PERCEPTION OF A ROLE IN SUSTAINABILITY REPORTING: THE CASE OF PROFESSIONAL ACCOUNTANTS IN NIGERIA.

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Abstract

The disposition of accountants in developing countries towards playing a role in sustainability reporting is insufficiently understood in the literature, especially within the context of evolving practice. Employing an exploratory qualitative research design in which data was collected through survey questionnaire, the study explores the Nigerian professional accountants' disposition towards playing a role in sustainability reporting. Analysis of the survey questionnaire shows that the professional accountants in Nigeria are favourably disposed and have a positive attitude towards playing active role in sustainability reporting and support the introduction of an accounting standard that mandates sustainability reporting. This support however is not predicated upon sustainability reporting providing stakeholders with information to hold the corporations accountable for the social and environmental impact of their operation. Interpreted within the context of practice theory the study exposes struggles at margin of emergent new practice moving from financial reporting to sustainability reporting. The accountants are favourably disposed to everything that supports playing a role in sustainability reporting even where they do not appear to possess the requisite skills to do so. The study recommends that the Institute of Chartered Accountants of Nigeria (ICAN) should provide the necessary enabling environment that will enable professional accountants in Nigeria to play an active role in sustainability reporting.

Introduction

Prior literature shows that accountants in developed countries are not only showing positive attitude towards sustainability reporting (Nyquist, 2003) but are increasingly and significantly getting involved in sustainability (see Zvezdov, Schaltegger, & Bennett, 2010; Williams (2015). In developing and emerging markets, the literature also appears to have documented a positive attitude to sustainability reporting (see for example, Kuasirikun, 2005; Islam & Dellaportas, 2011) but at the other end a negative attitude (see Kamla, Gallhofer & Haslam, 2012). These positive attitudes of accountants in developing countries does not appear to have translated into a concrete role being played by them in sustainability reporting. As such, while we know of the emerging trend of accountants in developed countries getting involved in sustainability reporting, we do not know much about professional accountants in developing countries playing an active role in sustainability reporting. Without accountants in developing countries actively getting involved in sustainability reporting to develop such accounting practice, a skill set expected of accountants to render an aspect of professional

practice in fulfilling their role in such economy may be missing and reliance may then be placed on accountants from developed counties. The beginning of the development of such accounting practice as sustainability reporting is awareness and the accountant's knowledge of it, making the accountant become an advocate of such reporting.

Schaltegger and Zvezdov (2015) describes accountants as the gatekeepers of sustainability information informing an expectation that accountants will have an active role to play in saving the planet (Deegan, 2013) and helping businesses to make the planet safe (Gray & Bebbington, 2000). These lie at the core of sustainability reporting. Accountants have traditionally seen their role as confined to financial reporting, not seeing sustainability as their domain
(Bebbington, Gray, Thomson, & Walters, 1994). Practice study documents the struggle at the boundary demarcating one practice from the other (Bourdieu, 1977). Getting accountants involved in sustainability reporting creates such struggle at the boundary of practice transition. It may appear that professional accountants may see a practice transition moving from financial to sustainability reporting. A statement of problem supporting a study like this can be framed and situated in a perception problem that may exist among professional accountants in developing country about the role they can play in sustainability reporting. Nigerian accountants are a typical example of this.

Consequently, the objective of this study is to examine the perception of professional accountants in Nigeria about their role in sustainability reporting. The research question addressed in the study is as follows: what is the perception of professional accountants in Nigeria regarding the role that accountants in developing countries can play in sustainability reporting. By examining the perception of Nigerian professional accountants in the role they can play in sustainability reporting, I contribute to creating the awareness that helps in expanding the boundary of reporting practice engaged by accountants in developing countries. Unlike prior studies, this study addresses the potential role that accountants can play in sustainability reporting from the perspective of professional accountants themselves, hence practice issue.

The study employed an exploratory qualitative research design in which data was collected through survey questionnaire of Nigerian professional accountants. Analysis of the survey questionnaire shows that the accountants are favourably disposed to playing an active role in sustainability reporting and would want accountants in Nigeria to engage in different aspects of sustainability reporting. This will include formulating social and environmental sustainability policies of their organisations and assessing social and environmental impacts of investment projects. They also want accountants to advise and report on the cost of social and environmental impact of company's operation and carry out audit and assurance of social and environmental sustainability information of companies in Nigeria.

Instructively, the accountants are of the view that an accounting standard on sustainability reporting should be introduced and that sustainability reporting should be mandated. However, they are not favourably disposed to a sustainability reporting that helps stakeholders hold the corporations accountable for the social and environmental impact of their operation. These findings question the

accountants understanding of sustainability reporting (see Okwuosa, 2019). Taken together, the evidence provided in the study has wide implication for the potential role that professional accountants in Nigeria can play in sustainability reporting. It also has implication for their supporting social and environmental sustainability practices among corporations in Nigeria. Ultimately, it provides an insight into the kind of training that the Institute of Chartered Accountants of Nigeria can provide for its members and prospective students to develop sustainability reporting as an accounting practice.

The rest of the study is organised as follows: section 2 provides a theoretical context to the study. Section 3 reviews the literature on accountants and sustainability reporting. Section 4 discusses the research design, data collection and analysis while section 5 presents the results of the findings. Finally, section 6 provides concluding remarks of the study.

Theoretical framework

Practice theory in transiting from financial to sustainability reporting

Previous studies have discussed the theory of practice (see Schatzki, Knorr-Cetina, & von Savigny (Eds). 2001) however there is an emerging literature examining practice from theoretical perspective (Chia & Holt 2006; Jarzabkowski, 2005; Gherardi, & Nicolini 2000). In this respect, neo-institutional theory conceptualises activity as being subsumed in practice. To Jarzabkowski, (2005), activity is actions and interactions of actors in the course of their day to day roles or duties while practice is activity patterns situated in wider conceptual meaning. This suggests that activity is acts not underpinned by any deeper social meaning; not thought through, while practice provides meaning and reasoning behind activity. For example, recording financial transaction can be done any how as activity but in professional booking, the objective of the recording provides logic as to how the recording is done, thereby making it a practice. Thus, practice is underpinned by broader logic and may be viewed as institution. This explains why Lounsbury and Crumley (2007) sees activity and practice relation as providing that point of contact between practice and neo-institutional theory. According to Lounsbury and Crumley (2007), focusing on this relation helps reveal how innovations in activity will results in the creation of new practice.

The point of the relation between activity and practice has been described by some researchers as struggle at the margin. In particular Bourdieu in conceptualising practice study draws attention repeatedly to a constant struggle operating at the boundaries that demarcate social space (see for example Lounsbury & Ventresca, 2003). This social space or professional space for studies that examine practice change (see Suddaby & Greenwood, 2005); Lounsbury & Crumley, 2007) is particularly relevant for actors' perception of activity and practice that encapsulates this struggle. It has been stated that processes associated with drawing on the variability of activities of a professional to create a new practice are always associated with conflicts and struggles on the part of the practitioners (Lounsbury, 2008). Such struggle at the boundary is noticeable in the extension of a practice engaged by professionals such as accounting profession (see for example Suddaby & Greenwood, 2005). According to Lounsbury (2008) what is more important towards an understanding

of how these struggles manifest and lead to the creation of new practices is a focus on actors and supporting logic. Such actors may be members of a profession, their firms or the profession itself (see Suddaby & Greenwood, 2005).

The literature suggests that it is logic (Lounsbury, 2008) and performativity (Feldman 2003; Lounsbury & Crumley, 2007) that assist in clarifying the struggles and conflicts at the margin that lead to new practice creation. However, I argue that understanding the perception and conviction of actors is the precursor to the foundation of enquiry into the struggles and conflict at margin together with supporting logic that leads to emergent new practice. Accountants are entrenched in the knowledge of shareholders' value maximisation focusing on financial reporting, such that social and environmental sustainability reporting is perceived to be outside their existing practice (Bebbington, Gray, Thomson, & Walters, 1994). Migrating from financial reporting to sustainability reporting provides opportunity for enquiry into the constant

struggle at reporting boundary. Getting accountants to be involved in sustainability reporting exposes a kind of struggle at a boundary which demarcates both professional practice space (Bourdieu, 1977). Creating a new practice of sustainability reporting creates such struggle that requires gauging the views of professional accountant.

Prior studies on accountants and sustainability discourse

Early studies on the role of accountants in sustainability reporting in developed economies provide mixed evidence of not playing any role. For example, Bebbington, Gray, Thomson, and Walters (1994) provide evidence of non-involvement of UK accountants in the corporate sustainability response of their organisations. This suggests that accountants played no role in sustainability response of their organisation. The explanation for this non-involvement according to them is hinged on a perception of environmental sustainability accounting not being (p.118) '*sufficiently important to accountants' current activities'.* This view which held at that time is supported by the study by Deegan, Geddes, and Staunton (1996) which documented non-response on the part of accountants in Australia to an increasing sustainability concern in their community. Deegan et al (1996) further provide evidence which shows that accountants as part of accounting standard regulators care less about environmental disclosures irrespective of their relevance in corporate reporting. This may be because accounting standard which they regulate does not require sustainability reporting, again confirming no role for accountants even as standard setters.

Accountants as auditors have not fared differently when it comes to their role in environmental sustainability reporting. For example, Collison (1996) shows that auditors in UK were aware of the importance of environmental issues for their audit work but felt that the regulators had no role to play at that early stage of environmental reporting. In another study, Wilmshurst and Frost (2001) document limited participation of accountants in the environmental management systems (EMS) of corporations in Australia. They interpret this to be a gap in the expected role of environmental accounting in EMS.

Therefore, these early studies which were all conducted in developed countries provide evidence of accountants not playing a role in bringing about social and environmental sustainability reporting practices within their organisations.

Later studies began to provide evidence of a changing perception of a possible role that accountants can play in sustainability reporting and getting involved with it. For example, Nyquist (2003) documents a positive attitude of Swedish accountants towards a mandatory social and environmental sustainability reporting information. He shows such positive attitude to be more among the big firms and those accountants that have been trained on the subject matter. Nyquist study appears to mark the beginning of increasing awareness among accountants on the role they can play in sustainability reporting. This is because all subsequent studies after it, document positive attitude and awareness of the role that accountants can play in sustainability reporting. For example, Zvezdov, et al, (2010) provide evidence of increasing and significant involvement of UK and German accountants in generating and using sustainability related information and this has been on the increase over time. Similarly Williams (2015) provides evidence of local government accountants in Australia supporting their involvement in sustainability reporting. These later studies providing evidence appears a departure from earlier trends but however do not clearly articulate how these accountants were involved and brought about sustainability reporting in their organisations.

Extensive review of the literature shows that early studies are silent on the involvement of accountants in emerging markets on social and environmental sustainability reporting but there had been recent studies addressing this within the context of these markets. For example Lodhia (2003) examines the potential role accountants can play in promoting environmental sensitivity by Fiji businesses through environmental accounting. Unfortunately, he documents the non-involvement of accountants in influencing the development of environmental accounting and reporting in that country. He attributes this finding first to lack of technical competence in environmental matters on the part of the accountant. Next, given the absence of a mandatory regulation, he blames the voluntary nature of such accounting and reporting. This appears to suggest that social and environmental sustainability reporting can only come about through regulatory fiat as opposed to voluntary effort in Fiji.

Similarly, Kuasirikun (2005) explores the attitude of Thai accounting professionals and document an overall positive attitude towards social and environmental accounting among auditors; accountants and accounting related professionals. A positive attitude may indicate interest in the subject matter but does not translate into playing a concrete visible role. It may however be the impetus needed to progress to the next level that translates interest to concrete action. In their study, Islam and Dellaportas (2011) document evidence of a positive attitude on the part of chartered accountants in Bangladeshi towards social and environmental accounting and reporting practices. They however indict the accounting profession of making little or no effort to develop such practices among its members and call for international influences if real progress were to be made. They fail to see the local institutional forces from the profession as being effective in dealing with social and environmental accounting and reporting issues in emerging economies.

A recent study by Kamla, et al, (2012) which examined the perception of Syrian accountants towards social sustainability accounting and reporting focused on their role and future implementation of such accounting and reporting. Although the accountants show a perception of significant role for social accounting helping to enhance the well-being of Syrians, they fail to see any significant role on their part and any urgency in its development and implementation.

Overall, early evidence of non-involvement and no role for accountants in sustainability reporting in developed countries appears to be giving way to early signs of an increasing awareness of, positive attitude to and involvement in sustainability reporting on the part of accountants. This however does not appear to hold for the emerging markets where till date accountants are not sufficiently informed, are not involved and do not see any role in sustainability reporting. Also, as can be seen from the review, only few studies have addressed the subject matter within the context of emerging markets. This therefore calls for more studies that can provide insight into the perception of accountants on their role in sustainability reporting in emerging markets. This study seeks to fill this gap by examining the perception of professional accountants in Nigeria on their role in sustainability.

Research Design

Prior studies that have explored perception of accountants in developed and emerging markets employed qualitative research design (see for example Bebbington et al. 1994; Deegan et al. 1996; Nyquist, 2003; Zvezdov et al. 2010; Islam and Dellaportas, 2011; Kamla et al., 2012; Williams, 2015). Extensive literature review carried out by the author appears to suggest scarcity of a study examining sustainability and the role of professional accountants in Nigeria. Consequently, the study adopts exploratory qualitative research design in which primary data was collected through survey questionnaire of professional accountants in Nigeria in order to gauge their perception on the role they can play in sustainability reporting. Professional accountants are further subdivided into practicing and corporate accountants. Corporate professional accountants are those working in the industry (see appendix 2) while practicing professional accountants are those working in the Big 4, small and medium practice (SMP) firms. Snowball sampling was employed to select respondents. Snowball sampling aims at those with knowledge of the subject matter (Saunders, Saunders, Lewis, & Thornhill, 2016) and relies on introduction of a knowledgeable informant (Bryman & Bell, 2015; Creswell, Hanson, Plano, & Morales, 2007). Although there are two professional accounting bodies in Nigeria recognised by International Federation of Accountants (IFAC), members of the Institute of Chartered Accountants of Nigeria (ICAN) dominate private sector reporting where sustainability practices voluntarily obtain at the moment and are deemed knowledgeable in the subject matter. The sample of the study is therefore defined as ICAN members that participated in the 2016 Mandatory Continuing Professional Education (MCPE). These MCPE trainings took place in major cities in Nigeria such as Asaba, Calabar, Kaduna, Benin, Ibadan, Enugu, Port Harcourt, Lagos and Abuja. The survey therefore covers a wide geographical area in Nigeria and can be deemed a representative of professional accountants with knowledge of the subject matter of the research as is usually the case with snowball sampling.

Participants information in such trainings in 2016 obtained by the researcher from ICAN Membership and Education Training (ME&T) committee shows a total number of 4,997 participants. However, after adjusting for repeat participants in repeat programs, the number came down to about 3,500. A total of about 1, 857 questionnaires were distributed among these participants directly during ME&T training program or indirectly through introductions. Of the total number of questionnaires distributed, only 891 were returned giving a survey response of 48%. Of the returned questionnaire, about 31 were not usable because of apparent lack of understanding of issues raised by the questionnaires leaving 860 usable responses or 46%.

Being an exploratory qualitative research study, analysis of the responses from the survey questionnaire was carried out using table and chart drawn using excel spreadsheet. The chart shows pictorially number of the respondents and percentage, thereby making it easier for the reader to have an overall picture of the degree of agreement with a particular survey question. All the questions were specifically framed in order to test understanding of the concept of sustainability and its reporting. The result of the analysis is presented in the next section.

Presentation of Survey result

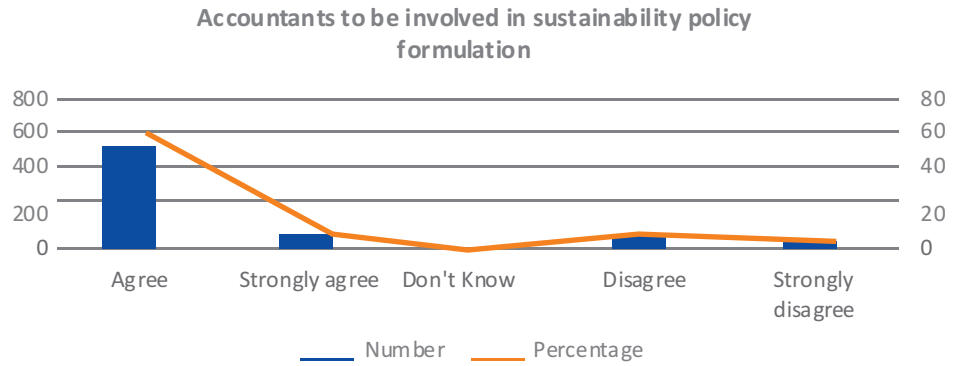
Overall there is a positive disposition to sustainability reporting with accountants strongly favourable to playing a role in sustainability reporting. There is even a feeling that accounting standard should be introduced to deal with sustainability reporting and the reporting mandatorily required. These are as analysed and discussed below:

Accountants should be involved in formulating social and environmental sustainability policies of their companies.

A question on accountants' involvement in formulating social and environmental sustainability policies of their corporation is aimed at gauging their disposition towards a role they can play in the sustainability agenda of their companies. Their response is as shown below.

Table and Bar Chart 1: Professional accountants to be involved in formulating social and environmental sustainability policies.

Responses	Number of responses	Percentage
Agree	645	75
Strongly agree	86	10
Don't Know	0	0
Disagree	86	10
Strongly disagree	43	5
Total	860	100



Source: Author's compilation

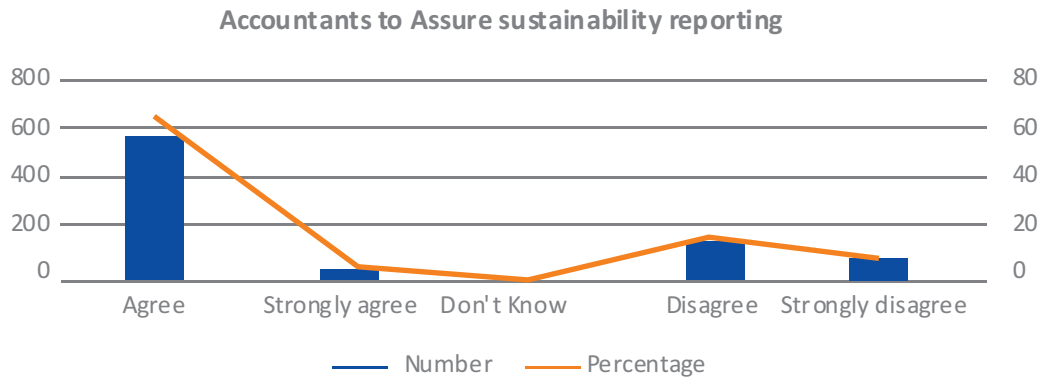
Formulating social and environmental sustainability policies of the corporation provides the foundation of how the corporation deals with social and environmental impact of their operation and hence its subsequent reporting. I see accountant's involvement in this as operating at the margin beyond financial reporting. Accountants that agree to participating in this must be laying foundation for emergent practice. Incidentally, a majority of about 85% agree to accountants being involved in formulating social and environmental sustainability policies of their companies. This may be interpreted as being favourably disposed to playing a role in building the foundation of sustainability reporting. Such role as activity must be interrogated within what appears as a struggle at reporting boundary which demarcates professional practice space (Bourdieu, 1977). This is so given a question of whether their current training has equipped them with knowledge of formulating social and environmental sustainability policies of their companies. Hence performativity (Feldman 2003; Lounsbury & Crumley, 2007) which assists in clarifying the struggles and conflicts at the margin that lead to new practice creation is called to question.

Accountants as auditors should carry out audit and assurance of social and environmental sustainability information of companies in Nigeria

It is generally recognised that information disclosed through sustainability reporting covers issues that are diverse and complex (Boiral and Henri, 2017). As such, audit and assurance of sustainability report is problematic and requires special skills (GRI, 2013). This may have resulted in questions being raised about the reliability of information disclosed in sustainability reporting (see for example Boiral, 2013; Gray, 2010). Audit and assurance of sustainability information operates at a margin beyond audit of financial statements and should have raised fear in the mind of accountants not trained to carry out such function especially considering the potential liability and claims that can arise from such assignment. Given the nature of sustainability information, its audit and assurance may create a potential liability that may be considered too much for the professional accountant to bear as an auditor. Accountants are therefore expected not to be favourably disposed to providing audit and assurance for such information. The views of the accountants on this is as shown by the table and chart below

Table and Bar Chart 2. Accountants as auditors to carry out audit and assurance of social and environmental sustainability information.

	Number of responses	Percentage
Agree	576	67
Strongly agree	52	6
Don't Know	0	0
Disagree	129	15
Strongly disagree	103	12
Total	860	100



Source: Author's compilation

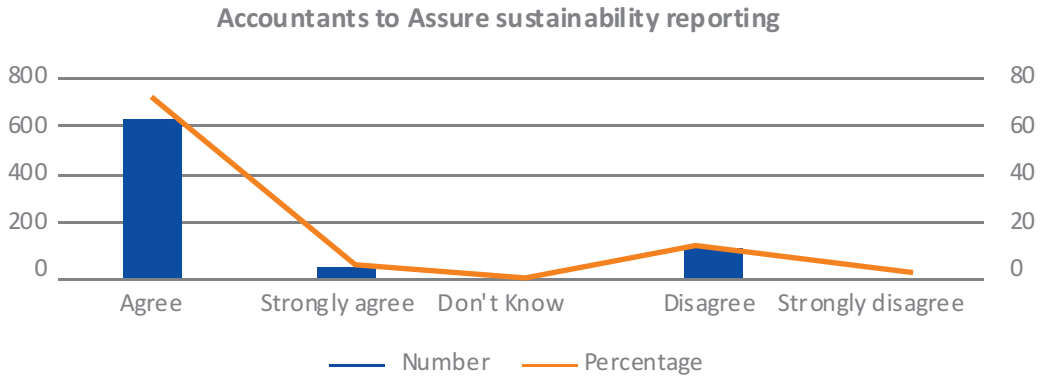
Incidentally 73% of the accountants are favourably disposed to providing audit and assurance of sustainability reporting. Once more the skills required to carry out audit and assurance of sustainability report which these accountants may lack (see Gray, 2010) points to a struggle at the margin for emergent practice that the accountants are favourably disposed to carry out.

Accountants should be involved in the assessment of social and environmental impact of capital projects of their companies

The proposition here is aimed at gauging accountants' disposition to being involved in social and environmental impact assessment of projects. Accountants usually rely on experts for this, but below is their response on this.

Table and Bar Chart 3: Accountants to be involved in assessment of social and environmental impact of capital projects

	Number of responses	Percentage
Agree	628	73
Strongly agree	112	13
Don't Know	0	0
Disagree	120	14
Strongly disagree	0	0
Total	860	100



Source: Author's compilation

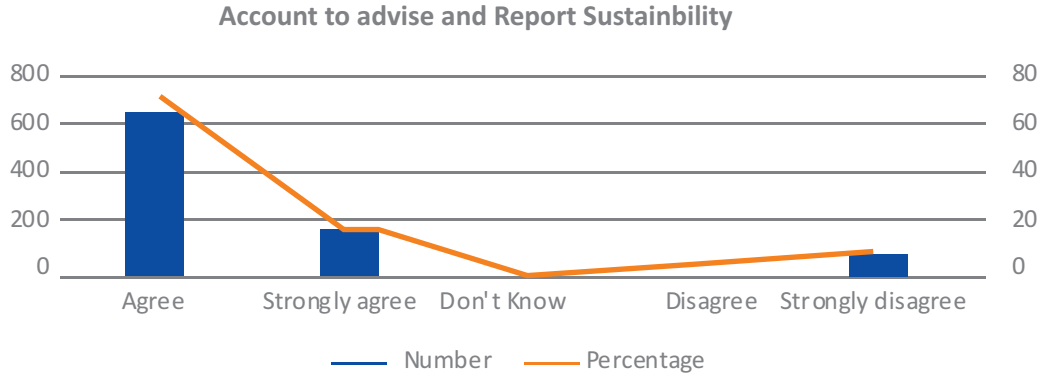
A high number of them at 86% support the idea of accountants being involved in the assessment of social and environmental impact of capital projects of their companies. What is not clear is whether the accountants are experts in assessing the social and environmental impact of projects in their companies. Perhaps this favourable disposition may be hinged on the accountants relying on experts to carry out this role. However, it appears that this response may not be unconnected with the word capital project as accountants see themselves as experts in capital project appraisals which most times centres around financial viability. But again it provides evidence of a positive attitude and disposition to sustainability reporting among these accountants supporting evidence of prior similar studies in developing countries (see Lodhia, 2003; Kuasirikun, 2005; Islam and Dellaportas, 2011). A positive attitude does not equate to playing an actual role in sustainability reporting.

As accountants we should advise and report on the cost of social and environmental impact of company's operation.

Sustainability reporting is about disclosures around social and environmental impact of corporate operations (GRI, 2013) and the question therefore tests the actual disposition of the accountants engaging in sustainability reporting. Their response is as shown below:

Table and Bar Chart 4: Accountants should advise and report on the cost of social and environmental sustainability impact of company's operation.

	Number of responses	Percentage
Agree	628	73
Strongly agree	172	20
Don't Know	0	0
Disagree	60	7
Strongly disagree	0	0
Total	860	100



Source: Author's compilation

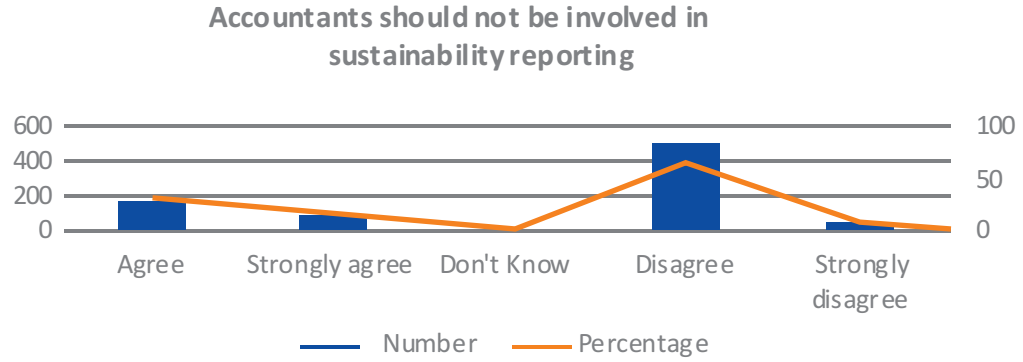
Here, a high percentage of 93% of the accountants are in agreement about advising and reporting on the cost of social and environmental impact of company's operation. It is not clear why overwhelming agreement on this question. I however see in this, the argument of practice researchers which suggests that it is the logic behind the new practice that helps in clarifying meanings and conflicts in emergent new practice (see Lounsbury, 2008). Where the logic is not well understood, practice takes a different shape. The complexity of the issue around accountants' understanding and positive attitude towards sustainability reporting is further exposed by their response to the next question.

As it is difficult to quantify social and environmental sustainability issues, accounting and accountants should not be involved in such reporting

Accountants are used to quantification and will always avoid reporting on values that cannot be quantified and measured reliably. So, attempt is made to gauge their views as to whether their orientation in quantification and measurement in financial reporting will trigger a negative disposition to sustainability reporting here given the difficulty in quantifying some sustainability concerns. Their response is as shown below.

Table and Bar Chart 5: As it is difficult to quantify social and environmental sustainability issues, accountants should not be involved in such reporting.

	Number of responses	Percentage
Agree	146	17
Strongly agree	112	13
Don't Know	0	0
Disagree	559	65
Strongly disagree	43	5
Total	860	100



Source: Author's compilation

Again, there is a majority support at 70%, that accountants should be involved in sustainability reporting even where its nature is not quantifiable and measurable as in financial reporting. This is consistent with their favourable disposition to sustainability reporting contradicting evidence in Bebbington et al. (1994) about attitude of UK accountants to issue of environment and the role they could play in this. However, what is not clear is why this disposition given the lack of skill in sustainability reporting that may exist among these accountants. The literature has long recognised that the difficulty associated with social and environmental sustainability concern for investors is non-availability of quantifiable data (see Abbott &

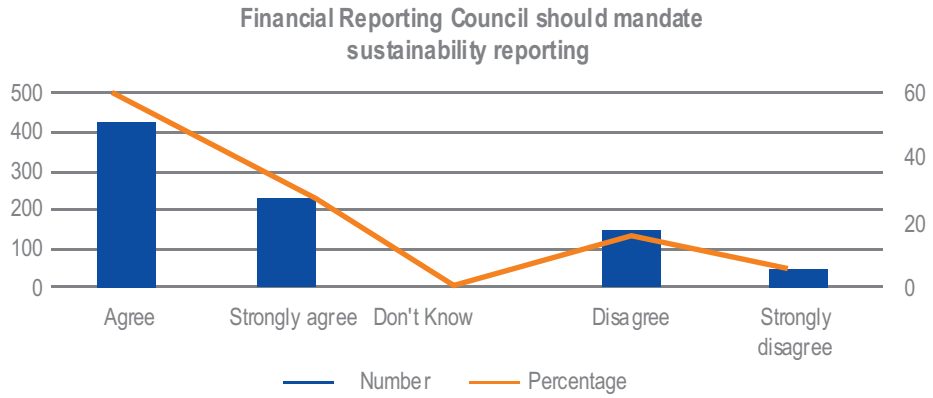
	Number of responses	Percentage
Agree	163	19
Strongly agree	86	10
Don't Know	0	0
Disagree	430	50
Strongly disagree	181	21
Total	860	100



Source: Author's compilation

71% of them disagree with the idea of sustainability being about providing stakeholders with information to hold the corporations socially and environmentally accountable. It became clear that while the professional accountants show a good disposition towards sustainability reporting, they do not see accountability to stakeholder role in sustainability reporting. Could this view be explained by the fact that accountants see reporting for investors and shareholders as opposed to stakeholders? But again it strikes at their understanding of the concept of sustainability (see Okwuosa, 2019). Above all, it has been stated that it is logic (Lounsbury, 2008) and performativity (Feldman 2003; Lounsbury & Crumley, 2007) which assist in clarifying the struggles and conflicts at the margin that lead to new practice creation. It is not clear what logics and expected performativity underpin the Nigerian accountants favourable disposition to sustainability reporting.

Response	Number of responses	Percentage
Agree	430	50
Strongly agree	232	27
Don't Know	0	0
Disagree	155	17
Strongly disagree	43	5
Total	860	100



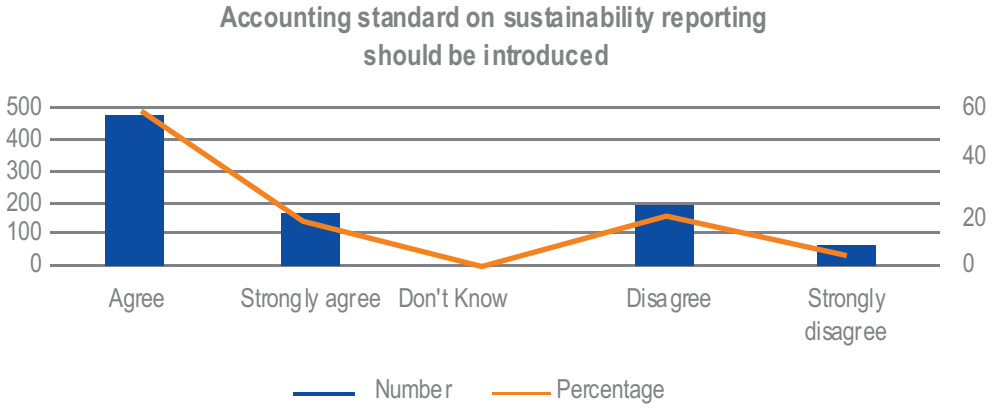
Source: Author's compilation

Incidentally, 77% of the accountants' support FRC mandating sustainability reporting. But the real question is why are the accountants supporting a mandatory sustainability reporting. Another confounding aspect of this support for mandatory sustainability reporting is expectation that FRC should be the regulator to do it. Incidentally FRC was set up to regulate financial reporting and not sustainability reporting. However, through its corporate governance regulation, FRC could mandate sustainability reporting on account of stakeholder accountability.

Accounting standards should be introduced to mandate the reporting of the social and environmental impact of corporate operations:

Another consideration is their disposition to the introduction of accounting standard to mandate reporting on sustainability reporting. There is no accounting standard that addresses holistically, sustainability issues as captured under sustainability reporting. However, IAS 37

	Number of responses	Percentage
Agree	276	55
Strongly agree	91	18
Don't Know	0	0
Disagree	100	20
Strongly disagree	35	7
Strongly disagree	860	100



Source: Author s compilation

Here 73% of the respondents agree that accounting standards should be introduced to mandate the reporting of social and environmental impact of corporate operations. This corroborates their response on FRC mandating sustainability reporting and re-enforces their consistency in supporting mandatory sustainability reporting. Once more this positive disposition to mandatory sustainability reporting exposes the struggle at margin of emergent new practice moving from financial reporting to

sustainability reporting. Are the accountants saying that sustainability reporting should be subsumed in financial reporting? Presently IAS 1-Presentation of Financial Statements, sees sustainability reporting to be outside the scope of IFRS especially in 'industries in which environmental factors are significant and when employees are regarded as an important user group' (para 14). Thus it could be that the accountants have not transformed a mentality rooted in financial reporting to that of sustainability reporting, once more questioning their understanding of sustainability (see Okwuosa, 2019).

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Appendix 1 - Survey Questionnaire

SA - Strongly Agree; A – Agree; DK - Don't know; D – Disagree; SD - Strongly Disagree

Testing understanding of sustainability	SA	A	DK	D	SD
(1) Accountants should be involved in formulating social and environmental sustainability policies of their companies.					
(2) Accountants as auditors should carry out audit and assurance of social and environmental sustainability information of companies in Nigeria					
(3) Accountants should be involved in the assessment of social and environmental impact of capital projects of their companies					
(4) As accountants we should advise and report on the cost of social and environmental impact of company s operation.					
(5) As it is difficult to quantify social and environmental sustainability issues, accounting and accountants should not be involved in such reporting					
(6). As accountants we should provide stakeholders with sustainability information to enable them to hold the corporations socially and environmentally accountable.					
(7) The Financial Reporting Council should make sustainability reporting mandatory for listed companies in Nigeria.					
(8) Accounting standards should be introduced to mandate the reporting of the social and environmental impact of corporate operations					