or shattered measures. Sobkowiak et al. (2023) also propose holisticity as an important construct regarding sustainability practices and recommend against the employment of reductionism and disaggregation in order to reach sustainability. Moreover, Maas et al. (2016) propose a way of integrating concrete processes in sustainability matters.

Gibbon and Dey (2011) have shown how the quantitative measurement of impact may cause reductionism when considering this impact; numbers and figures may be experienced as meaningless and may not represent the full extent of any qualitative impact; the content of impact as a phenomenon or target may thus be reduced. Pothipala et al. (2021) also pay attention to the demands of the task of measuring complicated issues such as impact. Moreover, Roberts (2009, 2018) has demonstrated how so-called intelligent accountability, the consideration of accountability widely, may be made difficult if quantitative and monetary measures are emphasized. Such measures may reduce the consideration of multiple and complex dimensions of performance, resulting in problems (Roberts, 2009, 2018). Furthermore, impact reporting may use symbolic power to silence (Semeen & Islam, 2021) non-quantitative, narrative, and non-financial forms of reporting to discount the demands by wider stakeholders who are not investors or shareholders (Chwastiak & Young, 2003). In addition, Adams et al. (2024) suggest how impact measurement may be enhanced or even replaced with the treatment of impact as more experientially experienced and qualitative phenomenon.

3 Method

The paper employs qualitative methodology, relying mainly on interviews with the representatives of impact-oriented organizations. In part, archival data have also been used. This methodology gives opportunities for showing views about impact measurement by qualified professionals in many different contexts. The study uses 22 interviews. As a rule, there was one person from each organization interviewed, but two interviews were conducted with one and the same person. The first interview provided initial thoughts and the second dug deeper into the interesting phenomena in this specific interview. The organizations in which these individuals worked included non-profits, for-profits (including start-ups), public organizations, and other institutions (including universities).

Interviewees were selected through the contacts by the interviewers in a larger project connected to this study. The goal was to locate interviewees who were as knowledgeable and experienced as possible about impact management and had clear visions for this profession. The focus was on these specific characteristics of the individual interviewees, less on the organization they were connected with. The selection was therefore made through both theoretical sampling and convenience: the theoretical focus was in finding interviewees knowledgeable about the theoretically interesting and relevant topic, while these individuals also needed to be practically available for an interview. The selection of interviewees by a larger group of researchers also makes it less likely that this specific researcher's considerations would have affected the data and its selection adversely from the start. The researcher admits a bias in that she holds an interest in impact, its measurement, and future. This could have made the consideration of the positive attributes of such constructs more likely. However, measurement was also acknowledged here as negative in that it may not promote imagination regarding impacts, for example, and therefore such a bias did not appear that risky. However, future does have positive connotations in this paper.

The interviews were implemented in semi-structured format so that the interviewees could talk freely about the issues of interest. The length of any given interview was typically about one hour. All the interviews were conducted online, audiotaped, and transcribed. Archival data included the LinkedIn pages of the respondents, organizational websites and reports, and other background materials offered by the respondents. The analysis was conducted abductively by studying impact and impact measurement literatures and combining this with the qualitative data insights. As the data do not address a single organizational context, this may make the data fragmented but at the same time these data have the potential to provide very variant views on the topic. This analytically enhances this research and potentially results in wider applicability of the findings. Moreover, in the research process, data saturation was reached to the extent that the analyzed results eventually began to repeat themselves.

4 Findings

The data included three main ways to connect impact, future, and measurement. First, it was considered how impact measurement could and should change in the future. Second, it was brought up that measurement and profits should only be the means to achieve wider future impact. Third, measurement was considered to lead to future impacts.

Interviewees noted many different ways in which measures of impact should be developed in the future or for the future. Comparability between different measures was seen as important in the future. As another example, interviewees expected future measurements of impact to be more encompassing than present measurements.

> *I think that in the future, having instead of a dashboard of indicators a full-fledged system that can predict and understand when you feed into [it] some of the things that you are doing, what will be the actual… outcomes that are expected, especially given the work that we do and the impact that we already map.* (Managing Director, health care)

The hopes for the development of measurement in the future also included more pre-emptive reporting, as follows.

> *The issue of the necessity of pre-emptive reporting, so to speak, because this is an issue concerning mainly non-financial reporting [and] large enterprises, not yet the budgetary sphere, but definitely in the future.* (Social Responsibility Coordinator, university)

Developing more holistic or fuller models was also connected to this.

> *We are trying to qualitatively make assumptions and improve them by [measures] and then find some relationships between them and iterate on that. But we don't have a full-fledged model for that now.* (Founder and CEO, non-profit)

It was also said that future companies will be profitable, but profitability will only be a condition for achieving more important impact. Regarding this, one interviewee explained in detail how the most important purpose should be to preserve Earth for the future. Another interviewee describes here profitability as only a condition:

> *The big goal that we want to achieve is the transformation to… regenerative economics; an economic system that is life-enhancing, rather than optimizing profitability. And of course, companies in the future should also be profitable, but this is more a condition to be a successful company than a goal of business activity. Then the impact is about how effective the different steps and measures… are in making this transformation from our current malfunctioning economic system… towards this life-enhancing economic system.* (Catalyst for Sustainability, information technology)

It was also said that measures help to reach the future. An interviewee gave an example of a hospital that plans changes in its operations and follows these up with measures. Another interviewee described how a measurable impact allows a path to the future. This was shown in the context of a transportation organization with a large fleet of busses that it wants to make electric to decrease the carbon footprint. It cannot change this instantly but only gradually. The quote on this follows:

> *So, this is the kind of strategy that we are considering in the long term, the small changes that happen from year to year, and the next five years. If we are going to compare what happened today and, in the future, there will be a huge difference and impact that the company has made on the planet. It's a very big impact, but it has to be done in steps.* (Associate Partner/ESG Analyst, consultancy)

It also appeared that measures may even make future. For example, an interviewee described how customers had innovatively adapted a system meant for following the schedule of technical inspections to their own needs. This had been done to focus on planning for the future in innovative dimensions regarding their own investments. Another interviewee also talked about making future with measures:

> *So we have this person who is linking in the business line of the project and we also have someone from the finance area to do… forecasting. So we build a business case where they are brainstorming and we have the finance person doing the forecasts of all Profit&Loss statements and cash flows in Excel… then when they have this business case…, so they have all the analytical data done and then they have to do the risk assessment and impact…, and then… they just upload that into Azir.* (CFO, medical)

However, this seemed to represent quite a linear and measurable way of treating a future vision. It was restricted by the numerical formats of the profit and loss statement and cash flow analysis. Issues that cannot be quantified may not have fitted these formats. The “business case” seemed also be restricted by such numerical treatment. Forcing issues into a measurable format that may be easily “uploaded” in a standard form may not encourage innovative or imaginative thinking out of the box.

5 Discussion

The findings have shown three main ways to connect impact, future, and measurement together. First, interviewees thought about how impact measurement could and should be changed in the future so that it would better fit their needs. Second, interviewees talked about how measurement and associated profits should only be intermediate goals to achieve more profound and important future impact. Third, measurement of impact itself was considered to create a future.

Regarding changing impact measurement, it was acknowledged that this measurement may reduce the issues measured (Gibbon and Dey, 2011; Costa & Pesci, 2016) and thus measures were hoped to become invented as more pre-emptive, encompassing, and holistic. Such an overall holisticity was therefore seen as very important (Burritt & Schaltegger, 2010; Maas et al., 2016; Sobkowiak et al., 2023). Moreover, comparability was perceived as an important issue. This could also be linked with holisticity: connecting different measures together by comparability and not only looking at one measure at a time.

Interviewees also preferred to say how measurement and any measured profits should optimally only be intermediate targets. Organizations should be profitable, financially stable, and well managed. This would then form a basis to achieve more profound and important impact in other spheres. Regarding such other spheres, for example, the Earth was mentioned as an important system to be considered. It was brought up that the achievement of any monetary targets could never substitute for the Earth's importance as the absolute priority.

The findings also showed how the measurement of impact itself was considered to make the future to take place. There were degrees in this: It could be said that measures could help to reach a beneficial future, carve a step-by-step path towards the future, or even create a certain future. The consideration of impact, and thus less that of financial measures, was assumed to create a more beneficial future. The literature has also looked into the importance of impact for the future (Adams et al., 2024; Arjaliès et al., 2023; Bayne, 2022; Laine, 2024; Phaal et al., 2008). However, measured impact sometimes seemed to result in quite linear, measurable, and non-imaginative visions for the future.

The study thus contributes to the literature on impact measurement (Adams et al., 2024; Chwastiak & Young, 2003; Gibbon & Dey, 2011; Dey & Gibbon, 2017; Pothipala et al., 2021; Ruff et al., 2023; Semeen & Islam, 2021) by showing how measured impact has three kinds of effects on how the future is considered. Such effects are not isolated but interrelated. All these three modes of thought are very likely being used in truly impact-oriented settings; using one does not prevent using another. Thinking about how to alter measurement could assist in making organizations consider the financial as an intermediate goal only, not as the final goal. This could then make it possible for measurement to create a novel kind of a future, hopefully a better one. On the other hand, considering the development of measurement in a purely technical way to suit future needs may sometimes make it difficult to understand that such measurement may also be involved in socially creating a future and future needs. Changing measurement may change the future, which may then again result in changes in measurement. Moreover, impact and measurement may be seen as being integrally together or sometimes as partly separate; impact being the main goal and measurement only a means to reach it. Table 1 summarizes the three modes found in the study.

Table 1. Three ways of combing measurement, impact, and future

Title	**Description about associated thoughts**
Changing impact measurement in the future	Thoughts about how impact measurement might and should be changed in the future so that it would better fit the needs of those who measure and also stakeholders.
Impact the most relevant future goal, measurement only intermediate	Thoughts about how measurement and associated financial profits now and in the future should only be intermediate goals used in order to achieve and lead to more profound and important impact in the future.
Impact measurement creates a future	Thoughts about the measurement of impact itself creating or constructing a future or different kinds of futures.

Source: Author's own work

Future literacy (Slaughter, 1995; UNESCO, 2026) could thus be improved if measurement was implemented with caution and future was not being determined by measured impact only. This would allow to look at future qualitatively and in a more encompassing way. It was interesting that while measuring, the interviewees still hoped for such a more holistic view of the future. They thus seemed to acknowledge the importance of wider future literacy than what impact measurement alone could achieve. The use of scenarios could be recommended here as one possible method of implementing this. They help to achieve an action-oriented take on the future that is important for future literacy. They also encourage innovation and imagination within the scenarios and in designing those scenarios. This also enhances future literacy.

The study thus suggests managers to practically think about not only measurement but about how it could be implemented more holistically. Moreover, it is beneficial to think about the purpose of measurement and of profits so that they do not become purposes in themselves but could only be instrumental in achieving other purposes. Furthermore, it is vital that the path that measurements may carve for the future implicates holisticity. Therefore, the tasks of managers become paradoxical: they know that measures are necessary for following up on progress and procuring information, while also knowing that such measures might easily restrict views on what this progress is seen to be about and what kind of information is seen as important. Managers are then left to decide how they could manage organizations with such measures that are critically important while also being critically dangerous in potentially leading thoughts towards unfavorable avenues. There is no simple solution for this paradox, but managers are helped by the very thought that they should resort to measures but always also keep an eye on the drawbacks of such measures.

All this would also help in providing societal implications in building societies that have the potential to become more holistic. Such effects could particularly be seen by the managers in the non-profit-sector as they are likely less restricted by exact (financial) measurements. Socially, these issues are also relevant for investors interested in profit measures who may also benefit from more holistic impact views. All this may also promote innovative thoughts, for example about what kinds of more specific futures impact measurement may promote and what the roles of managers and investors could be in those futures.

Future research could look more in-depth into specific organizations in how they forecast impact with measures. This could also potentially allow for a longitudinal study following up in more detail any development processes of measures. This present study has as its limitation the lack of an analytical depth that only the profound analysis of a single context could attain, and future research could address this limitation. Moreover, a survey study could be conducted on the different methods for reaching holisticity in the measurement of future impact, such as forecasting, scenario analysis, and business planning. Respondents could evaluate how such tools could help in considering the future unrestricted by measurements. Such a survey study could provide more general views regarding such matters than the current interview study.

6 Conclusions

The paper has shown three ways to connect impact, future, and measurement. First, it is acknowledged that the issue of impact measurement could be altered in the future for the better. Second, it is emphasized how measurement and profits should not be end goals but should lead to other end goals in the future. Third, it is seen how the measurement of impact may make or create a future or futures.

Therefore, first, measured impact could result in a relatively predetermined future, as based on the present situation and the problems of measures in that present that could be corrected in the future. Second, the idea of end goals remains unchanged in the present: there always seem to be end goals and intermediate goals. It may only be an issue of which one is which, profits or impact. Moreover, third, the findings show how measured impact was considered in the data to impact the future sequentially as a pathway to this future. In some ways, such future could be about making a certain clear present into the future. Future could be seen as an impact through measurement that has quantified this impact and future.

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