

Systematic Literature Review (SLR) on the Roles of Accountants and Challenges Towards Sustainability Accounting and Reporting

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ABSTRACT

Background and Purpose: Sustainability accounting and reporting (SAR) has undergone significant changes in businesses and organisations activities. These changes include the traditional role of accountants as they strive to adapt to this evolving process. Current responsibilities of accountants who process and report financial data now encompass providing data for reporting non-financial information on environmental, social, and economic activities. Sustainability accounting and reporting collectively describe an organisation's sustainability performance (economic, environmental, and social performance). Although sustainability accounting and sustainability reporting are two distinct terms, both are accountability tools for sustainable production and business activities. Organisations now furnish comprehensive reports including social, environmental, and economic activities and how these activities affect business financial objectives simultaneously and integrated to their stakeholders. It is clear that the accounting profession and accountants have a key role in the core of active business for achieving sustainability accounting and reporting in organisations. Therefore, this paper aims to review the roles of accountants towards SAR using a systematic literature review (SLR) method. This paper also reviews the challenges faced by implementing the SAR among accountants. A systematic review of Scopus and Non Scopus databases identified 35 related studies.

Methodology: This paper employs a literature review paper through a systematic review that specifically adheres to the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA). The focus is on practical insights derived from empirical research to provide a comprehensive summary of these empirical findings' cumulative effects or outcomes. The methodology encompasses clear inclusion and exclusion criteria for the meticulous selection of articles to be included in the final review.

Findings: In this paper, 35 articles published in well-known Scopus and Non-Scopus journals for the year 2014 to 2023 were included. Most of the literature provides various roles of accountants that can be played in the implementation of SAR. The role of accountants advisors is the highest among accountants. Additionally, there are various categories of challenges directed at accountants regarding their involvement in SAR.

Contributions: This study can serve as a guide for researchers in applying the PRISMA approach. Furthermore, it contributes to the challenges of accountants towards SAR by offering a comprehensive review of recent related publications. It will help organisations to improve a better understanding of accountants' involvement in SAR practices.

Keywords: Roles of accountants, Challenges, Sustainability Accounting and Reporting, Systematic Literature Review, PRISMA

INTRODUCTION

Sustainability accounting and reporting have undergone significant changes in the activities of businesses and organisations. These changes include the traditional role of accountants as they strive to adapt to this evolving

process. Current responsibilities of accountants who process and report financial data but now encompass providing data for reporting non-financial information on environmental, social, and economic activities. Sustainability accounting and reporting collectively describe an organisation's sustainability performance (economic, environmental, and social performances). Sustainability accounting and sustainability reporting are distinct terms, but both are tools of accountability for the sustainable production and activities of a business. Organisations now furnish comprehensive reports including social, environmental, and economic activities and how these activities affect financial objectives of the businesses in a simultaneous and integrated manner to their stakeholders.

Furthermore, the significance of professional accountants within organisations is growing as they are in a unique position at the intersection of all departments and areas of activity with the authority to set standards, devise models, and generate information. Therefore, they play a crucial role in aligning the organisation with the principles of sustainability. Other than that, they serve a pivotal role in meeting the public's interest, ensuring economic actors fulfil their responsibilities to shareholders, associates, employees, customers, suppliers, the state, banks, investors, and others. Apart from that, accountants protect the interests of users by reporting financial information, and in the context of sustainable development, it is necessary to increase the importance of accountants within the organisation, in terms of their position as business partners. Accountants must actively participate in decisions related to - and operational aspects.

Meanwhile, to develop a sustainable strategy, the accountancy profession must comply with new market requirements. This is essential to support the organisations to create value over time, respond to the uncertainties they face, improve decision-making processes, identify new business opportunities, and deliver innovative products and services.

As we know, the traditional roles of accountants covers several key responsibilities. Accountants in organisations play their role in providing the information, values, reports, and mechanisms needed to drive a sustainable business approach. They are very involved in meeting the goals of sustainability by providing corporate quality reporting that supports sustainable development and financial stability. Accountants are expected in the responsibility of reporting ecological and societal information along with financial data to various stakeholders via numerous ways of communication. The accounting profession also contributes in potential of sustainability where it pursues meaningful action within the SDG framework (Bebbington & Unerman, 2018); this covers the knowledge and skills of accountants in enabling areas of measurement, reporting, and performance management.

The traditional roles of accountants encompass several key responsibilities within the realm of financial management and reporting. These roles include bookkeeping, financial reporting, budgeting and forecasting, auditing, tax compliance, financial analysis, advisory services, and internal controls. Therefore, in SAR, these traditional roles expands the scope of accountants' responsibilities, which is increasingly involved in strategic decision-making, technology implementation, and sustainability reporting, reflecting the dynamic nature of the profession. Therefore, professional accountants are an important part of this transformation. The different approaches to structuring the role of professional accountants in sustainability are investigated based on their professional functions, skills, and competencies in the corporate environment. As a result, a holistic vision of the role of accounting in sustainability in the new economic conditions is provided.

ISSUES

In Malaysia, Accountant Today published in October 2023 identifies the roles that accountants play in expediting adoption. In June 2024, MIA Sustainability Blueprint for the Accountancy Profession Integrating Sustainability was issued into the accountancy profession¹. This blueprint supports accountancy professionals to embed sustainability within their current and future roles while contributing immensely to sustainable value creation for businesses and the nation. Based on the survey of accountancy sectors by MIA involving 1,034 accountants to gather insights regarding the adoption of sustainability across the profession, 87%

¹ <https://mia.org.my/mia-sustainability-blueprint-for-the-accountancy-profession-the-blueprint/>

of respondents believe that sustainability is important or very important to the accounting profession. However, only 14% of respondents are highly involved in sustainability activities.

In today's world, businesses are increasingly prioritising sustainability as they face mounting environmental challenges and a more socially aware public. Issues like global warming, climate change, and overall sustainability are significantly affecting the economy, infrastructure, and society. Climate change, in particular, is driven by a rise in severe weather events such as droughts, floods, and hurricanes, largely due to the emission of heat-trapping pollutants, including carbon dioxide from vehicles, industrial facilities, construction sites, power plants, and deforestation. In Malaysia, global warming is a key environmental concern, prompting the government to introduce the Malaysia Renewable Energy Roadmap (MyRER). This roadmap aims to meet 31% of the country's energy needs with renewable sources by 2025, growing to 40% by 2035, with a net-zero goal by 2050².

As a result, the accounting profession, traditionally centred on financial reporting and regulatory compliance, is expanding its role to support sustainable practices essential for thriving in an evolving landscape. Accountants are well-positioned to lead sustainability efforts within their firms and client of organisations by measuring and reporting on ESG (Environmental, Social, and Governance) performance, assessing sustainability-related risks and opportunities, and integrating these insights into financial reports and strategic planning. Their expertise enables executives to incorporate sustainability into everyday decision-making, making accountants integral to the transition towards a sustainable economy.

According to PWC data in June 2024³, as of May 2024, 38% of the top 100 listed companies on Bursa Malaysia have subjected their recent sustainability reports or statements to independent assurance. However, they are facing some common challenges, such as a lack of clarity on roles and responsibilities in preparing sustainability reports. Companies have the flexibility to use the reporting framework of their choice since sustainability reporting became compulsory for listed companies in 2016. Each of these frameworks comes with its practices and methodologies. This would make it difficult to compare one company's sustainability indicators to another, if the two businesses did not specify the reporting framework used. Hence, organisations should formalise how data is collected and reported on sustainability indicators. This clarity of methodology is crucial to ensure reporting consistency across organisations.

According to Abdulrahman (2021), the accounting information provided in the annual reports is currently not adequate for environmental issues. It was concluded that environmental accounting arises from the accountants' use of environmental accounting methods in rationalising managerial decisions. Keong (2020) argued that although the SAR has been considered important by many organisations around the world, not all of them are engaged at this moment. This is because either they lack awareness or skills to practise this or they do not consider it included in their company profile deeming it as unimportant.

According to Arora, M. P., Lodhia, S., & Stone, G. (2022), accountants' expertise in corporate reporting and especially their knowledge of the assurance process was one of the major reasons why they were involved in integrated reporting. Accountants' in-depth understanding of an organisation in addition to their general analytical and interpersonal skills were also found to be useful in preparing an integrated report. In many organisations, Cerbone and Maroun (2020), find that accountants hold a significant position in the integrated report preparation process. However, most accountants focused more on financial and manufactured capital-related information, with the environmental, social, and governance indicators being disconnected from the economic core of the business.

Accountants have an important role in helping companies embed sustainability accounting and reporting (SAR) into their corporate strategies. Therefore, they need to address sustainability issues, and the organisations need to ensure that information collected is accurate, complete, and reliable. This is aligned with sustainability which needs to be measured, reported, and assured and all these areas fall under the accountants'

² <https://www.mida.gov.my/national-energy-transition-roadmap-netr-charting-a-path-to-a-sustainable-energylandscape/#:~:text=The%20NETR%20sets%20ambitious%20targets,an%20impressive%2070%25%20by%202050.>

³ <https://www.pwc.com/my/en/publications/2024/gaps-in-sustainability-reporting.html>

remit. Despite the roles of accountants, there are some debacles on accountants towards the implementation of sustainability accounting and reporting. Therefore, this paper aims to explore the roles of accountants in performing sustainability accounting and reporting in their organisations and the challenges faced by them.

SYSTEMATIC LITERATURE REVIEW (SLR) PHASES

A Systematic Literature Review (SLR) distinguishes itself from traditional narrative reviews by following a replicable, scientific, and transparent process. It systematically gathers all relevant publications and documents that meet specific inclusion criteria to address a defined research question. By employing clear and structured methods, SLRs aim to reduce bias during the stages of searching, identification, appraisal, synthesis, analysis, and summarisation of studies. When conducted accurately with minimal errors, SLRs yield reliable findings and conclusions, offering valuable insights for decision-makers and researchers. An SLR serves as a research method to systematically collect, identify, and critically assess available studies (such as articles, conference proceedings, books, and dissertations) in a structured approach (Pati & Lorusso, 2018). A Systematic Literature Review (SLR) was used to obtain related literature on the roles of accountants in the implementation of SAR and the challenges faced by the preparers towards SAR. The SLR method contains four phases which are shown in Figure 1 below.

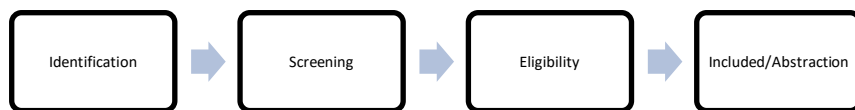


Figure 1: Phases involved in SLR

Phase 1: Identification of Literature

The first phase of SLR is to address a comprehensive search for related subjects or terms related to accountants and SAR. Identification was performed by searching queries that enable systematic searching through established databases of publications. This study used Scopus to identify literature review. Relevant published papers were searched from Scopus for databases at this phase. During the search, the keywords used were "accountant," "sustainability AND accounting AND reporting," "criticism AND barriers" and "role". Over 200 journals available are covered in this database. Table 1 below compiles the search string.

Database	Keywords
Scopus and Non - Scopus	"accountant", "sustainability accounting and reporting", "criticism and barriers" and "role".

(Source: Authors' Research., 2024)

Phase 2: Screening of the Identified Literature

The literature identified was subsequently screened to be in line with the roles of accountants and barriers in implementing the SAR: 214 from Scopus and 17 from Non-Scopus selected literature. The screen prohibited any duplicates of literature (similar authors, the comparable title of research) and non-English publications as well as the timeline of the paper published, which is limited to 2014 to 2023 only.

Phase 3: Eligibility and Exclusion

During this phase, and based on the country scope, the remaining 69 literatures were extracted in their entirety, and 162 literatures were removed. The literature did not have information on the accountant's roles and barriers. Therefore, there were only 69 remaining works of literature. After an extensive review, 35 works of

literature were found to be related to this topic as tabulated in Table 1 below. Data or the items were analysed and abstracted. The flow chart of the PRISMA model is explained in Figure 2.

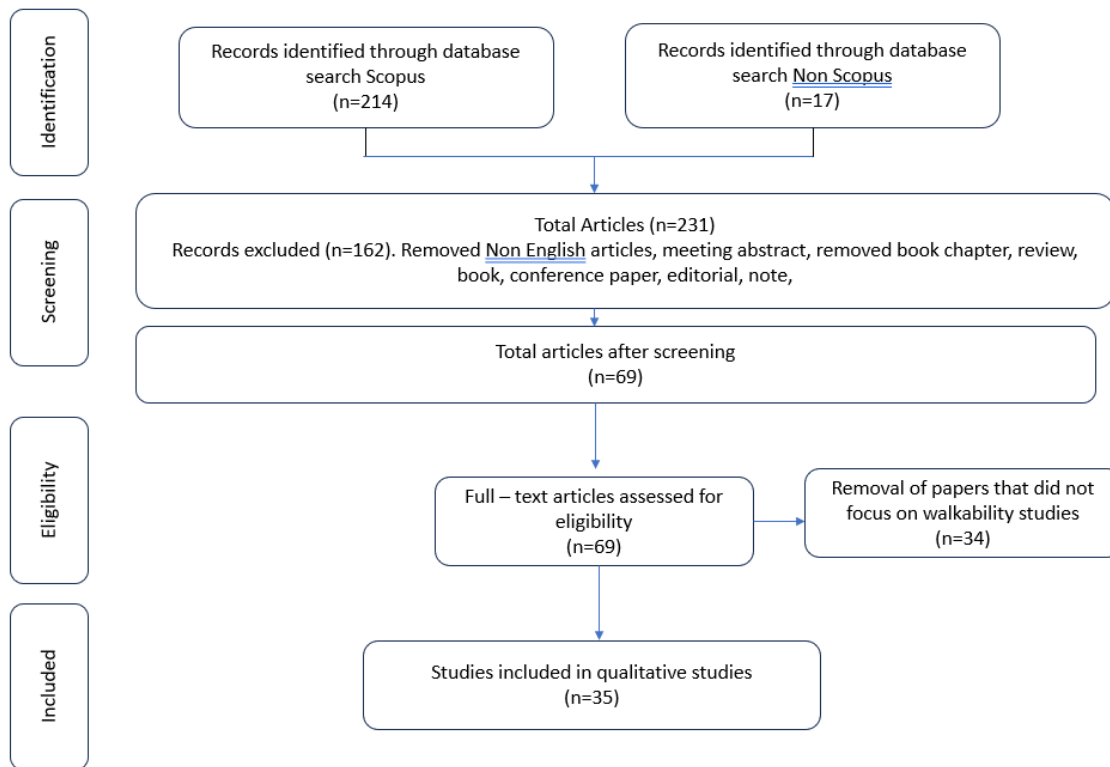


Figure 2: The flow chart of the PRISMA model

(Source: Authors’ Research., 2024)

Table 1 Roles of Accountants in SAR

Roles/Authors	Advisors	Liaison/Collaborators	Monitors	Communicators	Creators, Providers, Reporters of Value
Caron, M. A., & Fortin, A. (2014)	✓				
Schaltegger, S., & Zvezdov, D. (2015)	✓				
Williams, B. (2015)	✓				
Makarenko, I., & Plastun, A. (2017)	✓				
Srinammuang, P., & Petcharat, N. (2018)					✓
Susanto, A. (2018)					✓
McLaughlin et al. (2019)	✓				

Firmansyah, I. (2019)				✓	
Hoang et al. (2020)	✓				
Atia et al. (2020)	✓				
Makdissi et al. (2020)					✓
Andrian, T. (2021)		✓			
Guo et al. (2021)	✓				
Amoako et al. (2021)	✓				
Oyewo, B. M. (2021)		✓			
Alshurafat, H. (2022)	✓				
Pencle, N. (2022)		✓			
Kustinah, S. (2022)				✓	
Wild & Wild (2023)		✓			
Halari & Baric (2023)		✓			
Vărzaru et al. (2023)					✓
Total	9	2	4	2	4

(Source: Authors' Research., 2024)

Based on Table 1 above, among the five checklist items, roles as advisors are the highest results from the research findings of the roles of accountants towards the implementation of SAR.

Phase 4: Items Abstraction

Abstraction is the last phase. There are five (5) checklist items to identify the roles of accountants towards SAR. The suggested checklist items were tabulated in Table 2.

Table 2 Checklist of of accountants roles towards SAR

Checklist Items	Advisors	Liaison/Collaborators	Monitors	Communicators	Creators, Providers, Reporters of Value
The dominance of normative commitment	✓				
Gate-keeping role	✓		✓		
Accountants are supportive	✓				

Accountants were directly involved	✓				
Good understanding	✓		✓		
Take into account the primary and final processes	✓				
CFOs' professional and personal attributes on voluntary CSR disclosure	✓				
Helps in making an analysis	✓		✓		
Play role to solve social problems		✓			
Play roles towards the new business partner		✓			
Strongest moderator	✓		✓		
Responsible for communicating the SDGs				✓	
Help develop accounting systems to measure and report corporate sustainability	✓				✓
Play the roles in ensuring the accuracy and transparency of the reporting	✓		✓		✓
Involvement may improve consistency and accuracy	✓		✓		
Convey information and as a tool			✓	✓	
Tell stakeholders about their social and environmental responsibilities				✓	
Play roles in encouraging an organization to provide		✓			
Accountants have a position as a tool provider information report			✓		✓

Accountants as reporters of value					✓
Accountants consider as role of creators and enablers of sustainable value					✓

(Source: Authors' Research., 2024)

Accountants as Advisor

In sustainability accounting and reporting, there have been changes in the activities of businesses and organisations. This include the changes occurring in the traditional role of accountants as they tried to adapt to this change process. Accountants who process and report financial data are now started to provide data for reporting non-financial information on environmental, social, and economic activities. Sustainability reporting and accounting together describe an organisation's sustainability performance (economic, environmental, and social performances). This is agreed by Williams, B., Lodhia, S., Arora, M. P., & McManus, L. (2021) since there is indeed a change in the role of accountants in response to the external environment and they are increasingly involved in cross-functional teams to address non-financial reporting in their councils.

The Basel Institute on Governance (2022) highlights the findings that professional accountants hold an influential role due to their positions and advisory capacities, allowing them to provide essential information to promote compliance while balancing the needs of various stakeholders. They also establish harmonised global standards for audit, ethics, and public sector accounting, which can assist organisations and governments in identifying and responding to financial crimes. According to Ascani et al. (2021), the findings show the management accountants contribute to sustainability by accounting for and reporting on it, providing significant support to management teams when positioned as business partners. Thus, management accountants can support the adoption of sustainability-focused decision-making processes within businesses as well as the spread of SAR in the organisation.

Accountants as Collaborators/ Liaisons

The evidence in the study of Chowdhury and Nahar (2017) found that as part of their job, professional accountants report and communicate financial and social data to stakeholders, and, through other forms of communication, they support the development, expansion, and operation of the mechanisms that make up the infrastructure of sustainability. This means that accountants fulfil their managerial role as liaisons to communicate with the shareholders and other stakeholders.

Accountants as Monitors

According to Pereira et al. (2021), greater environmental sustainability information disclosure will enhance the conservative accounting practice. This is consistent with organisations having higher levels of CSR as it will increase the transparency of the financial statements. The results indicate that environmental information disclosed through specific and voluntary reporting has a more significant impact on the degree of conditional conservatism. Managers play their roles in overseeing company activities by adopting a more conservative accounting approach to meet shareholders' expectations and disclose higher levels of environmental information.

The finding Willekes et al. (2022) indicate that Accounting Control Professional should have a challenging position in the target-setting process, be responsible for the reliability and compliance of the actuals and analyze and monitor the actuals' progress against the targets. That research demonstrates that ACPs should play an active role in monitoring and controlling sustainable value changing, they need changing mindset by convincing them of the relevance and importance of sustainability for the organization is essential to change

their role from being defensive and blocking sustainable information to being constructive and embracing and monitoring sustainable value.

Accountants as Communicators

Accountants are closely linked since they are tasked with processing information generated by organisations to create sustainability reports, covering aspects such as pollution, global warming, and natural resources. This information is useful in determining activity costs and influencing financial performance. Therefore, engaging in sustainability reporting provides a chance for professional development in the accounting profession. This is because SAR requires an understanding of the complexity of social, economic, and environmental issues, which necessitates a long-term, future-oriented accounting approach due to its multidisciplinary character. According to Astawa et al. (2018), there is a need to cooperate with other professional groups, such as economic, social, and environmental scientists.

Accountants as Creators, Providers, and Reporters Value

In the study by Okwuosa and Amaeshi (2018), approximately 85% of accountants agreed that they should actively participate in the formulation of social and environmental sustainability policies within their respective companies. This percentage can be viewed as a positive contribution to sustainability reporting. However, a contrasting perspective is evident, with 65% of accountants expressing disagreement regarding the notion that they should assist organisations in internalising all the costs of their externalities through sustainability reporting.

Challenges Accountants Towards Sar’s Implementation

According to Nyahuna et al. (2022), accountants are not actively contributing to driving changes in organisational practices by applying their expertise in environmental management. The findings show that accountants in many South African companies are overwhelmingly not actively participating in the environmental management of their companies. There are challenges for accountants towards SAR’s implementation and Table 3 shows the details.

Table 3 Challenges of accountants towards SAR

	Lack of involvement / limited roles	Lack of awareness, skills and training	Lack of guidelines
Halari, A., & Baric, M. (2023),	/		
Bakarich, et al. (2023)	/		
Ascani et al. (2021),	/		
Wenzig et al. (2023),	/		
Mistry, V., Sharma, U., & Low, M. (2014)	/		
Martinez et. al (2021),		/	
Özsözgün Çalışkan, A. (2014)		/	
Williams, B. (2015),	/		
Adams, C. A. (2015).			/

Riyadh, et al. (2020),			/
Arora et al. (2022),	/		/
Okwuosa, I., & Amaeshi, K. (2018),		/	
Nyahuna et al. (2022),	/		
Martins, N. A. (2018),		/	
Total	8	4	3

(Source: Authors' Research., 2024)

Based on Table 3, lack of involvement or limited roles is the highest challenges to performing the responsibilities in SAR

Lack of Involvement or Limited Roles

According to Halari, A., and Baric, M. (2023), the lack of accountants engagement with sustainability and the evidence showing accountants are moving towards sustainability-related roles are perceived not to be associated with accounting. This is also supported by Bakarich, et al. (2023), whose results indicate that accountants were not fully equipped for the challenges of sustainability reporting, be it in terms of knowledge, experience, or ambition. The profession needs to take proactive measures in order to get ready for this impending change.

Other than that, accountants themselves did not see value in integrated reporting and found it challenging to convert numerical information to narratives, thus limiting their involvement in integrated reporting. This is agreed by Ascani et al. (2021) the finding shows as management accountants are less involved in sustainability accounting and reporting compared to non-accountants, and it calls for their future high involvement. This is supported by Williams, B. (2015), who argued that accountants are supportive of involvement in sustainability reporting, but to them, the actual level of involvement differs significantly from the level of involvement they should have.

The results from Wenzig et al. (2023) found that most of the accountants interviewed do not see a connection between sustainability and the core business. They also do not integrate sustainability outcomes sufficiently in organisational rules and priorities. Mistry, V., Sharma, U., and Low, M. (2014) argued in their study regarding limited role in accounting for sustainable development for SMEs compared to larger organisations. Arora et al. (2023) also argued that despite having the potential to engage, it was noted that accountants currently do not apply their key reporting skills in the integrated reporting context.

Lack of Awareness, Skills and Training

Based on Martinez et. al (2021), the accountants note the insufficiency of their training and knowledge of corporate sustainability issues. Özsözgün Çalışkan, A. (2014) argued that accountants require new skills role of accounting in sustainability as a reflection of its fundamental functions in the the development of new skills. The fact of accountants' lack of training in performing the SAR is agreed by Martins, N. A. (2018). According to Okwuosa, I., and Amaeshi, K. (2018), accountants' sustainability knowledge derives 65% from international linkages and only 1% from the local accounting profession, with a high 24% claiming no knowledge of sustainability reporting.

Lack of Guidelines

According to Arora et al. (2022), accountants who were involved in integrated reporting are hampered by a lack of adequate guidelines. This is agreed by Adams, C. A. (2015) and supported by the findings of Riyadh, et

al. (2020), in which accountants are anticipated to take on the cost function of environmental safety techniques both currently and in the future, especially with the removal of trade barriers. For this reason, environmental reporting and accounting are crucial at this time and organisations need to have some approaches to overcome this issue.

CONCLUSION

This systematic literature review highlights the roles of accountants in the implementation of SAR. According to the data extraction, five roles will be performed by accountants which are advisors, liaisons and collaborators, monitors, communicators and creators, providers, and reporters of value. It can be summarised that the roles of accountants in sustainability, which is serving as advisors is the highest among the accountants. The study concluded that accountants play significant roles in SAR, emphasising the importance of increased motivation and proper training for them to excel in sustainability efforts for their organisations. Other than that, awareness among the accountants towards the involvement in SAR should also be improved. Future research should explore strategies to actively engage accountants in the effective implementation of Sustainability Accounting and Reporting (SAR). This could include examining methods to raise awareness, enhance training, and develop incentives that motivate accountants to take on more prominent roles in SAR initiatives. Additionally, investigating the impact of cross-functional collaboration and supportive organisational cultures may offer insights into fostering accountants' deeper commitment and contribution to sustainable practices.

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