

Influential Article Review - Assessing the Willingness of Professional Accountants to Engage in Sustainability Accounting & Reporting

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This paper examines sustainability. We present insights from a highly influential paper. Here are the highlights from this paper: This study examines the perception of professional accountants and the intention to engage in Sustainability Accounting & Reporting (SAR). By relying on the Theory of Planned Behaviour (TPB), the study investigates whether attitudes, subjective norms and perceived behavioural control have any impact on a firm's intention to engage in SAR. A survey method of research was adopted, and a set of questionnaires was developed (based on existing studies) and administered to professional accountants-the respondent group. A total of 86 professional accountants in Ghana voluntarily participated in the study. The partial least square-SEM (PLS-SEM) technique was used to analyse the data obtained. The results from the structural analysis demonstrate that only subjective norm and perceived behavioural control significantly influence a firm's intention to engage in SAR. By implication, the attitude of an accountant towards SAR does not affect the intention to engage in the practice and that the willingness to engage in SAR is primarily determined by resources availability and pressure from major stakeholders. For our overseas readers, we then present the insights from this paper in Spanish, French, Portuguese, and German.

Keywords: Sustainability reporting, Theory of planned behaviour, Accountants, Structural equation modelling

SUMMARY

- Table 1 presents the essential demographic profile of the respondents used in the study analysis. Out of the total 86 respondents, 66 were males with the remaining 20 of the sample being females.
- Initial measurement model assessment. Before proceeding with the structural model analysis, the measurement characteristics of the constructs and their indicators were assessed to determine whether they meet the recommended thresholds suitable for the structural analysis. An examination of the indicator loadings as shown in Table 2 demonstrate that all the indicators for the constructs were above the 0.70 recommended threshold and hence can be reasonably classified as good indicators. Indicator loadings above 0.70 according to Sarstedt et al. means that the construct explains more than 50% of the indicator's variance which is considered appropriate for structural model analysis.

- Internal consistency reliability of the constructs was also checked using Cronbach alpha and composite reliability, and the results are presented in Table 3.
- Structural model analysis. The study initially examined if collinearity was present among the constructs – attitude , subjective norm and perceived behavioural control to determine the structural relationship among the study constructs. This test is essential since the structural path coefficient for the model is based on ordinary least squares regression . Collinearity test was conducted using the Variance Inflation Factor . The results from this test raise no general concern about collinearity problems given that the VIF values which range between 2.08 and 2.59 are far below the maximum threshold of 10. The low VIF values are indicative of the fact that the results from the structural model analysis are not influenced negatively by collinearity problems. Having ensured the reliability and validity of the construct, the proposed hypotheses were examined by running Algorithm and Bootstrapping of SmartPLS. Figure 1 and Table 4 present the products of the algorithms.
- Test of the overall model quality was assessed using the coefficient of determination . The R2 indicates the predictive power of the endogenous constructs by showing the percentage of variance explained . The result of this test as shown in Fig. 1 demonstrates that the endogenous construct ‘Intention to engage in sustainability reporting has a high predictive power given the reported R2 value of 0.627. By implication, 62.7% of Intention to engage in sustainability reporting is jointly explained by all the exogenous variables.

HIGHLY INFLUENTIAL ARTICLE

We used the following article as a basis of our evaluation:

Kwakye, T. O., Welbeck, E. E., Owusu, G. M. Y., & Anokye, F. K. (2018). Determinants of intention to engage in Sustainability Accounting & Reporting (SAR): the perspective of professional accountants. *International Journal of Corporate Social Responsibility*, 3(1), 1–13.

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INTRODUCTION

Sustainability accounting and reporting (SAR), has received significant research attention in the field of accounting within the last two decades (Lamberton 2005; Schaltegger et al. 2013). The concept of SAR has evolved out of the need to increase corporate accountability and transparency about the impact of corporate decisions on the environment and society as a whole (Ball et al. 2000; Adams and Whelan 2009). This according to Henri and Journeault (2010) is critical to the development of decision support systems for enhancing corporate sustainability management. The importance of engaging in a SAR is well emphasised in the literature. As argued by some studies (Özsözgün Çalışkan 2014; Schaltegger and Burritt 2010), engaging in SAR may lead to potential legitimacy gains for firms and other corporate benefits necessary for the long-term value creation of firms.

Although, prior literature suggests the existence of divergent views on what constitutes SAR and its processes (Parker 2011; Bebbington and Gray 2001; Burritt and Schaltegger 2010), majority of the existing studies recognise the relevance of accountants’ involvement in environmental and sustainability management (Zvezdov et al. 2010; Evans et al. 2011). This consensus in part is attributable to the professional accountants’ role in the conduct and design of firms’ reporting system, preparation and interpretation of timely information to management to make informed socio-environmental and economic decisions (Özsözgün Çalışkan 2014; Aras and Crowther 2009b).

Generally, SAR involves corporate reporting on environmental, social responsibility and economic performance of firms, conceptualised as the ‘triple bottom line (TBL) reporting’ (Asif et al. 2011; Herzig

and Schaltegger 2011). SAR augments the current external corporate financial reports in benefitting wider external parties of economies and societies, which hitherto have mostly been beneficial to shareholders of companies (Özsözgün Çalışkan 2014).Footnote2 SAR practices, thus, encompass companies reporting on their performance regarding the environment, health, safety and social matters, in addition to the traditional financial performance over a period.Footnote3 For this reason, SAR is suggested as part of firms' external reporting system (Sisaye 2011a, 2011b; Gray, 2006), for which the practical design and implementation of such system is a fundamental role of the professional accountant (Aras and Crowther 2009a, 2009b). Accountants also play an integral role in the value creation process of firms by providing services related to the development of sustainable business strategies – with their risk and opportunities evaluation skills (EY 2011), and SAR and assurance – by providing measurement, accounting, reporting and assurance skills (Özsözgün Çalışkan 2014). Moreover, accountants are perceived to be knowledgeable about the financial and non-financial information, including SAR, relevant for managerial decision-making and performance management and control (Granlund and Malmi 2002; Scapens and Jazayeri 2003; Jack and Kholeif 2008).

These traditional roles performed by the accountant in organisations, coupled with their advisory role to top management and decision makers, have positioned them in a very strategic way to influence the establishment and implementation of an efficient SAR system in organisations (Pierce and O'Dea 2003). The need for professional accountants to be more engaged in providing sustainability information has become more pressing than before because of: the need to comply with emerging jurisdictional requirements of sustainable development for organisations; market demands for firm's greater awareness of sustainability; and increased social/media attention from social change that has influenced the society's perceptions on sustainability (Parker 2000, 2011; Ferreira et al. 2010; Schaltegger and Zvezdov 2013; Mistry et al. 2014). In response to these demands, there has been a renewed effort by the accounting profession to address sustainability issues within the general framework of reporting (Özsözgün Çalışkan 2014; Lusher 2012).

However, while the professional accountants' roles and involvement in conventional accounting and reporting process are extensively researched in existing literature, very few studies have examined the involvement of accountants in SAR (Schaltegger and Zvezdov 2013; Albelda 2011). The few existing studies on accountants' involvement in SAR suggest that accountants are not adequately if at all, involved in environmental and sustainability information management in organisations (Wilmshurst and Frost 2001; Carter et al. 2011; O'Dwyer and Owen 2007; O'Dwyer 2002). Although professional accountants are acknowledged to have positive attitudes towards the environment, their response to SAR has been "fairly lukewarm and superficial" (Gray et al. 1993, 10) and mostly unwilling to get involved in SAR (Wilmshurst and Frost 2001; O'Dwyer 2002).

As Wilmshurst and Frost (2001) assert, the seeming reluctance of accountants to engage in SAR may be a reflection of their limited understanding of their roles towards sustainable development, which may be a consequent of their perception of the practice.Footnote4 For instance, it has been argued that some accountants generally perceive SAR to be only a means of gaining corporate legitimacy (O'Dwyer 2002), and also a practice beyond their purview (Wilmshurst and Frost 2001). An understanding of the accountants' perceptions on SAR is therefore relevant in predicting the extent of their engagement in practice and that of their companies. Moreover, the attitudes and perceptions of corporate managers and decision makers have also been found to significantly impact information disclosure, including SAR (Adams and McNicholas 2007; Wilmshurst and Frost 2001; Thoradeniya et al. 2015; O'Dwyer 2002). Suggestively, accountants' perception about SAR may affect their attitude towards SAR and their willingness to engage in the practice.

As studies on SAR increases and firms continue to embrace sustainability issues in both developed and developing countries (Schaltegger et al. 2013; Parker 2011; KPMG 2011), it is envisaged that most companies have gained better understanding and experience in SAR and its related issues (Bennett et al. 2013). However, SAR is still in its embryonic stage in developing countries in practice compared to developed countries (Belal and Owen 2007; KPMG 2011). Similarly, research focus on SAR in developing countries is still at the evolution stage compared with the developed world (Thoradeniya et al. 2015). The few existing studies from the perspective of developing countries have also concentrated in the Asia-Pacific

region (Kamla et al. 2012; O'Dwyer et al. 2005; Belal and Owen 2007; Thoradeniya et al. 2015; Kuasirikun 2005). Moreover, despite the growing interest in SAR globally, questions still linger around whether accountants now understand their roles in SAR and most importantly their willingness to engage in the practice (Schaltegger and Zvezdov 2013). Besides, Gray et al. (2010, 36) call for studies to “discover why individuals [i.e. key managers, such as accountants] do (or do not) support and develop social accounting.”

Guided by the fact that the perception and attitude towards SAR may be influenced by context-specific factors (Kamla et al. 2012), this study attempts to explore the perception of accountants towards SAR from Sub-Saharan African perspective. By relying on the Theory of Planned Behaviour (TPB), the study further investigates the factors that influence accountants' intentions to engage in SAR practices in Ghana. Our empirical analysis provides some relevant insights into the fundamental factors that can affect SAR practices in Ghana. Further, the current study adds-on to research on individuals' beliefs and perceptions about action and the effect on their attitude towards that action.

The next section of this paper reviews the current literature on SAR and highlights the need to examine the perceptions, intentions, and behaviour of professional accountants on SAR practices. The research design, data collection and the data analysis procedures employed are then described followed by the presentation of results and discussion of the findings. Lastly, some concluding remarks are given, and the implications of the findings are highlighted.

CONCLUSION

The study examined the primary determinants of the intention to engage in SAR in Ghana from the perspective of professional accountants. Based on the tenets of TPB, the study examined the attitude of professional accountants, their perception of perceived behavioural control and subjective norm on their company's intention to engage in SAR. Using the instrument of Thoradeniya et al. (2015), data was collected from accountants who belong to the professional accounting body ICA-GH for the empirical analysis of the study. The partial least square (PLS) SEM-based technique was adopted to analyse the study objectives.

Based on the results from the structural model, the study found that two of the constructs: perceived behavioural control and subjective norm are the main predictors of a firm's intention to engage in SAR. Thus, the intention to engage in SAR is primarily influenced by stakeholder pressure for disclosure of such information and availability of resources to engage in the practice. However, the attitude of professional accountants towards SAR does not influence the intention to engage in SAR significantly. Given that resources of the firm are scarce in relations to the unlimited needs, an essential way of promoting the SAR based on the findings of this study will be for significant stakeholders to be alive with their responsibilities and exert pressure on corporations to disclose information on sustainability. Notwithstanding the key contributions of the present study to the SAR literature the findings are based on the views of very few professional accountants in Ghana. While this limitation may affect the extent of generalization of the study findings, it also provides an important avenue for further research in the area in different context.

APPENDIX

FIGURE 1
STRUCTURAL MODEL FOR INTENTION TO ENGAGE IN SAR

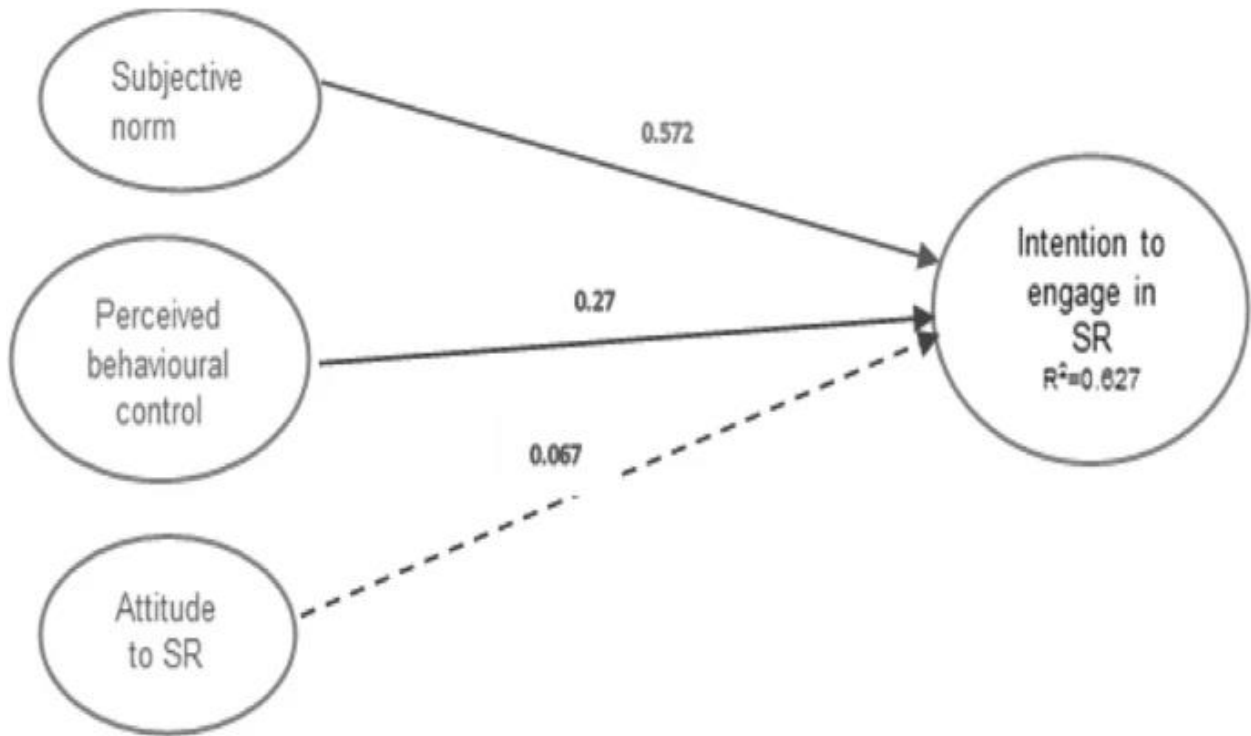


TABLE 1
DEMOGRAPHIC CHARACTERISTICS OF RESPONDENTS

Age	21–30 years	31–40 years	41–50 years	Over 50 years
Frequency	29	29	19	9
Percentage	34%	34%	22%	10%
<i>Gender</i>	<i>Male</i>	<i>Female</i>		
Frequency	66	20		
Percentage	77%	23%		
<i>Highest Education</i>	<i>Bachelors and Professional Certificate</i>	<i>Bachelors, Masters and Professional certificate</i>	<i>Professional Certificate only</i>	
Frequency	32	49	5	
Percentage	37%	57%	6%	
<i>Type of organisation</i>	<i>Public Sector</i>	<i>Public Accounting Firm</i>	<i>Private Accounting Firm</i>	<i>Private Sector</i>
Frequency	24	11	36	15
Percentage	28%	13%	42%	17%
<i>Position in company</i>	<i>Junior staff</i>	<i>Supervisory management</i>	<i>Middle level management</i>	<i>Senior level management</i>
Frequency	19	35	26	6
Percentage	22%	41%	30%	7%
<i>Years spent with organisation</i>	<i>Below 5 years</i>	<i>5–10 years</i>	<i>10–20 years</i>	<i>above 20 years</i>
Frequency	38	26	17	5
Percentage	44%	30%	20%	6%

**TABLE 2
INDICATOR LOADINGS**

Variable	Loading
<i>Intentions (INT)</i>	
My company is committed to engage in or continue SAR	0.93
My company plans to engage in or continue SAR	0.95
My company has the intention to engage in or continue SAR	0.94
My company is willing to engage in or continue SAR	0.87
<i>Attitudes (ATT)</i>	
It is good for my company to engage in Sustainability Reporting	0.86
It is rewarding for my company to engage in SAR	0.97
It is valuable for my company to engage in SAR	0.97
It is meaningful for my company to engage in SAR	0.78
<i>Subjective norm (SBN)</i>	
Most of my company's stakeholders (shareholders, employees, community, etc.) think that my company should engage in SAR	0.93
Most of the internal stakeholders (employees and management) would approve my company engaging in SAR	0.72
Most organisations, whose opinions are valued by my company, engage in SAR	0.90
Many companies similar to my company engage in SAR	0.88
<i>Behavioural control (BC)</i>	
It is easy for my company to engage in SAR	0.79
It is possible for my company to engage in SAR	0.76
The decision to engage in SAR is under my company's authority	0.76
The decision to engage in SAR is under my company's control	0.85

TABLE 3
RELIABILITY AND VALID TESTS

Panel A: Convergent Validity and Reliability Test

	<i>AVE</i>	<i>Composite Reliability</i>	<i>Cronbach's Alpha</i>
ATT	0.80	0.94	0.92
BC	0.63	0.87	0.80
INT	0.85	0.95	0.94
SBN	0.74	0.92	0.88

Panel B: Discriminant Validity Test

	<i>ATT</i>	<i>BC</i>	<i>INT</i>	<i>SBN</i>
ATT	0.90			
BC	0.48	0.79		
INT	0.49	0.60	0.92	
SBN	0.52	0.53	0.75	0.86

TABLE 4
STRUCTURAL MODEL RESULTS

Hypothesis	Path	Path Co-efficient	<i>p</i> value	Decision
H1	ATT → INT	0.067	0.40	Rejected
H2	SBN → INT	0.27	0.00	Supported
H3	BC → INT	0.527	0.00	Supported

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TRANSLATED VERSION: SPANISH

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

VERSION TRADUCIDA: ESPAÑOL

A continuación se muestra una traducción aproximada de las ideas presentadas anteriormente. Esto se hizo para dar una comprensión general de las ideas presentadas en el documento. Por favor, disculpe cualquier error gramatical y no responsabilite a los autores originales de estos errores.

INTRODUCCIÓN

Contabilidad y presentación de informes de sostenibilidad (SAR), Footnote1 ha recibido una importante atención de investigación en el campo de la contabilidad en las últimas dos décadas (Lamberton 2005; 2013). El concepto de SAR ha evolucionado a partir de la necesidad de aumentar la rendición de cuentas corporativa y la transparencia sobre el impacto de las decisiones corporativas en el medio ambiente y la sociedad en su conjunto (Ball et al. 2000; Adams y Whelan 2009). Esto según Henri y Journeault (2010) es fundamental para el desarrollo de sistemas de apoyo a la toma de decisiones para mejorar la gestión de la sostenibilidad corporativa. La importancia de participar en una RAE está bien enfatizada en la literatura. Como han argumentado en algunos estudios (Empleado de la Pistola 2014, Schaltegger y Burritt 2010), participar en la RAE pueden dar lugar a beneficios potenciales de legitimidad para las empresas y otros beneficios corporativos necesarios para la creación de valor a largo plazo de las empresas.

Aunque la literatura previa sugiere la existencia de opiniones divergentes sobre lo que constituye la SAR y sus procesos (Parker 2011; Bebbington y Gray 2001; Burritt y Schaltegger 2010), la mayoría de los estudios existentes reconocen la pertinencia de la participación de los contadores en la gestión ambiental y sostenible (Zvezdov et al. 2010; Evans et al. 2011). Este consenso es en parte atribuible al papel de los contadores profesionales en la conducta y el diseño del sistema de presentación de informes, preparación e interpretación oportunas de la información oportuna a la gestión para tomar decisiones socioambientales y económicas informadas (2014; Aras y Crowther 2009b).

En general, la RAE implica informes corporativos sobre el medio ambiente, la responsabilidad social y el desempeño económico de las empresas, conceptualizadas como los "informes de triple resultado (TBL)" (Asif et al. 2011; Herzig y Schaltegger 2011). La RAE aumenta los actuales informes financieros corporativos externos para beneficiar a los partidos externos más amplios de las economías y las sociedades, que hasta ahora han sido beneficiosas en su mayoría para los accionistas de las empresas (2014). Por lo tanto, las prácticas de SAR de pie de página2 abarcan a las empresas que informan sobre su desempeño en relación con el medio ambiente, la salud, la seguridad y los asuntos sociales, además de los resultados financieros tradicionales durante un período. Nota al pie de página3 Por esta razón, se sugiere la RAE como parte del sistema de presentación de informes externos de las empresas (Sisaye 2011a, 2011b; Gray, 2006), para el cual el diseño práctico y la implementación de dicho sistema es un papel fundamental del contador profesional (Aras y Crowther 2009a, 2009b). Los contadores también desempeñan un papel integral en el proceso de creación de valor de las empresas al proporcionar servicios relacionados con el desarrollo de estrategias de negocio sostenibles– con sus habilidades de evaluación de riesgos y oportunidades (EY 2011), y SAR y garantía – proporcionando habilidades de medición, contabilidad, presentación de informes y aseguramiento (2014). Además, se percibe que los contadores están bien informados sobre la información financiera y no financiera, incluida la RAE, pertinente para la toma de decisiones gerenciales y la gestión y control del desempeño (Granlund y Malmi 2002; Scapens y Jazayeri 2003; Jack y Kholeif 2008).

Estas funciones tradicionales desempeñadas por el contable en las organizaciones, junto con su función de asesoramiento a la alta dirección y los responsables de la toma de decisiones, las han posicionado de una manera muy estratégica para influir en el establecimiento y la implementación de un sistema de SAR eficiente en las organizaciones (Pierce y O'Dea 2003). La necesidad de que los contadores profesionales participen más en proporcionar información sobre sostenibilidad se ha vuelto más apremiante que antes debido a: la necesidad de cumplir con los requisitos jurisdiccionales emergentes de desarrollo sostenible para las organizaciones; las demandas del mercado de una mayor conciencia de la sostenibilidad de las empresas; y una mayor atención social/de los medios de comunicación por el cambio social que ha influido en las percepciones de la sociedad sobre la sostenibilidad (Parker 2000, 2011; Ferreira et al. 2010; Schaltegger y Zvezdov 2013; 2014). En respuesta a estas demandas, la profesión contable ha renovado los esfuerzos para abordar las cuestiones de sostenibilidad en el marco general de la presentación de informes (2014; Lusher 2012).

Sin embargo, si bien las funciones de los contadores profesionales y la participación en los procesos convencionales de contabilidad y presentación de informes se investigan ampliamente en la literatura existente, muy pocos estudios han examinado la participación de los contadores en la RAE (Schaltegger y Zvezdov 2013; Albelda 2011). Los pocos estudios existentes sobre la participación de los contadores en la RAE sugieren que los contadores no están adecuadamente, si es que lo son, involucradas en la gestión de

la información ambiental y sostenible en las organizaciones (Wilmshurst y Frost 2001; Carter et al. 2011; O'Dwyer y Owen 2007; O'Dwyer 2002). Aunque se reconoce a los contadores profesionales que tienen actitudes positivas hacia el medio ambiente, su respuesta a la SRA ha sido "bastante tibia y superficial" (Gray et al. 1993, 10) y en su mayoría no está dispuesta a involucrarse en la RAE (Wilmshurst y Frost 2001; O'Dwyer 2002).

Como afirman Wilmshurst y Frost (2001), la aparente renuencia de los contadores a participar en la RAE puede ser un reflejo de su limitada comprensión de sus funciones hacia el desarrollo sostenible, lo que puede ser consecuente de su percepción de la práctica. Nota al pie de página 4 Por ejemplo, se ha argumentado que algunos contadores generalmente perciben que la SAR es sólo un medio para obtener legitimidad corporativa (O'Dwyer 2002), y también una práctica más allá de su alcance (Wilmshurst y Frost 2001). Por lo tanto, la comprensión de las percepciones de los contadores sobre la RAE es pertinente para predecir el alcance de su participación en la práctica y la de sus empresas. Además, también se ha constatado que las actitudes y percepciones de los gerentes corporativos y los responsables de la toma de decisiones tienen un impacto significativo en la divulgación de información, incluida la SAR (Adams y mcnicholas 2007; Wilmshurst y Frost 2001; 2015; O'Dwyer 2002). Sugestivamente, la percepción de los contadores sobre la E SAR puede afectar su actitud hacia la SAR y su disposición a participar en la práctica.

A medida que aumentan los estudios sobre la RAE y las empresas siguen adoptando cuestiones de sostenibilidad tanto en los países desarrollados como en los países en desarrollo (Schaltegger et al. 2013; Parker 2011; KPMG 2011), se prevé que la mayoría de las empresas han adquirido una mejor comprensión y experiencia en SAR y sus temas relacionados (Bennett et al. 2013). Sin embargo, la RAE todavía está en su etapa embrionaria en los países en desarrollo en la práctica en comparación con los países desarrollados (Belal y Owen 2007; KPMG 2011). Del mismo modo, la investigación centrada en la SAR en los países en desarrollo todavía se encuentra en la etapa de evolución en comparación con el mundo desarrollado (Thoradeniya et al. 2015). Los pocos estudios existentes desde la perspectiva de los países en desarrollo también se han concentrado en la región de Asia y el Pacífico (Kamla et al. 2012; O'Dwyer et al. 2005; Belal y Owen 2007; 2015; Kuasirikun 2005). Además, a pesar del creciente interés en la RAE a nivel mundial, siguen existiendo preguntas sobre si los contadores ahora entienden sus funciones en la RAE y, lo que es más importante, su disposición a participar en la práctica (Schaltegger y Zvezdov 2013). Además, Gray y otros (2010, 36) piden estudios para "descubrir por qué las personas [es decir, los gerentes clave, como los contadores] apoyan (o no) la contabilidad social".

Guiado por el hecho de que la percepción y la actitud hacia la E SAR pueden verse influenciadas por factores específicos del contexto (Kamla et al. 2012), este estudio intenta explorar la percepción de los contadores hacia la RAE desde la perspectiva del África subsahariana. Al basarse en la Teoría del Comportamiento Planificado (TPB, por susten, por susten, por susten) investiga más a fondo los factores que influyen en las intenciones de los contadores de participar en las prácticas de SAR en Ghana. Nuestro análisis empírico proporciona algunas ideas relevantes sobre los factores fundamentales que pueden afectar las prácticas de SAR en Ghana. Además, el estudio actual se suma a la investigación sobre las creencias y percepciones de las personas sobre la acción y el efecto en su actitud hacia esa acción.

La siguiente sección de este documento examina la literatura actual sobre la RAE y destaca la necesidad de examinar las percepciones, intenciones y comportamiento de los contadores profesionales sobre las prácticas de la RAE. El diseño de la investigación, la recopilación de datos y los procedimientos de análisis de datos empleados se describen a continuación, seguidos de la presentación de los resultados y la discusión de los hallazgos. Por último, se dan algunas observaciones finales y se destacan las implicaciones de las conclusiones.

CONCLUSIÓN

El estudio examinó los principales determinantes de la intención de participar en la RAE en Ghana desde la perspectiva de los contadores profesionales. Sobre la base de los principios de TPB, el estudio examinó la actitud de los contadores profesionales, su percepción del control del comportamiento percibido y la norma subjetiva sobre la intención de su empresa de participar en la RAE. Utilizando el instrumento

de Thoradeniya et al. (2015), se recopilaron datos de contadores que pertenecen al organismo profesional de contabilidad ICA-GH para el análisis empírico del estudio. Se adoptó la técnica parcial basada en SEM de mínimo cuadrado (PLS) para analizar los objetivos del estudio.

Sobre la base de los resultados del modelo estructural, el estudio encontró que dos de las construcciones: el control conductual percibido y la norma subjetiva son los principales predictores de la intención de una empresa de participar en la SAR. Por lo tanto, la intención de participar en la RAE se ve influenciada principalmente por la presión de las partes interesadas para que se divulgue dicha información y la disponibilidad de recursos para participar en la práctica. Sin embargo, la actitud de los contadores profesionales hacia la RAE no influye significativamente en la intención de participar en la RAE. Dado que los recursos de la empresa son escasos en las relaciones con las necesidades ilimitadas, una forma esencial de promover la RAE basada en los resultados de este estudio será que las partes interesadas significativas estén vivas con sus responsabilidades y ejerzan presión sobre las corporaciones para que divulguen información sobre la sostenibilidad. A pesar de las contribuciones clave del presente estudio a la literatura de la RAE, los resultados se basan en las opiniones de muy pocos contadores profesionales en Ghana. Si bien esta limitación puede afectar el grado de generalización de los resultados del estudio, también proporciona una vía importante para la investigación adicional en la zona en diferentes contextos.

TRANSLATED VERSION: FRENCH

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

VERSION TRADUITE: FRANÇAIS

Voici une traduction approximative des idées présentées ci-dessus. Cela a été fait pour donner une compréhension générale des idées présentées dans le document. Veuillez excuser toutes les erreurs grammaticales et ne pas tenir les auteurs originaux responsables de ces erreurs.

INTRODUCTION

Comptabilité et reporting en matière de durabilité (SAR), Note de bas de page 1 a reçu une attention considérable dans le domaine de la comptabilité au cours des deux dernières décennies (Lamberton, 2005; Schaltegger et coll. 2013). Le concept de R-S est né de la nécessité d'accroître la responsabilisation et la transparence des entreprises quant à l'impact des décisions des entreprises sur l'environnement et la société dans son ensemble (Ball et al., 2000; Adams et Whelan, 2009). Cela, selon Henri et Journeault (2010), est essentiel au développement de systèmes d'aide à la décision pour améliorer la gestion de la durabilité de l'entreprise. L'importance de s'engager dans une R-S est bien soulignée dans la littérature. Comme l'ont soutenu certaines études (Özsözgün Çalışkan 2014; Schaltegger et Burritt 2010), s'engageant dans la R-S peut conduire à des gains de légitimité potentiels pour les entreprises et d'autres avantages d'entreprise nécessaires à la création de valeur à long terme des entreprises.

Bien que, la littérature antérieure suggère l'existence de points de vue divergents sur ce qui constitue la R-S et ses processus (Parker 2011; Bebbington et Gray, 2001; Burritt et Schaltegger 2010), la majorité des études existantes reconnaissent la pertinence de l'implication des comptables dans la gestion de l'environnement et de la durabilité (Zvezdov et al., 2010; Evans et coll. 2011). Ce consensus est en partie attribuable au rôle des comptables professionnels dans la conduite et la conception du système de déclaration des entreprises, la préparation et l'interprétation de l'information en temps opportun à la direction pour prendre des décisions socio-environnementales et économiques éclairées (Özsözgün Çalışkan 2014; Aras et Crowther 2009b).

En règle générale, la R-S implique des rapports d'entreprise sur l'environnement, la responsabilité sociale et la performance économique des entreprises, conceptualisés comme les « rapports triples sur les

résultats financiers (Asif et al., 2011; Herzig et Schaltegger 2011). La SAR augmente les rapports financiers externes actuels des entreprises au profit de parties externes plus larges d'économies et de sociétés, qui jusqu'à présent ont été pour la plupart bénéfiques pour les actionnaires des entreprises (Özsözgün Çalışkan 2014). Les pratiques de R-S de la note de bas de page² englobent donc les entreprises qui rendent compte de leur rendement en matière d'environnement, de santé, de sécurité et de questions sociales, en plus du rendement financier traditionnel sur une période. Note de bas de page³ Pour cette raison, la R-S est suggérée dans le cadre du système de déclaration externe des entreprises (Sisaye 2011a, 2011b; Gray, 2006), pour lequel la conception pratique et la mise en œuvre d'un tel système est un rôle fondamental du comptable professionnel (Aras et Crowther 2009a, 2009b). Les comptables jouent également un rôle essentiel dans le processus de création de valeur des entreprises en fournissant des services liés au développement de stratégies commerciales durables – avec leurs compétences en évaluation des risques et des opportunités (EY 2011), et sar et assurance – en fournissant des compétences en mesure, en comptabilité, en reporting et en assurance (Özsözgün Çalışkan 2014). De plus, les comptables sont perçus comme étant bien informés sur l'information financière et non financière, y compris la R-S, pertinente pour la prise de décisions de gestion et la gestion et le contrôle du rendement (Granlund et Malmi, 2002; Scapens et Jazayeri 2003; Jack et Kholeif 2008).

Ces rôles traditionnels joués par le comptable au sein d'organisations, associés à leur rôle de conseiller auprès de la haute direction et des décideurs, les ont positionnés de manière très stratégique pour influencer la mise en place et la mise en œuvre d'un système sar efficace au sein des organisations (Pierce et O'Dea, 2003). La nécessité pour les comptables professionnels d'être plus engagés dans la fourniture d'informations sur la durabilité est devenue plus pressante qu'auparavant en raison de la nécessité de se conformer aux exigences juridiques émergentes du développement durable pour les organisations; les demandes du marché pour une plus grande sensibilisation de l'entreprise à la durabilité; et l'attention accrue des sociaux et des médias à la suite du changement social qui a influencé les perceptions de la société sur la durabilité (Parker, 2000, 2011; Ferreira et coll. 2010; Schaltegger et Zvezdov 2013; Mistry et coll. 2014). En réponse à ces demandes, la profession comptable s'est efforcée de redoubler d'efforts pour aborder les questions de durabilité dans le cadre général de l'établissement de rapports (Özsözgün Çalışkan 2014; Lusher 2012).

Toutefois, bien que les rôles des comptables professionnels et leur participation au processus conventionnel de comptabilité et de rapport soient largement étudiés dans la littérature existante, très peu d'études ont examiné la participation des comptables à la R-S (Schaltegger et Zvezdov 2013; Albelda 2011). Les quelques études existantes sur la participation des comptables à la R-S suggèrent que les comptables ne sont pas suffisamment impliqués dans la gestion de l'information sur l'environnement et la durabilité dans les organisations (Wilmshurst et Frost, 2001; Carter et coll. 2011; O'Dwyer et Owen 2007; O'Dwyer, 2002). Bien que les comptables professionnels soient reconnus comme ayant des attitudes positives à l'égard de l'environnement, leur réponse à la R-S a été « assez tiède et superficielle » (Gray et coll. 1993, 10) et la plupart du temps peu disposées à s'impliquer dans la R-S (Wilmshurst et Frost, 2001; O'Dwyer, 2002).

Comme l'affirment Wilmshurst et Frost (2001), la réticence apparente des comptables à s'engager dans la R-S peut être le reflet de leur compréhension limitée de leur rôle envers le développement durable, ce qui peut être une conséquence de leur perception de la pratique. Note de bas de page⁴ Par exemple, on a fait valoir que certains comptables perçoivent généralement la R-S comme un moyen d'acquiescer la légitimité de l'entreprise (O'Dwyer, 2002), et aussi une pratique qui dépasse leur compétence (Wilmshurst et Frost, 2001). Une compréhension des perceptions des comptables sur la R-S est donc pertinente pour prédire l'étendue de leur engagement dans la pratique et celle de leurs entreprises. De plus, les attitudes et les perceptions des gestionnaires d'entreprise et des décideurs ont également eu une incidence importante sur la divulgation de l'information, y compris la R-S (Adams et mcnicholas, 2007; Wilmshurst et Frost, 2001; Thoradeniya et coll. 2015; O'Dwyer, 2002). De façon suggestive, la perception des comptables au sujet de la R-S peut influencer sur leur attitude à l'égard de la R-S et sur leur volonté de s'engager dans la pratique.

À mesure que les études sur la R-S augmentent et que les entreprises continuent d'adopter des questions de durabilité dans les pays développés et en développement (Schaltegger et coll., 2013; Parker 2011; KPMG 2011), il est prévu que la plupart des entreprises ont acquis une meilleure compréhension et une meilleure expérience en R-S et sur ses questions connexes (Bennett et coll., 2013). Toutefois, la R-S en est encore à son stade embryonnaire dans les pays en développement dans la pratique par rapport aux pays développés (Belal et Owen, 2007; KPMG 2011). De même, l'accent mis sur la R-S dans les pays en développement est encore à l'étape de l'évolution par rapport au monde développé (Thoradeniya et al., 2015). Les quelques études existantes du point de vue des pays en développement se sont également concentrées dans la région Asie-Pacifique (Kamla et al., 2012; O'Dwyer et coll. 2005; Belal et Owen 2007; Thoradeniya et coll. 2015; Kuasirikun 2005). En outre, malgré l'intérêt croissant pour la R-S à l'échelle mondiale, des questions subsistent quant à savoir si les comptables comprennent maintenant leur rôle dans la R-S et, surtout, leur volonté de s'engager dans cette pratique (Schaltegger et Zvezdov, 2013). De plus, Gray et coll. (2010, 36) demandent des études pour « découvrir pourquoi les individus [c.-à-d. Les gestionnaires clés, comme les comptables] appuient (ou ne le font pas) le soutien et le développement de la comptabilité sociale ».

Guidée par le fait que la perception et l'attitude à l'égard de la R-S peuvent être influencées par des facteurs spécifiques au contexte (Kamla et coll. 2012), cette étude tente d'explorer la perception des comptables à l'égard de la R-S du point de vue de l'Afrique subsaharienne. En s'appuyant sur la théorie du comportement planifié (TPB), l'étude étudie plus en détail les facteurs qui influencent les intentions des comptables de s'engager dans des pratiques de R-S au Ghana. Notre analyse empirique fournit quelques informations pertinentes sur les facteurs fondamentaux qui peuvent influencer sur les pratiques de R-S au Ghana. De plus, l'étude actuelle s'ajoute à la recherche sur les croyances et les perceptions des individus au sujet de l'action et sur l'effet sur leur attitude à l'égard de cette action.

La section suivante du présent document passe en revue la documentation actuelle sur la R-S et souligne la nécessité d'examiner les perceptions, les intentions et le comportement des comptables professionnels sur les pratiques de R-S. La conception de la recherche, la collecte de données et les procédures d'analyse des données utilisées sont ensuite décrites, suivies de la présentation des résultats et de la discussion des résultats. Enfin, quelques remarques finales sont faites et les implications des conclusions sont mises en évidence.

CONCLUSION

L'étude a examiné les principaux déterminants de l'intention de s'engager dans la R-S au Ghana du point de vue des comptables professionnels. Fondée sur les principes de TPB, l'étude a examiné l'attitude des comptables professionnels, leur perception du contrôle comportemental perçu et la norme subjective sur l'intention de leur entreprise de s'engager dans la R-S. À l'aide de l'instrument de Thoradeniya et coll. (2015), les données ont été recueillies auprès de comptables appartenant à l'organisme comptable professionnel ICA-GH pour l'analyse empirique de l'étude. La technique partielle la moins carrée (PLS) basée sur la SEM a été adoptée pour analyser les objectifs de l'étude.

Sur la base des résultats du modèle structurel, l'étude a révélé que deux des constructions : le contrôle comportemental perçu et la norme subjective sont les principaux prédicteurs de l'intention d'une entreprise de s'engager dans la R-S. Par conséquent, l'intention de s'engager dans la R-S est principalement influencée par les pressions exercées par les intervenants en faveur de la divulgation de ces renseignements et de la disponibilité des ressources nécessaires à la pratique. Toutefois, l'attitude des comptables professionnels à l'égard de la R-S n'influence pas de façon significative l'intention de s'engager dans la R-S. Étant donné que les ressources de l'entreprise sont rares dans les relations avec les besoins illimités, une façon essentielle de promouvoir la R-S fondée sur les conclusions de cette étude sera que les intervenants importants soient en vie avec leurs responsabilités et exercent des pressions sur les sociétés pour qu'elles divulguent de l'information sur la durabilité. Malgré les principales contributions de la présente étude à la documentation sur la R-S, les résultats sont fondés sur les points de vue de très peu de comptables professionnels au Ghana. Bien que cette limitation puisse influencer sur l'ampleur de la généralisation des résultats de l'étude, elle

constitue également une avenue importante pour la poursuite de la recherche dans le domaine dans un contexte différent.

TRANSLATED VERSION: GERMAN

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

ÜBERSETZTE VERSION: DEUTSCH

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EINLEITUNG

Nachhaltigkeitsrechnung und -berichterstattung (SAR), Footnote1 hat in den letzten zwei Jahrzehnten erhebliche Forschungsaufmerksamkeit im Bereich der Rechnungslegung erhalten (Lamberton 2005; Schaltegger et al. 2013). Das Konzept der SAR hat sich aus der Notwendigkeit entwickelt, die Rechenschaftspflicht und Transparenz der Unternehmen über die Auswirkungen von Unternehmensentscheidungen auf die Umwelt und die Gesellschaft als Ganzes zu erhöhen (Ball et al. 2000; Adams und Whelan 2009). Dies ist laut Henri und Journeault (2010) entscheidend für die Entwicklung von Entscheidungsunterstützungssystemen zur Verbesserung des Unternehmens-Nachhaltigkeitsmanagements. Die Bedeutung der Teilnahme an einer SAR wird in der Literatur deutlich hervorgehoben. Wie in einigen Studien argumentiert (Özsözgün 'ali'kan 2014; Schaltegger und Burritt 2010) kann die Beteiligung an SAR zu potenziellen Legitimitätsgewinnen für Unternehmen und anderen Unternehmensvorteilen führen, die für die langfristige Wertschöpfung von Unternehmen notwendig sind.

Obwohl die vorherige Literatur darauf hindeutet, dass es unterschiedliche Ansichten darüber gibt, was SAR und seine Prozesse ausmacht (Parker 2011; Bebbington und Gray 2001; Burritt und Schaltegger 2010), die Mehrheit der bestehenden Studien, erkennen die Relevanz der Beteiligung von Wirtschaftsprüfern am Umwelt- und Nachhaltigkeitsmanagement an (Zvezdov et al. 2010; Evans et al. 2011). Dieser Konsens ist zum Teil auf die Rolle der Wirtschaftsprüfer bei der Durchführung und Gestaltung des Berichterstattungssystems der Unternehmen, die Vorbereitung und Interpretation rechtzeitiger Informationen an das Management zurückzuführen, um fundierte sozioökonomische und wirtschaftliche Entscheidungen zu treffen (Özsözgün 'ali'kan 2014; Aras und Crowther 2009b).

Im Allgemeinen umfasst SAR die Berichterstattung von Unternehmen über umwelt-, sozialverantwortlich eitel Verantwortung und wirtschaftliche Leistungsfähigkeit von Unternehmen, die als "Triple-Bottom-Line-Bericht" TBL- (TBL-Berichterstattung) konzipiert werden (Asif et al. 2011; Herzig und Schaltegger 2011). SAR erweitert die aktuellen externen Unternehmensfinanzberichte zugunsten breiterer externer Parteien von Volkswirtschaften und Gesellschaften, die bisher vor allem den Aktionären von Unternehmen zugute gekommen sind (Özsözgün 'ali'kan 2014). Footnote2 SAR-Praktiken umfassen daher Unternehmen, die über ihre Leistung in den Bereichen Umwelt, Gesundheit, Sicherheit und Soziales berichten, zusätzlich zur traditionellen finanziellen Leistung über einen bestimmten Zeitraum. Fußnote 3 Aus diesem Grund wird SAR als Teil des externen Meldesystems der Unternehmen vorgeschlagen (Sisaye 2011a, 2011b; Gray, 2006), für die die praktische Gestaltung und Implementierung eines solchen Systems eine grundlegende Rolle des professionellen Buchhalters ist (Aras und Crowther 2009a, 2009b). Wirtschaftsprüfer spielen auch eine wesentliche Rolle im Wertschöpfungsprozess von Unternehmen, indem sie Dienstleistungen im Zusammenhang mit der Entwicklung nachhaltiger Geschäftsstrategien – mit ihren Fähigkeiten zur Risiko- und Chancenbewertung (EY 2011) und SAR und Sicherheit – erbringen, indem sie

Mess-, Buchhaltungs-, Reporting- und Zuverlässigkeitskompetenzen bereitstellen (Özsözgün 'ali'kan 2014). Darüber hinaus werden Buchhalter als sachkundig über die finanziellen und nichtfinanziellen Informationen, einschließlich SAR, wahrgenommen, die für die Entscheidungsfindung und das Leistungsmanagement und die Kontrolle von Führungskräften relevant sind (Granlund und Malmi 2002; Scapens und Jazayeri 2003; Jack und Kholeif 2008).

Diese traditionellen Aufgaben des Buchhalters in Organisationen, gepaart mit ihrer beratenden Rolle gegenüber Top-Management s amtieren, haben sie in eine sehr strategische Weise positioniert, um die Einrichtung und Implementierung eines effizienten SAR-Systems in Organisationen zu beeinflussen (Pierce und O'Dea 2003). Die Notwendigkeit, dass professionelle Buchhalter sich stärker für die Bereitstellung von Nachhaltigkeitsinformationen engagieren, ist dringender geworden als zuvor, weil: die Notwendigkeit, den sich abzeichnenden Gerichtlichen Anforderungen der nachhaltigen Entwicklung für Organisationen nachzukommen; Marktforderungen an ein stärkeres Bewusstsein des Unternehmens für Nachhaltigkeit; und erhöhte soziale/mediale Aufmerksamkeit durch gesellschaftlichen Wandel, der die Nachhaltigkeitswahrnehmung der Gesellschaft beeinflusst hat (Parker 2000, 2011; Ferreira et al. 2010; Schaltegger und Zvezdov 2013; Mistry et al. 2014). Als Reaktion auf diese Forderungen hat sich der Wirtschaftsprüfungsstand erneut bemüht, Nachhaltigkeitsfragen im allgemeinen Rahmen der Berichterstattung anzugehen (Özsözgün Alikan 2014; Lusher 2012).

Während jedoch die Rolle der professionellen Buchhalter und ihre Beteiligung an konventionellen Buchhaltungs- und Berichterstattungsverfahren in der vorhandenen Literatur umfassend recherchiert werden, haben nur sehr wenige Studien die Beteiligung von Buchhaltern an SAR untersucht (Schaltegger und Zvezdov 2013; Albelda 2011). Die wenigen bestehenden Studien über die Beteiligung von Wirtschaftsprüfern an SAR deuten darauf hin, dass Wirtschaftsprüfer, wenn überhaupt, nicht angemessen am Umwelt- und Nachhaltigkeitsinformationsmanagement in Organisationen beteiligt sind (Wilmshurst und Frost 2001; Carter et al. 2011; O'Dwyer und Owen 2007; O'Dwyer 2002). Obwohl professionelle Buchhalter anerkannt werden, positive Einstellungen gegenüber der Umwelt zu haben, war ihre Reaktion auf SAR "ziemlich lauwarm und oberflächlich" (Gray et al. 1993, 10) und meistens nicht bereit, sich an SAR zu beteiligen (Wilmshurst und Frost 2001; O'Dwyer 2002).

Wie Wilmshurst und Frost (2001) behaupten, könnte die scheinbare Abneigung der Buchhalter, sich an SAR zu beteiligen, ein Spiegelbild ihres begrenzten Verständnisses ihrer Rolle für eine nachhaltige Entwicklung sein, was eine Folge ihrer Wahrnehmung der Praxis sein kann. Fußnote 4 Zum Beispiel wurde argumentiert, dass einige Buchhalter SAR im Allgemeinen nur als ein Mittel zur Erlangung der Unternehmenslegitimation ansehen (O'Dwyer 2002), und auch eine Praxis, die über ihren Zuständigkeitsaaand hinausgeht (Wilmshurst und Frost 2001). Ein Verständnis der Wahrnehmungen der Buchhalter zu SAR ist daher relevant für die Vorhersage des Umfangs ihres Engagements in der Praxis und des Ihrer Unternehmen. Darüber hinaus haben sich die Einstellungen und Wahrnehmungen von Unternehmensmanagern und Entscheidungsträgern auch erheblich auf die Offenlegung von Informationen ausgewirkt, einschließlich SAR (Adams und mcnicholas 2007; Wilmshurst und Frost 2001; Thoradeniya et al. 2015; O'Dwyer 2002). Die Wahrnehmung von Buchhaltern über SAR kann sich negativ auf ihre Haltung gegenüber SAR und ihre Bereitschaft auswirken, sich an dieser Praxis zu beteiligen.

Da die Studien über SAR zunehmen und sich die Unternehmen weiterhin mit Nachhaltigkeitsfragen sowohl in Industrie- als auch in Entwicklungsländern befassen (Schaltegger et al. 2013; Parker 2011; KPMG 2011) ist vorgesehen, dass die meisten Unternehmen ein besseres Verständnis und Erfahrung in SAR und den damit verbundenen Fragen gesammelt haben (Bennett et al. 2013). Im Vergleich zu den Industrieländern befindet sich sar in den Entwicklungsländern jedoch noch immer in einem Embryon-Stadium (Belal und Owen 2007; KPMG 2011). In ähnlicher Weise befindet sich der Forschungsschwerpunkt SAR in Entwicklungsländern im Vergleich zu den Industrieländern noch im Entwicklungsstadium (Thoradeniya et al. 2015). Die wenigen bestehenden Studien aus der Perspektive der Entwicklungsländer haben sich auch auf den asiatisch-pazifischen Raum konzentriert (Kamla et al. 2012; O'Dwyer et al. 2005; Belal und Owen 2007; Thoradeniya et al. 2015; Kuasirikun 2005). Darüber hinaus bleibt trotz des weltweit wachsenden Interesses an SAR die Frage, ob Buchhalter nun ihre Rolle in SAR und vor allem ihre Bereitschaft, sich in der Praxis zu engagieren, verstehen (Schaltegger und Zvezdov

2013). Außerdem fordern Gray et al. (2010, 36) Studien, um herauszufinden, warum Einzelpersonen [d. H. Schlüsselmanager, wie Buchhalter] die Sozialbuchhaltung unterstützen (oder nicht entwickeln)."

Geleitet von der Tatsache, dass die Wahrnehmung und Einstellung gegenüber SAR durch kontextspezifische Faktoren beeinflusst werden kann (Kamla et al. 2012), versucht diese Studie, die Wahrnehmung von Buchhaltern gegenüber SAR aus afrikanischer Sicht südlich der Sahara zu erforschen. Unter Berufung auf die Theory of Planned Behaviour (TPB) untersucht die Studie die Faktoren, die die Absichten von Buchhaltern beeinflussen, sar-Praktiken in Ghana zu praktizieren. Unsere empirische Analyse liefert einige relevante Einblicke in die grundlegenden Faktoren, die SAR-Praktiken in Ghana beeinflussen können. Darüber hinaus ergänzt die aktuelle Studie die Forschung über die Überzeugungen und Wahrnehmungen des Einzelnen über Das Handeln und die Auswirkungen auf ihre Einstellung zu dieser Aktion.

Der nächste Abschnitt dieses Beitrags befasst sich mit der aktuellen Literatur über SAR und hebt die Notwendigkeit hervor, die Wahrnehmungen, Absichten und das Verhalten professioneller Buchhalter in den SAR-Praktiken zu untersuchen. Anschließend werden das Forschungsdesign, die Datenerhebung und die angewandten Datenanalyseverfahren beschrieben, gefolgt von der Präsentation der Ergebnisse und der Diskussion der Ergebnisse. Schließlich werden einige abschließende Bemerkungen gemacht, und die Auswirkungen der Ergebnisse werden hervorgehoben.

SCHLUSSFOLGERUNG

Die Studie untersuchte die primären Determinanten der Absicht, sich in Ghana in SAR zu engagieren, aus der Perspektive professioneller Buchhalter. Basierend auf den Grundsätzen der TPB untersuchte die Studie die Haltung professioneller Buchhalter, ihre Wahrnehmung der wahrgenommenen Verhaltenskontrolle und subjektive Norm für die Absicht ihres Unternehmens, sich an SAR zu beteiligen. Mit Hilfe des Instruments von Thoradeniya et al. (2015) wurden Daten von Buchhaltern, die der professionellen Buchhaltungsstelle ICA-GH angehören, für die empirische Analyse der Studie gesammelt. Zur Analyse der Studienziele wurde die partielle amwenigsten quadratische (PLS) SEM-basierte Technik übernommen.

Basierend auf den Ergebnissen des Strukturmodells ergab die Studie, dass zwei der Konstrukte: die wahrgenommene Verhaltenskontrolle und die subjektive Norm die wichtigsten Prädiktoren für die Absicht eines Unternehmens sind, sich an SAR zu beteiligen. Die Absicht, sich an SAR zu beteiligen, wird daher in erster Linie durch den Druck der Interessenträger auf Offenlegung solcher Informationen und die Verfügbarkeit von Ressourcen für die Ausübung der Praxis beeinflusst. Die Haltung der professionellen Buchhalter gegenüber SAR hat jedoch keinen Einfluss auf die Absicht, sich an SAR zu beteiligen. Angesichts der Tatsache, dass die Ressourcen des Unternehmens in bezug auf die unbegrenzten Bedürfnisse knapp sind, wird eine wesentliche Möglichkeit zur Förderung der SAR auf der Grundlage der Ergebnisse dieser Studie darin bestehen, dass bedeutende Interessengruppen mit ihrer Verantwortung leben und Druck auf Unternehmen ausüben, Informationen über Nachhaltigkeit offenzulegen. Ungeachtet der wichtigsten Beiträge der vorliegenden Studie zur SAR-Literatur basieren die Ergebnisse auf den Ansichten sehr weniger professioneller Buchhalter in Ghana. Diese Einschränkung kann zwar den Umfang der Verallgemeinerung der Studienergebnisse beeinflussen, bietet aber auch einen wichtigen Weg für weitere Forschungen in diesem Bereich in unterschiedlichem Kontext.

TRANSLATED VERSION: PORTUGUESE

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

VERSÃO TRADUZIDA: PORTUGUÊS

Aqui está uma tradução aproximada das ideias acima apresentadas. Isto foi feito para dar uma compreensão geral das ideias apresentadas no documento. Por favor, desculpe todos os erros gramaticais e não responsabilize os autores originais responsáveis por estes erros.

INTRODUÇÃO

A contabilidade e o reporte de sustentabilidade (SAR), Footnote1, receberam uma atenção significativa na área da contabilidade nas últimas duas décadas (Lamberton 2005; Schaltegger et al. 2013). O conceito de SAR evoluiu da necessidade de aumentar a responsabilidade e transparência das empresas sobre o impacto das decisões empresariais no ambiente e na sociedade no seu conjunto (Bola et al. 2000; Adams e Whelan 2009). Isto segundo Henri e Journeault (2010) é fundamental para o desenvolvimento de sistemas de apoio à decisão para melhorar a gestão da sustentabilidade das empresas. A importância de se envolver numa RAE é bem salientada na literatura. Como alguns estudos (Özsözgün Çalışkan 2014; Schaltegger e Burritt 2010), o envolvimento na RAE pode conduzir a potenciais ganhos de legitimidade para as empresas e outros benefícios corporativos necessários para a criação de valor a longo prazo das empresas.

Embora a literatura anterior sugira a existência de visões divergentes sobre o que constitui a SAR e os seus processos (Parker 2011; Bebbington e Gray 2001; Burritt e Schaltegger 2010), a maioria dos estudos existentes reconhecem a relevância do envolvimento dos contabilistas na gestão ambiental e de sustentabilidade (Zvezdov et al. 2010; Evans et al. 2011). Este consenso é, em parte, atribuível ao papel dos contabilistas profissionais na condução e conceção do sistema de reporte das empresas, na preparação e interpretação da informação oportuna à gestão para tomar decisões socioeconómicas e económicas informadas (Özsözgün Çalışkan 2014; Aras e Crowther 2009b).

Geralmente, a SAR envolve relatórios corporativos sobre o ambiente, a responsabilidade social e o desempenho económico das empresas, conceptualizados como o "relatório triplo de fundo (TBL)" (Asif et al. 2011); Herzig e Schaltegger 2011). A SAR aumenta os atuais relatórios financeiros corporativos externos em benefício de partidos externos mais amplos de economias e sociedades, que até agora foram sobretudo benéficos para os acionistas de empresas (Özsözgün Çalışkan 2014). As práticas da SAR de notas de rodapé, por conseguinte, englobam as empresas que reportam o seu desempenho em matéria ambiental, sanitária, de segurança e social, para além do desempenho financeiro tradicional ao longo de um período. Nota de rodapé3 Por esta razão, a SAR é sugerida como parte do sistema de reporte externo das empresas (Sisaye 2011a, 2011b; Gray, 2006), para o qual a conceção prática e implementação de tal sistema é um papel fundamental do contabilista profissional (Aras e Crowther 2009a, 2009b). Os contabilistas desempenham também um papel fundamental no processo de criação de valor das empresas, fornecendo serviços relacionados com o desenvolvimento de estratégias empresariais sustentáveis – com as suas capacidades de avaliação de riscos e oportunidades (EY 2011), e SAR e garantia – fornecendo competências de medição, contabilidade, reporte e garantia (Özsözgün Çalışkan 2014). Além disso, os contabilistas são considerados conhecedores das informações financeiras e não financeiras, incluindo a RAE, relevantes para a tomada de decisões de gestão e controlo de desempenho (Granlund e Malmi 2002; Scapens e Jazayeri 2003; Jack e Kholeif 2008).

Estes papéis tradicionais desempenhados pelo contabilista em organizações, juntamente com o seu papel consultivo para a gestão de topo e os decisores, posicionaram-nos de uma forma muito estratégica para influenciar a criação e implementação de um sistema de SAR eficiente nas organizações (Pierce e O'Dea 2003). A necessidade de os contabilistas profissionais se empenharem mais na prestação de informações sobre a sustentabilidade tornou-se mais premente do que antes: a necessidade de cumprir os requisitos jurisdicionais emergentes de desenvolvimento sustentável para as organizações; exigências do mercado para uma maior consciência da sustentabilidade das empresas; e uma maior atenção social/mídia da mudança social que influenciou as perceções da sociedade sobre a sustentabilidade (Parker 2000, 2011; Ferreira et al. 2010; Schaltegger e Zvezdov 2013; Mistry et al. 2014). Em resposta a estas exigências, tem havido um esforço renovado da profissão contabilística para abordar as questões da sustentabilidade no quadro geral da comunicação (Özsözgün Çalışkan 2014; Lusher 2012).

No entanto, embora as funções dos contabilistas profissionais e o envolvimento no processo de contabilidade e reporte convencional sejam amplamente pesquisados na literatura existente, muito poucos estudos examinaram o envolvimento de contabilistas na SAR (Schaltegger e Zvezdov 2013; Albelda 2011). Os poucos estudos existentes sobre o envolvimento dos contabilistas na RAE sugerem que os contabilistas não estão adequadamente envolvidos na gestão da informação ambiental e de sustentabilidade nas organizações (Wilmshurst e Frost 2001; Carter et al. 2011; O'Dwyer e Owen 2007; O'Dwyer 2002). Embora os contabilistas profissionais sejam reconhecidos como tendo atitudes positivas em relação ao ambiente, a sua resposta à RAE tem sido "bastante morna e superficial" (Gray et al. 1993, 10) e, na sua maioria, pouco disposta a envolver-se na RAE (Wilmshurst e Frost 2001; O'Dwyer 2002).

Como afirmam Wilmshurst e Frost (2001), a aparente relutância dos contabilistas em participar na RAE pode ser um reflexo da sua compreensão limitada dos seus papéis para o desenvolvimento sustentável, o que pode ser uma consequência da sua perceção da prática. Nota de rodapé⁴ Por exemplo, tem-se argumentado que alguns contabilistas geralmente consideram a SAR apenas um meio de ganhar legitimidade corporativa (O'Dwyer 2002), e também uma prática para além da sua competência (Wilmshurst e Frost 2001). Por conseguinte, é relevante prever a extensão do seu envolvimento na prática e a das suas empresas. Além disso, as atitudes e perceções dos gestores corporativos e dos decisores também tiveram um impacto significativo na divulgação de informação, incluindo a SAR (Adams e mcNicholas 2007; Wilmshurst e Frost 2001; Thoradeniya et al. 2015; O'Dwyer 2002). Sugestivamente, a perceção dos contabilistas sobre a RAE pode afetar a sua atitude em relação à RAE e a sua vontade de se envolverem na prática.

À medida que os estudos sobre a SAR aumentam e as empresas continuam a abraçar questões de sustentabilidade tanto nos países desenvolvidos como nos países em desenvolvimento (Schaltegger et al. 2013; Parker 2011; KPMG 2011), prevê-se que a maioria das empresas tenha obtido melhor compreensão e experiência na SAR e nas suas questões relacionadas (Bennett et al. 2013). No entanto, a RAE continua na sua fase embrionária nos países em desenvolvimento em comparação com os países desenvolvidos (Belal e Owen 2007; KPMG 2011). Da mesma forma, a investigação focada na SAR nos países em desenvolvimento ainda está na fase de evolução em comparação com o mundo desenvolvido (Thoradeniya et al. 2015). Os poucos estudos existentes na perspectiva dos países em desenvolvimento concentraram-se igualmente na região Ásia-Pacífico (Kamla et al. 2012; O'Dwyer et al. 2005; Belal e Owen 2007; Thoradeniya et al. 2015; Kuasirikun 2005). Além disso, apesar do crescente interesse pela SAR a nível global, subsistem dúvidas sobre se os contabilistas compreendem agora as suas funções na RAE e, mais importante, a sua vontade de se envolverem na prática (Schaltegger e Zvezdov 2013). Além disso, Gray et al. (2010, 36) apelam a estudos para "descobrir porque é que os indivíduos [gestores-chave, como os contabilistas] apoiam (ou não) o apoio e desenvolvem a contabilidade social".

Guiado pelo facto de a perceção e a atitude em relação à RAE poderem ser influenciadas por fatores específicos do contexto (Kamla et al. 2012), este estudo tenta explorar a perceção dos contabilistas em relação à SAR do ponto de vista da África Subsariana. Ao basear-se na Teoria do Comportamento Planeado (TPB), o estudo investiga ainda mais os fatores que influenciam as intenções dos contabilistas em praticar práticas de SAR no Gana. A nossa análise empírica fornece algumas informações relevantes sobre os fatores fundamentais que podem afetar as práticas da RAE no Gana. Além disso, o estudo atual acrescenta-se à investigação sobre as crenças e perceções dos indivíduos sobre a ação e o efeito na sua atitude em relação a essa ação.

A secção seguinte deste artigo analisa a literatura atual sobre a RAE e salienta a necessidade de examinar as perceções, intenções e comportamento dos contabilistas profissionais sobre as práticas da RAE. O desenho da investigação, a recolha de dados e os procedimentos de análise de dados utilizados são então descritos, seguidos da apresentação dos resultados e da discussão dos resultados. Por último, são proferidas algumas observações finais e destacam-se as implicações dos resultados.

CONCLUSÃO

O estudo analisou os determinantes primários da intenção de se envolver na RAE no Gana na perspectiva dos contabilistas profissionais. Com base nos princípios da TPB, o estudo analisou a atitude dos contabilistas profissionais, a sua perceção de controlo comportamental percebido e a norma subjetiva sobre a intenção da sua empresa de se dedicar à RAE. Utilizando o instrumento de Thoradeniya et al. (2015), foram recolhidos dados de contabilistas que pertencem ao organismo profissional de contabilidade ICA-GH para a análise empírica do estudo. Foi adotada a técnica sem-base parcial (PLS) sem-baseada para analisar os objetivos do estudo.

Com base nos resultados do modelo estrutural, o estudo concluiu que duas das construções: controlo comportamental percebido e norma subjetiva são os principais preditores da intenção de uma empresa de se envolver na RAE. Assim, a intenção de participar na RAE é essencialmente influenciada pela pressão das partes interessadas para a divulgação dessas informações e disponibilidade de recursos para se dedicar à prática. No entanto, a atitude dos contabilistas profissionais em relação à RAE não influencia significativamente a intenção de se envolver na RAE. Dado que os recursos da empresa são escassos nas relações com as necessidades ilimitadas, uma forma essencial de promover a RAE com base nas conclusões deste estudo será que as partes interessadas significativas estejam vivas com as suas responsabilidades e exerçam pressão sobre as empresas para divulgarem informações sobre a sustentabilidade. Não obstante os principais contributos do presente estudo para a literatura, as conclusões baseiam-se nas opiniões de muito poucos contabilistas profissionais no Gana. Embora esta limitação possa afetar a extensão da generalização dos resultados do estudo, também fornece uma importante via para uma investigação mais aprofundada na área em diferentes contextos.