sciendo

The Evolving Role of Accountants in Sustainability Reporting: A Bibliometric Analysis

Andreea DINU*
Bucharest University of Economic Studies, Bucharest, Romania
**Corresponding author, dinu1andreea19@stud.ase.ro*

Abstract. *In the past years the growing emphasis, on sustainability has changed how accountants are perceived and valued as players in sustainability reporting efforts. This study examines the involvement of accountants in sustainability reporting by analyzing 370 articles, from the Web of Science database. Through the use of VOSviewer the study delves into publication trends, keywords occurrences and highlights the most cited articles that spoke about accountants involvement in sustainability reporting. Between 2017 and, up to 2024 research activities have significantly increased, in correlation with the rise of sustainability efforts and regulations being put in place. The main keywords presented in the articles analyzed were " Sustainability ", "Corporate Social Responsibility," and "Accountants,", showing the intersection between accountants and sustainability. The leading countries researching the accountants involvement in sustainability reporting are Australia, USA and UK; reflecting the researchers interest in determining the responsibilities of accountants, in sustainability reporting. The most influential studies focus on environmental accounting frameworks, narrative reporting challenges, and the interplay between non-financial disclosures and sustainable practices. This study offers a view of the research landscape, it underscores the accountant's evolving role in bridging traditional practices with the new practices on sustainability reporting. This article provides insights, for governments and businesses, as well as researchers by presenting a detailed review of existing literature to steer upcoming research endeavors in the area of accountants involvement in sustainability reporting trends, across different countries.*

Keywords: sustainability reporting, accountant role, corporate social responsibility, bibliometric analysis, VOSviewer.

Introduction

The studies focusing on accountants involvement in sustainability reporting have growing over the years among side the legislative changes in various part of the world and the people's attention towards companies actions affecting the environment.

Sustainability has transitioned from a mere marketing tool or add-on to strategic planning into a fully integrated aspect of the decision-making process, driven by recent events like the U.S. withdrawal from the Paris Accord, companies' increased focus on sustainability, and the rising importance of tax credits for service organizations, making it a crucial issue for management accountants (Smith, 2017). During the first months of 2025 the United States withdrew from the Paris Accord for a second time which could negatively affect worldwide sustainability projects and reinforce the necessity of strong organizational sustainability practices.

Accountants are positioned at the intersection of traditional accounting and evolving sustainability reporting practices while the companies face pressure from stakeholders or in some part of the world they have to comply with regulations on sustainability reporting. The aim of this study is to perform an bibliometric analysis on the existing literature that focused on accountants involvement in sustainability reporting, and to highlight the influential authors and studies that are being the most cited. The research uses quantitative methods to study publication patterns and citation networks to present an extensive view of how sustainability requirements have transformed

DOI: 10.2478/picbe-2025-0248

the accounting profession thus deepening understanding about business responsibility through transparent practices. The study will reveal unexplored areas in existing research while proposing new directions to enhance sustainability reporting effectiveness and professional accountant contributions to sustainable development.

The article follows this structure: The first section provides an overview of sustainability reporting before analyzing how literature defines the role of accountants in this field. The second section describes methodology of systematic literature review. The third section presents extensive analysis of research findings. The study ends with final conclusions and insights.

Literature review

Sustainable development according to the Brundtland Commission from 1987 refers to the process of developing the present without jeopardizing future generations' capability to fulfill their requirements.

Organizations must use sustainability reporting as an essential strategy to communicate their social, environmental, and economic impacts to stakeholders. Through its implementation organizations become transparent and accountable while achieving international standards and enhancing their sustainability results. The practice of sustainability reporting serves two purposes: it enables organizations to disclose information while promoting sustainable development and responsible resource management.

The Sustainability Accountability Reporting (SAR) system measures organization sustainability performance and tracks social and environmental and financial results while social sustainability focuses on equality and well-being and environmental sustainability aims to protect natural resources and economic sustainability achieves balance between financial stability and growth and resource efficiency (Kasim et al., 2024). Management accountants are increasingly involved in developing sustainability information while top management recognizes that their education skills and rigor make them valuable for sustainability information preparation and presentation (Brandford et al., 2014).

Business decision-making relies on quantitative information which serves as a basis to evaluate options and make immediate decisions in every sector while accounting professionals lead the effort to fulfill the rising need for comparable data which links sustainability to profitability through sustainability metrics quantification and attestation standard development and business strategy formation (Smith, 2017).

The increasing requirement for non-financial disclosures requires accountants to handle complicated regulatory frameworks while supporting standard reporting frameworks that enhance industry-wide transparency and comparability (Kasim et al., 2024).

During the last thirty years several external stakeholders combined with evolving regulatory standards and proactive managerial initiatives have raised sustainability reporting importance for numerous organizations and throughout society. Organizations today invest substantial effort into sustainability performance reporting which supports decision processes and improves communication while creating better understanding of crucial sustainability matters thus enabling organization-wide comparison and delivering environmental benefits together with economic value maximization and cost reduction and social advantages. (Kasim et al., 2024).

The accounting field originally focused on monetary transactions and financial reporting but has evolved to embrace social and environmental reporting which socially responsible companies first adopted to meet stakeholder expectations and improve reputation by adding social and environmental factors to their reports (Wahyuni et al., 2024).

Management accountants maintain essential responsibilities for sustaining report accuracy and consistency in sustainability reporting to enhance transparency (Varma et al., 2024). Financial standards expertise of accountants makes sustainability reports as reliable as financial statements according to Turiman et al. (2024).

Schaltegger (2017) indicates that organizational cultures push accountants to view sustainability as a less important matter than financial targets. Their dual role as sustainability managers' connection to top management creates a barrier that limits their active participation in sustainability initiatives (Schaltegger & Zvezdov, 2015). The absence of mandatory reporting standards leads to reduced participation from accountants because sustainability remains outside their core responsibilities (Moore & Poznanski, 2015). Sustainability issues receive attention from Wenzig et al. (2022) management accountants when they create direct links to financial performance but such issues remain secondary.

Caliskan (2014) calls for a better understanding of the relationship between accounting and sustainability. Likewise, Krasodomska et al. (2020) and Kasim et al. (2024) underline the need of future research in this field by accentuating the need of a closer investigation of the accountants responsibilities in sustainability.

The paper conducts a comprehensive research that links accounting professionals' role in sustainability reporting to both standardized frameworks development and sustainability integration into accounting curricula to provide a complete understanding of accounting's future within global sustainability challenges.

The research study addresses the following research questions:

RQ1: What are the key bibliometric characteristics of literature on the role of accountants in sustainability reporting?

RQ2: What are the main research themes in the literature on sustainability reporting and the role of accountants?

Methodology

A systematic literature review functions as an organized method which collects evaluates and interprets existing research findings about specific topics or research inquiries. The main objective of this approach involves gathering and combining essential information from multiple trustworthy sources including books and academic journals and conference proceedings (Snyder, 2019). The study followed a defined process which started with keyword identification then moved to Web of Science Core Collection Database search through Clarivate Analytics and ended with systematic analysis of the obtained results. The research protocol consists of three stages which are illustrated in Figure 1: keyword identification followed by data collection and article processing from the database.

The research focused exclusively on journal articles, written in English language from the Web of Science database. The study excluded publications from 2025 because the number of articles published during this year was small when the research started. This exclusion helps to present an accurate picture of how the topic developed through time.

In order to capture the variety of ways that accountants are defined in the literature, the first section of the search string focused on finding research on accountants and their responsibilities. Terms like "green accountant*", "accountancy profession*" and "accountant identity*" were included. The second part targeted sustainability and environmental accounting practices, incorporating terms such as "sustainability reporting," "environmental accounting," "sustainable development goals (SDGs)," and "non-financial reporting,". The research concentrated on papers that specifically examined the involvement of accounting and accountants in sustainability or environmental accounting.

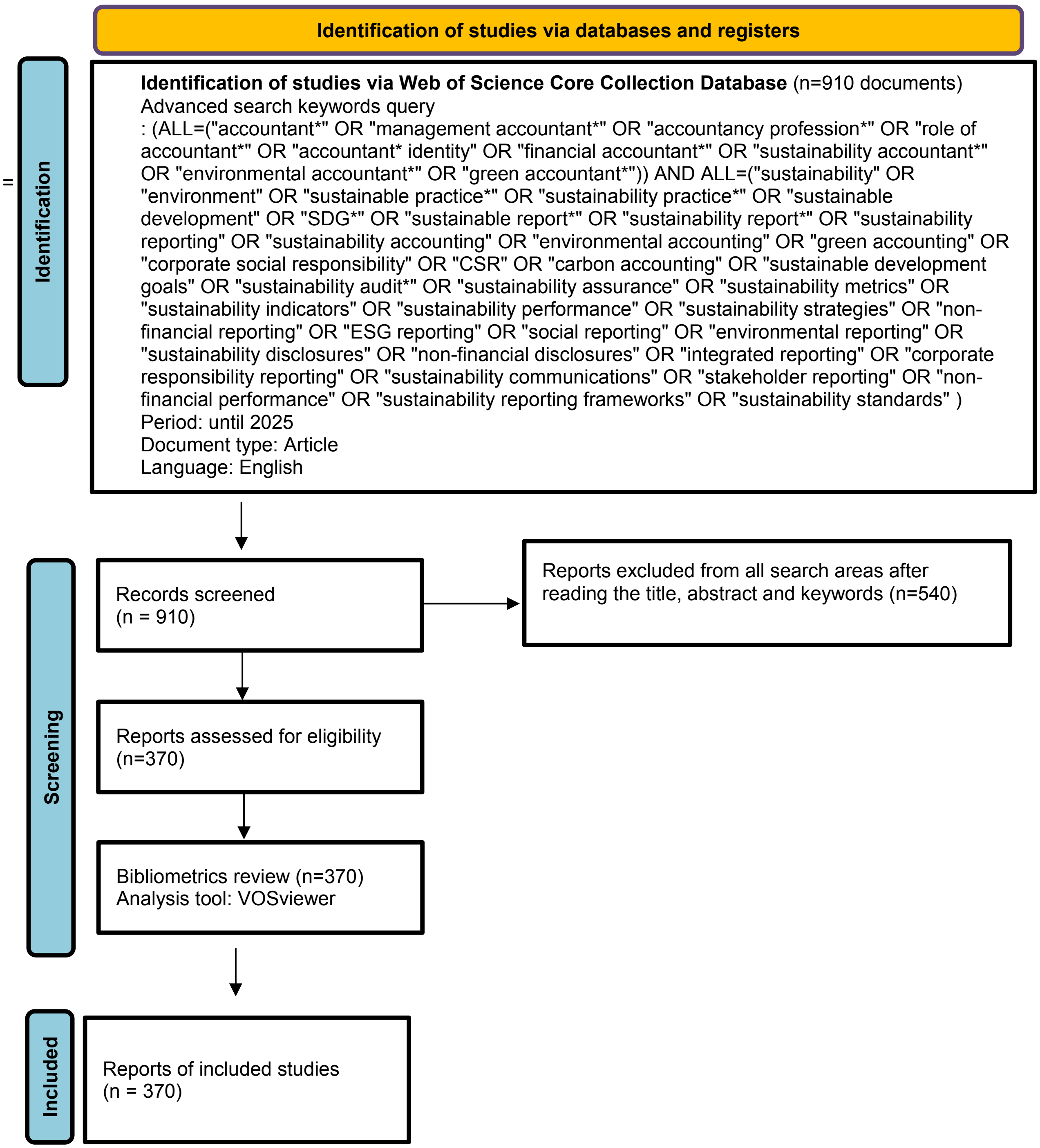

Figure 1. Flowchart of research protocol

After retrieving the articles from the Web of Science, the next step focused on analyzing the articles abstract, keywords and titles, step in which 540 companies were excluded from further research. The remaining 370 articles were used to conduct keywords co-occurrence analysis, to find how the number of publications had grown over time, to discover which countries have the most prolific researchers interested in accountants involvement in sustainability reporting and the most influential papers according to their number of citations.

1. Bibliometric analysis of keywords

Figure 2 shows the co-occurrence keywords analysis results between sustainability reporting and accountant roles in the field. The analysis included keywords that appeared at least three times in the dataset. The clusters in Figure 2 receive different color assignments according to their relevance order. The visualization shows how sustainability accounting research connects through its main themes including sustainability and accounting alongside corporate social responsibility and integrated reporting to present the current research state in this field.

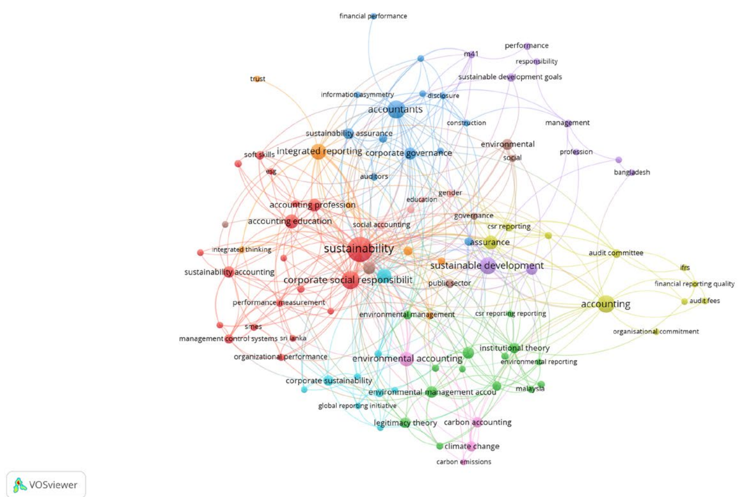

Figure 2. The most used keywords in literature

Source: Authors' own research results using VOSviewer.

A keyword analysis is a powerful tool for identifying the central themes and connections within a specific research field. In this study, the VOSviewer software was used to analyze the frequency and co-occurrence of keywords in the literature on the role of accountants in sustainability reporting. The analysis revealed a total of 1321 keywords, with a minimum of 3 occurrences for each keyword. From this, the most frequently occurring keywords were identified and are presented in Table 1.

Table 1. The most used keyword in literature

No. crt..	Keywords	Number of occurrences
1	Sustainability	44
2	Corporate Social Responsibility	23
3	Accountants	22
4	Accounting	21

No. crt..	Keywords	Number of occurrences
5	Sustainability development	20
6	Integrate Reporting	17
7	Sustainability Reporting	15
8	Environmental Accounting	14
9	Accounting Education	13
10	Assurance	13

Source: Authors' own research results using VOSviewer.

The literature's most prominent term "Sustainability" appeared 44 times to demonstrate its essential position in the studied works. The ranking after Sustainability follows Corporate Social Responsibility with 23 occurrences and Accountants with 22 occurrences because organizations are adopting sustainability principles into their organizational strategies and accounting practices. The increasing importance of sustainability initiatives is demonstrated by Accounting appearing 21 times in the literature because reporting and assurance have become crucial factors for advancement.

The importance of sustainability development emerges as a key term with twenty occurrences while integrated reporting and environmental accounting follow with seventeen and fourteen occurrences respectively. The importance of transparent and credible reporting mechanisms emerges through Sustainability Reporting (15 occurrences) and Assurance (13 occurrences) which organizations across the world have started adopting.

The appearance of "Accounting Education" with thirteen occurrences among top keywords indicates that sustainability education for future accountants has gained increasing importance. The accounting profession has started to actively work toward sustainable development because of this wider movement.

2. Number of papers published each year

According to the information in Figure 3, extracted from the Web of Science database, the field of sustainability has seen significant growth in publications over the years. The research output shows a notable rise starting from 2011 and reaches its highest point between 2017 and 2024. The last four years starting from 2021 to 2024 demonstrated an explosive growth pattern with 175 out of 370 total publications (47.3%). The 2023 and 2024 publications showed exceptional results with 45 papers (12.2% of total) and 54 papers (14.6% of total) respectively exceeding the entire first nineteen years' publication count.

The publications from 2013 to 2016 maintain a constant pattern of contribution by making up 4-5% of the total number of papers annually. The field remained almost inactive from 1992 to 2005 since it only produced 1-2 publications each year. Research output started rising progressively from 2006 until it reached four publications that year followed by seven publications in 2009 and eight publications in 2010. Annual publications reached their first significant milestone in 2011 when they hit 15 which started a lasting increase in the field's output. The number of publications continued to rise through 2013 reaching 18 publications before reaching 26 in 2017 to show the growing worldwide attention to sustainability alongside its adoption in accounting standards. The years 2021 and 2023 displayed exceptional productivity through their 36 and 45 publications respectively. The latest data from 2024 demonstrates the highest publication count at 54 which demonstrates the rising importance of sustainability reporting in the accounting field. The early years of the dataset starting from 1992, 1997 and 2000 each produced only 1 publication which demonstrates the transition of sustainability research from specialized interest to dominant academic subject.

The Web of Science data demonstrates a distinct upward pattern in sustainability research with the most substantial contributions appearing during the previous ten years. The research trend corresponds with worldwide developments since the Paris Agreement became effective in 2015 and ESG reporting gained popularity and regulatory bodies implemented the EU's Corporate Sustainability Reporting Directive (CSRD). The rising number of research publications demonstrates the accounting profession's changing mission to tackle sustainability problems alongside growing academic engagement with this essential field.

Figure 3. No. of publications per years

Source: Authors' own research.

3. Number of publications per country

Figure 4 shows the most prolific countries in researching the accounting involvement in sustainability reporting with Australia on the first place, followed by USA, UK and Canada, and countries such as Belgium, Netherlands, France, Germany, China, Italy, and Romania far behind.

Figure 4. No. of publications per country

Source: Authors' own research.

4. Most cited articles

The analysis of the most cited articles provides a snapshot of the influential works that have shaped the discourse on sustainability reporting and the role of accountants. Table 2 highlights 10 of the most cited articles, showcasing their contributions to the field.

Tabel 2. Most Cited Articles

Rank	Title	Year	Journal	Authors	No. of Citations
1	Q methodology to conduct a critical study in accounting: A Q study on accountants? perspectives of social and environmental reporting	2022	Critical Perspectives on Accounting	Sorola Matthew	216
2	Accounting for the environment: Towards a theoretical perspective for environmental accounting and reporting	2010	Accounting Forum	Jones Michael John	196
3	Assessment of the Impact of Business Activity in Sustainability Terms. Empirical Confirmation of its Determination in Spanish Companies	2013	Sustainability	Pajuelo Moreno Maria Luisa	191
4	Contextualising and critically theorising corporate social responsibility reporting: Dynamics of the late Mubarak Era in Egypt	2021	Critical Perspectives on Accounting	Osman, Mohamed, Gallhofer Sonja, Haslam Jim	191
5	Narrative accounting for mining in Ghana: An old defence against a new threat?	2021	Resources Policy	Amoako Kwame Oduro, Lord R. Beverley, Dixon Keith	176
6	Leveraging Accounting Professional Identity to Pave a Route Toward	2024	Review of Pacific Basin	Pham Huy Quang, Vu Phuc Kien	176

Rank	Title	Year	Journal	Authors	No. of Citations
	Sustainable Development with the Role of Inclusive Leadership		Financial Markets and Policies		
7	Unveiling the black box of green accounting information disclosure: an analysis of disclosure diversity and difficulties from a developing economy perspective	2024	International Journal of Disclosure and Governance	Khan Shaizy, Gupta Seema, Gupta V. K.	157
8	Social Accounting Research as If The World Matters	2009	Public Management Review	Gray Rob, Dillard Jesse, Spence Crawford	152
9	Translating sustainability strategies into performance: does sustainability performance management matter?	2023	Meditari Accountancy Research	Jusoh Ruzita, Yahya Yazkhiruni, Zainuddin Suria, Asiaei Kaveh	151
10	Public value and the planet: accounting in ecological reconstitution	2021	Accounting Auditing & Accountability Journal	Vollmer Hendrik	149

Source: Authors' own research,

The study by Matthew Sorola (2022) provides the most widely cited example of using Q methodology to research accountants' views about social and environmental reporting (SER). The research discovers three major viewpoints which demonstrate how the accounting profession welcomes changes while struggling to implement non-financial reporting standards. The study demonstrates accountants play a vital part in SER because they establish and execute reporting frameworks and they validate the reporting systems and procedures and processes. Management uses accounting information to direct business decisions yet accountants also protect stakeholder interests through their work in developing SER solutions which address social and environmental needs. The paper demonstrates how Q methodology helps create essential discussions to drive transformative changes in accounting thereby advancing SER research.

Michael John Jones (2010) develops an environmental accounting and reporting framework with multiple layers to show why industries must act immediately to fight environmental threats. The eight principles from the model criticize standard accounting methods for missing environmental effects while demanding innovative systems to evaluate and report corporate environmental performance. The paper demands managers and accountants to act right away because it advocates for both corporate accountability and sustainable development.

Maria Luisa Pajuelo Moreno (2013) studies how Spanish corporate sustainability integration happens through manager perspectives. The survey involving 192 large companies revealed four sustainability approaches which consist of defensive and legalistic along with proactive image and leadership. Sustainability meets business needs through full cost accounting because this system converts social and environmental effects into quantifiable financial measures. The approach allows for progress evaluation and assessment between different entities to build a democratic and participatory accounting process. Through increased dialogue and transparency the approach provides accountants with the power to actively pursue sustainability research and development and implementation activities.

Osman et al. (2021) investigates CSR reporting practices in Egypt's late Mubarak period through a post-Marxist and poststructuralist framework to examine its emancipatory and repressive aspects. The research demonstrates how colonial along with economic political and cultural forces determine CSR practices by conducting interviews with banking sector stakeholders in Egypt. The research shows local forces can push CSR reporting to produce beneficial results that combat international influences. The study shows that local characteristics need inclusion in global CSR disclosure frameworks to achieve the maximum potential of accounting for people and planetary well-being.

Amoako et al. (2021) investigates how transnational mining corporations in Ghana specifically at the Damang Mine employ narrative accounting to obtain social permission for their operations. The study demonstrates that corporate communications do not align with community member beliefs because they view such measures as economic actions instead of addressing real social or environmental needs. The authors establish that businesses need to establish meaningful contact with affected groups to make sustainability accounting represent their voices. Through its analysis the paper demonstrates sustainability accounting difficulties in developing nations and promotes better corporate accountability with enhanced community outreach.

Huy and Phuc (2024) studies the impact of accountants' professional identity (PIA) on sustainable development performance (SDP) in Vietnamese SMEs through non-financial reporting (NFR) as a mediating variable. The research investigates how inclusive leadership (IL) affects the relationships between these factors. The researchers used structural equation modeling to analyze survey data from three years which showed PIA has a positive effect on SDP while NFR functions as a connecting link between them. These relationships become stronger with the presence of inclusive leadership. The study presents useful recommendations for practitioners and policymakers who want to improve sustainable development in accounting through NFR-related regulations and strategies.

Khan et al. (2024) evaluate the quality and obstacles involved in green accounting disclosure practices within Indian industrial equipment manufacturing organizations. The research evaluated annual reports and conducted semi-structured interviews with managers and academics to show that Indian green accounting disclosure remains underdeveloped since firms value environmental policies more than financial data. The research identifies major barriers to green accounting disclosure as insufficient legal framework and inadequate theoretical framework and shortage of qualified accountants and high costs and inadequate government support. The research advocates for enhanced regulatory frameworks together with incentives to enhance disclosure standards and delivers significant findings for corporate leaders and policy makers seeking to boost sustainability reporting in developing countries.

The social accounting community needs to reconnect with urgent global issues according to Gray et al. (2009) since academics should address inequality along with environmental problems and social inequalities. According to the authors social accounting has lost sight of essential global problems because it concentrates on private sector operations instead of addressing broader social and environmental issues. The authors recommend a transformative approach which combines public sector and third sector knowledge with accountability systems and empathy practices and sustainability goals. The essay demands researchers to leave theoretical discussions behind and perform meaningful practical work which solves existing problems while promoting a new form of social accounting dedicated to justice and community benefits for planetary well-being.

Jusoh et al, (2023) investigates the way sustainability performance management practices connect corporate sustainability strategy (SS) to sustainability performance. The researchers conducted a study involving 114 environmentally sensitive Malaysian organizations to discover that SS strategies lack effectiveness because organizations need proper SPM practices to achieve measurable sustainability results. The study shows that organizations should combine sustainability with their management accounting systems because this approach leads to better competitiveness and sustainability results. Managers and policymakers will find useful information in the research which also indicates the necessity of additional studies across various environments.

According to Vollmer (2021) ecological renewal requires broad societal participation because accounting professionals must join forces with experts from public sector research and environmental humanities and activism and biology and geography and literature and social media. According to the paper sustainability requires all individuals to become planet accountants who support ecological reconstruction. The paper encourages accounting scholars and professionals to adopt this inclusive interdisciplinary method for tackling global environmental challenges while defining public value in planetary well-being terms.

The application of VOSviewer software produced visual representations which successfully demonstrated essential research domains together with crucial research clusters. Visualizations enable researchers to detect emerging patterns as well as prospective investigation paths in their specific discipline and field.

This article holds relevance for a wide range of stakeholders, including governments, company directors, and researchers. The thorough review of previous research provides researchers with essential knowledge that enables them to develop new projects and develop innovative theories for their field. Academic professionals who want to share their research findings will discover valuable information about the topic-specific key journals. The research synthesizes essential studies conducted throughout the examined time period together with prominent thematic areas which provide scholars with guidance for their future research activities. The research findings about country-specific research activities will help various stakeholders determine where further investigation is needed and which research areas to prioritize.

Conclusion

The examination of highly cited articles showed the most influential research that shapes sustainability reporting discourse through theoretical environmental accounting frameworks and empirical studies of corporate sustainability strategies and narrative accounting's role in corporate practice legitimization. These studies demonstrate that accounting holds transformative power to enhance transparency and accountability and support sustainable development.

The research provides a comprehensive view of the shifting role of accountants in sustainability reporting yet emphasizes the necessity for ongoing investigations into new sustainability challenges and opportunities.

The keyword analysis showed "Sustainability," "Corporate Social Responsibility," and "Accountants" as the dominant terms because they represent essential elements in the studied literature. Followed by keywords such as "accountants", "accounting", "sustainable development", "integrate reporting" and "Sustainability Reporting". According to Brabete et al. (2024) the most frequently used keywords in the research were "environmental accounting" which ranked first followed by "sustainability", "sustainability reporting", "integrated reporting", "accounting", "reporting", "corporate social responsibility" and "sustainable development". Research findings demonstrated Australia as the top publishing country followed by USA then UK and Canada.

Brebete et al. (2024) established Italy as the most productive country followed by Australia then USA and UK. The keyword analysis of database articles enabled researchers to identify research clusters within several themes where sustainability accounting was the largest group followed by corporate governance and environmental accounting and accounting and audit. The clusters showed various research topics which demonstrated the interdisciplinary nature of sustainability accounting by combining concepts from accounting and audit as well as economics and environmental science and multiple other fields.

The examination of highly cited articles showed the most influential research that shapes sustainability reporting discourse through theoretical environmental accounting frameworks and empirical studies of corporate sustainability strategies and narrative accounting's role in corporate practice legitimization. These studies demonstrate that accounting holds transformative power to enhance transparency and accountability and support sustainable development.

The research provides a comprehensive view of the shifting role of accountants in sustainability reporting yet emphasizes the necessity for ongoing investigations into new sustainability challenges and opportunities. The accounting profession enables transparent responsible sustainable business practices through its bridging function between conventional accounting standards and sustainability needs to support global sustainable development goals.

The following research direction suggests using additional databases for result diversification. The research can expand its analysis through detailed time-based investigations which also includes context-specific information about cultural variations and regional differences in accounting education systems and technological infrastructure that impact sustainability reporting practices.

Acknowledgments

This paper was co-financed by the Bucharest University of Economic Studies during the Ph.D. program.

References

Amoako, K.O., Lord, B.R., & Dixon, K. (2021). Narrative accounting for mining in Ghana: An old defence against a new threat? *Resources Policy,* 74.

Brandford, M., Earp, J., & Williams, P. (2014). Sustainability reports: What do stakeholders really want? *Management Accounting Quarterly,* 16(1).

Brabete, V., Sichigea, M., Circiumaru, D., & Goagara, D. (2024) Bibliometric Mapping of the Relationships Between Accounting, Professional Accountants, and Sustainability Issues, *Sustainability*, 16(21).

Gray, R., Dillard, J., & Spence, C. (2009). Social accounting research as if the world matters. *Public Management Review,* 11(5), 545-573.

Jones, M.J., (2010). Accounting for the environment: Towards a theoretical perspective for environmental accounting and reporting. *Accounting Forum,* 34, 123-138.

Jusoh, R., Yahya, Y., Zainuddin, S., & Asiaei, K. (2023). Translating sustainability strategies into performance: Does sustainability performance management matter? *Meditari Accountancy Research,* 32(2), 258-293.

Kasim, C.F.C., Yusoff, H., & Fahmi, F.M. (2024). Accountants' roles in sustainability accounting and reporting: The preliminary findings. *Corporate Governance and Organizational Behavior Review*, 8(2), 50 – 59.

Khan, S., Gupta, S., & Gupta, V.K. (2024). Unveiling the black box of green accounting information disclosure: An analysis of disclosure diversity and difficulties from a developing economy perspective. *International Journal of Disclosure and Governance.*

Krasodomska, J., Michalak, J., & Swietla, K. (2020). Directive 2014/95/EU: Accountants' understanding and attitude towards mandatory non-financial disclosures in corporate reporting. *Meditari Accountancy Research*, 28(5), 751–779.

Osman, M., Gallhofer, S., & Haslam, J. (2021). Contextualising and critically theorising corporate social responsibility reporting: Dynamics of the late Mubarak Era in Egypt. *Critical Perspectives on Accounting,* 74.

Moreno, M.L.P. (2013). Assessment of the impact of business activity in sustainability terms: Empirical confirmation of its determination in Spanish companies. *Sustainability,* 5(6), 2389-2420.

Pham, H.Q., & Vu, P.K. (2024). Leveraging accounting professional identity to pave a route toward sustainable development with the role of inclusive leadership. *Review of Pacific Basin Financial Markets and Policies,* 27(2).

Schaltegger, S., (2017). Sustainability as a fundamental challenge for management accountants *The Role of the Management Accountant,* 274–291. Routledge.

Schaltegger, S., & Zvezdov, D. (2015). Gatekeepers of sustainability information: exploring the roles of accountants. *Journal of Accounting & Organizational Change*, 11(3), 333–361.

Smith, S.S. (2017). Sustainability: How accountants can add value and deliver results. *Management Accounting Quarterly, 19*(1).

Snyder, H. (2019). Literature review as a research methodology: An overview and guidelines. *Journal of Business Research,* 104, 333–339.

Sorola, M. (2022). Q methodology to conduct a critical study in accounting: A Q study on accountants' perspectives of social and environmental reporting. *Critical Perspectives on Accounting, 86*.

Turiman, S., & Firmansyah, A. (2024). Development of Sustainability in Accounting - Cognitive and Conceptual Approaches. *KnE Social Sciences.*

Varma, A., Mancini, D., & Kaushik, S. (2024). Sustainability reporting: How consistency and interdependence in financial and managerial accounting enhance eco-controls. *Journal of Public Affairs.*

Vollmer, H. (2021). Public value and the planet: *Accounting* in ecological reconstitution. *Accounting, Auditing & Accountability Journal,* 34(7).

Wahyuni, W., Sumarni, S., Nurhalizah, N., & Fadilah, N.F. (2024). Integrating sustainability into accounting practices: A review of social and environmental accounting. *Advances in Applied Accounting Research,* 2(3), 184-195.

Wenzig, J., Nuzum, A.K & Schaktegger, S. (2022). Path dependence of accountants: Why are they not involved in corporate sustainability? *Business Strategy and the Environment,* 32(6), 2662-2683.