
Analysis of the Relationship between Accounting and Sustainable Development.

The Role of Accounting and Accounting Profession on Sustainable Development

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Abstract

Since the publication of the Brundtland Report (WCED, 1987), the literature in the field of accounting engaged in covering the need for research on sustainable development through several approaches. The paper aims to present the current context of sustainable development worldwide, as well as to conduct a qualitative analysis of the efforts made by standard-setting bodies, representatives of accounting profession and professionals in the field, based on the public reports prepared and the studies conducted by the latter on sustainable development, with the purpose of emphasizing the influence of accounting and accounting profession on sustainable development. This research paper contributes to enriching literature in the field of accounting for sustainable development, by highlighting the important role of accounting, as well as the initiatives undertaken by stakeholders in this area to meet the 2030 Agenda for a better world (UN, 2015).

Keywords: sustainable development, accounting, Sustainable Development Goals (SDG), accounting profession, non-financial reporting

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