

Alma Mater Studiorum Università di Bologna
Archivio istituzionale della ricerca

Accounting for Knowledge-intensive Public Organizations: challenges represented by COVID-19 to achieve Sustainable Development Goals

This is the final peer-reviewed author's accepted manuscript (postprint) of the following publication:

Published Version:

Martin-Sardesai, A., Canestrini, P., Siboni, B., Hassan, A. (2024). Accounting for Knowledge-intensive Public Organizations: challenges represented by COVID-19 to achieve Sustainable Development Goals. JOURNAL OF PUBLIC BUDGETING, ACCOUNTING AND FINANCIAL MANAGEMENT, 36(5), 561-579 [10.1108/jpbafm-06-2024-0097].

Availability:

This version is available at: <https://hdl.handle.net/11585/998767> since: 2024-12-12

Published:

DOI: <http://doi.org/10.1108/jpbafm-06-2024-0097>

Terms of use:

Some rights reserved. The terms and conditions for the reuse of this version of the manuscript are specified in the publishing policy. For all terms of use and more information see the publisher's website.

This item was downloaded from IRIS Università di Bologna (<https://cris.unibo.it/>).
When citing, please refer to the published version.

(Article begins on next page)



**Accounting for Knowledge-Intensive Public Organizations:
Challenges represented by COVID-19 pandemic to achieve
Sustainable Development Goals**

Journal:	<i>Journal of Public Budgeting, Accounting & Financial Management</i>
Manuscript ID	JPBAFM-06-2024-0097.R1
Manuscript Type:	Research Paper
Keywords:	Governance, Wicked problems, COVID-19, Sustainability Accounting, Knowledge-Intensive Public Organizations (KIPOs)

SCHOLARONE™
Manuscripts

Accounting for Knowledge-Intensive Public Organizations: Challenges represented by COVID-19 to achieve Sustainable Development Goals¹

1. Introduction

The increasing focus of the United Nations (UN) 2030 Sustainable Development Goals (SDGs) agenda (UN, 2015), the provision of public services and the related challenges in a mid-COVID-19 environment and their impact on the contemporary Knowledge-Intensive Public Organizations (KIPOs) has become an area of interest and scholarship (Hassan *et al.*, 2021; ICAEW Insights, 2023; IFAC, 2015; Siboni and Canestrini, 2023). This interest is not surprising when one considers the significant influence these schemes have on KIPOs research, its environmental, social and governance (ESG) in integrating environmental and social aspects into its overall strategy, and on the governance, management, and accounting practices to embed the SDG into its everyday activities (Bosco *et al.*, 2024). KIPOs are organizations where the inputs and outputs rely heavily on the knowledge of their employees (Makani and Marche, 2010). These organizations focus on accumulating, creating, and disseminating knowledge by recruiting highly skilled employees (Grossi *et al.*, 2020). What distinguishes a KIPO is the know-how of its highly trained and skilled workers, who are able to solve complex problems through a creative and innovative mindset (Alvesson, 2004; Greenwood, 2009).

Indeed, the achievement of SDGs necessitates the generation of novel research and innovative solutions, followed by the creation of new knowledge, to effectively address enduring challenges such as poverty, health conditions, and gender equality, that extant research has proven inadequate in resolving. "KIPO practices, such as knowledge creation, dissemination, storage and motivations for initiating knowledge management activities and application are expected to support a continued development of an organization's knowledge that is up to date and relevant" (Durst and Ferenhof, 2016, p. 197). In this context, KIPOs are at the forefront, being inherently designed to conduct research, foster innovation, and disseminate findings. Consequently, they are mandated to integrate the achievement of SDGs into their agendas and address the challenges posed by the COVID-19. By doing so, they serve as exemplary models for other organizations, demonstrating how to implement the innovations developed within KIPOs in their services, thereby establishing a triangular relationship between KIPOs, SDGs and COVID-19. Alongside this, the field of accounting has been called upon to play a crucial role in driving organizations toward the achievement of SDGs. It is now widely recognized that accounting encompasses techniques as well as social and moral practices aimed at the sustainable utilization of resources and accountability to a broader spectrum of stakeholders (e.g., Carnegie *et al.*, 2021). This recognition underscores the need for new avenues of research within the accounting field and has also given rise to broader issues of KIPOs, including accountability towards sustainability.

¹The authors extend their gratitude to Giuseppe Grossi, Editor-in-Chief of JPBAFM, for his inspiration and support during the development of this Special Issue. They also express appreciation to the numerous scholars who submitted papers in response to the Call for Papers and extend special thanks to the contributors of accepted papers published in this Special Issue for their dedication to the project. The authors are thankful to all those who generously devoted their time to providing constructive, insightful, and timely advice to both the contributors and the authors as reviewers for the Special Issue. Lastly, sincere appreciation is conveyed to the anonymous reviewers assigned to this introductory paper for their valuable comments and feedback. This paper is included in the special issue titled "Managing and accounting for Knowledge-Intensive Public Organisations: challenges represented by COVID-19 pandemic to achieve SDGs," guest edited by Benedetta Siboni, Paola Canestrini, Abeer Hassan and Ann Martin-Sardesai.

In line with the call for papers and imperatives for this JPBAFM Special Issue, the current paper has three broad aims:

- (1) To review prominent issues and contributions from extant research exploring the context of KIPOs and its pursuit in the provision of public services in line with the UN 2030 SDG agenda during the COVID-19.
- (2) To discuss how the other papers presented in this JPBAFM Special Issue offer diverse research perspectives and insights and extend previous research on the focal topic; and to the triangular relationship between KIPOs, UN 2030 SDGs agenda and COVID-19.
- (3) To reflect on these collected works to scope out future impactful research opportunities in the field of accounting studies.

We have focused both on this editorial paper and the JPBAFM Special Issue on stimulating innovative research and opening new vistas for research into the UN 2030 SDGs agenda and the provision of public services by KIPOs in pursuit of this agenda. Classic examples of KIPOs found in the literature are universities and hospitals. Health organizations play a crucial role in our Special Issue, not only for protecting public health during the COVID-19 but also for the innovative capacities developed in response to the health crisis and its consequences (such as the restriction of movement for patients and workers, and the adoption of new managerial and strategic methods). These developments highlight that sustainability is not key to successfully emerging from crises and navigating turbulent times. Despite universities being the intended focus of inclusion in this Special Issue, they have not been included due to time constraints in obtaining the final version of the paper. However, the Special Issue expands the examples of KIPOs, including courts, environmental protection agencies, and museums. Additionally, this Special Issue demonstrates the role of KIPOs in pursuing the UN 2030 SDGs and in addressing the challenges posed by the COVID-19. It highlights the solutions implemented to overcome the COVID-19 crisis, illustrating how COVID-19 has served as a catalyst for change and innovation that might not have occurred otherwise.

Accordingly, our paper is set out in four parts. In Section 2, we provide an overview of three key streams of related research. This overview of the literature provides the context for the other five articles that contribute to making up this Special Issue, which is analysed in Section 3. We conclude in Section 4 by outlining several areas for future impactful research.

2. The UN 2030 SDGs Agenda and the call for developments in the accounting field

In 2015 the UN invited organizations worldwide to achieve the UN 2030 SDGs agenda to contribute to the entire world. Since then, many organizations have engaged with the SDGs outlined in the agenda within their practices (Bebbington and Unerman, 2020), adopting them as guiding principles in orienting policies and strategies (e.g. Bebbington *et al.*, 2017). This has helped them identify and pursue meaningful goals in line with society's expectations. Attempts to account for and be accountable for environmental and social impacts have increased, accompanied by the intellectual efforts of scholars (Laine *et al.*, 2022), which has also resulted in greater transparency and accountability of organizations, as well as a balance of short- and long-term interests. Amongst these many organizations, are KIPOs, whose key activities include the creation, accumulation, and dissemination of knowledge as the main value driver, achieved through highly skilled workers (Grossi

1
2
3 *et al.*, 2020). Therefore, within KIPOs, knowledge can be considered as input and as well as output
4 at the same time (examples of KIPOs include Hospitals, Museums, Judiciary Courts, and Research
5 Centres).

6
7 Previous literature on KIPOs addressed their complex accounting, performance management,
8 payment systems, and alternative forms of measurement and reporting (e.g. Laguecir *et al.*, 2020).
9 This Special Issue aims to develop a body of research on KIPOs concerning the SDGs pursuit and
10 the challenges posed to such organizations by the disruptive event of COVID-19. It is a timely topic
11 of international relevance essential to understanding the implications for the future of the services
12 they provide and their impact on communities (e.g. Grossi *et al.*, 2020). Notably, KIPOs' contribution
13 to sustainability development was under-explored before COVID-19, which exacerbated existing
14 economic, social, and environmental concerns. Little is known about the KIPOs commitment to
15 COVID-19 and their continuous efforts to achieve the UN 2030 SDG agenda, which makes this
16 Special Issue very timely. In the following section, we explain the roles of some KIPOs, such as
17 hospitals, universities and research centers during COVID-19, and shed some light in their pursuit to
18 achieve the UN 2030 SDGs agenda.
19
20
21
22

23 24 2.1. *The role of KIPOs in managing COVID-19 crisis*

25
26 COVID-19 has profoundly reshaped the way we work, communicate, and live our daily lives,
27 prompting a rapid shift towards remote work, virtual communication, digitalization, and changes in
28 lifestyle habits (De la Torre and Berbegal-Mirabent, 2022). It has also highlighted the critical role of
29 KIPOs in responding to crises and driving recovery efforts. KIPOs, such as hospitals, judiciary courts,
30 museums, universities, and research centers, have demonstrated resilience by swiftly adjusting their
31 operations to continue delivering essential services and advancing critical research (e.g., Leoni *et al.*,
32 2021; Canestrini and Siboni, 2024). In the health sector, KIPOs provided essential healthcare services
33 and, along with educational institutions, facilitated remote learning and conducted research to develop
34 vaccines, treatments, and strategies to combat the virus (Hassan, 2021). These sectors have emerged
35 as lifesavers, emphasizing their importance in safeguarding public health and driving recovery efforts
36 (Füreder and Förster, 2024). By leveraging technology, expertise, and collaboration, KIPOs have
37 continued to fulfill their mission and address the multifaceted challenges posed by COVID-19. The
38 pandemic has underscored the importance of investing in health, education, and research as essential
39 components of resilience and preparedness for future crises (De la Torre and Berbegal-Mirabent,
40 2022).
41
42
43
44
45
46

47 During the COVID-19 emergency and the push to achieve the UN 2030 SDG agenda, KIPOs became
48 central to the economy. They played a crucial role in creating and disseminating new knowledge to
49 solve novel, wicked problems². Operating at the forefront of health, education, culture, justice, and
50 the natural environment, KIPOs contribute significantly to advancing the UN 2030 SDGs through
51 their knowledge creation and delivery, promoting a more sustainable society. The health sector, in
52 particular, made essential contributions by studying vaccines, caring for infected individuals, and
53 teaching to address the multiple implications caused by the crisis (OECD, 2023).
54
55
56
57

58
59 ² Wicked problems are problems with many interdependent factors making them seem impossible to solve. Because the factors are
60 often incomplete, in flux, and difficult to define, solving wicked problems requires a deep understanding of the stakeholders involved,
and an innovative approach provided by design thinking. For more information on wicked problems (Head and Alford, 2015).

1
2
3 For instance, UK medical schools, have been on the frontline of COVID-19 emergency, supporting
4 the National Health Service (NHS) and the social care services (Hassan, 2021). On a macro level, the
5 medical schools in the UK have provided additional medical staff – from clinical academics to final-
6 year medical graduates, while newly qualified doctors, pharmacists, nurses, and paramedics were
7 fast-tracked to help (UK Medical Schools Council, 2020). Also, the partnership between UK
8 universities' medical staff, the engineering department and industry partners to devise a new form of
9 reusable public-private enterprise with a self-circulating air supply was just one of the many examples
10 of integrated and interdisciplinary thinking (UK Local Government Association, 2020). By
11 leveraging technology, expertise, and collaboration, KIPOs have continued to fulfill their missions
12 and contribute to addressing the multifaceted challenges posed by COVID-19. COVID-19 has
13 underscored the critical importance of investing in health, education, and research as fundamental
14 components of resilience and preparedness for future crises (de la Torre and Berbegal-Mirabent,
15 2022).

16
17
18
19
20
21 In addition, many other examples of the UK universities have combined efforts with private sector
22 organizations to form partnerships to develop critical research programmes. They contributed to
23 address COVID-19 by research, vaccines and testing; resources and people power, supporting
24 students, etc., (Universities UK, 2020). Besides being centres of creative thinking and innovation,
25 they also fulfil many additional roles, providing leadership, advice, and support (Adhikariparajuli *et*
26 *al.*, 2021a). Indeed, academics and scientists are the nation's powerhouses of knowledge and played
27 a critical role in the global response to the COVID-19, informing decision-making through their
28 expertise (De la Torre *et al.*, 2016; Lafuente and Berbegal-Mirabent, 2019; Millar *et al.*, 2018).

29 30 31 32 2.2 *The benefits, limitations, and unintended consequences of the UN 2030 SDG*

33
34
35 Implementing the UN 2030 SDGs agenda has posed significant challenges, primarily due to its broad
36 scope and the necessity for alignment with organizations' existing strategies. Organizations encounter
37 a multitude of goals and numerous indicators, the need to measure data they have never accounted
38 for, some of which often may not directly correspond with their core activities (Bebbington and
39 Unerman, 2020). Consequently, the focus of organizations' involvement with the agenda and scholars'
40 endeavours to facilitate this transition has predominantly leaned towards reporting rather than the
41 planning phase (e.g., Abeysekera, 2022). Despite efforts to implement the UN 2030 SDGs agenda,
42 there remains a lack of cultural integration within organizations. Consequently, organizations tend to
43 prioritize goals that they perceive as relevant to their context and capabilities (Forestier and Kim,
44 2020), selecting specific SDGs most pertinent to their business operations. Therefore, it is also
45 essential to consider the potential unintended consequences.

46
47
48
49
50
51 There is a risk that some organizations may utilize the UN 2030 SDGs agenda primarily as a
52 marketing tool without effecting substantive changes in their actual operations (Del Río *et al.*, 2024;
53 Nishitani *et al.*, 2024). This raises the question of whether presenting activities and strategies in the
54 context of the SDG signifies genuine organizational change, thereby allowing for a shift in
55 perspective; or whether, conversely, it represents a form of institutional appropriation, where
56 organizations simply label existing practices with SDG. In this sense, Time Higher Education (THE,
57
58
59
60

2023)³ developed impact scores to measure how universities achieve SDGs. The few existing studies on the healthcare sector show a low degree of accountability and a rarefied adoption of non-financial reports disclosing their contribution toward the UN 2030 SDGs agenda. For instance, Pizzi *et al.* (2020) explored the SDG accounting of 202 Italian healthcare KIPOs active in 2016, showing that only 12.21 percent of their sample adopted non-financial reports. The authors hypothesize that there is a difference between ‘talking’ and ‘walking’ about SDGs, indicating that, now it is mostly rhetoric rather than concrete actions and strategies.

The SDGs embody a unified entity characterized by interconnectedness and an integrated essence. Indeed, the goals are not isolated silos; rather, achieving desired outcomes on a particular issue requires actions across multiple areas (UN, 2015). Pursuing sustainable development involves cross-sectoral coordination, consequently, institutions and organizations must strive to discern which actions align with one or more SDGs and which might impede progress or adversely affect others (e.g., Ament *et al.*, 2020; Caiado *et al.*, 2018). While the UN 2030 SDGs agenda does not explicitly guide identifying and managing interactions among SDGs, management and accounting literature underscore recognizing synergies and trade-offs between goals in the short and long run to inform action planning and results monitoring (e.g., Allen *et al.*, 2017).

This is crucial when organizations must navigate the complexity of the current era, characterized by multiple crises, such as COVID-19, ongoing wars, climate change, natural disasters, and the economic crisis. As mentioned earlier, hospitals and research centres are a classic case of KIPO. Their response to the COVID-19 health crisis is a clear example of the interconnection between SDGs. To mitigate the spread of the virus among staff, patients, and their families, thereby advancing SDG 3 (Good Health and Well-being, one of the 17 goals outlined in the SDG agenda), hospitals have implemented measures such as remote work for certain employees, alternating workstations, and postponing non-urgent screening activities and research projects (Canestrini and Siboni, 2024). These interventions have yielded additional benefits, such as reduced pollution from decreased commuting. However, COVID-19 has also adversely affected other aspects, including exacerbating the situation for treatable illnesses and certain working conditions. This is particularly true for female employees who, with the closure of schools and day services for the elderly, have had to simultaneously manage childcare and/or elderly care alongside their work responsibilities (Siboni and Canestrini, 2023).

These challenges extend to other KIPOs, such as those in education and training. While remote teaching has provided continuity for training activities, it has not been effective for all age groups and demographics (e.g., young children, adolescents, individuals with physical impairments, or those lacking access to technological and digital tools) nor for all disciplines (e.g., those requiring laboratory work). Consequently, COVID-19 has hindered KIPOs from achieving various SDGs, potentially creating disvalue (Cluley *et al.*, 2020; Sancino *et al.*, 2022), highlighting the flawed assumption that public services inherently lead to value creation (Cui & Osborne, 2022). Scholars contend that post-COVID-19, amidst ongoing crises, there is a crucial need to reassess sustainability

³ Times Higher Education Impact Rankings are the only global performance tables that assess universities against the UN 2030 SDGs agenda. They use carefully calibrated indicators to provide comprehensive and balanced comparison across four broad areas: research, stewardship, outreach and teaching. The 2023 Impact Rankings is the fifth edition, and the overall ranking includes 1,705 universities from 115 countries and regions.

1
2 objectives and goals (Warner *et al.*, 2021). This entails leveraging opportunities for transitioning
3 towards sustainability, uncovering innovative solutions for economic resilience, and conducting
4 thorough reflections on the enduring impacts of COVID-19 and other wicked problems on social
5 sustainability (Bennich *et al.*, 2022), with a focus on how accounting can help in this endeavour.
6
7
8
9

10 2.3 *Call for interdisciplinarity and evolution of accounting toward sustainability*

11

12 Historically, the accounting field has been driven almost exclusively by financial and economic
13 matters, both on the planning and reporting side (e.g. Coronella *et al.*, 2017; 2018). This has given
14 prominence to shareholders' issues, which were mostly the ones guiding the management decisions,
15 leaving the responsibility to address social problems to government and public service delivery
16 (Steccolini, 2019). In this context, existing rules, schemes, and tools have been conceptualized with
17 a focus only on the shareholder perspective. These established rules, schemes, and tools, taught in
18 management and accounting degree programs, are among the factors contributing to the sense of
19 stagnation the accounting education discipline has experienced for many years, despite the rapid
20 evolution in its early stages (e.g. Rebele and Pierre, 2015).
21
22
23
24

25 However, due to the demand from different stakeholders (investors and society) for organizations to
26 be accountable towards all stakeholders and be transparent about their social activities
27 (Adhikariparajuli *et al.*, 2021b), several organizations have started to publish corporate social
28 responsibility (CSR) as well as sustainability reports alongside traditional financial statements, with
29 the expectation that organizations should be good citizens, fulfil social roles and tackle social
30 problems, thus obtaining social recognition by engaging actively in dialogue with stakeholders (e.g.,
31 Siboni and Rignanese, 2022). Further, Nicolo *et al.* (2024) examined universities sustainability
32 reporting during COVID-19 and their results confirmed that universities worldwide used their
33 websites to convey sustainability information beneficial for stakeholders and society. In this vein, the
34 universities as KIPOs are voluntarily integrating social activities into their core policy and social
35 performance measurements.
36
37
38
39

40 The modern era has become more complex than in the past and has put governments and society
41 worldwide in front of wicked problems. To achieve SDGs and to address the multiple crises
42 (including COVID-19), several changes were required to manage and account for the crises, which
43 helped advance the accounting research. Wicked problems need to be addressed by involving all
44 individuals and organizations. A hybrid response was essential to achieve the SDGs and address the
45 challenges posed by COVID-19. The complexity of policy problems underlying the SDGs and
46 COVID-19 could not be tackled by a single organization alone, as was previously assumed with a
47 sole reliance on public policy and government intervention. As reviewed in the previous subsection,
48 addressing such complex problems necessitates cross-sectoral collaborations and the involvement of
49 multiple actors, including public, private, and civil society sectors. In this vein, Vakkuri *et al.* (2021,
50 pp. 245-246) highlight that "Efforts to combat climate change, tackle social alienation and
51 segregation, develop new knowledge, and maintain health and welfare are contexts in which it is
52 difficult to disentangle public policies from private efforts, business institutions, and civic activities."
53 Thus, the hybrid nature of the response relies on the interaction among public, private, and civil
54 society actors (e.g., Grossi *et al.*, 2017) resulting in entities with different forms of ownership and
55
56
57
58
59
60

1
2 institutional logics working in close coordination to avoid contradictions or conflicts (Grossi et al.,
3 2022).

4
5 The government, profits, not-for-profit and public organizations, as well as individuals had to come
6 together and cooperate to address the problem to achieve SDGs (Ansell *et al.*, 2021). Consequently,
7 management in all kinds of organizations must consider a broader spectrum of inputs, outputs, and
8 outcomes than usual. In this direction, several interventions have been made internationally. For
9 instance, the UN and the European Union (EU) promoted CSR and sustainable behaviors (e.g. Siboni
10 and Sangiorgi, 2013). Accordingly, new accounting techniques and tools were experimented with, to
11 support decision-making as well as provide evidence of organizations' overall performance (e.g. del
12 Sordo *et al.*, 2016; Sangiorgi and Siboni, 2017). In this scenario, a change from the typical role of
13 accounting tools as a means of economic and financial information processing today has been called
14 for (Bracci *et al.*, 2021).

15
16 COVID 19 has highlighted the critical role of KIPOs in responding to crises and driving recovery
17 efforts. It has also allured us towards the necessity of an interdisciplinary approach to solving wicked
18 problems. This is because COVID-19 came with several concurrent causes, and the responses to
19 address them generated multiple and co-feeding impacts on different areas of an organization, society,
20 and the natural environment (Cho *et al.*, 2022). Hence, the need to think about different consequences
21 and interconnections requires different specializations and the ability to take an interdisciplinary
22 approach to overcome the usual discipline field we are used to. COVID 19 also called for feeding
23 networks among academics and different research areas, which some health KIPOs had experimented
24 (e.g., Siboni and Canestrini, 2023). More broadly, the existence of a variety of KIPOs has accelerated
25 the need to reshape traditional management accounting tools to give the proper evidence of inputs,
26 outputs, and outcomes provided by KIPOs, whose contributions cannot be measured and accounted
27 for using traditional accounting tools. Further, the topic of integrating thinking to manage
28 organizations (e.g., Mauro *et al.* 2020), as well as intersecting and measuring for interconnections on
29 SDGs of KIPOs operations emerged as a developing issue to foster new avenues for the accounting
30 discipline (Carnegie *et al.*, 2023).

31
32 Both wicked problems and multiple crises (such as COVID-19) we are currently living in have pushed
33 the accounting discipline to evolve rapidly. Accordingly, today, the role of accountants has moved
34 far beyond the typical information processing, including the role of chartered accountants, which
35 shapes the organizations in which they operate. Carnegie *et al.* (2021, p. 69) have thus redefined
36 accounting as: "*A technical, social and moral practice concerned with the sustainable utilization of*
37 *resources and proper accountability to stakeholders to enable the flourishing of organizations,*
38 *people and nature.*", calling for new avenues of study in the accounting field. In essence, there exists
39 a triangular relationship among KIPOs, the UN 2030 SDGs, and COVID-19. KIPOs, as organizations
40 that provide qualified employment and essential services, contribute significantly to public value
41 creation and the promotion of innovation and research. These contributions are crucial for addressing
42 global challenges and complex problems, such as COVID-19, and for achieving the UN 2030 SDGs.
43 Within the framework of the UN 2030 SDGs for equitable and sustainable development, KIPOs are
44 instrumental in developing and disseminating best practices to staff, users, and the environment. They
45 advance these objectives by promoting innovative technologies and solutions.

46
47 COVID-19 has underscored the importance of research and innovation—sectors in which KIPOs play
48 a pivotal role—and highlighted the social fabric of organizations that have networked to overcome
49
50

difficulties. Furthermore, the crisis presents an opportunity to reorient efforts towards more sustainable and resilient development. In summary, KIPOs, by supporting innovation and research, can help mitigate the impacts of complex problems, contribute to their resolution, and accelerate progress towards the UN 2030 SDGs. Concurrently, COVID-19 emphasizes strengthening KIPOs' capacities to address future global crises and promote sustainable development.

3. Review of articles in this Special Issue

This thematic Special Issue in JPBAFM, in addition to the current paper, includes five papers exploring the management and accounting challenges KIPOs encounter in pursuing the UN 2030 SDGs agenda amidst the COVID-19 pandemic. It covers different KIPOs from different countries and fields, highlighting the triangular relationship between KIPOs, the UN 2030 SDGs, and COVID-19. As delineated in the preceding sections of this paper, the most prevalent forms of KIPOs operate within the healthcare and education sectors, encompassing hospitals, healthcare organizations, universities, and schools. This Special Issue compiles contributions that focus on KIPOs of this nature, thereby reinforcing the existing body of literature that pertains to them. Additionally, we incorporate papers that explore areas less frequently examined in the literature. For example, Monfardini *et al.* (2024) investigated the Italian Judiciary, a single Court, as a case study. Park and Kudo (2024) analyzed the digital transformation in museums in South Korea. Further, Bosco *et al.* (2024), and Oppi *et al.* (2024) investigated the health sector in Italy. Giacomelli *et al.* (2024) contextualize their study in an Italian environmental protection agency. These papers address different aspects of the themed issue and offer diverse yet insightful perspectives on various types of KIPO and the obstacles they confront in pursuing the UN 2030 SDG agenda. Each paper advances knowledge by engaging with existing literature, debating theoretical concepts, posing unique research questions, presenting case studies, and presenting discursive conclusions. This section provides a brief overview of the contributions made by the papers listed. A summary of the five papers is outlined in Table 1 below, and a review of each of the papers is undertaken in subsequent paragraphs.

(Insert Table 1 about here)

The paper authored by Monfardini *et al.* (2024) adds courts to the list of organizations that can be considered as KIPOs. Their operation is essentially based on the specialized knowledge of judges and registry staff. Court management requires high legal and administrative expertise to provide public services. In their paper, the relationship between KIPOs, UN 2030 SDGs and COVID-19 is mainly concerned with how judicial organizations deal with the organizational and managerial changes induced by the National Recovery and Resilience Plan (NRRP) in response to COVID-19. The authors develop a case study on an Italian court, which plays a crucial role in safeguarding the rights of individuals and organizations through effective service delivery. The study investigates the resistance encountered within the Court in response to implementing the NRRP, which aims to reform strategies to address trial length, backlog clearance, and overall judicial system quality, aligning with the SDG. Building upon existing literature, the research explores the co-existence of multiple institutional logics and the rise of hybrid organizations amidst managerial reforms, leading to institutional complexity. Employing a qualitative research approach, the study conducted semi-structured interviews spanning six months.

1
2
3 Key findings reveal resistance among judges, administrative staff, and trial clerks to the introduced
4 changes, particularly regarding efforts to expedite trial durations and implement managerial practices.
5 Despite attempts to streamline processes, the study identifies various forms of resistance among
6 judges, who perceive their traditional roles as guardians of legal principles to be compromised by
7 managerial approaches. However, over time, judges have accepted this form of organizational
8 hybridization, which allows them to maintain autonomy over core activities, thereby enabling the
9 pursuit of certain UN 2030 SDGs. Firstly, SDG 16 (Peace, Justice, and Strong Institutions) is relevant,
10 as improving court efficiency directly contributes to promoting peaceful and inclusive societies,
11 ensuring access to justice for all, and building effective, accountable, and inclusive institutions at all
12 levels. Additionally, SDG 8 (Decent Work and Economic Growth) is pertinent, as courts are
13 workplaces, and more efficient courts can foster a more stable and predictable economic environment,
14 thus promoting economic growth.
15
16
17
18
19

20 Thus, the COVID-19 pandemic accelerated the need for reform, underscoring that adopting
21 innovative management practices and managing change are essential for building resilient and
22 sustainable institutions. Measures taken under the NRRP aim to make the justice system more agile
23 and capable of responding to future crises. In this context, COVID-19 acted as a catalyst for change,
24 highlighting the necessity to modernize and enhance the resilience of public institutions. Even though
25 the paper focuses on a single Court, limiting the generalizability of findings, the rich analysis from
26 the interviews from key stakeholders provides valuable insights on micro-level resistance and paves
27 the way for future longitudinal research endeavours in this domain.
28
29
30

31 In the research conducted by Oppi *et al.* (2024), the relationship between KIPOs, UN 2030 SDGs and
32 COVID-19 is based on the analysis of the effectiveness of health networks during unpredictable
33 events such as COVID-19 and how these networks contributed to achieving the UN 2030 SDGs. SDG
34 3 and 4 are highlighted since these networks pertain to preventing and controlling noncommunicable
35 diseases. The authors highlight the complexity, unpredictability, and pluralistic nature of healthcare
36 issues, which led many countries to develop national strategies to mitigate their consequences. During
37 COVID-19, global progress toward SDGs was severely impeded, with essential healthcare services
38 disrupted across all settings. Oppi *et al.* (2024) apply Provan and Milward's (2001) framework, which
39 evaluates networks' effectiveness in meeting patient needs through coordinated efforts of network
40 members and interaction facilitated by a central coordinator. The research adopts an explanatory case
41 study approach, focusing on a local Coordination and Control Center in the Lombardy region of Italy.
42 Doing so identifies factors influencing network effectiveness and provides insights into how network
43 members can sustain effectiveness during crises. During the COVID-19, the effectiveness of the
44 network was crucial to ensure the continuity of health services despite the reprioritization of network
45 members. SDG 17 (Partnership for the Goals) is pursued, as collaboration between network members
46 and the centralization of interactions facilitate the achievement of common objectives, promoting
47 effective partnerships at the local and national levels. Thus, COVID-19 has highlighted the
48 importance of healthcare networks' resilience and adaptive capacity. The emergency has pushed
49 KIPOs to strengthen their coordination capacity and to review their operational strategies to maintain
50 the effectiveness of the network even in conditions of high stress.
51
52
53
54
55
56
57
58
59
60

1
2
3 The findings reveal that the network in Lombardy is sustained by shared processes involving multiple
4 actors working toward a common goal, under regional regulations. While agencies, public hospitals,
5 and general practitioners were engaged in COVID-19 response efforts during the COVID-19,
6 cooperatives emerged as crucial in supporting chronic patients. Their legitimacy stemmed from
7 innovative approaches to patient management, such as telemonitoring, which also contributed to their
8 financial sustainability amidst limitations on other revenue sources. The study emphasizes the
9 importance of revising the balance between network members in response to external shocks,
10 suggesting that strengthening specific roles may be more effective than adding new members. Despite
11 the papers contributions, the authors suggest interpreting the findings cautiously, considering their
12 context-specific nature and limited generalizability, the research provides valuable insights for
13 healthcare network managers and policymakers, highlighting the challenges encountered in
14 maintaining standard care activities during COVID-19.
15
16
17
18

19
20 Drawing upon existing literature on supervisory support and job satisfaction (e.g., Rowald *et al.*,
21 2014; Alegre *et al.*, 2016), Giacomelli *et al.* (2024) present a study on telework from a KIPO
22 perspective considering an environmental protection agency, which controls the sources and factors
23 of environmental pollution. This study broadens the spectrum of organizations classified as KIPOs.
24 The paper examines the interplay between KIPOs, the UN 2030 SDGs, and COVID-19 through the
25 lens of teleworking, which became a prevalent operational mode during the pandemic. Teleworking
26 ensured work continuity while minimizing health risks and introduced new dynamics and challenges
27 in the work context. In addition, Giacomelli *et al.* (2024) explore an underexplored area - the
28 mediating role played by organizational and job characteristics, specifically supervisory support, and
29 job autonomy within KIPO. Job satisfaction is crucial for employee well-being and organizational
30 efficiency, aligning with certain UN 2030 SDGs (Health and Well-Being, Decent Work and
31 Economic Growth, Reduction of Inequalities). In KIPOs, characterized by high levels of competence
32 and knowledge, balancing supervisory support and work autonomy became essential as employees
33 worked remotely, requiring greater autonomy and consistent supervisory support to navigate daily
34 challenges. The COVID-19 pandemic underscored the necessity of adopting flexible and sustainable
35 working practices to address both immediate needs and future challenges. The pandemic acted as a
36 catalyst for innovation, encouraging the widespread adoption of teleworking and accelerating changes
37 that might have otherwise taken years. This prompted KIPOs to review and enhance their working
38 practices, integrate employee support, and increase work autonomy to maintain satisfaction and
39 productivity. The authors draw on the recent attention to this topic due to the COVID-19-induced
40 transformation (Brunelle and Fortin, 2021; Zöllner and Sulíková, 2021). Their study investigates the
41 factors contributing to job satisfaction in teleworking conditions within KIPO.
42
43
44
45
46
47
48
49

50 Giacomelli *et al.* (2023), employ a simultaneous qualitative-quantitative design, using NVivo and
51 structural equation modelling. The findings suggest a positive association between telework
52 conditions and job satisfaction, which is partially mediated by both supervisory support and job
53 autonomy. Additionally, the study reveals a sequential mediation pattern in these relationships. The
54 authors integrate qualitative insights with the Job Characteristics Model (Hackman and Oldham,
55 1975), highlighting job autonomy and feedback as crucial determinants of individual outcomes. The
56 findings underscore the importance of supportive leadership as a mediator between teleworking
57 conditions and job satisfaction. While insightful, the authors alert that caution is warranted in
58
59
60

1
2 interpreting the findings, given the observational nature of the study. Although the agency studied
3 represents a significant entity within Italy's environmental protection sector, generalizing the findings
4 to the entire Italian system or broader domains requires careful consideration.
5
6

7
8 In the paper authored by Bosco *et al.* (2024), the relationship between KIPOs, UN 2030 SDGs, and
9 the COVID-19 concerns the integration of ESG logic into the organization strategies in healthcare
10 KIPO. Their study delves into the key issues that healthcare KIPOs with strong connections with
11 universities should focus on to define themselves as socio-environmentally and governance
12 responsible for integrating ESG logic into their business strategy. As these KIPOs are considered
13 areas of service and performance delivery and also as areas that use, produce and form knowledge
14 (Baccarini *et al.*, 2008), the authors focus on two research questions: (1) What key themes ensure the
15 integration of ESG logic within the strategy of Italian healthcare KIPO?, and (2) How can integrating
16 ESG logic in Italian healthcare KIPO contribute to achieving the SDG? Building upon existing
17 literature, the authors adopt the ESG approach to address the issue of sustainability to highlight the
18 relevant aspects of each of the three pillars (environmental, social, and governance) and their
19 implications in the healthcare sector. Employing a qualitative research approach, the authors construct
20 an ESG Processing Map, taking cues from the Stakeholder Capitalism Metrics model of the World
21 Economic Forum's International Business Council, developed in collaboration with the Big Four:
22 Deloitte, EY, KPMG, and PwC (WEF, 2020). The map is developed and designed to: (i) provide a
23 framework for understanding sustainability in all areas of Italian public health, (ii) create a tool for
24 direction and continuous improvement toward sustainability, and (iii) provide a starting point for
25 future adaptations to other sectors. Finally, each topic is aligned with the SDGs to substantiate how
26 these KIPOs are progressing toward the aspirations enshrined in the UN 2030 SDGs agenda and,
27 thus, understand how the healthcare sector is contributing or can contribute to the achievement of the
28 goals set by the international sustainability agenda.
29
30
31
32
33
34
35

36
37 The management of COVID-19 has underscored the importance of a rapid and informed response
38 facilitated by the specialist knowledge and expertise characteristic of KIPOs. This emphasizes the
39 necessity of integrating ESG considerations into operational strategies. Incorporating ESG principles
40 in healthcare KIPOs enables them to address emerging challenges and contribute to the UN 2030
41 SDGs. Furthermore, COVID-19 pandemic has intensified the urgency of adopting sustainable and
42 resilient practices within the healthcare sector, demonstrating that sustainability is essential for the
43 resilience of the healthcare system. The ESG Processing Map model presented by the authors serves
44 as a tool for healthcare KIPOs to identify critical areas for intervention to integrate sustainability into
45 their organizational strategies. This tool aids in mapping and analyzing the qualitative disclosures
46 required for sustainability, aligning them with national and international standards and the UN 2030
47 SDGs. This approach enriches the academic literature on ESG in healthcare and provides
48 organizations with a "compass" to guide their strategies toward greater sustainability and resilience.
49 Their main contribution is that the Map is considered adaptable to KIPO of many sizes and operating
50 in different sectors than public healthcare.
51
52
53
54
55

56
57 The research conducted by Park and Kudo (2024) contributes to enlarging the list of organizations
58 that can be classified as KIPO. Their study explores the impact of digital transformation on Museums
59 in South Korea, and its implications for public value and accessibility, outlining how COVID-19 has
60

1
2
3 accelerated these trends and contributed to the achievement of the UN 2030 SDGs. With the onset of
4 COVID-19 in 2020, cultural institutions were compelled to explore innovative methods to continue
5 their operations. Virtual tours, gallery talks, digital archives, online seminars, and workshops
6 emerged as strategies museums and art galleries can adopt to engage with the public. The authors
7 employed an exploratory research approach, analyzing empirical cases to understand this evolving
8 landscape. Focusing on the visual arts sector in South Korea, the authors examine the government's
9 support system and national strategies aimed at digitizing the content industry. South Korea's
10 government has proactively promoted digital transformation within cultural institutions, reflected in
11 its investment in metaverse technology and platforms. The country's vibrant art market and
12 burgeoning cultural scene further underscore its significance in this context. Drawing on existing
13 literature, the study contextualizes the rise of digital content in cultural institutions, attributing it not
14 only to COVID-19 but also to the growing use of digital platforms by citizens.
15
16
17
18
19

20 Digitalization in museums occurs within a context characterized by a high level of competence and
21 knowledge. Like any KIPO, Museums require a diverse set of highly qualified professionals, each
22 contributing specific and specialized skills, such as museum directors, exhibition curators, restoration
23 and conservation experts, archivists, marketing professionals, financial administrators, and security
24 personnel. These professionals ensure the operational efficiency of museums and the conservation,
25 exhibition, and valorization of collections. The digitalization of museums contributes to the UN 2030
26 SDGs in several ways. Firstly, the creation of digital content in museums enhances access to cultural
27 and historical education, making educational resources more widely available through online
28 platforms and transforming the relationship with the public (SDG 4). Investing in digital technologies
29 and infrastructure in museums promotes innovation in the cultural sector and improves operational
30 efficiency (SDG 9). Digitized museums can contribute to making cities more inclusive and
31 sustainable by offering alternative access to culture and history (SDG 11), thus promoting broader
32 access to culture, and enhancing the operational efficiency of cultural institutions.
33
34
35
36
37

38 The authors adopt a qualitative approach, utilizing semi-structured interviews conducted over six
39 months. They explore how visual art institutions have successfully attracted new audiences through
40 digitalization, navigated challenges posed by COVID-19, and the impact of digital innovation
41 policies. This study highlights the significant support provided by the South Korean government for
42 innovation in the cultural sector, as evidenced by national strategies and budget allocations for the
43 digitalization of museums. COVID-19 characterized by forced closures and restrictions on
44 movement, has accelerated the need to digitize museum offerings to maintain public engagement.
45 Museums quickly adapted to remain relevant and accessible, utilizing digital technologies to provide
46 virtual experiences and online content. Park and Kudo (2024) demonstrate that the pandemic has
47 acted as a catalyst for change, in line with previous transformations. Although preliminary findings
48 suggest resistance to change within cultural institutions, particularly among judges, administrative
49 staff, and trial clerks, many countries, including South Korea, recognize the potential of digital
50 transformation in cultural preservation and dissemination. The study offers insights for future
51 research, advocating for deeper exploration into the utilization of technology in content development
52 and user engagement post-COVID-19.
53
54
55
56
57
58
59
60

4. Conclusions and future opportunities

The UN has highlighted the immense need to develop a resilient and sustainable all-inclusive global system in the post COVID-19 period (UN, 2020). We believe this JPBAFM's Special Issue is timely, and our research note incorporating all the studies and reviewing the literature is fitting as it indicates how KIPOs can demonstrate their accountability towards society and its positive impact on the economy to face future global challenges, like COVID-19. The increasing challenges faced by KIPOs around the world represented by COVID-19 in achieving the SDGs have been significant, reflecting changing work imperatives and the increasing need to focus on the ways to achieve the UN 2030 SDG agenda amidst them (Monfardini *et al.*, 2024; Oppi *et al.*, 2024).

Further, we need to consider in detail how people and institutions are influenced by these challenges with more detailed case studies. Post COVID-19, within these case studies, there should be research that considers other challenges in achieving the UN 2030 SDGs agenda and the mechanisms to account for their achievement, and how this changes the behaviour of institutions. Will these leading KIPOs change how they account for their achievements of SDGs? For example, are KIPOs beginning to steer their focus towards overcoming these challenges to achieve the UN 2030 SDGs agenda? Is there evidence that KIPOs who engage in accomplishing the UN 2030 SDGs agenda are better rewarded and supported? Will positive developments for interdisciplinary research discussed in the previous sections lead to a revitalisation of this KIPOs and help their progress?

Another area for future research is a more in-depth examination of the influence of COVID-19 and related surveillance mechanisms on flexible working mechanisms on the "lived experiences" of management and staff in KIPO. Researchers such as Monfardini (2024) have focused on in-depth case studies over a short period; however, there is a dearth of research that digs deeper to answer questions such as the extent to which judges have resisted some of the more extreme operationalisations by the Courts and its impacts not only on their careers but also their mental well-being, job satisfaction, and commitment levels. Longitudinal case studies and observation techniques could be employed to dig deeper into these critical issues. Another opportunity for future research is to build on work that has been observed by Oppi *et al.* (2024). Their study shows how important it is to focus on of public hospitals and general practitioners. Studying how this minority KIPO develop and utilise their knowledge in a COVID-19 could prove to be very insightful for other emergencies. Future research could more deeply explore the works of through the lens of other frameworks.

One outcome of this unprecedented crisis of COVID-19 on KIPOs in their accomplishment of the UN 2030 SDGs agenda is that the focus of KIPO is likely to change. To our minds, the crisis highlights the importance of advancing knowledge that has the potential to contribute to our collective welfare. The crisis has already spurred KIPOs and societal stakeholders across the globe into closer working relationships. More than at any time in recent history, KIPOs have been offering solutions, guidance, stability, and reassurance to society. Inquiry to re-imagine how the future of research and KIPOs might look in light of these challenges may seem like a difficult task. Still, it is a worthy avenue of inquiry that is necessary and vital for KIPOs to embrace the challenges and to avoid a pessimistic future.

1
2
3 It is important to note that as mentioned before, the UN 2030 SDGs in 2015 announced an urgent call
4 for action to all countries in a global partnership. They recognize that ending poverty and other
5 deprivations must go together with strategies that improve health and education, reduce inequality,
6 and spur economic growth – all while tackling climate change and its impacts such as forced
7 migration, and working to preserve our oceans and forests (UN, 2020). Therefore, it is the
8 responsibility of everyone across the world to understand that this cannot be achieved without
9 linkages between institutions, governments, companies, NGOs, and people.
10
11
12

13 In summary, while the extant research agenda and papers presented in this JPBAFM Special Issue
14 have endeavoured to enhance our understanding of how research has impacted not only KIPOs but
15 organizations more broadly, a range of key research opportunities are still awaiting exploration, as
16 discussed above. It is our desire that by demonstrating the benefit of further exploring the unique and
17 interesting issues that emerge in this field, this paper will inspire innovative, relevant, and impactful
18 research of the accounting discipline into the future, both contemporary and historical.
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

References

- Abeysekera I. (2022). A framework for sustainability reporting. *Sustainability Accounting, Management and Policy Journal*, 13(6):1386-1409.
- Adhikariparajuli, M. Hassan, A., and Siboni, B. (2021b). CSR Implication and Disclosure in Higher Education: Uncovered Points. Results from a Systematic Literature Review and Agenda for Future Research. *Sustainability*, 13(2):525-535. <https://doi.org/10.3390/su13020525>.
- Adhikariparajuli, M., Hassan, A., Fletcher, M., and Elamer, A. (2021a). Integrated Reporting in Higher Education: Insights from Scotland, Northern Ireland and Wales. *Social Responsibility Journal*, 17(3):321-342. <https://doi.org/10.1108/SRJ-01-2019-003>.
- Alegre, I., Mas-Machuca, M., and Berbegal-Mirabent, J. (2016). Antecedents of employee job satisfaction: Do they matter? *Journal of Business Research*, 69(4):1390-1395. <https://doi.org/10.1016/j.jbusres.2015.10.113>
- Allen, C., Nejdawi, R., El-Baba, J., Hamati, K., Metternicht, G., and Wiedmann, T. (2017). Indicator-based assessments of progress towards the sustainable development goals (SDG): a case study from the Arab region. *Sustainability Science* 12(6):975-989. doi: 10.1007/s11625-017-0437-1
- Alvesson, M. (Eds) (2004). *Knowledge Work and Knowledge-intensive Firms*, Oxford: Oxford University Press.
- Ament J. M., Freeman, R., Carbone, C., Vassall A. and Watts C. (2020). An Empirical Analysis of Synergies and Tradeoffs between Sustainable Development Goals. *Sustainability*, 12(20):84-94.
- Ansell, C., Sørensen, E. and Torfing, J. (2021). The COVID-19 COVID-19 as a game changer for public administration and leadership? The need for robust governance responses to turbulent problems. *Public Management Review*, 23(7):949-960.
- Baccarini, M., Castellini, M., Guercini, A.M. and Vagnoni, E. (2008), La rappresentazione del Capitale Intellettuale nelle organizzazioni Sanitarie, *Agenzia Sanitaria e Sociale regionale, Regione Emilia-Romagna*, Dossier No. 164, available at: <https://assr.regione.emilia-romagna.it/publicazioni/dossier/doss164/@download/publicationFile/doss164.pd>.
- Bebbington, J. and Unerman, J. (2020). Advancing research into accounting and the UN Sustainable Development Goals. *Accounting, Auditing & Accountability Journal*, 33(7):1657-1670.
- Bebbington, J., Russell, S. and Thomson, I. (2017). Accounting and sustainable development: reflections and propositions. *Critical Perspectives on Accounting*, 48(C):21-34.
- Bennich, T., Weitz, N., and Carlsen, H. (2022). Scientific Approaches to SDG Interactions Analyses. In Breuer A., Malerba D., Srigiri S., & Balasubramanian P. (Eds.). *Governing the Interlinkages between the SDG: Approaches, Opportunities and Challenges*, Routledge. <https://doi.org/10.4324/9781003254683>.
- Bosco, F., Fiorani, G., Di Gerio, C., and Stola, G. (2024), "How to manage sustainability in Healthcare Organizations? A Processing Map to include the ESG strategy. *Journal of Public Budgeting, Accounting and Financial Management*, Vol. ahead-of-print No. ahead-of-print. <https://doi.org/10.1108/JPBAFM-04-2023-0065>
- Bracci, E., Saliterer, I., Sicilia, M. and Steccolini, I. (2021). Accounting for (public) value(s): reconsidering publicness in accounting research and practice. *Accounting, Auditing & Accountability Journal*, 34(7):513-526.
- Brunelle, E., and Fortin, J.A. (2021). Distance makes the heart grow fonder: An examination of teleworkers' and office worker's job the lens of self-determination theory. *Sage Open*, 11(1):1390-1395.

- 1
2
3 Caiado, R.G.G., Leal Filho, W., Quelha, O.L.G., de Mattos Nascimento, D.L. and Avila, L.V.
4 (2018). A literature-based review on potentials and constraints in the implementation of the
5 sustainable development goals. *Journal of cleaner production*, 198, 1276-1288.
6 <https://doi.org/10.1016/j.jclepro.2018.07.102>.
- 7
8 Canestrini P. and Siboni B. (2024). The Public Value created by Italian private health organisations
9 in ordinary times and the COVID-19. *Azienda Pubblica*, 38(2): 15-34.
- 10
11 Carnegie, G., Gomes D. and McBride K. (2023), COVID-19 and accounting as multidimensional
12 technical, social and moral practice: a framework for future research, *Meditari Accounting Research*,
13 31(1):1-26.
- 14
15 Carnegie, G., Parker, L. and Tsahuridu, E. (2021), ‘It’s 2020: What is Accounting Today?’,
16 *Australian Accounting Review*, 31(1):65–73.
- 17
18 Cho, C., Senn, J., and Sobkowiak, M. (2022), Sustainability at stake during COVID-19: Exploring
19 the role of accounting in addressing environmental crises, *Critical Perspective on Accounting*,
20 82(C):1-8, <https://doi.org/10.1016/j.cpa.2021.102327>
- 21
22 Cluley V., Parker S. and Radnor Z. (2020). New development: Expanding public service value to
23 include dis/value. *Public Money & Management*, 41(8):656–659.
- 24
25 Coronella, S., Antonelli, V., and Lombrano, A. (2017). A pioneering era of accounting history: The
26 contributions of nineteenth-century Italian literature and its enduring dissemination around the globe.
27 *Accounting History*, 22(2):214-243. <https://doi.org/10.1177/1032373216662486>
- 28
29 Coronella, S., Neri, L., Risaliti, G., and Russo, A. (2018). The accounting history research in the
30 ‘Rivista Italiana di Ragioneria’ (Italian Accounting Review), 1901–2015. *Accounting History*,
31 24(1):83-114. doi:10.1177/1032373218807543
- 32
33 Cui T. and Osborne S. (2022). New development: Value destruction in public service delivery—a
34 process model and its implications. *Public Money & Management*, 43(2):187–190.
- 35
36 De la Torre, R. Amaia, L., and Manuel, M. (2016). A MILP model for the long-term academic staff
37 size and composition planning in public universities. *Omega* 63:1–11.
- 38
39 De la Torre, R. and Berbegal-Mirabent, J. (2022). Knowledge-Intensive Organizations and Their Role
40 in Promoting Sustainable Development. *Administrative Sciences* 12(3):1-3. <https://doi.org/10.3390/admsci12030100>.
- 41
42 Del Río, C., González-Álvarez, K. and López-Arceiz, F.J. (2024), Examining greenwashing and
43 SDG-washing: an analysis of corporate engagement with the SDG, *Sustainability Accounting,*
44 *Management and Policy Journal*, 15(2):412-456. <https://doi-org/10.1108/SAMPJ-02-2023-0080>
- 45
46 del Sordo, C., Farneti, F. Guthrie, J., Pazzi, S., Siboni, B (2016), Social reports in Italian universities:
47 disclosures and preparers’ perspective, *Meditari Accountancy Research*, 24(1):91-110.
- 48
49 Durst, S. and Ferenhof, H.A. (2016), “Knowledge risk management in turbulent times”, in North, K.
50 and Varvakis, G. (Eds), *Competitive Strategies for Small and Medium Enterprises Increasing Crisis*
51 *Resilience, Agility and Innovation in Turbulent Times*, Springer International Publishing, Cham, pp.
52 195-209.
- 53
54 Forestier, O., and Kim R.E. (2020). Cherry-picking the sustainable development goals: Goal
55 prioritization by national governments and implications for global governance. *Sustainable*
56 *Development*, 28(5):1269-1278.
- 57
58 Füreder, N. and Förster, C. (2024). In the eye of the storm: Hospital leaders’ resilience during the
59 COVID-19 COVID-19. *Health Care Management Review* 49(2):139-147, 4/6. DOI:
60 10.1097/HMR.0000000000000399.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

Giacomelli, G., Annessi, N. and Barbieri, M., (2024). Telework and job satisfaction in knowledge - intensive public organizations: a quali-quantitative analysis from an environmental protection agency in Italy. *Journal of Public Budgeting, Accounting and Financial Management*, Vol. ahead-of-print No. ahead-of-print. doi: 10.1108/JPBAFM-07-2023-0134.

Greenwood D.J. (2009). "Are Research Universities Knowledge-Intensive Learning Organizations?". In Jemielniak D. and Kociatkiewicz J. (Eds), *Handbook of Research on Knowledge-Intensive Organizations*, Pennsylvania: IGI Global, pp. 1-18.

Accounting for Knowledge-Intensive Public Organizations: Challenges represented by COVID-19 pandemic to achieve Sustainable Development Goals

Abstract

Purpose – The purpose of this paper is to examine prominent issues and contributions from extant research and explore the literature on the services provided by Knowledge-Intensive Public Organizations (KIPOs) and its pursuit to achieve the United Nations (UN) 2030 Sustainable Development Goals (SDGs) (hereafter referred to as the UN 2030 SDGs agenda) amidst the challenges represented by COVID-19 pandemic. It emphasizes the crucial role of accounting in dealing with techniques and social and moral practices concerned with the sustainable utilization of resources. This paper also provides an overview of the other papers presented in this JPBAFM Special Issue and draws from their findings to scope out future impactful research opportunities in this area.

Design/methodology/approach – The design consists of a review and examination of the prior relevant literature and the other papers published in this JPBAFM Special Issue.

Findings – The paper identifies and summarises three key research themes in the extant literature: the growth in the types of KIPO; the rise in the research approaches to study the provision of public services by KIPO in pursuit of the UN 2030 SDG agenda and the consequent call for developments in the accounting field; and unintended consequences during COVID-19 pandemic. It draws upon work within these research themes to set out four broad areas for future impactful research.

Research limitations/implications – The value of this paper rests with collating and synthesizing several important research themes on the nature and unintended consequences of the UN 2030 SDG agenda, and the challenges represented by COVID-19 pandemic in the governance, management and accounting for KIPO, and in prompting future extensions of this work through setting out areas for further innovative research within the field.

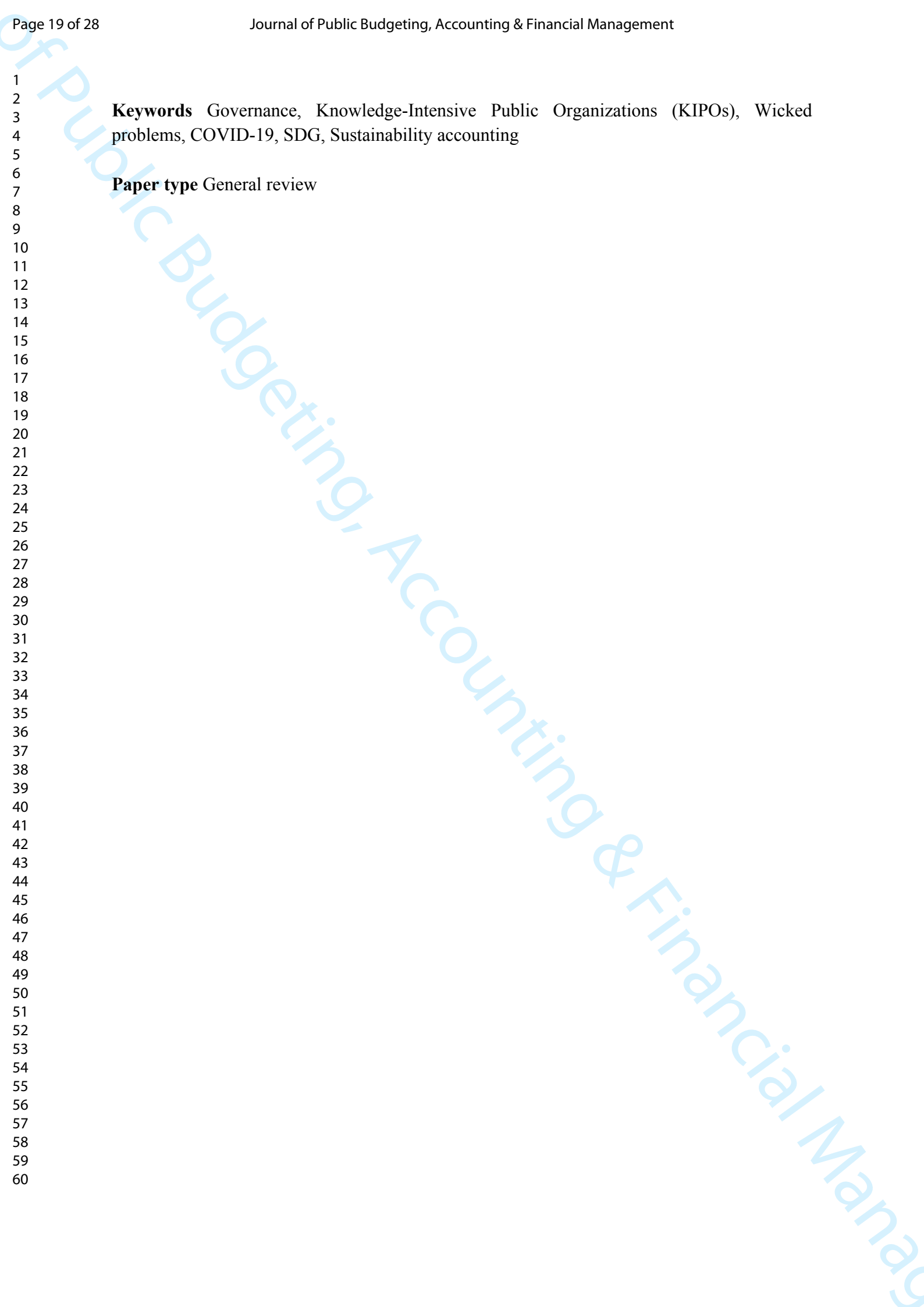
Practical implications – The research examined in this paper and the future research avenues proposed are highly relevant to the health sector, the judiciary, museums, research centers, and the UN. The focus on accounting and accountability towards a broader spectrum of stakeholders calls for new avenues of study in the accounting field. They also offer important insights into matters of management, accounting, accountability, sustainability accounting and control more generally.

Originality/value – This paper adds to vibrant existing streams of research in the area of KIPO by bringing together authors from different areas of accounting research for this JPBAFM Special Issue. In scoping out an agenda for impactful research approaches used to study the provision of public services by KIPO, this paper also draws attention to underexplored issues pertaining to extents such as the “lived experience” of personnel in the KIPO and envisioning what a future system of governance, management and accounting of SDG might look like.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

Keywords Governance, Knowledge-Intensive Public Organizations (KIPOs), Wicked problems, COVID-19, SDG, Sustainability accounting

Paper type General review



Ms. ID JPBAFM-06-2024-0097**Accounting for Knowledge-Intensive Public Organizations: Challenges represented by COVID-19 pandemic to achieve SDG****Response to Reviewer 1**

<p>1) The notion of knowledge-intensive organizations (KIPO) should be more systematically defined. There is a very general and brief definition of KIPOs, but it somehow falls short as the paper proceeds. In fact, in two places on p. 3 you use examples of KIPOs (one list of examples is enough) but the general concept of KIPO is not all clear. You should elaborate the idea and role of "knowledge" in "knowledge-intensive" organizations. Use few further sentences for clarification as this significantly improves the readability of your arguments in later parts of the paper.</p>	<p>Thank you for this suggestion. We have incorporated this in our introduction section, and we now believe that this links well to the remainder of the paper. The following has been included in paragraph 1, section 1:</p> <p><i>“KIPOs are organizations where the inputs and outputs rely heavily on the knowledge of its employees (Makani and Marche, 2010). These organizations focus on accumulating, creating, and disseminating knowledge by recruiting highly skilled employees (Grossi et al., 2020). What distinguishes a KIPO is the know-how of its highly educated and skilled workers, who are able to solve complex problems through a creative and innovative mindset (Alvesson, 2004; Greenwood, 2009). “</i></p>
<p>2) This paper, and the SI, deals with connections between three elements: KIPO, SDGs and Covid-19. You could elaborate these connections a little further. Particularly, in the part where you review the results of the SI articles, the links between the three elements remain somewhat unclear. My suggestion is that you open up the links little more in the introduction. Moreover, it makes sense to ensure that the links between the three elements are properly represented in the research questions of this paper.</p>	<p>Yes, we have opened up the links a bit more in the introduction. We have included the following in paragraph 2, section 1:</p> <p><i>... “KIPO practices, such as knowledge creation, dissemination, storage and motivations for initiating KM activities application are expected to support a continued development of an organization’s knowledge that is up to date and relevant” (Durst and Ferenhof, 2016, p. 197).</i></p> <p><i>“...In this context, KIPOs are at the forefront, being inherently designed to conduct research, foster innovation, and disseminate findings. Consequently, they are mandated to integrate the achievement of SDGs into their agendas and address the challenges posed by the COVID-19. By doing so, they serve as exemplary models for other organizations, demonstrating how to implement the innovations developed within KIPOs in their services thereby establishing a triangular relationship between KIPOs, SDGSs and COVID-19.”</i></p>

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46

	<p>And as per your suggestion we have amended RQ 2 as follows:</p> <p>(2) <i>“To discuss how the other papers presented in this JPBAFM Special Issue offer diverse research perspectives and insights and extend previous research on the focal topic; and to the triangular relationship between KIPOs, UN 2030 SDGs agenda and COVID-19.</i></p> <p>Furthermore, in subsection 2.3, paragraph 6 we have included the following:</p> <p><i>“In essence, there exists a triangular relationship among KIPOs, the UN 2030 SDGs, and COVID-19. KIPOs, as organizations that provide qualified employment and essential services, contribute significantly to public value creation and the promotion of innovation and research. These contributions are crucial for addressing global challenges and complex problems, such as COVID-19, and for achieving the UN 2030 SDGs. Within the framework of the UN 2030 SDGs for equitable and sustainable development, KIPOs are instrumental in developing and disseminating best practices to staff, users, and the environment. They advance these objectives by promoting innovative technologies and solutions.”</i></p> <p>Also in reviewing the papers in the SI we have emphasized the KIPO-SDG-COVID triangulation.</p>
<p>3) Cross-sectoral collaborations are broadly addressed, especially on p. 4-6. You could address more systematically the hybridity perspective in sustainability policies. - See for instance the SI in the similar journal JPBAFM; Vakkuri, J., Johanson, J.-E., Feng, N.C. & Giordano, F. (2021), Governance and accountability in hybrid organizations – past, present and future, Journal of Public Budgeting, Accounting & Financial Management, 33 (3), 245-260, -and in AAAJ: Grossi, G., Vakkuri, J. and Sargiacomo, M. (2022),</p>	<p>Thank you for these helpful references, we have incorporated the same appropriately within the paper. We have added the following in paragraph 3 Section 2.3:</p> <p><i>“A hybrid response was essential to achieve the SDGs and address the challenges posed by the COVID-19. The complexity of policy problems underlying the SDGs and the COVID-19 could not be tackled by a single organization alone, as was previously assumed with a sole reliance on public policy and government intervention. As reviewed in the previous subsection, addressing such complex</i></p>

<p>Accounting, performance and accountability challenges in hybrid organisations: a value creation perspective, Accounting, Auditing and Accountability Journal, 35 (3), 577-597.</p>	<p><i>problems necessitates cross-sectoral collaborations and the involvement of multiple actors, including public, private, and civil society sectors. Vakkuri et al. (2021, pp. 245-246) highlight that "Efforts to combat climate change, tackle social alienation and segregation, develop new knowledge, and maintain health and welfare are contexts in which it is difficult to disentangle public policies from private efforts, business institutions, and civic activities." Thus, the hybrid nature of the response relies on the interaction among public, private, and civil society actors (e.g., Grossi et al., 2017). In this context, entities with different forms of ownership and institutional logics must work in close coordination to avoid contradictions or conflicts (Grossi et al., 2021)."</i></p>
<p>4) - The consistency of the use of KIPO acronym could be more coherent. Should it be used only in singular or also in plural (KIPO vs. KIPOs)? Please ensure that you use it systematically to improve the readability of your work and the whole SI.</p> <p>- The title of the section 2. I am not completely sure if that is actually a "literature review". It is more of a contextualization of the SI themes? The title would be more accurate without "a literature review".</p> <p>- The text includes some excessively long sentences, also some typos. The final language check is important, it is always useful.</p>	<p>Thank you for bringing this to our attention, we have amended the same to KIPOs and also SDGs.</p> <p>We have also rephrased the literature review section to: <i>"The UN 2030 SDGs Agenda and the call for developments in the accounting field"</i></p> <p>We have also undertaken thorough editorial review of the paper.</p>

Response to reviewer 2

<p>1) General comment: the link to accounting should be strengthened (especially in the abstract)</p>	<p>The following has been included in the ‘purpose’ of the abstract.</p> <p><i>“It emphasizes the crucial role of accounting in dealing with techniques and social and moral practices concerned with the sustainable utilization of resources.”</i></p> <p>The following has been added to the ‘practical implications’ of the abstract:</p> <p><i>“The focus on accounting and accountability towards a broader spectrum of stakeholders calls for new avenues of study in the accounting field.”</i></p>
<p>2) Weak link between KIPOs and SDGs in the Intro. More specifics on how COVID-19 affected KIPOs (was it a big challenge? or as you state just a proof of KIPOs’ “resilience”?). This point is important to motivate the unique focus of SI.</p>	<p>Thank you for this suggestion. We have incorporated this in our introduction section, and we now believe that this links well to the remainder of the paper. The following has been included in paragraph 2, section 1:</p> <p><i>“Indeed, the achievement of SDGs necessitates the generation of novel research and innovative solutions, followed by the creation of new knowledge, to effectively address enduring challenges such as poverty, health conditions, and gender equality, that extant research has proven inadequate in resolving. “KIPO practices, such as knowledge creation, dissemination, storage and motivations for initiating knowledge management activities and application are expected to support a continued development of an organization’s knowledge that is up to date and relevant” (Durst and Ferenhof, 2016, p. 197). In this context, KIPOs are at the forefront, being inherently designed to conduct research, foster innovation, and disseminate findings. Consequently, they are mandated to integrate the achievement of SDGs into their agendas and address the challenges posed by the COVID-19. By doing so, they serve as exemplary models for other organizations, demonstrating how to implement the innovations developed within KIPOs in their services thereby establishing a triangular relationship between KIPOs, SDGSs and COVID-19. Alongside this, the field of accounting has been called upon to play a crucial role in driving organizations toward the achievement of SDGs. It is now widely recognized that accounting encompasses techniques as well as social and moral practices aimed at the sustainable utilization of resources and accountability to a broader</i></p>

	<p><i>spectrum of stakeholders (e.g., Carnegie et al., 2021). This recognition underscores the need for new avenues of research within the accounting field and has also given rise to broader issues of KIPOs including accountability towards sustainability.”</i></p>
<p>3) Need to better define KIPOs by expressing their categories in relation to the type of knowledge they generate and (very importantly!) how KIPOs’ activities are linked to SDGs. Currently it seems to be a bit chaotic. E.g., on page 4 you list different spheres where KIPOs operate (health, education, culture, justice, natural environment etc. But you exemplify how COVID-19 was related to them using example of health sector, medical schools, and universities (specifically in the UK). This is a bit too narrow given the name of subsection 2.1. The role of KIPOs managing the COVID-19 crisis. Two main suggestions to this subsection:</p> <ol style="list-style-type: none"> 1. Give a better overview of KIPOs types by enchasing the link between KIPOs categories and the activities they perform 2. Please extend the examples of other KIPOs in managing the COVID-19 crisis. 	<p>We have included the following in Section 2.1 and are wary that this is an editorial issue of the paper and do not want to take away each of the individual paper contributions within the SI. We have done our best to include your suggestion bearing this in mind.</p> <p><i>“COVID-19 has profoundly reshaped the way we work, communicate, and live our daily lives, prompting a rapid shift towards remote work, virtual communication, digitalization, and changes in lifestyle habits (De la Torre and Berbegal-Mirabent, 2022). It has also highlighted the critical role of KIPOs in responding to crises and driving recovery efforts. KIPOs, such as hospitals, judiciary courts, museums, universities, and research centers, have demonstrated resilience by swiftly adjusting their operations to continue delivering essential services and advancing critical research (e.g., Leoni et al., 2021; Canestrini and Siboni, 2024). In the health sector, KIPOs provided essential healthcare services and, along with educational institutions, facilitated remote learning and conducted research to develop vaccines, treatments, and strategies to combat the virus (Hassan, 2021). These sectors have emerged as lifesavers, emphasizing their importance in safeguarding public health and driving recovery efforts (Füreder and Förster, 2024). By leveraging technology, expertise, and collaboration, KIPOs have continued to fulfill their mission and address the multifaceted challenges posed by COVID-19. The pandemic has underscored the importance of investing in health, education, and research as essential components of resilience and preparedness for future crises (De la Torre and Berbegal-Mirabent, 2022).”</i></p> <p>At various points in the paper, we added that the classic examples of KIPOs are universities and hospitals and that our SI have expanded the list of KIPO. The current SI expands the list of organizations that can be counted as KIPO, including</p>

	<p>courts, environmental protection agencies, and museums. Furthermore, this SI illustrates KIPO's role both in the pursuit of the UN 2030 SDG and during and in combating the pandemic. In particular, we highlight the solutions undertaken to overcome the pandemic crisis. As a result, the pandemic has catalysed change and innovation that otherwise would not have occurred.”</p>
<p>4) In section 2.2 you discuss how challenging the implementation of SDG agenda is. Please specify if you think this is the case for all KIPOs. I recommend paying attention KIPOs specifically (as they are in the centre of your focus) and not general organizations. From your example, it was not clear why remote work for certain types of employees (which you link to SDG3), was a challenge for hospitals as KIPOs. My concern is that it is not convincing that remote work has yielded profound disruption in operational activities of KIPOs. As being knowledge-intense, one can assume that KIPOs' workers are acquainted with technologies and can use digital tools for communication. In my opinion, the real issue here is disrupted physical connection between people. Might this be a real challenge for KIPOs in delivering their activities and meeting the SDG agenda. E.g., how a hospital can cure people and ensure well-being if many patients cannot be admitted or there is not enough personnel to satisfy a huge demand? How universities can ensure the education for all if they face a restriction for international students to enter the country or when some students do not have access to the internet to relocate to digital classes? Thus, I recommend to:</p> <ol style="list-style-type: none"> 1. Think a bit deeper into how COVID-19 prevents from meeting different SDGs. 2. Reflect on various KIPOs. 	<p>Thank you for this. We have reviewed sub-section 2.2 and have included the following in paragraphs 2,4 and 5</p> <p><i>“The few existing studies on the healthcare sector show a low degree of accountability and a rarefied adoption of non-financial reports disclosing their contribution toward the 2030 Agenda. For instance, Pizzi et al. (2020) explored the SDG accounting of 202 Italian healthcare KIPOs active in 2016, showing that only 12.21 percent of their sample adopted non-financial reports. The authors hypothesize that there is a difference between ‘talking’ and ‘walking’ about SDGs, indicating that, at the moment it is mostly rhetoric rather than concrete actions and strategies.”</i></p> <p>In particular, with respect to the question on certain types of employees, we specified that with the closure of schools and day services for the elderly, female employees found themselves having to manage children and/or elderly parents and work at the same time. This is included in paragraphs 4 and 5 as below:</p> <p><i>“This is particularly true for female employees who, with the closure of schools and day services for the elderly, have had to simultaneously manage childcare and/or elderly care alongside their work responsibilities (Siboni and Canestrini, 2023).</i></p> <p><i>These challenges extend to other KIPOs, such as those in education and training. While remote teaching has provided continuity for training activities, it has not been effective for all age groups and demographics (e.g., young children, adolescents, individuals with physical impairments, or those lacking access to technological and digital tools) nor for all disciplines (e.g., those requiring laboratory work). Consequently, COVID-19 has hindered KIPOs from achieving various SDGs, potentially creating disvalue (Chuley et al., 2020; Sancino et al., 2023), highlighting</i></p>

	<i>the flawed assumption that public services inherently lead to value creation (Cui & Osborne, 2023)."</i>
<p>5) Accounting appears only in sub-section 3.3. You are discussing accounting during COVID-19, accounting in KIPOs, accounting for SDGs. Therefore, the role of accounting seems to be dispersed. I recommend thinking about accounting as a "glue" between your concepts (KIPOs, COVID-19 and SDGs). This will be a good way to bring forward the role accounting, thus fitting better the scope of the journal.</p>	Thank you for this, we believe in addressing points 1-2 or Reviewer 1, this has been addressed.
<p>6) The review of the contributions to SI is good but should be shorten down. Highlight the most important points, this will make readers curious about reading the whole paper itself. I suggest that in Table 1 you also add the column with the country of a study.</p>	We have shortened the review of the contributions to SI. And we have also included the country.
<p>7) In your conclusions, you still discuss COVID-19, KIPOs and SDGs separately. Try to align them better to explain what we need to learn more especially in using accounting tolls and practices in KIPOs that face the crises and simultaneously pursuing for meeting an SDG agenda.</p>	<p>We believe we had addressed this in Reviewer 1's comment as well. We have included the triangular relationship in three separate areas in the paper – in the Introduction, RQ and Conclusions as below:</p> <p><i>"Consequently, they are mandated to integrate the achievement of SDGs into their agendas and address the challenges posed by the COVID-19. By doing so, they serve as exemplary models for other organizations, demonstrating how to implement the innovations developed within KIPOs in their services thereby establishing a triangular relationship between KIPOs, SDGSs and COVID-19. Alongside this, the field of accounting has been called upon to play a crucial role in driving organizations toward the achievement of SDGs. It is now widely recognized that accounting encompasses techniques as well as social and moral practices aimed at the sustainable utilization of resources and accountability to a broader spectrum of stakeholders (e.g., Carnegie et al., 2021). This recognition underscores the need for new avenues of research within the accounting field and has also given rise to broader issues of KIPOs including accountability towards sustainability."</i></p> <p>(2) <i>"To discuss how the other papers presented in this JPBAFM Special Issue offer diverse research perspectives and insights and extend previous</i></p>

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46

	<p><i>research on the focal topic; and to the triangular relationship between KIPOs, UN 2030 SDGs agenda and COVID-19.”</i></p> <p><i>“In essence, there exists a triangular relationship among KIPOs, the UN 2030 SDGs, and COVID-19. KIPOs, as organizations that provide qualified employment and essential services, contribute significantly to public value creation and the promotion of innovation and research. These contributions are crucial for addressing global challenges and complex problems, such as COVID-19, and for achieving the UN 2030 SDGs. Within the framework of the UN 2030 SDGs for equitable and sustainable development, KIPOs are instrumental in developing and disseminating best practices to staff, users, and the environment. They advance these objectives by promoting innovative technologies and solutions.”</i></p>
<p>8) Language: Why words “museums”, “courts” start with a capital letter? Please check the use of singular/plural when writing abbreviations (e.g., KIPO vs KIPOs and SDG vs SDGs).</p>	<p>We have made these changes as suggested.</p>

Table 1: Five papers accepted in the SI

	Title	Authors	Type of KIPO	Purpose of Research	Findings
1.	Reforming resistant KIPOs to achieve justice: can the judiciary system hybridise?	Monfardini, P., Macchia, S. and Eltrudis, D. (2024).	Judiciary in Italy	Resistance to change in Court. Implementation of managerial and organizational change to reduce trial durations.	Key stakeholders fiercely resist managerial logic of policy reforms. More studies required as this is an under-researched area.
2.	Network effectiveness in healthcare and the impact of the COVID-19 pandemic: connecting the dots.	Oppi, C., Cattaneo, C. and Galizzi, G. (2024),	Healthcare in Italy	Effectiveness of healthcare networks in addressing challenges posed by COVID-19.	Members' capacity to strengthen their roles played a crucial part in sustaining network effectiveness when COVID-19 revised other members' priorities and threatened achievement of network goals.
3.	Telework and job satisfaction in knowledge-intensive public organizations: a quali-quantitative analysis from an environmental protection agency in Italy.	Giacomelli, G., Annesi, N. and Barbieri, M. (2024).	Healthcare in Italy	Examines the relationship between telework conditions and employees' job satisfaction within KIPO. The mediating role played by both organizational and job characteristics, namely supervisory support and job autonomy.	There is a positive association between conditions for telework and job satisfaction is partially mediated by both supervisory support and job autonomy. The results suggest a sequential nature of such mediational patterns.
4.	How to manage sustainability in healthcare organizations? A processing map to include the ESG strategy.	Bosco, F., Di Gerio, C., Fiorani, G. and Stola, G. (2024).	Healthcare in Italy	Key issues to consider healthcare as socio-environmentally and governance responsible for integrating ESG logic into business strategy.	13 areas of action and 27 topics specific to these KIPO that will help them with the way forward in the sustainability sphere.
5.	Cultural institutions as knowledge-intensive public organisations (KIPOs) and their role: how digitalisation can change them providing sustainable and accessible public services.	Park, S. and Kudo, H. (2024).	Museums in South Korea	Impact of digital transformation on Museums as KIPO.	This paper is a preliminary result from document analysis and provides facts on research tendencies concerning digital transformation in cultural institutions during the COVID-19 pandemic.