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Pulling back the curtain of environmental accountability: How boundaries shape environmental identities in the SKI industry

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Abstract

Purpose – This paper aims to explore the important role boundaries play in back-office framing of environmental engagement. This is of particular interest because it is not clear how organizations in an industry without standardized environmental reporting navigate their boundaries behind the scenes and why they engage with the environment the way they do. This element of their environmental identity offers important insights into the emergence of sustainability reporting.

Design/methodology/approach – Guided by Miles and Ringham (2019) the authors conduct an ethnography of the Montana ski industry. The ethnography includes extensive on-site observations at nine Montana ski areas and interviews with 16 ski area executives, two regulators and a land development executive.

Findings – The authors find three key boundaries – accountability structure, degree of regulatory burden and impact measurement approach – that shape the back-office economic and environmental framing of ski executives (Goffman, 1959, 1974). From these back-office frames the authors identify four front-office cultural performances – community ecosystem, quantitative ownership, approval seeking and advocacy platform – that represent the environmental engagement strategies at these resorts.

Practical implications – Understanding the relationships between boundaries and environmental engagement is an important step in developing appropriate industry-wide environmental accountability and sustainability expectations. The study's findings extend to other industries that are both highly dependent on the environment and are in the early stages of developing environmental reporting standards.

Originality/value – Ski resorts operate in an industry that is impacted by changes in the natural environment. The authors chronicle the process by which boundaries lead to framing which leads to environmental engagement in this weather-dependent industry. The authors explain the process of environmental identity building, the result of which both precedes environmental reporting and puts such reporting into context. In this sense, the authors show how boundaries are set and maintained in the ski resort industry, and how fundamental these boundaries are to the development of individual companies' environmental engagement strategies.

Keywords Accountability, Boundaries, Ethnography, Ski industry, Sustainability reporting

Paper type Research paper

1. Introduction

There is growing academic interest in the challenges and opportunities faced by organizations when attempting to balance economic objectives with environmental efforts. Accounting scholars have suggested that sustainability reporting can support a balance between higher levels of organizational performance and environmental accountability (Bromley and Powell,

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2012; Bebbington and Larrinaga, 2014; Bebbington and Unerman, 2018; O'Dwyer and Unerman, 2016; Power, 2021). Several scholars, however, have pointed out serious shortcomings of sustainability reporting, citing ethical concerns, high degrees of bureaucracy, greenwashing and low informational quality (Bebbington and Gray, 2001; Cho *et al.*, 2015; Gray, 2010; Power, 1997).

An examination of relevant boundaries can play an important role in understanding organizational efforts to balance economic objectives and environmental efforts. Boundaries act as accountability guardrails and ethical guideposts. In this sense, boundaries are features that demarcate differences between "inside" and "outside" (Shore and Nugent, 2002), and can be externally imposed (e.g. through regulation) or organizationally selected (e.g. through strategic choice). As Cordery *et al.* (2021) suggest, "how boundaries are set, maintained and broken-down demands to be debated". Miles and Ringham (2019) provide an example of this boundary debate in sustainability accounting. Their findings and insights on boundaries and voluntary sustainability reporting of FTSE100 companies shed light on corporate accountability, self-interest and organizational responsibility. Miles and Ringham (2019) also make a call for deeper understandings of boundaries with respect to regulation, unique characteristics within different sectors, and across varying ownership models.

Guided by Miles and Ringham (2019), we examine boundaries and environmental sustainability efforts at their origin. This is of particular interest because it is not clear *how* organizations navigate their boundaries behind the scenes and why organizations engage with the environment the way they do (Clune and O'Dwyer, 2020; Cooper and Morgan, 2008). Answering these types of boundary-related questions is important to the accounting profession because the literature is not conclusive on how companies in different sectors come to perceive their boundaries – which is fundamental to the process of frame construction – prior to determining their environmental engagement strategies and reporting approach.

The ski industry is particularly interesting because it is reliant on its relationship with the environment and faces daily tensions between economic and environmental accountability. As Zemła (2021) suggests, ski resorts are unique, complex, site-specific organizations with two-way relationships with the natural environment. For example, as temperatures climb, snow turns to rain and outdoors snow skiing becomes impossible. For these businesses, environmental change represents an existential threat to their ongoing sustainability. Moreover, ski resorts are in partnership with, and operate under the oversight of regulatory agencies. Given the industry's business risks associated with both the natural environment and regulatory oversight, we seek to better understand how boundaries shape a resort's environmental identity. To do so, we travel to nine Montana ski resorts during the 2020/2021 ski season, interview 16 executives at the nine resorts, ski at most of the resorts and interact with employees, customers and community members. Subsequently, we conduct additional interviews with the largest ski resort land management/development company in the state, as well as federal and state regulators. Our experiences with and observations of the culture at each ski area, coupled with analysis of our interviews with executives allows us to explain why ski resort executives engage with their environments and develop their unique forms of environmental identity.

What emerges from our study of the Montana ski resort industry is a better understanding of environmental accountability in the ski industry. We identify three key boundaries – *accountability structure, degree of regulatory burden and impact measurement approach* – that shape the back-office economic and environmental framing of ski executives (Goffman, 1974). Subsequently, from these back-office frames we identify four front-office cultural types of performances or approaches (Dunne *et al.*, 2021) – *community ecosystem, quantitative ownership, approval seeking and advocacy platform* – with respect to environmental engagement strategies (Goffman, 1959). These environmental engagement strategies are understudied elements of the sustainability identity and sustainability accountability literature.

We contribute to the area of accountability for the environment (Cordery *et al.*, 2021; Miles and Ringham, 2019) in three ways. First, we add to the accounting literature by responding to calls for more ethnographic research on sustainability accountability (Adams and Larrinaga-González, 2007). We do this, first, by becoming immersed in and experiencing the culture at each ski area while simultaneously exploring the perceptions of the ski area executives, all before the emergence of an environmental reporting industry norm. Our findings help us to better understand how these ski executives think about, engage with and hold their organizations accountable for the environment in the absence of a standard yardstick for sustainability engagement (Dey, 2002). In line with Jonsson and Macintosh (1997) and Dey (2002), our first contribution is a thick description of everyday environmental engagement patterns and practices of ski executives, which represents accountability as they see it within their individual ski area cultures. Second, we add to the sustainability accounting literature by explaining the environmental identity formation of ski area executives as they navigate their journeys and construct their unique narratives (Denzin, 1989). We find three boundaries that shape what happens behind the scenes of a ski area's journey to environmental identity. Recognizing these boundaries helps us to better understand the varying ways that environmental reporting begins, while knowing about the existence of these boundaries may also help future scholars better understand reporting in different contexts. Third, we learn how ski executives, both individually and collectively, think about and engage with the environment (Clune and O' Dwyer, 2020). We find four distinct environmental engagement approaches suggesting that a one-size-fits-all environmental reporting standard may not be effective. These contributions shed light on an important question in environmental reporting: What are the conditions that lead to the act of environmental reporting?

2. Boundaries that guide framing and environmental engagement

The risks and opportunities associated with organizational efforts to balance economic objectives and environment impacts have implications for companies, communities and policymakers. Despite growing attention, considerable uncertainty remains regarding how organizations ought to engage with the environment, and how they should account for their sustainability efforts. For example, the United Nations has invested significant resources into understanding the causes, mechanisms and consequences, of organizational actions on the environment. The secretary-general of the United Nations has commented that this investment of resources is critical because it "is the defining issue of our time – and this is the defining moment" (United Nations, 2021). Yet what appears to be missing is an understanding of the detailed, validated, and industry-specific boundaries that shape how and why organizations engage with the environment, which could then guide organizations' specific environmental engagement approaches.

When it comes to balancing an organization's economic objectives and environmental impacts, one concern is that subsequent actions to address environmental challenges will continue to fall short of someone's expectations. Newman and Head (2015), suggest that change efforts have and will likely continue to fail, because of (1) the policy itself is flawed, (2) the imbalanced distribution of impacts on various stakeholders, (3) political factors and (4) obstacles to implementation. Koonin (2021) provides a further explanation for this failure, which he argues is due to the misguided focus of interested political leaders, scientists, and the media on only the most catastrophic of possible outcomes while simultaneously attempting to stifle debate on the causes and most likely impacts of climate change, and the cost-benefits tradeoffs of various mitigation efforts. Koonin (2021) argues that this approach by environmental leaders provokes widespread public skepticism of the intentions of policymakers and media, even among those whose businesses depend on the environment.

Cordery *et al.* (2021), suggest that these issues are the very reason that we should be examining how boundaries are set, maintained and broken down. A prime example of this in accounting is sustainability reporting (Miles and Ringham, 2019), where sustainability reports are shown to act as a narrow reputation or identity management boundary. This is a critical point because boundaries shape an organization's framing of its environmental engagement and, therefore, their environmental identities. Clayton (2003) defines environmental identity as efforts to guide organizational connection to the nonhuman natural environment. Whetten (2006) explains such identities as "attributes that are germane to . . . distinguishing organizational features" (p. 221).

Scholars have embraced theoretical aspects of boundaries that guide identity, helping organizations determine and communicate who they are and what they value (Stryker and Burke, 2000). This may include the social constructions of the leader's self, which diffuses through the organization (Wagenschwanz and Grimes, 2021), or organizational behavior that is considered appropriate by others (Hogg *et al.*, 1995). It is largely agreed that organizational identities are constantly changing. Some aspects of these identities become embedded, while others tend to disappear (Besharov and Smith, 2014; Gioia *et al.*, 2000). Organizational identity can be used to distinguish between organizations, while other aspects can act as minimum standards of acceptable behavior within the organization (Albert and Whetten, 1985). And in some cases, the management of identity is neglected until it becomes unavoidable (Gioia *et al.*, 2000).

The concept of framing has offered insights on organizational identity through frame constructions (Goffman, 1959, 1974). Cornelissen and Werner (2014) describe frames as knowledge structures that help individuals organize and interpret incoming perceptual information by fitting it into already-available cognitive representations, arguing that it is these cognitive representations that motivate efforts to shape identity. Accounting scholars have previously used notions of Goffmanesque frames to explain firm-level auditing practices during the Irish Banking crisis (Dunne *et al.*, 2021), to describe how environmental reporting and disclosures come to be (Neu *et al.*, 1998; Solomon *et al.*, 2013), and to unravel the social implications of accounting in state welfare systems (Walker, 2008).

Yet, despite these leading studies on framing in accounting, it is unclear how an organization's environmental identities evolve from back-office frames to front-office engagement. It is this boundaries-framing-environmental engagement identity process that offers insights into organizational reality construction and meaning-making over time. This has important implications for how organizations interact with their environments, which comes before reporting on those interactions. Back-office frames, which act as guiding mechanisms in the organization's environmental engagement framing and choices, emerge from an organization's boundaries. Due to the large range of an organization's boundaries, we limit ourselves to a study of those that act as priming and activation of accounting frames, and how these accounting frames subsequently influence environmental identities and engagements, both of which we regard as front-office performances.

Goffman (1974) points out that humans do not construct their reality from scratch when new information is perceived. Instead, they detect regularities and boundaries in their environments, compress and reflect on them, and then construct frames of reference where information is neatly organized and charged with meaning. Essentially, boundaries prime and activate managerial processing of information (Cornelissen and Werner, 2014) and managerial cognitions of reference (Cyert and March, 1963). This process of transforming boundaries into frames is also regarded as the regularities or guardrails for perceptions, inferences and actions (Starbuck, 1983). Following Starbuck (1983), we want to identify and understand the accounting boundaries that influence how managers engage with their environment, and how these boundaries guide strategic choice, and environmental actions. For example, Dunne *et al.* (2021) use Goffman's (1959) dramaturgical framework to explain front-office performances used to convince others of some reality. Similar approaches have been observed across a range of industries including health care (Lewin and Reeves, 2011), investing (Solomon *et al.*, 2013), and financial analysts (Abraham and Bamber, 2017).

We proceed with an industry-specific explanation of reality construction and meaning making that explains the process of how boundaries shape back-office framing and subsequently front-office environmental engagement performances. Figure 1 conceptually describes this process of moving left-to-right from boundaries to frames to environmental engagement, through the theoretical lens of Goffman framing (1959, 1974).

3. The Montana ski industry

Given their reliance on cold weather, ski resorts can be considered a forefront business in the tension between economic and environmental interests (Zemla, 2021). Most resorts gain the vast majority, if not all their annual revenues, from a ski season that typically lasts 3–4 months and depends critically on cold weather and snowfall. As the planet warms, a logical result is warmer weather at ski resort locations, which would tend to turn snowfall into rain. While other industries are dependent on the weather (e.g. farming), few are so dependent on the cold temperatures that are threatened by a warming world. For this reason, Zemla (2021) has called for more research in this industry at the intersection of climate change, economic sustainability and environmental impact.

The ski resort industry has undergone tremendous change over the past two decades, which has made the ski experience more enjoyable for skiers (Diamond, 2016, 2019). One change is a heavy investment in snowmaking, an investment intended to both improve the snow base and to offer an earlier start to the season. Because of modern snowmaking, "Erratic weather patterns can still impact profitability, but it is no longer a life-or-death situation for many ski areas" (Diamond, 2019, p. 16). A second important change is consolidation and alignment among ski resorts, which has led to significant selling power in most markets. Vail Resorts, Inc. a publicly owned company, owns and operates iconic ski resorts including Vail (Colorado), Breckenridge (Colorado), Heavenly (California), Park City (Utah), Stowe (Vermont), Whistler (British Columbia) and some 30 others. Vail Resorts' Epic pass allows buyers to ski at any of the company-owned and affiliated resorts worldwide, which fosters loyalty within the company's sister resorts as well as travel to those resorts (Diamond, 2016). In spring of 2017, other well-known resorts formed an alliance called Alterra, as a competitive response to Vail Resorts' industry dominance. Alterra's Ikon pass is like the Epic pass and

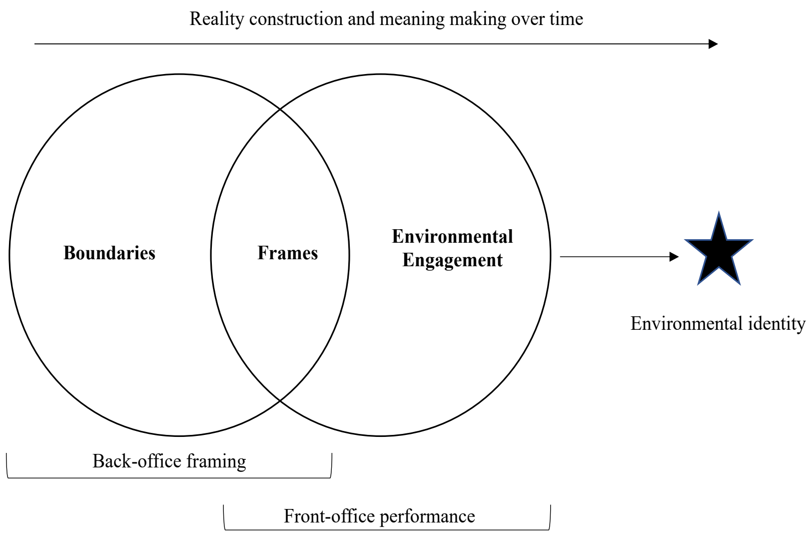


Figure 1.
A conceptual model of boundaries, frames and environmental engagement

includes skiing days at Alterra-owned and affiliated resorts including the four Aspen resorts (Colorado), Squaw Valley (California), Deer Valley (Utah), Big Sky (Montana), Sugarloaf (Vermont), Mammoth (California) and many others (Diamond, 2019). With the Epic and Ikon passes, Vail and Alterra have created significant oligopoly power in all the major ski markets across the country. For skiers in these markets, these mega-passes offer value and choice.

The Montana ski industry was selected for our ethnography, in part, because it is not dominated by the Vail-Alterra oligopoly, and in line with Miles and Ringham's (2019) suggestion, it has a variety of ownership models. Ski resort owners are still making pricing decisions and repairing equipment at Montana's 12 smaller ski resorts. For example, Erik and Kristi Borge bought Maverick Mountain in 2015 and only have one year-round employee. If something breaks, Erik fixes it. In September 2020, Katie Boedecker bought Showdown Montana from her father, George Willett, who had owned and operated it for 47 years. In 1995, Steve Spencer and four partners founded Blacktail Mountain Ski Area, which Steve has operated ever since with daughter Jessi Wood serving as operations manager. Blacktail Mountain is one of the only new ski areas on public land to have been approved for operations since the late 1970s. Big Sky's affiliation with Alterra's Ikon Pass makes it the only of Montana's 14 ski areas affiliated with one of the two mega-passes. Montana's smaller resorts, however, recognize the value of alliance. For example, in the 2020/2021 season a Great Divide season pass provided the pass holder free ski days at both Whitefish Mountain and Red Lodge Mountain, and two ski days at Lee Canyon near Las Vegas (Nevada), in addition to unlimited skiing at Great Divide, thus making the pass more attractive to skiers. Finally, Yellowstone Club is a private ski and golf resort adjacent to Big Sky Resort that focuses on real estate, but also offers Club members world class skiing on a private ski hill.

The timing of our field work also presented challenges. We began preparations for our interviews in late summer 2020, immediately after the COVID-19 nationwide business shutdown mandates were being lifted. In this uncertain environment it was an open question how the ski area executives would react to in-person meetings so soon after the mandates were lifted [1]. To our surprise, ski executives agreed to in-person interviews, when contacted, despite the economic and health-related uncertainties. On the interview dates, our interviewees engaged in open, thoughtful dialogue when we talked about their missions, customers, stewardship of the environment, community and legacy. Their genuine nature and steadfastness coming out of the most uncertain period of the pandemic, as well as their commitments to their communities, and their innovative approaches to problem solving were interesting and inspiring. All of our sample ski area executives were willing to discuss their responses to the pandemic, and all participated in the US Government's Paycheck Protection Program, which allowed these businesses to continue paying employees during the government-mandated shutdown in March 2020.

These unique characteristics of Montana ski areas provided us with an opportunity to conduct a deep-dive ethnography into how these businesses perceive their boundaries to frame and engage with their environments. Through interviews with resort executives, we noticed similarities in the critical boundaries that influenced how these decisionmakers thought about their environmental engagement. We posit that these boundaries were less about binary choices such as inside or outside some mutually exclusive line (Shore and Nugent, 2002), and more about reflective continuums. These fuzzy boundaries then guide ski area executive's frames of reference, thereby offering critical insights into the antecedents of environmental engagement and reporting.

4. Method

Ethnographies cover a range of depth and approaches because they are seen as a philosophical paradigm (Geertz, 1973; Laughlin, 1995; Van Maanen, 1988) with the specific aim of understanding participants' views of reality (Bassani *et al.*, 2021; Jayasinghe and

Soobaroyen, 2009; Parker and Roffey, 1997; Rosen, 1991). According to the University of Virginia institutional review board: "Ethnography is a qualitative method for collecting data often used in the social and behavioral sciences. Data are collected through observations and interviews, which are then used to draw conclusions about how societies and individuals function [2]." Aktinson and Hammersley (1998) state that *ethnography* usually refers to forms of social research having a substantial number of the following features:

(1) A strong emphasis on exploring the nature of particular social phenomena, rather than setting out to test hypotheses about them

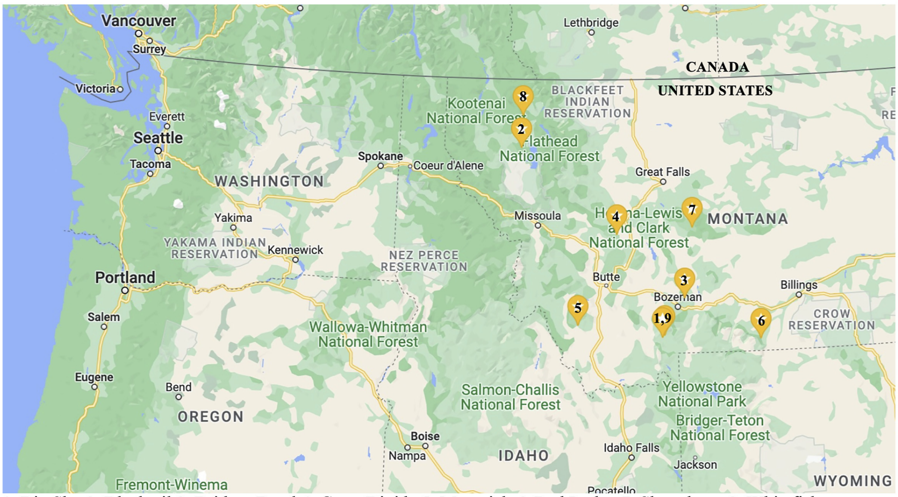
(2) A tendency to work primarily with "unstructured" data, that is, data that have not been coded at the point of data collection in terms of a closed set of analytic categories

(3) Investigation of a small number of cases, perhaps just one case, in detail

(4) Analysis of data that involved explicit interpretation of the meanings and functions of human actions, the product of which mainly takes the form of verbal descriptions and explanations, with quantification and statistical analysis playing a subordinate role at most.

We conducted an ethnography of Montana ski areas by traveling to nine ski resorts during the 2020/2021 season to "observe and interview" executives, employees and patrons. In doing so we had no preconceived hypotheses to test, but rather a set of conversation-guiding questions. While we coded our data after visiting all nine ski areas, our executive interviews were free-flowing conversations, our observations were unstructured, and our coding was done after-the-fact. We conducted nine ski area visits or case studies, which is both a small number and allows us to collate our findings across the nine to form important conclusions for the industry. Finally, while our interpretations of the meanings of our work includes coding of the interview data across ski areas, we use our observations and experiences at the ski areas to help us organize the ski areas into like cultural groupings.

The approximate location of each ski area is presented in Figure 2. All ski areas are in the northern Rocky Mountains of western Montana. In total we interviewed 16 ski area



1. Big Sky 2. Blacktail 3. Bridger Bowl 4. Great Divide 5. Maverick 6. Red Lodge 7. Showdown 8. Whitefish 9. Yellowstone Club

Figure 2. Ski resort locations

executives to explore accounting boundary dimensions in this most important part of the ski industry. We skied, dined and stayed overnight at most of the resorts allowing us to interact with resort employees and other skiers on the slopes and in the facilities. We usually spent one or two nights at the ski areas, which added up to hundreds of observation hours in total. Spending time at each resort added context to the executive interviews and allowed us to get a more complete picture of the operations and culture at each resort. Unfortunately, due to scheduling conflicts we were unable to ski at two of the resorts whose executives we interviewed (Blacktail and Whitefish), but we had previously skied at Whitefish and were therefore familiar with that resort's culture.

The Montana ski resort industry presents an interesting setting in which to observe boundaries and environmental frame-development because of variations in ownership models (i.e. sole-proprietorship, partnership, nonprofit and corporate), ski-area size, the high number of independent ski areas, and proximity to population centers and transportation hubs. Perhaps most importantly, ski areas operate in an industry where economic success is heavily dependent on cold weather (see Diamond, 2019) putting them at the intersection of economic and environmental interests. Table 1 presents general statistics on the Montana ski areas we studied and their local economies.

4.1 Guiding questions

As noted above, before traveling to the ski areas we developed thirteen guiding questions to spur conversations about the challenges and pressures that ski areas face. These questions gave us flexibility to be both passive and active in our approach to data collection. Our presence at each ski resort afforded us the opportunity to develop and understand the cultural phenomena of environmental engagement through observing behavior and through constructing representations of behavior (Ybema *et al.*, 2010).

Using these guiding questions we engaged in open conversations with ski executives, which we recorded (between 30 and 190 recorded minutes) allowing us to retain the richness of these rare conversations. These recordings were transcribed by two professional transcribing organizations to assure their accuracy. Table 2 describes the interview cases.

Both open and flexible, our approach gave us the opportunity to understand organizations and their communities. Our intent was not to test any hypothesis, and we were certainly not trying to verify a particular theory (even though close parallels to Goffman's Framing Theory

Ski area	Montana town	Pop*	Mean property value*	Skiable acreage^	Number of Lifts^	Ticket price[$]	Sustainability report[$]
Big Sky	Big Sky	3,098	$ 434,600	5,800	36	$ 194	Yes
Blacktail	Lakeside	2,160	$ 286,100	1,000	4	$ 45	No
Bridger Bowl	Bozeman	45,121	$ 343,000	2,000	11	$ 63	Yes
Great Divide	Helena	31,212	$ 232,000	1,600	6	$ 48	No
Maverick	Dillon	4,244	$ 158,600	450	1	$ 39	No
Red Lodge	Red Lodge	2,277	$ 235,700	1,635	7	$ 69	No
Showdown	White Sulfur	939	$ 125,400	640	4	$ 47	No
Whitefish	Whitefish	7,309	$ 348,600	3,000	14	$ 83	Yes
Yellowstone Club	Big Sky	3,098	$ 434,600	2,900	19	NA	Yes

Note(s): * Datausa.io (2018 census numbers)
^ Data from OntheSnow.com
[$] Available on ski area website

Table 1.
Ski resort data

Ski area	Organization type	Interviewee	Job title	Length of interview in minutes
Big Sky	Corporation	John Knapton	Mountain manager	51
Blacktail	Partnership	Steve Spencer	General manager	55
Blacktail	Partnership	Jessi Wood	Operations manager	55
Bridger Bowl	Nonprofit	Bob Petitt	General manager	81
Great Divide	Family	Travis Crawford	Owner/President	57
Great Divide	Family	Betsy Moran	Owner/VP Customer service	57
Great Divide	Family	Kevin Taylor	Former owner	57
Maverick	Sole proprietor	Erik Borge	Owner/general manager	92
Red Lodge	Partnership	Kelsey Borge	Sales and marketing manager	117
Red Lodge	Partnership	Spencer Weimar	Assistant general manager	117
Showdown	Sole proprietor	Kate Boedecker	Owner/general manager	62
Showdown	Sole proprietor	George Willett	Former owner	31
Whitefish	Partnership	Nick Polumbus	Director marketing and sales	96
Yellowstone Club	Corporation	Hans Williamson	Chief operating officer	94
Yellowstone Club	Corporation	Rich Chandler	Environmental manager	94
Yellowstone Club	Corporation	Mike Bourret	VP of accounting and finance	44

Table 2.
Interview data

did emerge over time). Conversations ranged from topics of the organizational history, accounting systems, regulatory pressures, economic drivers and environment perspectives. We also talked about skier visits, ownership structure, social mission, resource acquisition and institutional context. After all interviews were completed and after many hours of reflection, the authors developed the conceptual model of boundaries, frames and environmental engagement (Figure 1). This conceptual model allowed us to bring structure to the perceived realities accounts of ski resort executives' narratives regarding their individual ecosystems of stakeholders including customers, employees, regulators, the local community and the environment. Coding of the interview data, as well as our own lived experiences at each ski area eventually allowed us to make comparisons between them (Corbin and Strauss, 2008).

At this point, we felt comfortable with the inductive analysis of the boundaries that shaped each ski area's environmental framing and engagement. After our face-to-face interviews, we also sent follow-up emails intended to clarify points made during the interviews and to ask follow-up questions. For example, several of the follow up questions related to hard numbers such as numbers of skier-visits and numbers of employees during winter and summer operations. Other questions were more subjective in nature, such as the level of importance given to economic and environmental objectives in decision making. These follow up questions emerged from our study of the recordings, the related transcripts and our personal notes.

After completing our data collection, we reflected on both the coded information and our more subjective observations and experiences at each ski area to describe the cultural phenomena of accountability in the ski industry from these detailed investigations (Cohen, 2003). The four environmental engagement cultural performances (Figure 5) are detailed framing types about groups of ski resorts (Schwandt and Gates, 2018). Finally, we engaged with additional ski industry stakeholders to gain additional perspectives on our findings.

In sum, our ethnography describes the patterns, frictions, and experiences of participants, within an industry, in a natural setting and context (Murchison, 2010).

4.2 Analysis of conversations

Following Miles *et al.* (2014), we conducted the data analysis over multiple iterations. We listened to each interview recording three times to confirm the accuracy of the transcriptions and to develop a close familiarity with the data. Using both the primary and secondary data, we shifted our attention between theory, data, and analysis to reveal ski executive perspectives, trying to discern boundaries that guide the framing of each resorts' environmental engagements. We moved from exploratory coding, sticking close to participants' words, toward more aggregate dimensions in search for emerging themes (Gioia *et al.*, 2013). We were particularly interested in descriptions and articulations pertaining to how interviewees perceive, experience and construct boundaries unique to environmental engagement. Framing theory (Goffman, 1974) emerged in our minds as a way to describe the accounting guardrails that each ski resort executive faces as they try to balance the tradeoffs between economic and environmental pressures.

As we collated the transcribed data, we observed similarities among ski resort executive's verbal responses. The first round of coding consisted of free coding where we simply identify ski executives' verbal accounts, which we call ski executive accounts. During the second round of coding, we collated ski executive accounts into idea units regarding interviewees' perceptions and beliefs about the drivers of their organizational boundaries, which we label first order concepts. This approach to collating the verbal accounts of ski executives followed prior research on framing in accounting (Dunne *et al.*, 2021; Solomon *et al.*, 2013). During the third round of analysis, we collapsed first order concepts into meaning codes that both accounted for and helped to explain differences between ski resorts. These we label second order themes. Theory played a substantial role at this stage during which we noticed that ski executives positioned their framings similarly to each other, as predicted by Goffman (1974), when they discussed how they identify, understand and explain what shaped their environmental identities. The second order themes led naturally to three shared boundaries: Impact measurement approach, regulatory burden and accountability structure [3].

Once we identified the boundaries, we went back to the data to identify cross-case comparisons, and other themes began to emerge helping us to understand how ski areas develop and understand, or frame, their differing environmental engagements (Cooper and Morgan, 2008). We conducted an additional round of analysis to identify patterns and practices that connect boundaries to frames with environmental engagement strategies (Clune and O'Dwyer, 2020) across the ski areas.

As previously mentioned, we corroborated our findings with three different stakeholders associated with but not directly working in ski area management. Kevin Hinkle is the chief financial officer (CFO) of Lone Mountain Land Company (LMLC). LMLC is a community and commercial land development and management company that provides support for the Big Sky Resort area by creating hospitality operations for residential and commercial projects as well as operating a foundation for the community. Mr. Hinkle, who has worked in the ski industry for most of his career, is heavily involved as a leader in Big Sky's environmental and community development activities [4]. Due to his unique position of leadership in sustainable commercial development of the Big Sky community, Mr. Hinkle has expertise across a range of topics, is aware of the entire ecosystem in which ski executives operate and has perspectives central to our paper. Mr. Hinkle's description of the extent of boundaries in the Big Sky area closely matched our findings from the Montana ski resort executives, providing a layer of support for the three identified boundaries.

Given that one of the three boundaries is related to regulatory burden, we felt it was important to interview regulators involved in the direct oversight of Montana ski areas [5]. Montana ski areas operate on large tracts of land ranging from several hundred to several thousand acres. Ownership of the land on which Montana ski areas operate ranges from 100% privately owned to 100% publicly owned with some Montana ski areas operating on both private and public land. Ski areas operating on public land do so under long-term operating leases from one of two federal government entities. The Bureau of Land Management (BLM) is housed under the US Department of Interior and manages one in every ten acres of land in the USA. Their mission is to provide recreational activities, habitat for wildlife, forage for domestic livestock and forest products [6] The United States Forest Service is an agency of the US Department of Agriculture that administers the nation's 154 national forests and 20 national grasslands [7].

Specifically, we arranged for an email interview with the manager of the Bozeman-based Custer/Gallatin National Forest, who also oversees USFS oversight of our sample ski area Bridger Bowl. Since many of the ski executives expressed challenges with the state liquor license regulations, we contacted the Montana Department of Revenue – Alcoholic Beverage Control Division (ABCD), which regulates alcohol licenses throughout the state. In this case, we arranged for an email interview with the outreach and education coordinator of the ABCD. We sent each of these individuals a set of questions related to their perceived roles in ski area management, their policies on enforcement and whether they feel obligated to help ski resorts to manage with respect to environmental and economic sustainability. We heard a consistent message from both individuals, namely, that their jobs were enforcement of regulations written by their respective organizations, that they apply these equally across companies under their jurisdiction, and that they do not step outside their designated roles. While this overall message contrasts with the expressed perceptions of some ski area executives, it does not add to our analysis in this context [8, 9].

5. Findings

In this study we accumulated rich insights and anecdotes that would not have been possible without taking an ethnographic approach. The perspectives and shared pressures described and presented in the subsequent figures, represent memorable first-hand experiences that added significant color to this study. For example, at Showdown there was a large sign in the lodge that says, "Our secret ingredient is love." Despite technological advantages of high-speed lifts, the lift operators at both Great Divide and Showdown preached the benefit of slower lifts because it gave them the opportunity to develop personal connections with every rider, no matter how fleeting. When we visited the Yellowstone Club, we ate world class meals beside wealthy families, which helped us gain insight into the clientele at this community. When we were at Bridger Bowl, we talked with both college students and community members who chose to attend Montana State University and live in Bozeman, respectively, in part because of the town's ski area. At Red Lodge we dined with locals who shared their appreciation for the ski area because of its economic benefits to the town. At Maverick we talked with a group of people in the hot spring celebrating the birthday of a friend. And while in Whitefish we spoke with locals who moved to this community for daily access to uphill skiing and outstanding summer mountain biking. In what follows we describe and unpack these experiences and conversations. Without these foundational experiences and conversations, the development of our own perspectives and the development and discussion of the results would be incomplete.

Figure 3 summarizes our data analysis and the emergence of the three boundaries faced by ski resort executives and should be read from bottom up. The first round of coding is labeled ski executive accounts. The sentences contained in this section represent paraphrasing of actual ski executive comments. As noted above, we collated these ski executive accounts into idea units based on their similarities with each other, and we eventually collapsed these into the second round of coding, which we label first order concepts. We label the third round of analysis second order themes, which consist of meaning codes across the idea units in the first order concepts. Finally, these second order concepts percolated naturally to our three top line boundaries: impact measurement approach, regulatory burden and accountability structure.

Interestingly, rather than simple dichotomous "in" or "out" boundaries, we find that ski executives position themselves in ranges within boundary continuums. Figure 4 below

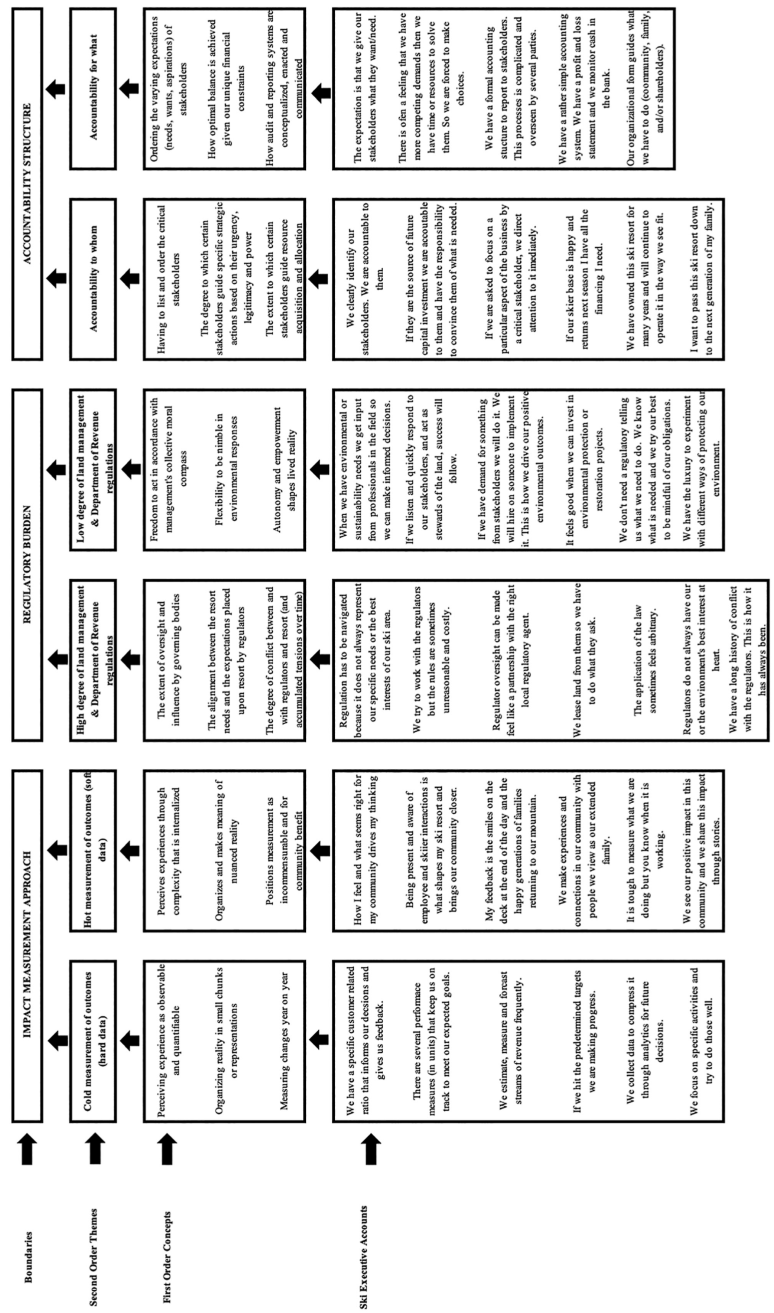


Figure 3.
Data structure

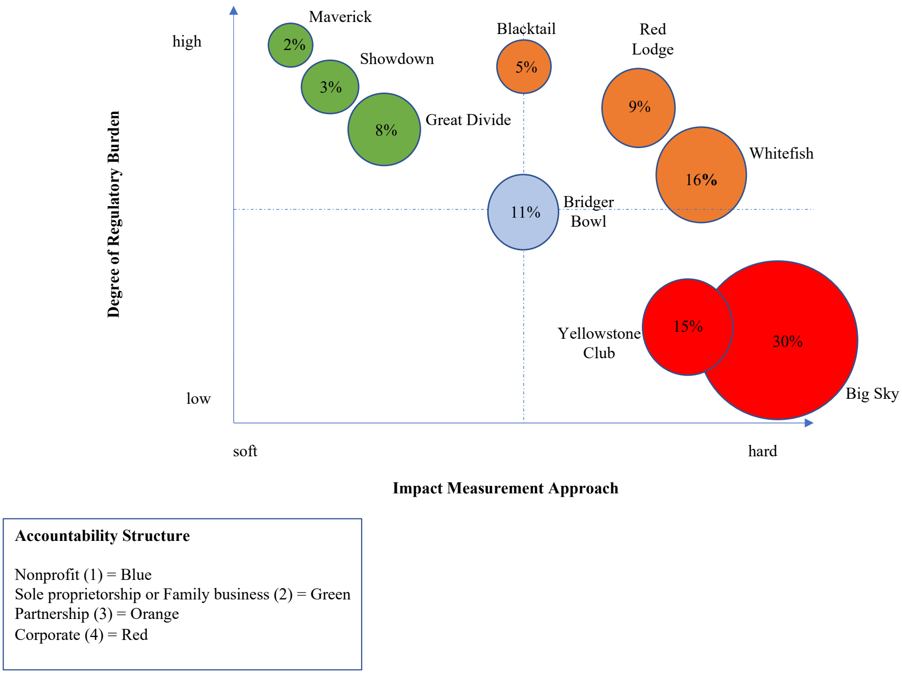


Figure 4. Three shared boundaries in the Montana ski industry

highlights these boundaries and positions each Montana ski resort in its place along these boundaries. *Impact measurement approach* and *degree of regulatory burden* are on the x and y axes, respectively. We capture the third boundary, *accountability structure*, in this two-dimensional figure using color, where blue represents nonprofit, green represents sole proprietorship, orange represents partnership and red represents corporate. Finally, we illustrate ski resort relative size (as measured by a percent of total skiable acres across all nine ski areas) using bubble size. In this section, we further explain the three boundaries identified from our data, and explain how these boundaries lead to framing, which ultimately guides Montana ski area executives into environmental engagements that fit their respective situation.

5.1 Boundaries that guide back-office framing

5.1.1 Impact measurement approach. All ski executives touched on performance measurement in terms of impact assessment (Cooper and Pearce, 2011; Nicholls, 2009). This was often couched as an answer to our question: How do you know that what you are doing is working for you and your stakeholders? The discussion of impact measurement captured both organizational and environmental outcomes. There is a wide variety in what and how ski executives are measuring what is important to them. For example, impact measurement priorities ranged from largely economic to more social or environmental. These differences could be partly attributed to their accountability structure, but there was more to it. When pressed further the ski executives started to bifurcate their responses into hard and soft numbers, which is also referred to as cold or warm data. So, in this way ski executive impact measurement approaches are largely driven by internal sense-making.

Prior research on impact measurement offers insights into why this impact measurement bifurcation may be occurring. Nicholls's (2018) general theory of impact accounting touches on two aspects of materiality, where social facts (facticity) and social values (validity) collide. What we find is that some ski executives measure impact by positivistic accounts of facts while others come to understand impact via constructivist socially embedded values. For example, ski executives at Red Lodge focus on the flywheel impact, which is a quantitative assessment of skiers' ratings on social media, to determine the resort's impact among customers. Other ski executives focused on softer data. For example, Kevin Taylor at Great Divide mentioned he measures success by whether "[skiers] were smiling" after a day of skiing.

In some interviews ski executives organized their reality into small chunks, or measurable representations and were electing to monitor changes in these over time. In other interviews, impact was perceived, organized, positioned and communicated as complex, multidimensional human experiences, which were internalized by ski executives. In this way impact was not quantifiable but rather organized and made sense of through an appreciation of nuanced social reality. Almost unanimously, ski executives view impact measurement as having no common standard across ski resorts. Given the interview results, we define *impact measurement approach* as a boundary, but as a continuum from soft to hard data. This boundary is represented as the x-axis in Figure 4.

5.1.2 Regulatory burden. All ski executives touched on the role of regulatory bodies and the influence of regulation on both organizational and environmental outcomes at their respective ski areas. During the interviews, and during transcript analysis, it was clear that tensions existed between some of the ski resorts and the USFS and the ABCD, while other resorts appeared to be satisfied with these relationships. There was little evidence of perceived problems with BLM oversight.

Prior research on regulatory burden has identified the harmful consequences of regulation on business activities within specific industries (Berry and Rondinelli, 1998; Friske and Zachary, 2019; Harrison and St. John, 1996). Optimal levels of ski regulation, which balance economic and environmental outcomes has not been examined. We find that the degree to which regulatory burden is perceived by ski executives directly impacts environmental actions. For example, one ski area executive mentioned that permission must be sought and granted to cut a single tree, whether dead or alive.

In our analysis their appeared to be a consensus among ski executives with respect to the presence of a regulatory boundary. It emerged that many ski executives viewed regulatory burden as an impediment to operations. However, the extent of these perceived regulatory burdens ranged from reasonable to unreasonable ("low to high"). Some ski executives felt that they had the freedom to act in accordance with their moral compass. This freedom enabled both nimble response times and executives' passions for the environment and offered some flexibility with respect to developing what they perceived as a healthy resort ecosystem. In these instances, ski executives felt empowered to shape their resort's lived reality. Alternatively, some ski executives cited strict oversight by governing bodies, with little flexibility or alignment between the ski resort needs and regulatory expectations. For example, while some ski executives commented that they had excellent relationships with their local regulators, others commented that local interpretation of regulations were perceived to be more idiosyncratic and bureaucratic, leading to the perception that the local environment suffered. In another example, ski executives expressed concern over the fairness of regulatory interpretations by the ABCD. While ski resorts are required to have multiple, costly liquor licenses if they serve alcohol at different locations on the ski resort property, Montana golf courses are only required to obtain one license to cover the entire property.

In short, some ski executives felt they had enough locus of control (Rotter, 1966) to work positively within this boundary, while others felt they had no locus of control with respect to environmental management or liquor control. Even though these ski executives expressed a desire for a harmonious relationship with their regulators, they had resigned themselves to managing the relationship with local regulators to the best of their ability and accepting the associated tensions. In this way we observed *regulatory burden* as a boundary, which represents itself as a continuum from low to high burden. Interestingly, those in the low regulatory burden region had more revenue streams and financing sources which may have made regulatory burdens more tolerable, or alternatively, could be a sign of the costs of onerous regulation. This boundary is represented as the *y*-axis in Figure 4.

5.1.3 Accountability structure. Differences in their answers of to whom and for what ski executives are accountable was a consistent theme in the interviews. Building on Miles and Ringham (2019), responses were driven by ownership structure, organizational size and location, although the first two of these are related in our sample. For example, Maverick Mountain and Showdown Montana, the two smallest ski areas we visited, are sole proprietorships, while the largest we visited, Big Sky, is owned by Boyne USA, Inc. a company with over 11,000 employees across the country [10]. As both owners and chief executives, Erik Borge and Katie Boedecker operate Maverick and Showdown, respectively, in ways that bring them the most satisfaction (similar to the notion of economic utility). While revenues and profits are important in sustaining their businesses, both have the authority to direct resources to projects not expected to contribute directly to earnings, and both do so despite the direct reduction in personal wealth. Making these community-based decisions increases Erik's and Katie's nonmonetary, personal value. In contrast, corporations have large numbers of partial owners who have diverse interests and are widely dispersed geographically. Executives at Big Sky, who have small or no ownership stake in the corporation, have less freedom to direct corporate resources to non-revenue generating projects. While making such community-based decisions would also increase their personal value, they would be doing so at the expense of the monetary wealth of others (shareholders) rather than themselves (Jensen and Meckling, 1976).

Between these two opposing ownership structures are the resorts organized as partnerships, which include Great Divide Ski Area, Blacktail Mountain, Red Lodge Mountain and Whitefish Mountain. For example, Travis Crawford and Betsy Moran are the partners who co-own Great Divide, while Steve Spencer is one of four founding partners at Blacktail [11]. A small number of co-owners allows for some of the benefits of sole proprietorship – skin in the game and more rapid decision making – but also requires more coordination in major decisions. Red Lodge and Whitefish have larger numbers of and more geographically dispersed owners, which tends to provide more separation between ownership and control making these organizations operate more like corporations. Given this range of ownership structure, it appears that accountability to whom is on a continuum from sole proprietor to corporation with varying sizes of partnerships in between. Outside of this continuum of ownership structures stands Bridger Bowl, which is organized as a social welfare nonprofit under Internal revenue code (IRC) 501(c) (4). Organizations organized under this IRC are prohibited from using earnings to benefit any private shareholder or individual [12].

Our findings are in line with prior research, which explains why managers with outside shareholders may make different decisions for their firms than they would if they were sole proprietors (Jensen and Meckling, 1976). This extends to companies with wide ranging differences in ownership structures including sole proprietors, two-owner companies, etc. For example, Ang *et al.* (2000) find that expenses tend to be higher and operating efficiency lower as companies move from a sole proprietorship ownership structure to partnerships to corporations, and that these results are exacerbated as the equity share of the manager declines. Our findings are consistent with Karpoff's (2021) framework within which the shareholder and stakeholder models of corporate governance can be compared. Karpoff (2021) argues that given the success of shareholder capitalism, the correct place to begin such a comparison of managerial decisions is with the status quo (the shareholder model).

This driver of accountability structure produced diverse rank orderings of each resort's stakeholders, as our interviewees discussed their perceptions of stakeholder power, legitimacy, and urgency. All the resorts framed this discussion in terms of their ownership structure. The sole proprietors at Maverick and Showdown are accountable to themselves, which frees them to elevate the needs of other stakeholders as desired. As the number of owners grew, interviewees seemed to focus more on bottom-line enhancing activities. Bridger Bowl was the outlier here due to its organization as a social welfare nonprofit. Bridger Bowl's Bob Petitt spoke of his need to provide cash flows for sustainable operations, but that he resists increasing lift ticket prices to meet surging post-COVID demand because of Bridger Bowl's community focus.

Our evidence suggests that forcing a one-size-fits-all mandate for environmental accountability – such as mandatory and standardized sustainability reporting of environmental efforts – could yield sub-optimal outcomes and low levels of industry support due to varying ownership structure. Each ski executive had varying perceptions and meaning-making processes of what accountability meant (e.g. to whom and for what). Ski executives all mentioned their various ownership structures as a defining characteristic of accountability, which made it a natural boundary for these executives as they framed their approaches to management of their ski areas. Figure 4 captures this boundary, *accountability structure,* in the color of each ski resort's bubble.

5.2 Cultural types – environmental engagement approaches (front office performances)

Our presence in these ski communities afforded us the opportunity to experience, interact with, and observe a range of people at each ski area. Reflecting on these experiences and observations in conjunction with the three boundaries discussed above, we grouped ski resorts into cultural types. These cultural types are our interpretations of ski resort environmental engagement performances, which resulted from their overall environmental identity. In our discussion of each cultural type, we include just a handful of the large number of anecdotes we collected during our visits and used to group the ski resorts.

Goffman (1959) and Dunne *et al.* (2021) describe front-office performances as organizational efforts to convince others of some reality. These cultural approaches or performances offer important insights into ways in which ski executives engage with their environments. In describing these four cultural types we shed light on the environmental identity-building process, which occurs before sustainability reporting materializes.

Figure 5 extends Figure 4 by identifying similar cultural groupings, based on environmental engagement performances at ski areas. We assigned the groupings in Figure 5 based on a combination of the executive interviews and our interpretations of the cultures at each ski location. An important aspect of these cultural types is the fuzziness of the borders of their respective cultures and boundaries. This fuzziness required us to use our judgment shaped from our own lived experiences at the ski areas to assign them to the four groups.

5.2.1 Cultural type 1 – community ecosystem. We label this environmental engagement performance as community ecosystem focused. The ethos of these ski areas is one of being a large contributor to their respective small and vibrant local ski community ecosystem cultures. This environmental engagement culture emerged from the ski executive accounts and observed cultures at Maverick, Showdown, Great Divide, Red Lodge and Blacktail. Their shared cultural attributes include evident camaraderie; highly visible top leadership; employees and skiers who are predominantly from their local communities; cafeteria-style food; historic, cozy day lodges; and no on-mountain lodging. The following examples of our observations at these ski areas will provide a descriptive layer to our decision to group them together in Cultural Type 1. We watched as Maverick owner Eric Borge enjoyed a beer with skiers and employees at the end of the ski day. At the end of one of our days at Showdown,

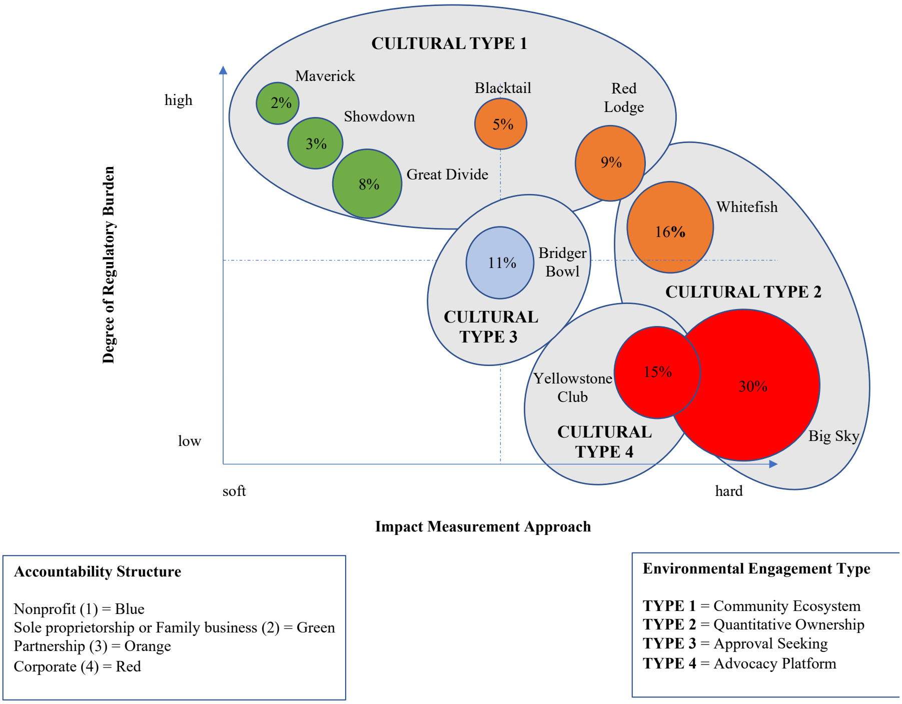


Figure 5. Four cultural types of environmental engagement approaches

we witnessed the entire community of skiers, non-skiing parents, employees and owner Katie Boedecker put on their traditional dummy jump, which is a fun event that many ski areas have discontinued. Teams build a dummy, put it on skis, then point it towards a purpose-built ski jump and let it go. While the intent is for the dummy to execute a perfect jump, the crowd pleasers are the dummies that crash spectacularly. Great Divide has a large, well-worn wooden deck with dozens of wooden picnic tables, which on the sunny day we were there, was filled with families all afternoon. We held our interview with the Red Lodge's marketing manager Kelsey Borge and assistant general manager Spencer Weimar at the town's Pollard Hotel. Built in 1893 during the height of area coal mining, the Pollard has a storied, old-west history. Famous western characters such as orator William Jennings Bryant, showman Buffalo Bill Cody and the enigmatic Calamity Jane could be found at the Pollard back in the day (https://www.thepollardhotel.com/ourstory). The Pollard manager allowed us to commandeer their history room in which we conducted our conversations with Kelsey and Spencer. We met the Blacktail general and operations managers, Steve Spencer and Jessi Wood, at a restaurant in the small community of Lakeside, just down the hill from the ski area, where our interview was interrupted multiple times by community members wanting to say hello.

The boundaries are characterized as sole proprietorship or small partnership accountability structures, high levels of perceived regulatory burden, and a largely qualitative impact measurement approach. The primary boundary that motivates this environmental engagement type is regulatory burden. These ski executives commented that the regulatory boundary is defined by inconsistent enforcement, which is viewed as unproductive for both the ski resort operations and the local environment [13]. Despite these regulatory burdens, deploying a community ecosystem environmental engagement performance is about navigating the regulations and personal relationships with regulators, perhaps by finding supportive local champions, to achieve positive local community outcomes.

From the formal boundaries and our experiences, we define the front office performance for these ski areas to be based on a duty to the local community ecosystem. The ownership structure provides the freedom to make community-enhancing investments not related to the bottom line. All these ski areas have inexpensive ski-school and racing programs geared toward continuing each community's skiing heritage. Ski executive's efforts at these ski areas is geared towards a desired legacy within the community, which is based on a deep connection with the people of the region and the value placed on the ski area by the community itself. Less attention is given to measurement and reporting on the natural environment because the small size of their revenues and the high perceived regulatory burden hinders these efforts.

In the face of idiosyncratic and costly regulatory policies, one ski executive commented that "The Forest Service has no clue about service to customers . . . they talk to trees all day". It was clear from these interviews that regulatory burdens were perceived as difficult and the relationships with authorities by a few of these ski resorts were tenuous. Some of the ski executives, in this engagement type, talked about unequal decision-making power between the ski executives and regulators. Two executives commented on their depth and breadth of experience regarding ways to productively manage their environments, but that such knowledge is often dismissed by less experienced authorities. In this way, some ski resort executives felt that their regulators tended to complicate the balance between service to the community, the health of the environment, and sustainability of the business, which is the unspoken mission of the Type 1 ski executives. As noted above, both regulators we interviewed expressed the perception that regulations were fairly and evenly applied [14].

5.2.2 Cultural type 2 – quantitative ownership. Ski resorts in Type 2 are those for which greater financial resources enable greater environmental efforts to achieve measurable outcomes. The Type 2 environmental performance cluster emerged from the ski executive interviews at Whitefish and Big Sky. The shared ethos for these ski areas includes on-mountain lodging, significant on-mountain private real estate options, a high proportion of out-of-state skiers and employees, higher quality food choices, efficiency of operations and more costly lift tickets. Big Sky employees wear badges with their names and hometowns, and many times their home countries. Dining options in the lodges of these ski resorts range from upscale burgers or wood-fired pizza to fine dining. While both ski areas have local skiers whose purchase of season passes provide cash flow during the off-season months, they focus more on destination skiers. Being close to the border, Canadian accents are ubiquitous at Whitefish where most businesses take both American and Canadian dollars for payment. Big Sky is a member of the Ikon pass alliance, which brings in significant numbers of out-of-state skiers who, importantly, also help fill the hundreds of lodging options in and around the base area from single-bed hotel rooms to multi-bedroom mountain homes. Whitefish's base area is also crowded with lodges, condos and private homes. In fact, their ubiquitous on-mountain lodging options, and their out-of-state occupants, may be the single most defining characteristic that sets these two resorts apart from the others in our sample. Big Sky has made significant investments in operational efficiency and now boasts four automated, high-speed lifts at which skiers pass through a gate that checks their pass via radio frequency, then line up in a designated slotted gate before self-boarding a slow-moving chair, all without ever needing to meet an employee. Despite their size, however, both Type 2 ski areas put on events for their skiers. For example, these are two of the few ski areas nationwide that still hold a pond skim, which is a celebration of the end of the ski season in which competitors attempt to ski across a man-made pond built in the snow. Ultimate winners are chosen by the large crowds gathered to watch. While these are crowd pleasing events, they also generate significant skier traffic on what would otherwise be low-turnout days.

The quantitative ownership type of environmental identity is propelled by ownership preferences and measurable impact outcomes. In this sense, rules, decisions, and efforts about environmental identity are data-driven and mechanical. For example, investments into ongoing operations and growth for these ski resorts and the health of their environments are conducted in a pragmatic and systematic manner to maintain both the health of the business and that of the local ecosystem. If owners support environmental programs, that interest leads to action by management. These resorts are in the business of business but believe that strong business results and care for the environment go together. When environmental issues are seen by owners as critical to business success, these resorts act on, measure and report them.

The boundaries are characterized by large partnership or corporate accountability structures, moderate to low levels of regulatory burden and a quantitative impact measurement approach. Ski executives using a Type 2 performance approach describe their environmental identity as a duality between financial success and environmental success in which financial success guides and allows for environmental action.

5.2.3 Cultural type 3 – approval seeking. The single Type 3 resort in our sample, Bridger Bowl, straddles the continuum of all three boundary conditions. The ethos of Bridger Bowl is characterized by camaraderie among employees; employees and most skiers from local community; cafeteria-style food plus one restaurant with table service; two historic, cozy lodges; and no on-mountain over-night lodging. While these attributes are similar to those exhibited by Cultural Type 1 ski areas, the ownership structure sets Bridger apart. Bridger Bowl is "owned" by the community of Bozeman, MT, through a non-profit organizational structure. While the ski area itself does not provide accommodations, there are a small number of private real estate options nearly slope-side, as well as myriad lodging options 15 miles away in the city of Bozeman. Whether in the day lodge cafeteria or the bar and grill, the feeling is one of shared experiences where employees and skiers talk about the ski day. College students and Bozeman community members take pride in their home-town ski area. This is especially true when Bridger Bowl hosts its weekly community events. Skiers willing to hike above the lifts can ski off the ridge, which is the top of the Bridger Mountain range. One long-time community event, for example, is the annual King and Queen of the Ridge competition in which competitors do as many hike-and-ski the Ridge roundtrips as possible. Since the hike to the top gains 450 feet in elevation, top competitors are climbing and skiing down over 12,000 vertical feet during the competition. This symbiotic relationship between the community and its local ski area is what gives Bridger Bowl its cultural identity.

The approval seeking type of environmental identity is formed by the combination of being explicitly labeled a community asset, low reporting accountability, high status in the community and the desire to showcase environmental citizenship through awards and certification. For example, Bridger Bowl won the 2020 National Ski Area Association's Golden Eagle Award for environmental excellence, an award that requires capital investment, ongoing expenditures, and significant and detailed reporting of these activities. A more formalized community focus resulting from designation as a community nonprofit, and without an owner or ownership group, places downward pressure on lift ticket prices and requires community input and approval for operational decisions (through the board of directors), but also places unique pressures on a Type 3 ski executive. A response from the interview suggests that this environmental identity type is about finding balance between many groups of stakeholders in which none have primacy, which leads to efforts to build an environmental identity while making incremental changes so as not to seriously disrupt the often-conflicting objectives of multiple stakeholders. We found Bridger Bowl's boundaries to consist of a nonprofit accountability structure (no owner, but with the aim of building up cash reserves for reinvestment), moderate levels of regulatory burden and a combined qualitative-quantitative impact measurement approach.

5.2.4 Cultural type 4 – advocacy platform. A platform for advocacy is described as having the resources and passion for environmental efforts on a scale that provides dedicated focus. This dedicated set of resources and passion is the foundation for addressing existing challenges as well as novel experimentation for challenges of the future. The Type 4 environmental performance cluster emerged from the executive interviews at the Yellowstone Club. The Yellowstone Club is a private ski and golf resort in which members must buy real estate, which implies that the Club is made up of very wealthy members bringing both challenges and opportunities to resort executives. The ethos at Yellowstone Club is one of high levels of service, gourmet dining options, non-local employees and skiers, luxury day lodges and many on-mountain and upper-mountain dining options. According to media reports (see Luxury guide, 2021), membership in Yellowstone Club requires an applicant to purchase real estate (minimum of $4 million), then pay the $400,000 membership fee and annual dues of over $40,000. Members include industry titans Mark Zuckerberg and Bill Gates, entertainers Tom Brady and Justin Timberlake and former politicians Dan Quayle and Bill Frist. Skiers arriving by car are met by employees who gather skis and poles from the vehicle and deliver them lift-side so that patrons do not have to carry their own equipment. Food choices are all gourmet ranging from comfort food at Buffalo Bar and Grill to celebrity chef Ming Tsai's BaBa restaurant. Like other very exclusive resorts, Yellowstone Club insists on top-notch service, which, given its distance from a population center, implies they need to bring in seasonal employees from out-of-state. They offer these employees purpose-built housing and transportation about 50 miles away in Gallatin Gateway. The high levels of service expectations and imported employees produces a more formal culture unlike the other cultural types, which all have at least some aspects of local flavor and familiarity. Type 4 boundaries are characterized by a corporate/large partnership accountability structure, low levels of regulatory burden (all land is privately owned) and a quantitative impact measurement approach. Type 4 executives frame their environmental identity as a platform for advocacy, experimentation and support.

The advocacy platform type of environmental identity is enabled by having the resources and interest from club members to be leading stewards of the land. The shared belief is that protecting their investment is the same as protecting the environment, and in doing so they are willing to invest significant capital to accomplish this goal. In this sense, the Type 4 boundaries provide a platform for advocacy but also for stewardship by demand. Stewardship by demand captures engaged stewardship, has the regulatory freedom to experiment with nature, and has an overt desire to share best practices with other ski resorts in order to be perceived as environmental leaders.

6. Discussion

We feel that our presence in these Montana ski communities allowed us to combine our cultural observations and experiences with the more formal data we obtained through our executive interviews allowing us to form more holistic pictures of the environmental identities of our sample resorts. That is, it is through these experiences that we came to an understanding of the conventions, shared realities, cultures, perspectives and pressures faced by those responsible for environmental accountability in the Montana ski industry. In sum, these experiences were the basis for grouping environmental engagement performances, which are presented in Figure 5. In this way Figures 1 and 5 act as bookends for our study.

A pressing challenge facing the accounting profession is how to help organizations navigate their complex interactions with the environment. We help meet this challenge by examining the process by which Montana ski resorts – businesses inherently reliant on the environment – form their environmental identities before their industry introduces sustainability engagement and reporting best practices (Dey, 2002). In doing so we are responding to Zemla's (2021) call for more scientific knowledge in the ski industry and Cordery *et al.'s* (2021) call for ethnographies in environmental accountability. Even though some might advocate for a standardized industry-wide environmental reporting approach, our work leads us to not share this view. Through conversations with ski area executives, and community observations, we learned how these executives think about environmental activities, before most even report them. Three boundaries arose naturally from these discussions. These boundaries, and their degree of force, have a strong influence on the frames that executives use to make decisions about how they interact with the environment. These frames form the basis of four different types of environmental performances (community ecosystem, quantitative ownership, approval seeking and advocacy platform). Taken together, this journey of boundaries-to-framing-to-engagement, illustrated in Figure 1, helps to explain a process of environmental identity building, the result of which both predates and puts individual ski resort environmental reporting into context.

Our findings could have important impacts on the development of sustainability reporting in the ski industry. As Zemla (2021) notes, the ski industry is under-researched and its impact on the environment requires more analysis. In this way, our findings add to the insights of Adams and Abhayawansa (2022), who caution that standardized sustainability reporting with a one-size-fits-all approach is not practical and could be counterproductive to sustainability efforts. Standardized requirements could potentially spur questionable reporting with the likely outcomes of environmental accountability conflicts (e.g. trying to meet the imposed reporting at the expense of ignoring local environmental needs). Given our findings, we see possible synergies with a shift towards more of an integrated reporting style for holistic reporting (Barth *et al.*, 2017; De Villiers *et al.*, 2014). This balanced and inclusive approach may be flexible enough to manage the boundary continuums we identify and could act as a launchpad for future research in the ski industry sustainability and accountability space. Our findings also add to the work of Clune and O'Dwyer (2020) who explain how governance and accountability for sustainability evolve. In a similar way we see the evolution of sustainability engagement in Montana ski areas at different stages of this evolution. These stages of engagement reflect different cultures with different focuses on improvement of accountability to their stakeholders. Finally, we believe that we extend the work of Dunne *et al.* (2021), who focus on back-office audit responses, while we examine back-office framing of sustainability efforts. We see a need for more research on these back-office drivers to truly understand and develop of sustainable reporting measures. Future research could study how organizations in other industries develop their own environmental identities behind the scenes to engage with the environment the way they do.

Our findings also add to the framing literature in several ways. First, we start by building on Goffman's (1959, 1974) theory of framing from an accounting perspective. Other accounting scholars have taken this approach (Dunne *et al.*, 2021; Neu *et al.*, 1998; Solomon *et al.*, 2013). However, our contribution is novel in the sense that we examine the joint effects of back-office framing and front-office performances to convince others of environmental actions. Framing and subsequent keying are theoretically important to understanding the strategic environmental actions that ski area executives take and report on for stakeholders. We also extend Cornelissen and Werner (2014) by examining what guides development of these frames in an accounting setting. Second, we add to framing by including a regulatory perspective. Ski resort executives' realities are bound by regulatory complexity that can force suboptimal and misaligned frames as well as unfavorable engagement performances. Our work also answers the call for more research on understanding regulatory boundaries for the purposes of environmental accountability (Berry and Rondinelli, 1998; Harrison and St. John, 1996; Siegel, 2009). We do this by studying the intersection of framing and regulation, and we find that regulatory complexity and idiosyncrasies may cause unintended consequences for the environment. Indeed, many ski area executives feel that the land under their stewardship is in better condition than nearby land managed without their stewardship. Third, we add to framing though standard measurement practices. We offer a unique perspective on how organizations come to understand, frame and engage with their environment through performance measurement and reporting. This has implications for those aiming to disentangle environmental performativity and quantification (Espeland and Stevens, 1998), who term such quantification efforts as a commensuration process – “the transformation of different qualities into a common metric” (p. 314). Trying to force common metrics in the ski resort industry may be both costly and unproductive. For example, National Ski Areas Association awards for environmental excellence, climate change impact, or hero of sustainability may miss the mark with respect to engagement practices, because ski resorts are engaging with the environment so differently. Problems with this now-voluntary approach of competing for awards is offered by Diamond (2019): “The Aspen Skiing Co. is the leader in the resort fight against climate change; their resorts won so many Golden Eagle Awards in the early years that Aspen stopped entering the industry contest in order to encourage others to do so” (p. 161).

This paper is not without limitations. We focus on a small number of ski areas in one particular state. Future studies could look at other ski regions, such as Vermont, Colorado, or Europe to see whether these framing pathways are similar elsewhere. While we identify that ownership matters for accountability, we agree with Miles and Ringham (2019) that more research is needed to understand the extent to which ownership types drive framing and engagement practices. And finally, we offer a cautionary note regarding the need to develop ethnographic studies that examine the boundaries of regulation. While expanding our work to include more detailed interviews of regulators would allow us to better understand the tensions between regulatory oversight and the economic and environmental interests of private businesses, such an expansion may be impossible. Due to the public nature of their work, any comments made by regulators are considered official policy that is subject to regulatory public relations oversight. In this setting, it might be difficult to induce regulators into on-the-record, free, open-ended conversations like the ones we had with ski area executives. Such work, if possible, would be beneficial to ski executives, policy makers and scholars.

7. Conclusion

In the ski industry, boundaries are like skis, boots and bindings, in that they determine how an organization maneuvers through its environment. Answering calls for a deeper understanding of sustainability accounting boundaries within different sectors and across varying ownership models (Cordery *et al.*, 2021; Miles and Ringham, 2019), we examine the Montana ski industry as ski executives maneuver their way, subject to their own boundaries, to construct their own unique environmental narratives (Denzin, 1989). Through our executive interviews and observations at these Montana ski areas, we assess their environmental accountability. This ethnographic approach is the heart of our work and provides us the opportunity to interpret both organizational and industry-wide lived experiences, framing practices and environmental accountability. Specifically, we examine the reality construction and meaning making of executives where back-office frames transition into front-office performances of environmental engagement – which is a critical process of environmental identity construction. From the perspective of accountability and performance, we identify three critical boundaries – accountability structure, degree of regulatory burden and impact measurement approach – which shape the economic and environmental framing of ski executives and their environmental engagement strategies.

These findings add to the literature on sustainability identity and accountability in several ways as discussed above. We offer insights into how boundaries trigger organizational efforts to define themselves in the context of their changing environments and climates (Cordery *et al.*, 2021). Discovering how the ski resort industry perceives and interacts with its environment, given constraints related to differing ownership structures and levels of regulatory oversight is a necessary step towards understanding what should be reported in this environment-dependent industry. We also add to sustainability accountability, through ethnographies (Adams and Larrinaga-González, 2007) in the absence of standard expectations (Dey, 2002). What we find adds to the ongoing debate of the merits and pitfalls of sustainability reporting (Adams and Abhayawansa, 2022; Barth *et al.*, 2017; Bebbington and Gray, 2001; Cho *et al.*, 2015; De Villiers *et al.*, 2014; Gray, 2010; Power, 1997), as well as to the important intersection of framing and the ethics of accountability (Dunne *et al.*, 2021; Goffman, 1959; Goffman, 1974; Neu *et al.*, 1998; Solomon *et al.*, 2013).

Notes

1. Montana was one of the first states to get back to business as usual, but the mask mandate was still in effect. The state lifted the state-wide mandate in the fall leaving it up to individual counties and businesses to decide whether to require masks.
2. https://research.virginia.edu/irb-sbs/ethnographic-research
3. We present this process in more detail below.
4. https://www.lonemountainland.com/
5. We thank an anonymous reviewer for suggesting the importance of interviewing regulatory officials.
6. https://www.blm.gov/about/what-we-manage
7. https://www.fs.usda.gov/managing-land
8. While exploring these conflicting perceptions between regulator and regulated could be an interesting research topic, it is outside the scope of the current project.
9. While some ski area executives expressed frustration with their specific regulatory oversight, others expressed satisfaction with these relationships.
10. https://www.boyneresorts.com/about-us
11. On November 17, 2021, it was announced that the four co-founders sold Blacktail Mountain to Washington-based Mission Ridge Ski and Board Resort.
12. https://www.irs.gov/charities-non-profits/other-non-profits/social-welfare-organizations
13. Unlike the other ski areas in this cultural group, Red Lodge's regulatory burden was low. We felt, however, that Red Lodge fit best into Cultural Type 1 based on its cultural attributes.
14. We are unable to choose between these differing opinions. Rather, we simply report that the perception of regulatory burden exists to some extent at all nine of our sample ski areas and that the perceived burden varies from one ski area to another.

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