

Albu, Nadia; Almășan, Alina Carmen; Dinu, Andreea; Dumitru, Mădălina; Jinga, Gabriel

Article

Stakeholder influence in shaping the role of accountants in sustainability reporting in Romania

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**STAKEHOLDER INFLUENCE IN SHAPING THE ROLE OF ACCOUNTANTS
IN SUSTAINABILITY REPORTING IN ROMANIA**Nadia Albu¹ , Alina Carmen Almășan² , Andreea Dinu³ ,
Mădălina Dumitru⁴  and Gabriel Jinga^{5*} ¹⁾³⁾⁴⁾⁵⁾ Bucharest University of Economic Studies, Romania²⁾ West University of Timisoara, Timisoara, Romania

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Abstract

Mandatory non-financial reporting (subsequently replaced by sustainability reporting (SR)) appeared in the European Union in 2017, as part of the Accounting Directive. Therefore, SR represents a relatively recent and evolving challenge for the accounting profession. In this context, the aim of the study was to explore the influence of various stakeholders in shaping the role of accountants in SR in Romania. The research was framed within the concept of a field, capturing the interaction of different forces. The research methodology was exploratory. Data was collected from 18 semi-structured interviews carried out between January and February 2025 with 20 professionals with direct experience in SR and in the accounting profession. The coding and analysis were contextualised and triangulated with our understanding (researchers and practitioners) of the field, both deductively and inductively. The results showed the low effective interaction and receptivity to SR of the state (as legitimacy provider), and the higher involvement of universities and professional accounting organisations (as awareness providers) and consultants, Big 4 firms, and, in some cases, employers (as resource providers). The study is important as it provides relevant and fresh insights for practice and regulation.

Keywords: sustainability reporting; accounting professionals; field theory; legitimacy providers; sustainability reporting actors; legitimacy; awareness.

JEL Classification: M14, Q56

* Corresponding author, **Gabriel Jinga** – e-mail: gabriel.jinga@cig.ase.ro



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Introduction

Sustainable development is one of the biggest challenges in recent times, and companies, regulators, professions, and society in general are expected to address it. The attitude towards sustainable development and sustainability reporting (RS) has changed over the years, in regulations and companies, from neglect to experimentation and integration (Lai and Stacchezzini, 2021). Companies dealt with sustainability voluntarily or, more recently, as a result of regulatory initiatives intended to increase sustainability-related awareness and action through the obligation to engage in sustainability reporting (SR). The European Union is probably the geographic setting under the most significant changes in this respect, with mandatory non-financial reporting by large companies since 2017. The Non-Financial Reporting Directive (NFRD) (European Union, 2014) was replaced by the Corporate Sustainability Reporting Directive (CSRD) in 2022 (European Union, 2022), which is intended to apply to more companies. Recently, the regulatory field is in progress, with multiple regulatory initiatives besides the Directives (Giner and Luque-Vílchez, 2022), but also with ongoing discussions to reduce the regulatory pressure.

Emerging topics of sustainability and SR significantly influence professions, being estimated that globally half of the workforce is impacted (Brès et al., 2019). New professions emerged (e.g., sustainability manager), but traditional ones (e.g., accounting profession) are also undergoing massive transformations. To many, the European Directives call for elevated involvement from the accounting profession in SR (Krasodomska, Michalak and Świetla, 2020; Kunz, Oltmann and Weinhart, 2025). This opportunity is taken up by international professional accounting organisations (PAOs), calling for accountants' engagement (IFAC, 2023). While SR is a global movement, the accounting profession, and professions in general (Brès et al., 2019), have tasks localised within nation states, with national professional associations, governments and other local actors playing important roles in establishing the expectations from and responsibilities of local professionals (Wolf et al., 2020).

Therefore, we explore how various actors may influence the shaping of accountants' role in SR. Our research question is how the field of relations contributes to accountants' involvement in SR in Romania. Our context is relevant for investigation, given, on the one hand, the important role of the stakeholders, and, on the other hand, the modest but increasing adherence to sustainability and SR in Romania (Albu et al., 2021; Guşe et al., 2016). We respond to calls to investigate the role of various stakeholders in driving the evolution of SR and of accountants' involvement therein (Lai and Stacchezzini, 2021) and to conduct contextualised SR investigations (Albu et al., 2024) to provide relevant and fresh insights for practice and policy. The methodology used was exploratory. Data were collected through semi-structured interviews conducted between January and February 2025. The main findings revealed limited interaction and responsiveness from the state (as a provider of legitimacy), greater involvement from universities and professional accounting organisations (as providers of awareness), and, in some cases, the engagement of consultants, Big 4 firms, and employers (as providers of resources).

The study is split into the following parts: first, we present the theoretical background of the research; then, the research method is described; the main results are presented. The study ends with discussion and conclusions.

1. Theoretical background

1.1. Theoretical frames to map the field of sustainability reporting

Organisational practices and professionals' behaviour do not take place in a vacuum, but are the result of interactions with and pressures from regulatory actors, external stakeholders, and other professionals. Social sciences propose the concept of field to capture the influence of the relevant stakeholders, and a field theory as an approach "whose essence is the explanation of regularities in individual action by recourse to position vis-à-vis others" (Martin, 2003, p. 1). We mobilise this theoretical approach in our analysis, given its "attention to the concrete" (ibid.) and therefore its potential to illuminate practice while remaining close to it.

For Bourdieu, one of the important contributors to field theory (Martin, 2003), the field provides a social typology, with people acting and reacting due to the structuring of the space. Fields are "structured spaces of positions (or posts) whose properties depend on their position within these spaces, and which can be analysed independently of the characteristics of their occupants (which are partly determined by them)" (Bourdieu, 1993, p.72). As such, the concept of the field conceptualises social structures located at distinct levels on a societal arena, in interaction with each other, and featuring their own hierarchies and power struggles (Bourdieu, 1995).

It is in relation to its theoretical power, and also given the recognised importance of various actors in shaping the role of the accounting profession (Brouard et al., 2017; Wolf et al., 2020), that we mobilise in this paper the concept of field and the mapping the field approach to gain a practical understanding of the accountants' involvement with SR. Reflecting on the work of Bourdieu and the importance of the concept of field, Anesa et al. (2019, p. 18) highlight that "A comprehensive analysis of field dynamics, underlying shared beliefs, their emergence, and their reinforcement through power is key to understand how practices are legitimised, changed and maintained". In this study, the field relates to the professional space that has been opened up in the accounting profession by SR and is broadened by emerging regulations. The field is territorially bounded (Romania), yet, inevitably, in connection to the dynamics of European and international developments.

The field is the space in which rules are created, recreated, interpreted, and transformed into practices through the interaction of various actors, and where the powerful actors decide what is important and what gets disregarded. This is because "every position in the field induces a set of motivations that are subjectively experienced as 'what should be done'" (Martin, 2003, p. 42). The field is relational, pointing to the relationship (e.g., support, competition) between various actors. Mapping the field implies therefore not only inferring field composition (actors), but also determining the field dynamics (Anesa et al., 2019). This approach is highly relevant when investigating professions (Nicklich, Braun and Fortwengel, 2020), as they are a place in the interaction with stakeholders, or in a field of relations (Anteby, Chan and DiBenigno, 2016). These dynamics may be analysed in terms of thickness (Nicklich, Braun and Fortwengel, 2020) and receptivity (Faulconbridge and Muzio, 2016). Thickness refers to the degree of interaction between actors in a field (Nicklich, Braun and Fortwengel, 2020), while receptivity (Faulconbridge and Muzio, 2016) reflects the openness to new, alternative, concepts, and ideas. It is expected that a high degree of thickness and receptivity enables a shared understanding (Nicklich, Braun and Fortwengel, 2020) and favours the introduction of novelties in professions.

1.2. Relevant institutional actors in shaping a role in sustainability reporting for the accounting profession

Although first adopting a gatekeeping role between sustainability managers and higher management, rather than actively participating in the direct management of sustainability information (Schaltegger and Zvezdov, 2015), accountants started to play an important role in the companies' sustainability discourse in 2000 (Lai and Stacchezzini, 2021). Additionally, accountants may play a role in setting socio-environmental strategies and key performance indicators and explaining the results, assurance, accountability, and evaluating environmental risks (Lai and Stacchezzini, 2021).

However, accountants face jurisdictional competition with other experts, given that multinational corporations (MNCs), as drivers of voluntary SR, rather relied on sustainability managers and other specialists, leaving routinely a low role for accountants. Most of the studies conducted in voluntary reporting settings reveal modest or no involvement of the accounting profession in SR (Ascani, Ciccola and Chiucci, 2021). Moreover, accounting professionals' willingness to expand beyond their traditional boundaries cannot be assumed, as historically they resisted such an action (Lai and Stacchezzini, 2021).

But the role accountants play in companies and society is constructed through the influence of various factors (Brouard et al., 2017). Starting from the literature on the role of accountants, Wolf et al. (2020) propose a framework regrouping the main factors with an impact on accountants' identity. This framework includes external, organisational and individual aspects. Previous studies on the role of accountants in SR significantly addressed the individual and organisational aspects (e.g., Egan and Tweedie, 2018; Kunz, Oltmann and Weinhart, 2025), while the investigation of field-level influences is scattered.

As corporate social responsibility (CSR) and its reporting are born as a global practice (Brès et al., 2019), a first group of significant institutional actors consists into **global actors** – regulators and standard setters, global PAOs, large accounting firms, and MNCs. These are globalising actors (Malsch, 2013) creating and spreading a global idea of sustainability and SR in national settings. Regulators and standard setters (Giner and Luque-Vílchez, 2022) such as the EU's ones call for comparability, transparency, materiality in SR, which inevitably, but rather covertly, creates a role for the accounting profession, since this profession traditionally instils these features into the corporate reporting. The strong and overt call for involvement comes from global PAOs (e.g., IFAC, 2023), that provide arguments for engagement, thus socially lobbying for an augmented role for the profession. Historically, PAOs have been advocates for the regulation and formalisation of practices and they played a significant role in this respect. The underlying objective that legitimises their existence revolves around fulfilling the 'public interest' (Gîrbină, Albu and Albu, 2011).

Global PAOs, alongside large accounting firms (Big 4), offer the necessary knowledge resources for SR, as they produce studies, certifications, and tools to assist their members. Moreover, they serve as a role model for local associations and firms. Besides working to ensure expanded jurisdictional boundaries for the accounting profession, these actors also play a political role, as they promote a sustainability approach based "on a rational and instrumental market logic" (Malsch, 2013, p. 165). On the other hand, MNCs might have mixed influences – in many cases, accountants are rather marginalised in SR (Ascani,

Ciccola and Chiucchi, 2021), as other professional experts took the lead and considered accountants unprepared for sustainability. However, these companies actively promote international qualifications with their employees by covering the costs of courses and exams, as well as providing free time for trainings, and thus they may equip accountants with necessary skills in case they are involved in SR.

Kuasirikun and Constable (2024) note a common theme in the accounting and globalisation literature: accounting knowledge and CSR practices in developing economies and emerging markets are frequently influenced by international institutions that often rely on the Big 4 and other consulting firms to translate in practice the technical standards, particularly in areas like SR. The dual role of Big 4, advancing professional expertise and implementing global standards, highlights their critical influence on shaping accounting practices and accountants' identities (Cooper and Robson, 2006).

In addition, these global influences, traditional professions such as accounting are orchestrated by **local actors** – state (government), local PAOs, universities, employers, and relevant local users of their work product. States influence SR and can legitimise the accountants' role, especially in developing economies, where governments partner with companies, offer incentives, and regulate CSR through national governance norms (Jamali et al., 2017). These regulatory developments are expected to change the accountants' tasks (Wolf et al., 2020). As such, Krasodomska, Michalak and Świetla (2020) suggest that in contexts (such as Poland, their case) where the NFRD has been transposed through an accounting act, the accounting profession started to consider non-financial reporting as part of its responsibilities. Users may also indirectly impact accountants' role, as their demand for high-quality SR may trigger accountants' involvement. This is due to accountants' expertise in identifying relevant information, as well as in organising and analysing data (Schaltegger and Zvezdov, 2015). Moreover, SR is often expected to be used as an accounting instrument that includes measures and numbers, rather than as a communication tool (Frostenson and Helin, 2017).

If the mindset of accountants is considered an important factor in understanding accountants' involvement with SR (e.g., Ascani, Ciccola and Chiucchi, 2021; Egan and Tweedie, 2018; Kunz, Oltmann and Weinhart, 2025), then it is particularly the role of local PAOs and universities to change this mindset (Wolf et al., 2020). PAOs may play an important role, as they shape the body of knowledge, creating a sense of community, shaping professional identities, improving the status of the profession, and thus having the power of structuring the field (Nicklich, Braun and Fortwengel, 2020). Moreover, the inclusion of sustainability in education legitimises the professional actions of accountants in this field (Kunz, Oltmann and Weinhart, 2025). The sustainability education provided by PAOs to their members, in the form of continuing professional development courses, has a significant impact on shaping accountants' competencies in this area. Krasodomska, Zarzycka and Zieniuk (2024) highlight the increased need of national accounting organisations and regulatory bodies to involve, support, and encourage accountants to adopt the new responsibilities driven from SR. Sustainability education provided by the PAOs to their members in the form of continuous development lectures has an important impact on shaping the accountants' competences in this regard. Moreover, universities are the starting point of creating an awareness regarding sustainability and SR. However, it appears that in many settings, education in universities lags behind societal trends (Ascani, Ciccola and Chiucchi, 2021). As such, Boulianne, Keddie and Postaire (2018) finds that in some

settings (as in France, their case) the state-funded education programmes marginally include sustainability, while SR is state-mandated. As such, prior research calls for a stronger involvement of these local actors in the accountants' preparation for SR (Krasodomska, Zarzycka and Zieniuk, 2024; Kunz, Oltmann and Weinhart, 2025).

Employers might influence the accountants' role in SR, through the job requirements. Accountants enjoying a good image identify themselves to a higher degree with the values and norms of their employer (Wolf et al., 2020). These include the attitude toward sustainability, in general, and SR, in particular, for which the governance of the company is a strong predictor. Prior studies emphasise the importance of the 'tone from the top', as the management perspective on reporting in general, and SR in particular, is crucial in shaping the role of the accounting profession (Egan and Tweedie, 2018; Kurki and Järvenpää, 2024). Moreover, companies (and their management) influence SR and professionals' involvement through the resources available for reporting (budget, time, access to expertise) (Egan and Tweedie, 2018). Ultimately, the SR is a result of internal negotiations regarding the purpose of SR and various organisational and external expectations (Frostenson and Helin, 2017).

Few studies refer directly to the relationship between actors. For example, Kunz, Oltmann and Weinhart (2025) call for a deeper coordination between PAOs and universities. On the same note, Krasodomska, Zarzycka and Zieniuk (2024) emphasise that a collaborative approach involving regulatory bodies and accounting organisations, accentuating information sharing and educational initiatives, is the most effective way to define the accountants' role. Moreover, other studies (e.g., Boulianne, Keddie and Postaire, 2018; Krasodomska, Michalak and Świetla, 2020) emphasise the need for universities to incorporate the most recent regulatory developments in the curriculum. It is therefore this gap in how the field of relations between institutional actors impacts the role of accountants in SR that we would like to address in this paper, by providing a contextualised, comprehensive analysis of the field.

2. The context of accountants' involvement in sustainability reporting in Romania

The relations between institutional actors and their attitude and actions towards accountants' involvement in SR are embedded in particular field conditions (Nicklich, Braun and Fortwengel, 2020). This is why it is important to shed light on the national conditions under which the accounting profession and the relevant institutional actors for the profession function.

Romania is a post-communist country undergoing massive economic and political reforms in the last decades. The post-communist period, characterised by legislative instability, hesitant reforms, and low pressure from civil society for transparency, created an institutional context unfavorable for the implementation of SR practices (Albu et al., 2021). Interest in implementing CSR/SR practices in Romania increased in the event of the EU accession in 2007 and with the establishment of MNCs' subsidiaries.

The state plays a significant role in accounting in Romania. In the accounting field, the state is an important actor, as it issues the accounting regulations and shapes reporting practices, including those incorporating international standards, through tax rules and tax inspectors (Albu et al., 2023). The accounting profession is deeply influenced in its

activities by the state's guidelines and training activities. In relation to international developments and standards, the state had an obedient attitude in accepting and including them in national regulations, but this is not deemed enough to ensure their transposition into practices. The State signaled through guidelines and tax inspectors the acceptable practices (Albu et al., 2023). In relation to SR, the state had various West-inspired actions. In 2011, the 'National Strategy for the Promotion of Social Responsibility 2011-2016' was adopted. It aimed at increasing awareness of social responsibility, integrating social responsibility objectives into organisational strategies and promoting transparency. Later, it transposed the EU Directives requiring the extension of corporate reporting beyond the financial one. Moreover, similarly to Poland (Krasodomska, Michalak and Świetla, 2020), SR regulations were issued by the Ministry of Finance (MF) as a complement to financial reporting, thus placing accountants in a favourable position for SR. In 2022 the Romanian Government adopted the National Strategy for Sustainable Development 2030 and created as part of it, for reporting purposes, the Romanian Code of Sustainability. Apart from this actions, little is known about the actual role of the state and of interactions with other actors on the accountants' involvement in SR.

Guşe et al. (2016) and Albu et al. (2024) emphasise the strong role played by local and foreign (EU) regulators and MNCs (being initially engaged in voluntary reporting) play in creating awareness in the local context about SR. Both the offer and the demand for sustainability information were low, but increased over time (Albu et al., 2021, 2024), with coercive (regulatory) factors playing an important role (Dumitru et al., 2017). In this context, accountants started to be slowly involved in SR (Albu et al., 2011; 2024). This involvement seems to have been timidly supported by local actors, as the academic environment and local PAOs started quite late, after the NFRD, to provide education in this area (Guşe et al., 2016). More recently, the academics teaching accounting increasingly included sustainability topics in the lists of themes for bachelor and master dissertations. They worked with international professional bodies (such as the Association of Chartered Certified Accountants (ACCA)) to organise workshops on the role of accountants for sustainability or to support students to access sustainability certificates (such as ACCA Sustainability for finance). After 2020, the efforts made by the universities have been supported by the Romanian professional bodies that have adapted their training programs accordingly. Starting in 2022, the Chamber of Financial Auditors of Romania (CAFR) started organising webinars on SR and assurance (<https://www.cafr.ro/>). In 2023 the Body of Expert and Licensed Accountants of Romania (CECCAR) included a specific lecture on SR for the first-year interns, in 2024 it adapted the Management Accounting syllabus to include sustainability aspects, and in 2025 created a new lecture for IFRS S1 and S2. Additionally, CECCAR updated the professional accounting education programs for continuous development of its members as well (Sova, 2022).

Moreover, the Big 4 firms, NGOs, and users of the corporate information are recognised as promoters of CSR and SR (Albu et al., 2024; Guşe et al., 2016), but their role as actors in the field require further investigation. Additionally, the relationship between actors and how the field dynamics impact the accounting profession needs further scrutiny. Guşe et al. (2016) underline the lack of coordination among stakeholders in the pre-NFRD period, and a more recent analysis is warranted.

3. Research methodology

This study adopts an exploratory approach, as SR represents a relatively recent and evolving challenge for the accounting profession. Consequently, discussions surrounding the role, activities, and competencies of accountants in this domain are still emerging. To investigate these issues, interviews were selected as a suitable methodological approach, as they allow for in-depth investigation of the relational field and stakeholders' role (Nicklich, Braun and Fortwengel, 2020). Accordingly, 18 semi-structured interviews with 20 interviewees were conducted in February and early March 2025. The targeted participants included professionals with direct experience in SR and in the accounting profession, either through practical engagement or academic and training, such as accountants, auditors, CFOs, sustainability managers, representatives of professional bodies, and lecturers teaching SR courses. Some interviewees also had international experience in SR, having worked with companies operating in Western countries such as Germany, Belgium, and the Netherlands due to the global nature of their employers. This diverse sample ensures a broader perspective on the evolving role of the accounting profession in SR. Many interviewees have broad experience, from multiple positions. For example, some interviewees are academics, but also closely engaged with PAOs in SR training. Others are academics, but also consultants, and therefore they have a deep understanding of the profession and its challenges in accepting SR. Others are practitioners, eventually experiencing various professional roles, while some are also recent graduates, thus able to interpret the universities' reactions to SR.

Interviews are conducted in the early-stage applicability of the CSRD in Romania, therefore, results should be interpreted considering the transition from NFRD to CSRD, but also the recent discussions about reducing the regulatory burden. Even though there is experience with non-financial reporting, the response in Romania was varied and slow (Albu et al., 2021, 2024), and therefore there are few knowledgeable people. To address this challenge, we employed a snowball sampling technique to identify potential participants, starting from an initial group of five professionals—selected for their excellent knowledge of the field and of the relevant actors, and representing different categories of stakeholders (thus mitigating the limitations of various sampling methods).

The interviews were conducted using a mix of online (10 interviews), in-person (seven interviews), and telephonic (one interview) methods to accommodate the availability of the interviewees, and to mitigate advantages and limitations of various communication channels in conducting interviews (de Villiers, Farooq and Molinari, 2022). All but one of the interviews were conducted in Romanian, the native language of most participants, with the exception being held in English. The interviews, which lasted between 20 and 55 minutes (average 33 minutes), followed a semi-structured format and focused on key topics such as the main institutional actors influencing accountants' involvement in SR and their actions in the field. All interviews were recorded, transcribed, and coded in Romanian. A detailed overview of the interviews, including anonymised participant characteristics and contexts, is provided in Table no. 1.

Table no. 1. Interviews and interviewees detail

No.	Code	Position	Experience	Duration	Details
1	I1	Academic and PAO	24 years in the profession and academia; involvement for 5 years with national and international PAOs 5 years in SR education	45 min.	Zoom, recorded
2	I2	Academic and trainer for PAO	25 years in the profession and academia; various positions in PAOs, consultant and auditor, trainer on SR for PAO	30 min	Zoom, recorded
3	I3	Academic and tax consultant	25 years in the profession and academia	55 min	In person, recorded
4	I4 & I5	Auditor Big 4	3 years financial audit, half a year ESG auditor Big 4	50 min	In person, recorded
5	I6	Accountant, preparer	5 years in local accounting firm, preparer of financial statements	35 min	In person, recorded
6	I7	Auditor Big 4	Over 3 years audit Big 4	30 min	In person, recorded
7	I8	CFO, preparer	18 years as CFO, another 6 years as consultant and financial analysis in various companies	30 min	Zoom, recorded
8	I9	Auditor Big 4	3 years financial audit, half a year ESG auditor Big 4	30 min	In person, recorded
9	I10	International PAO representative	Regional representative over several countries in the region	35 min	Zoom, recorded
10	I11	Auditor Big 4	4 years financial audit, half a year ESG auditor Big 4	25 min	Zoom, recorded
11	I12	CFO, preparer	3 years as CFO, various positions in accounting and finance manager for 18 years	30 min	In person, recorded
12	I13 & I14	Accountant & Sustainability Manager, preparer	19 years as accountant; 2 years as sustainability manager, 18 years of supply chain and logistics	35 min	Zoom, recorded
13	I15	Head of quality and environmental, health, safety and security, preparer	Over 2 years as Head of quality and environmental, health, safety and security. Previous experience: 11 years chief pharmacist, 9 years internal auditor, 7 years quality manager	35 min	Zoom, recorded
14	I16	Academic and trainer for PAO	24 years in academia, trainer on SR for PAO	20 min	Zoom, recorded
15	I17	Deputy Director in Ministry of Finance	Experience in issuing the regulation transposing the CSRD	25 min	Phone, recorded
16	I18	Auditor Big 4	2 years audit Big 4 2 years as accountant	40 min	In person, recorded
17	I19	Academic and trainer for PAO	28 years in academia, trainer on SR for PAO	25 min	Zoom, recorded
18	I20	Academic and trainer for PAO	21 years in academia, trainer on SR for PAO	25 min	Zoom, recorded

The coding and analysis were contextualised and triangulated with our understanding of the field, as researchers and practitioners. The data analysis was conducted using both a deductive and inductive approach, in a conceptualised composition (Berends and Deken, 2021). Data analysis in qualitative research, including coding and theorising, is a creative and subjective process (Mahama & Khalifa, 2017), yet it follows certain procedures and stages to ensure credibility and authenticity (the equivalents of classical validity criteria in quantitative research) (Messner, Moll & Strömsten, 2017), such as triangulation (of informants in our case), reflexivity, and the incorporation of domain understanding (which is necessary for applying the principle of saturation in data collection).

The first round of coding was rather deductive and consisted of the identification of the relevant field actors (field mapping). The second round, starting from the narratives, was focused on inductively establishing their position and role in the field and the field's dynamics. In this stage we inductively identified three main roles played by the actors in shaping the role of accountants in SR: providing legitimacy, awareness and resources. The third round comprised the overall assessment of the field (Martin, 2003) to theorise about the actors' impact. In this stage we also paid attention, in a predominantly deductive approach, to how receptive (Faulconbridge and Muzio, 2016) the field members are to SR, and to their interactions (thickness) (Nicklich, Braun and Fortwengel, 2020), in general and in particular to SR.

4. Results analysis

4.1. Legitimising a role for accountants

Regulators of sustainability reporting

The most important institutional actor legitimising a role in SR for the accounting profession is the state, particularly through the Ministry of Finance (MF), the issuer of regulations mandating SR: *The transposition of the Directive by the MF has indicated a role for the accounting profession in SR. I say it has only reinforced the direction of the European Union* (I10).

In this process, the role of the EU as an international actor and the replicating position of the state are acknowledged: *I think the EU was the most important [actor]. We just took what we were told* (I16). However, the localisation of SR through the MF as a complement to financial reporting infused it with all state-related local frictions, expectations, and mentality.

First, the state, in its preoccupation with taxation, precision and standardised reporting, is less interested in SR. Therefore, the role for the profession in SR is rather subsumed to the form, not the substance, of reporting:

A sustainability component in the profession - may or may not be. It is an accounting component because it is a document that accompanies the financial statements. But it's not necessarily the job of accountants. The administrator must report. The accountant must make sure that everybody knows that this report has to be there, that when the auditor comes, he hands it over. If we have a smart administrator who understands that a good report is needed, he will hire a service provider. If we have a less smart one, they will push

it to the accountant - it's with you, it's in your financial statements. We can't say strongly that it belongs to accounting, but we can't say it doesn't belong (I17).

We notice here a low receptivity to what SR is meant to encompass, and particularly to the potential role of accountants in ensuring high quality SR. The task is highly procedural and, surprisingly, there is no indication that companies developing internal services to ensure sustainable development, not only complying with reporting requirements. Second, the state's inaction is noticed:

It seems that our authorities are not doing enough. Maybe exposing what these sustainability reports mean and notifying their taxpayers in advance, those who will be affected, the companies that will be affected, and somehow insisting that they will have this obligation. Everybody is somehow expecting some extra help from the MF on how they have to show, concretely, what they have to do (I2).

The state's inaction results in a low endorsement of SR. And this is because when the state has an interest, it guides preparers through guidelines, training, and other activities (Albu et al., 2023): *I mean, when it [the state] has an interest, it comes to you with tools so that you can [do it] ... Here, when it gives you this freedom, you say [you understand] it's not important. That's about it (I3).* The inactivity of the state is severe here, given the mentality of the accounting profession in Romania and its obedience towards the state (Albu et al., 2021, 2023). Overall, this results in inaction as well, given that *And the accountant, their greatest fear is of the state, not of the manager, that's the paradox here. Because the accountant sometimes fights the manager for the state (I3).*

Users

Contrary to the general understanding of the state regarding SR, the users may expect consistent, meaningful reporting, reflecting the companies' commitment towards sustainability. This view reflects receptivity in terms of the basic principles of SR. Given accountants' expertise with quality reporting, users' expectations may indirectly legitimise a role for the accounting profession in the SR:

And I can say that maybe accounting would be more involved in the overall assessment side. Maybe on the materiality part itself, because usually the CFO and the controller are former auditors, they know what materiality means, they are more familiar with it (I9).

The companies that I've seen and that have already started to report and add this SR part to their financial statements, they did it strictly because their investors asked for it. I mean you lose your investors if you don't bring them what they want. What do you do? Can you sell them donuts [ro. Le vindeți gogoși? – a Romanian saying meaning telling lies]? Selling them doughnuts how? You sell them nicely [packaged] [alluding to superficial reporting]? Now here's the problem. Is this credible? No, it's not credible. [...] So yes, it seems to me that investors have the biggest impact on that side [asking for quality SR] and they influence the role of accountants as well (I18).

4.2. Creating awareness

The role of PAOs and universities is to create awareness about the expanding role of the accounting profession. In Romania both institutional actors started late (Gușe et al., 2016), but in the recent years they actively fulfilled their role, as students and accountants have a

good understanding of SR and accept this task in the profession (Fota et al., 2024). Local PAOs, one (i.e., CECCAR) comprising expert accountants, and another one (i.e., CAFR) supervising auditors, organised training to introduce the SR concepts:

They [SR concepts] were promoted to all members, so practically the whole profession knew about them. [...]. [PAOs] informed, they popularised the idea, whoever is interested now can go and find out more. At least, I don't think that anyone who is a member of a national or international association can say: "What's that? I did not know about it. What is going on?" (I10).

Local PAOs' actions were in line with the developments at the international level. As such, International Federation of Accountants (IFAC) initiated discussions about the standards for education to be revised to incorporate SR (IFAC, 2023), and international PAOs actively promoted the expansion of the professional knowledge for the accounting profession (e.g., ACCA, 2018). The narratives of the local PAOs were much in line with these developments: *we are the accounting professionals and we're the ones that should be taking this [SR] and putting it into our services (I1)*. While adhering to the Western type understanding of SR, in the operationalisation of their plan PAOs had to incorporate the local realities, and particularly an uninterested and apathetic accounting profession, which is much in line with the attitude documented in the literature (Lai and Stacchezzini, 2021): *The first training session was like 'what do they [PAO] want from us? [laughs] Because we have to deal with the 25th, with 30th [referring to deadlines for tax reporting], with all kinds of statements [tax related] and we don't understand the idea [of SR] (I1).*

But PAOs did not give up on their role, as they seem to understand the general evolution in the profession. Moreover, they seem to acknowledge their role in explaining and embracing SR:

SR is coming, which we can no longer dismiss as a reality [...] the fact that we are a smaller state and that we are very focused on tax compliance, that doesn't mean that we have to sit on the sidelines and, I don't know, wait for something else to happen. [...] it is important to raise awareness [...] you can't reject the idea because it will come to a situation where you [accountant] will have to do this SR (I1).

Besides organising training, local PAOs initiated other actions to develop a body of knowledge, shaping identities and knowledge (Nicklich, Braun and Fortwengel, 2020) in relation to SR, *as a lot of information is put for free on websites (I10, International PAO) and It [PAO] gives you a community, it gives you, as I said, the possibility to have direct access to discussions with trainers, with lecturers. [...] Our course materials are full of examples (I1)*. Moreover, there are ongoing plans to introduce a certificate for SR. But overall, the results of PAOs' actions are modest, given the limited receptivity in the field. However, *if you keep telling them [about SR], the mentality changes [...] like Chinese water torture (I16).*

Universities represent another important actor in creating awareness about SR. Generally, universities demonstrated receptiveness and introduced topics and new courses (Jinga et al., 2024): *So, in addition to creating that excitement, they [universities] also have to bring the concrete information into the curricula, which is happening, and we're seeing this again across the region [Southern Europe] [...]. It's probably going to increase in intensity. Yes, I would say that they [universities] are fully aware and highly supportive and very enthusiastic about this. I mean, they also see it as a breath of fresh air in the profession (I10).*

These developments in universities also mirror international trends and encapsulate the pressures of international accreditation requirements (Heinzelmann, Dobroszek, and Zarzycka, 2024). Universities are fully receptive to the ideas of sustainability and SR, and they are expected to be taught in relation to each other:

Because if our students learn right from the university, and not only in accounting, [...] somehow the eventual obligation or, even if it is not an obligation, a voluntary reporting, it will not seem so out of the blue (ro. ulterior nu va mai părea așa de noaptea minții că ce s-au schimbat vremurile). I mean people are aware of what they will have to do or what it would be good to do, so certainly academia, university life, somehow, can whet their appetite [...] I talk about SR, but I always say that SR should come along with more efficient consumption, somehow more sustainable, less environmentally damaging activity. And then those two together, if they [sustainable activity and SR] are somehow inoculated into young people right from university, they are much more likely to happen (I2).

Universities proved to be efficient in creating awareness (Fota et al., 2024), as some young interviewees now working on SR-related tasks, admitted that *we consider ourselves lucky to be taught this at university (I4) and academia would be the starting point, I mean, personally speaking, that's where I started my knowledge of sustainable reporting in the accounting field (I7)*. However, besides introducing the concepts, university education remains general and quite theoretical, given that:

Clearly, I believe that we [academics] should open the line, but we should be trained. [...] I mean, whoever comes here [in the university], is more for forming an economic mindset than becoming an apprentice. And I think that the role of the university should remain to open your eyes. Because no matter how much the university wants to come and teach you what to do next, it can't teach you because you have to change, you have to adapt to the specifics of the activity. It's something like the controller. No matter how much you learn in university, you can't become a controller until you've had a few years of experience (I3).

But what is important is to develop the whole set of skills that would support accountants' transformation, if needed: *here I think that the academic side has an important role, accountants to be much more flexible and much more open to learn (I12)*. This is in line with Fota et al. (2024) who show that universities are expected to develop these soft skills.

4.3. Providing resources

The group of actors providing resources to accountants to be involved in SR include consultants, Big 4 firms, and employers. An interviewee synthesises their role as follows:

In my view, the accounting profession's involvement in SR is significantly influenced by consultants, managers and other Departments. For example, sustainability consultants play an important role in guiding companies. Consultants can help companies to develop sustainability strategies and working with them can broaden the skills of accountants, ensure more detailed reporting, and consultants can support accountants in adopting environmentally appropriate approaches and integrating non-financial data into financial reporting. Top managers also have a very important role in setting the organisation's priorities and sustainability strategy. They can influence the integration of sustainability into the financial reporting process and daily operations. IT departments are also important, as working with them is essential to implement data management systems that can enable accountants to access certain data (I6).

The management and shareholders play a significant role in deciding the company's attitude towards sustainability in general and reporting in particular. In this way, a strong commitment to sustainability and SR would involve the accounting profession, given its role in providing complete and accurate data: *I'm thinking that maybe that's where the connection [of SR] with accounting and auditing would come in more - because we know after so many years of auditing IFRS and doing IFRS, that if the standard says so, you do so, you know? It's not up to you what you want to omit, what you think maybe it's not important or whatever* (I9).

The understanding of SR and its final quality depends on the internal decisions, because *the state gives you the legislative framework, but it doesn't come to your house to organise you, to tell you what to do and how to do it. [...] Internal policies are the most important* (I15). And this is how SR *becomes a submission of something [ro. depunere de ceva]* (I12) or is a thorough exercise. Consequently, *managers will have a role to play in terms of allocating funds, allocating budget time and resources to form their reporting teams* (I2).

One of the knowledge resources employed by companies is consultants. Consultants, including the Big 4 firms, invested resources to develop SR competencies: *I know that the Big 4 have had strong cells for some years now, whereby they offer such [SR] services* (I2). Their resources are mostly of Western inspiration, and comprise training, materials, consultations: *Before I started the job, we had trainings for about a month, with trainers coming from different countries [...]* (I4).

Working in a Big 4, we have, you know, quite a lot of resources. Our people have created templates that are written according to the standard and generated automatically. And the moment you go into a new project, all these sheets are generated where you have the standard described word by word (I9).

Consultants also transfer this knowledge to companies, if there is an interest: *we would teach and/or have courses for the clients, if they want* (I4) and *We are trying to educate them [our collaborators] at this time, to make them understand that, on the one hand, it is also good for them to have this check done internally, but also to prepare them, as I said, for what is to come for them in a few years* (I12).

5. Discussion

We draw on a relational, field perspective to study how various actors shape, through their actions, the role of the accounting profession in SR. We map the field and identify the relevant actors. We identify three categories of institutional actors: legitimacy providers (state and users), awareness providers (PAOs and universities), and resource providers (companies and consultants), and we further discuss their role considering their receptivity (Faulconbridge and Muzio, 2016) to SR as put forward at the international level and their SR-related effective interaction as a form of analysing the thickness (Nicklich, Braun and Fortwengel, 2020) of the field in strict relation to SR.

We notice that the legitimacy providers have relatively low effective interaction in shaping the accountants' role in SR. This is because the state, while being in the position to advance in the role of accountants, limits itself to the transposition of European directives and treats SR as another reporting obligation, and does not expect an internal organisational change. Furthermore, while being the most powerful actor in the field of reporting in general (Albu

et al., 2023), the state maintains a low pressure in relation to SR and leaves it to other actors to decide the course of action. However, indirectly, through its prior field interactions, the state inevitably influences SR and the role of accountants in the process.

For example, e-Transport reporting looks like sustainability. I mean, it's not sustainability related, e-Transport has nothing to do with accounting, it has to do with procurement. But, somehow, they all [those in charge] still come to the accountant to vent their bitterness and say, hey, help us [...] In accounting the circle closes because if one hasn't reported and the invoice appeared in accounting, you see it. And then, although at the beginning, when e-Transport appeared, the accountant said, 'we are not interested in it', they ended up involved (I3).

The interviewee refers to the accountants' ultimate role of supervising all reporting towards the state, and this is much in line with state's opinion, that *this reporting comes from legislation and through changes in accounting legislation it is pushed to accountants [...]* *The accountant must be present in that reporting (I17).* But in this approach, the receptivity towards SR, as the ultimate step in ensuring a company's sustainable development, is very low. SR becomes a reporting exercise, and it is localised as another reporting obligation towards the state. The state transfers the importance of changing the meaning or quality of reporting to companies and users.

The accountant is loaded with a lot of things, but alongside the accountant the administrator signs. He has to understand that if the accountant is overloaded with certain things, CO₂ or whatever other environmental indicators there are, the administrator has to call in a service provider. After that comes the pressure from institutions - banks, investors who will put reporting-related conditions in their future contracts (I17).

In this approach, the state appears to be a neutral actor for SR and is not necessarily interested, by conditionality, in the existence and quality of reporting. In fact, the interviewee expects the pressure to come from other users (e.g. banks, investors, the public – the final consumer). In practice, the state regulates this reporting, from the legislation point of view, but does not seem interested in the results of this reporting.

The users, as legitimators, along with companies and consultants as resource providers, influence SR in general, and indirectly they influence the role of accountants. However, even so, the overall environment is strongly dominated by the state. While the state is almost absent in SR effective interaction, it is the source of high thickness in reporting in general, and in guiding the profession and the economic life. As such, other actors expect state action, since:

And then I think that in the field of sustainability, in order to be able to evolve, to grow, professionals should be required to train, because you can't do that without training, that is, without studying that standard. [...] Because they [accountants] are not curious. [...] I think I did not see any other way [of doing something new] than fear [of state] (I3).

Then, if there are legislative requirements in this sense, the companies will certainly comply with them, because we never go beyond legislative requirements. I mean, whatever happens, that's it. Whether we agree or not, we implement them. So first would be the government, then business (I8).

With this understanding of the local context, it becomes clearer why it is expected that state should be more involved in creating a role for accountants, given that *if the state got more*

involved [...] people would know that accounting can be more than what it was 20-30 years ago (I4), and also raise awareness [about SR] among companies, stakeholders, investors (I5). For some, this mentality is so strong that even awareness should start after the signal from the state is received and not before. As such, the academic environment is future-oriented... it was premature to include it [SR] in the curriculum of universities before the regulations (I17). This point of view highlights the importance of the state and local mindset, aligning with research conducted in other countries (Krasodomska, Zarzycka and Zieniuk, 2024; Kunz, Oltmann and Weinhart, 2025), however, in contrast to the situation in Romania, in other countries stakeholders expect strong academic involvement in SR.

We contribute to two streams of literature: the one investigating the role of the accounting profession in SR (e.g., Ascani, Ciccola and Chiucchi, 2021; Egan and Tweedie, 2018; Krasodomska, Michalak and Świetla, 2020; Kunz, Oltmann and Weinhart, 2025; Schaltegger and Zvezdov, 2015) and the one looking at the hierarchy and influence of various actors in fields in general (e.g., Bourdieu, 1995; Martin, 2003; Nicklich, Braun and Fortwengel, 2020) and in the accounting profession and SR in particular (e.g., Boulianne, Keddie and Postaire, 2018; Brouard et al., 2017; Krasodomska, Michalak and Świetla, 2020; Wolf et al., 2020). We find that this role is shaped by various global and notably local actors, but the central actor is the state, as a regulator in the field of SR, but also as a long-standing form of authority and source of ideology in the profession in general (Albu et al., 2023). In its first capacity, the state may be considered as a source of legitimacy for a role for accountants in SR. However, given its second capacity, this legitimacy becomes threatened by the everlasting association of accountants with state-directed reporting. This is because with other forms of reporting, the state always backed up the legitimacy function with awareness creation and provision of resources, providing detailed information, additional guidelines, and training. The lack of additional reactions from the MF in relation to SR resumes its function only to legitimacy, which is much in line with other settings (e.g., Krasodomska, Michalak and Świetla, 2020), but insufficient to result locally in deep actions. As such, the state as a powerful actor signals what is essential, what gets ignored, and what should be done (Martin, 2003).

The state's view is that the business environment, not only the regulation, should drive action. The drivers of change in the profession (Nicklich, Braun and Fortwengel, 2020) are represented by users as a market form of legitimacy, and by the awareness creators and resource providers. Globally, the accounting profession seems to be highly influenced by global actors, such as global PAOs, large consulting firms (including Big 4) and regulatory actors, and these actors influence their local counterparts. However, the local field, in terms of relations and efficiency of interactions, moves away from the international field general structure and dynamics, given the long-standing position of the state, which created over the years a high degree of thickness in the accounting field in general. A high degree of thickness results in a shared understanding (Nicklich, Braun and Fortwengel, 2020), and this is how MF governed the field of financial reporting after the fall of communism (Albu et al., 2023). However, given that there is little receptivity to SR in the traditional field, the existing relationships between factors constitute a constraining effect.

Moreover, when strictly considering the field of SR, we observe that the groups of actors have a low degree of interaction. Even so, given the state's legitimacy role (through regulation) and the backup of PAOs, which are the pillars of traditional professions, one would expect that this is enough for establishing a position for accountants. However, SR

being perceived as an area outside traditional accounting and being mandatorily applied by only a limited number of companies, the meanings and the roles are yet to be constructed, and this is why there is limited success in introducing this practice in general and creating a role for the accounting profession in particular. Finally, we confirm prior findings (Guşe et al., 2016; Krasodomska, Zarzycka and Zieniuk, 2024; Kunz, Oltmann and Weinhart, 2025) about the need for coordination between groups of actors. This is much in line with our idea that field thickness and receptivity will result in a shared understanding and acceptance of innovations. But more than this idealised situation, we accept that actors in the field have diverse interests and positions, which will influence and transform western models and their local acceptability.

We thus illustrate how a global movement and regulation such as SR is localised, considering the important roles played by the local institutional actors (Martin, 2003; Wolf et al., 2020). We observe that the reactions in the field are in line with the actors' positions (Bourdieu, 1995). This is why the hierarchy in the field deserves further investigation, to explore the role of powerful and marginalised actors (Anesa et al., 2019). Moreover, while we agree with Kuasirikun and Constable (2024) that international actors play an important role in emerging settings, given that SR is introduced in Romania as a result of their actions, we also observe how the local network of relations and the local powerful actors significantly influence the implementation of Western models and rules.

Conclusions

We analyse the composition and dynamics of the field to explain how the role of accountants in sustainability reporting (SR) is constructed in the Romanian context. Although our study focuses on a specific setting, our findings are relevant in the broader EU context, particularly in relation to the transposition of directives. Moreover, the insights are applicable to other contexts where the state plays a significant role – both in the economy at large and specifically in the field of accounting.

Sustainability has not historically been an end in itself in Romania; rather, it was promoted as a means of survival, as basic resources could not be otherwise secured. Today, due to economic growth, we are witnessing the first generation that must change this mindset – moving away from personal self-interest and taking actions to improve sustainability for the benefit of their communities. A similar pattern can be observed in Romanian-owned companies: until they emerged from the 2008 crisis, their focus was solely on survival. In the meantime, capital has accumulated that can now be directed toward projects aligned with sustainable economic growth. Therefore, the efforts of professional accounting organisations (PAOs) and universities to raise awareness of SR and instill a Western understanding of sustainability and SR have not been easy, but they have been achieved to a considerable extent.

Under these circumstances, companies can display varying degrees of receptiveness to SR and effectiveness in their interactions with other actors in the field. Some companies may respond only to the state's requirements and may engage (even significantly) with the accounting profession, but this may result in superficial reporting. Other companies – especially those under legitimacy pressure from users and multinational corporations (MNCs) – may allocate more resources, involve consultants, and commit to a more substantial reporting process, in which the accounting profession plays a meaningful role.

However, resource providers (companies, consultants, and the Big Four) do not ensure a consistent approach to reporting or to the professional development of accountants, and reporting entities do not have equal access to information. The only actor capable of balancing this system is the state, which should act not only as a provider of legitimacy but also as a provider of resources.

Even if widely investigated, the global-local dichotomy and blending deserves further investigation. Our study has limitations related to the approach employed to access the field (interviews) and the period in which the study is conducted (prior to the release of the first reports complying with the CSRD requirements and the regulatory changes introduced by the Omnibus package). While interviews offer an in-depth insight into the field issues, the insights come from a rather small sample size and the sampling techniques used may influence the perception of the field through the selection of interviewees. Future studies may employ different research approaches (e.g., data collection through surveys or case studies) and cover different time periods. Alternative methodologies could also allow future research to be grounded in different theoretical frameworks (e.g., institutional theory, actor – network theory).

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