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Sustainability Accounting Reporting

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Since the advent of the Global Reporting Initiative (GRI) and the International Integrated Reporting Council (IIRC), sustainability accounting reporting has gained importance. The IIRC and GRI are non-profit organizations committed to promulgating sustainability accounting reporting and assurance guidelines (Soh, Leung, & Leong, 2015). Sustainability accounting reporting is a combination of economic, social, and environmental issues incorporating both financial and nonfinancial elements (Witjes, Vermeulen, & Cramer, 2017). Often research in sustainability accounting reporting is akin to Corporate Social Responsibility (CSR). CSR expands beyond the shareholders' interest and; it is often influenced by stakeholder theory (Freeman & Reed, 1983). Stakeholders include individuals or entities influencing or influenced by organizations (Freeman & Reed, 1983). Stakeholders include, but are not limited to, shareholders, employees, suppliers, customers, government, society, the environment, and the local community (Mitchell, Van Buren, Greenwood, & Freeman, 2015). However, recently researchers are criticizing accountants for impeding sustainability accounting reporting to maintain the status quo of financial accounting (Adams, 2015; Flower, 2015; Harrison & van de Laan Smith, 2015). The problem addressed in this study was the criticism of the accounting profession without any empirical evidence of the environmental worldviews of accountants. The results of the study indicated accountants have pro-environmental worldviews.