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Roles And Responsibilities Of Accountants In Business Sustainability.

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ARTICLE INFO **ABSTRACT**

The importance that the roles and responsibilities of accountants have today in business sustainability impacts, as a very valuable issue in society, so the present research has as a general objective, to evidence those roles and responsibilities of accountants in business sustainability, the methodology used in this research is based primarily on a documentary review, especially on topics related to environmental accounting, business sustainability, sustainable professional ethics and related areas, platforms with a high quality index in their publications were chosen. The transformation of the corporate environment has directly impacted on the role of accountants. As a result, we can see that previously the accountant was perceived as a manager of the financial resources of companies, he was in charge of keeping accurate records, ensuring transparency in financial information and complying with tax and accounting regulations. However, today, as sustainability has acquired a relevant role in the development of business strategies, the accountant has managed to expand his functions, assuming a key role in the integration of sustainable practices within companies. Therefore, we conclude that the participation of accountants is of vital importance.

Keywords: Sustainability, social development, role, responsibility.

Introduction

The growing relevance of business sustainability has transformed not only corporate practices, but also the roles and responsibilities of accounting professionals. Accountants, traditionally focused on financial control and regulatory compliance, must now play a critical role in integrating sustainable principles within organizational strategy. This new role involves a broader approach that encompasses not only the management of financial resources, but also the monitoring and disclosure of environmental, social and governance (ESG) indicators, which are critical for corporate transparency.
Accountants are responsible for developing and implementing systems that measure the impact of business activities on the environment and society, which requires continuous updating of their technical and ethical skills. In addition, its work on sustainability includes ensuring that organizations adopt responsible practices throughout their value chain, contributing to the creation of integrated reporting that combines financial performance with sustainable initiatives.
In this context, the accountant not only acts as a custodian of financial information, but also as a strategic advisor who helps companies manage risks associated with sustainability, improve their reputation and take advantage of innovation opportunities. This change in role requires a more holistic vision, where sustainability is not perceived as a complement, but as a central element in corporate decision-making.
Business sustainability
Business sustainability has gained relevance in today's corporate environment, standing out as a fundamental pillar for long-term success. Broadly speaking, this refers to an organization's ability to remain competitive and responsible, balancing economic, social, and environmental aspects. According to , they define it as "the set of strategies and practices that seek to ensure the economic success of the company, while minimizing negative impacts on society and the environment." This concept reflects the need for a change in the way a company is managed, where profitability must be aligned with respect for its environment and the people around it.(Gómez Villegas, M., Valencia Rincón, A., & Sepúlveda Lugo, S. , 2010)

One of the keys to this approach is that companies can no longer be considered isolated entities. As he points out, sustainability is not only limited to the environmental field, but also includes the ethical responsibility they have towards their employees, suppliers and the communities that surround them. In this context, companies must adopt a more inclusive approach, which considers the needs of all those involved. It is not enough to generate economic benefits; It is also essential to ensure that operations contribute to social welfare and promote equitable relationships with different stakeholders.(Vallaeys, 2014)
On the other hand, the overexploitation of natural resources and global environmental challenges, such as climate change, have accelerated the need to adopt sustainable policies in the corporate sphere. As they emphasize, proper business management must contemplate both economic well-being and the protection of the natural and social environment. In this way, it seeks to reduce the risk of legal sanctions, protect corporate reputation and, ultimately, maintain the confidence of the market and consumers.(De la Cuesta, M., & Valor, C. , 2003)
The notion of sustainability also involves creating value not only for the company, but for society as a whole. In this sense, they argue that it goes beyond traditional corporate social responsibility, linking to the organization's ability to generate shared value. This approach assumes that the success of a company cannot be detached from the benefits it brings to its different stakeholders, ensuring long-term sustainable development.(Moneva, J. M., Rivera-Lirio, J. M., & Muñoz-Torres, M. J., 2007)
The concept of shared value allows organizations to transcend the simple mitigation of negative impacts. Rather than focusing solely on preventing harm, they must find ways to actively contribute to social and environmental development. For example, this can be achieved through investments in sustainable technologies, fair labour policies or initiatives to strengthen local communities. These types of practices not only generate favorable economic results, but also enhance the well-being of society in general, creating a synergy that drives all the actors involved.

Evolving Accountant Roles in the Context of Business Sustainability

Business sustainability has profoundly transformed the corporate environment, and this transformation has directly impacted the role of accountants. Traditionally, the accountant was perceived as a manager of the company's financial resources, in charge of keeping accurate records, ensuring transparency in financial information and complying with tax and accounting regulations. However, as sustainability has taken on a leading role in business strategies, the accountant has expanded his or her functions, taking on a key role in the integration of sustainable practices within organizations. This paradigm shift reflects a significant evolution towards a more strategic approach, where the professional not only focuses on numbers, but also on the economic, social and environmental impact of business activities.

(González, F., y Martínez, J., 2021) They state that "the evolution of the accountant in the context of sustainability has been marked by the need to adapt to a business environment that demands greater transparency and responsibility in the management of natural and human resources" In this sense, accountants have had to develop new competencies that allow them not only to measure the financial impact, but also to but also to effectively report non-financial impacts. This transition has been driven by the adoption of international sustainability standards, such as the Global Reporting Initiative (GRI), which require companies to systematically report on their environmental, social, and governance performance.
In addition, they argue that accountants have had to take a more active role in the creation of shared value, which implies generating benefits not only for the company, but also for society and the environment. "The accountant has ceased to be a mere recorder of financial transactions to become a strategic advisor in sustainable decision-making." This shift in accountant responsibilities responds to the growing demand from consumers, investors and other stakeholders for companies not only to seek to maximize their profits, but also to operate ethically and sustainably.(Ortiz, H., & Herrera, M., 2019)
On the other hand, the growing regulation around sustainability has reinforced the importance of the meter in the management of regulatory compliance. According to , the accounting professional is essential to ensure that companies comply with laws and regulations regarding the environmental and social impact of their operations. "Integrating sustainability into financial reporting allows accountants to play a key role in accountability, ensuring that organizations not only report economic results, but also report on their corporate responsibility." This implies that accountants must be familiar with local and international regulations on sustainability, which allows them to guide companies in adopting responsible practices that minimize risks and maximize opportunities.(González, F., & Fernández, R., 2020)
Another relevant aspect in the evolution of the meter in the context of business sustainability is the implementation of environmental accounting. , mention that environmental accounting is a tool that allows companies to measure their impact on the environment and manage their natural resources more efficiently. The authors note that "the inclusion of environmental indicators in financial reporting is crucial for companies to be able to identify areas for improvement and develop sustainable strategies." In this sense, accountants play a critical role in the collection and analysis of environmental data, which facilitates informed decision-making by senior management.(Araya, M., & Pérez, L., 2020)
The importance of the accountant's role in corporate sustainability is also reflected in their ability to integrate sustainability into companies' strategic planning. As accountants indicate, they must not only report on the

past performance of companies, but also collaborate in the definition of future strategies that guarantee long-term sustainable development. "Accountants, through their technical knowledge and analytical skills, can identify opportunities for companies to adopt more sustainable and resilient business models." This strategic role of the accountant is especially important in an increasingly globalized and competitive business environment, where companies must balance their economic objectives with the preservation of the environment and social welfare.(López, P., & Sánchez, R., 2018)

The transformation of the accountant's role is also driven by the need to adopt technological tools that facilitate the measurement and reporting of sustainability impacts. They highlight that "digitalization has allowed accountants to use technological platforms to manage large volumes of data, which allows them to integrate financial and non-financial information more efficiently." These technologies not only facilitate the analysis of sustainability-related data, but also improve transparency and accountability, which strengthens trust between companies and their stakeholders.(González, F., y Martínez, J., 2021)

Methodology

The methodology used in this research is based on a qualitative approach with a descriptive scope, and uses documentary review as a data collection technique. The procedure selected for the search for information was manual, using the Google Scholar, Scielo and ScienceDirect platforms. These databases were chosen for their reputation and for the high quality of the publications they include, especially on topics related to environmental accounting, business sustainability, sustainable professional ethics and related areas.

The research was structured in two stages. In the first, relevant articles were extracted and analyzed, while the second was dedicated to the bibliometric analysis of the selected texts. Initially, the articles were evaluated according to the following criteria: (1) search of databases in English and Spanish; (2) qualitative approach in studies; and (3) handsearching for additional contributions related to business sustainability.

To ensure the relevance of the articles, the abstracts of each one were reviewed in order to verify their coherence with the purpose of the research. In the third and final phase, a detailed review of all the selected articles was carried out, highlighting those critical aspects that were most useful for the research. Subsequently, duplicate or irrelevant studies were eliminated, which allowed the development of the sections dedicated to the exhaustive review of the literature.

This process ensured the identification and analysis of the most significant contributions around the topics investigated, providing a solid basis for the development of the study.

Result

The Impact of Business Sustainability from an Ethical Perspective.

Corporate sustainability cannot be separated from the ethical values that govern corporate decisions. From a moral perspective, business ethics is not only about complying with laws and regulations, but also about adopting principles that ensure the well-being of society and the environment. The interplay between ethics and sustainability implies that organizations must operate in a transparent and responsible manner, ensuring that their actions do not compromise the well-being of future generations or their current stakeholders. This goes beyond mere corporate social responsibility, encompassing a genuine commitment to integrity in every aspect of corporate activity.(Freeman, 2010)

One of the main impacts of sustainability on companies, seen from an ethical perspective, is the modification of organizational culture. Companies that adopt sustainable practices integrate these values into their internal structure, which has an impact on production, distribution and relationship decisions with suppliers and consumers. The implementation of business models based on ethics and sustainability creates a dynamic that promotes not only financial success, but also equity and respect for the natural environment.(Bansal, 2014)

In addition, sustainability strengthens the social legitimacy of companies, as consumers and other stakeholders value positively organizations that show a genuine commitment to protecting the environment and improving working conditions. Through practices such as reducing carbon emissions, using natural resources responsibly, and promoting decent working conditions, companies not only reduce negative impacts, but also gain long-term competitive advantages. These types of actions are, in essence, a reflection of business ethics, where social value and respect for the environment are considered as important as financial benefits.(Porter, 2011)

However, it is important to note that sustainability should not be a cosmetic strategy to improve the corporate image. The phenomenon of "greenwashing" has been criticized precisely because it disguises marketing campaigns as environmental actions, which in the long run deteriorates consumer confidence. Companies that fall into this practice not only compromise their reputation, but also demonstrate a lack of alignment with genuine ethical principles. Commitment to sustainability must be rooted in a holistic approach, where companies continuously review and adjust their processes to ensure that they are consistent with proclaimed ethical values.(Delmas, 2011)

Ethics is not only manifested in the company's relationships with the environment, but also in the way people are treated, both inside and outside the organization. An ethical approach to sustainability promotes fair working conditions, fosters diversity and inclusion, and ensures that workers are treated with dignity and

equity. When a company considers these elements, it not only protects its reputation, but also ensures sustainable business development that creates shared value for all of society (Thulasivelu, 2012)
On the other hand, business sustainability also has a positive financial impact, as organizations that adopt ethical and sustainable practices often find opportunities to innovate and improve their operational efficiency. Investments in green technologies, for example, can reduce costs in the long term and open up new markets. In this way, it is reaffirmed that ethics and sustainability are not only a moral obligation, but a smart strategy for companies seeking to stay competitive in a changing and demanding environment.(Hart, 2003)
Finally, linking sustainability to business ethics means that companies also take responsibility for the effects of their supply chain. This includes evaluating supplier practices and ensuring they adhere to appropriate environmental and social standards. Globalization has caused many organizations to face ethical dilemmas related to child labor, poor working conditions, or the exploitation of natural resources in developing countries. Companies must address these challenges proactively, ensuring that their commitment to sustainability does not end at the confines of their own operation, but encompasses their entire value network.(Werner)

Board 1
Interrelationship with sustainability

Note. Own elaboration.

Interrelationship with sustainability			
	Environmental	**Social**	**Economic**
Transparency	Companies must report on their environmental impact, such as carbon emissions and waste management. This transparency allows consumers and communities to assess their commitment to sustainability.	Transparency in labor practices, diversity and inclusion, and community relations is essential to strengthen employee and community trust, promoting a healthier social environment.	Honest and accurate disclosure of financial information is essential to stabilize the economy, help investors make informed decisions, and promote accountability.
Equity	It involves ensuring that everyone, especially vulnerable groups, has access to a clean environment. Companies must assess and minimize the impact of their operations on diverse communities.	Social equity in business manifests itself in fair labor practices, equitable wages, and development opportunities for all, which improves social cohesion and organizational climate.	Economic equity refers to the fair distribution of resources and opportunities. Companies with equitable policies foster inclusive and sustainable economic growth.
Responsibility	It means that companies manage their operations to minimize damage to the environment, adopting sustainable practices and complying with regulations.	It requires companies to invest in initiatives that benefit the community and improve the quality of life.	Companies are responsible for generating profits ethically and sustainably, managing financial risks and promoting fair business practices.

As can be seen in the ***Board 1***
Interrelationship with sustainability, between ethical principles and areas of business sustainability, it is revealed how transparency, equity and responsibility are key pillars for sustainable business management. These principles are connected to the environmental, social and economic dimensions, highlighting that ethical conduct not only strengthens corporate reputation, but also promotes responsible practices that favor the environment, society and sustained economic growth.

However, beyond the decade of the 70's, the pyramid theory was developed that suggests that organizations should base their activities on four dimensions: economic, legal, ethical and philanthropic (Carroll, 1991). According to this theory, the economic dimension represents the essential base of the pyramid, being not only necessary, but vital for the effective functioning of a company. In the same way, the second level, the legal one, is a mandatory element for organizations, since they must act within the established regulations. The third level refers to ethics, which implies that companies must behave in a "correct" way, a standard that at the time was considered a legitimate expectation. Finally, the fourth level, philanthropic, is seen as a "desirable" aspect that allows companies to demonstrate their social responsibility
Figure 1.

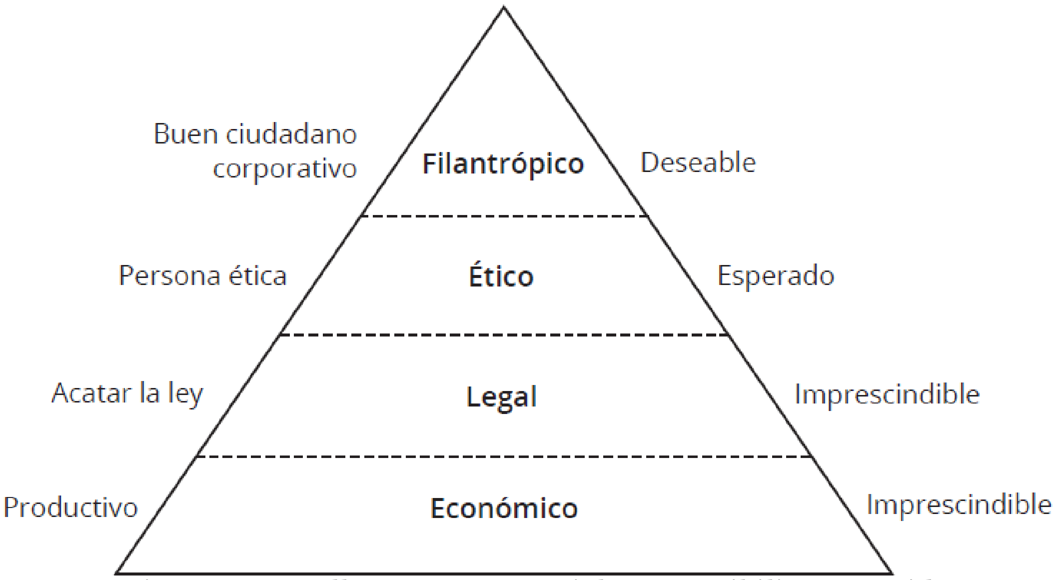

Figure 1: Carroll's Corporate Social Responsibility Pyramid

Note. Corporate Social Responsibility Pyramid According to (Carroll, 1991) adapted by (Itzel Orozco Martínez, 2020)

Obstacles in integrating sustainability into the accountant's work

Integrating sustainability into accounting practice faces a number of obstacles that hinder progress towards a more responsible and conscious approach. The lack of specialized sustainability training among accountants is one of the most significant challenges. Conventional accounting training tends to focus on financial principles and practices without incorporating a focus on sustainability. According to , many accounting professionals are not adequately prepared to manage sustainability-related information, which limits their ability to integrate these concepts into financial reporting. This knowledge gap can prevent accountants from effectively contributing to the development of sustainable strategies in their organizations.(Ramírez, 2020)

In addition, the absence of standardized regulatory and accounting tools for the disclosure of sustainability information represents a considerable challenge. They argue that traditional accounting standards are not designed to adequately capture the environmental and social impact of business activities. This lack creates uncertainty among accountants about how to evaluate and report these indicators effectively, which can lead to inconsistencies in sustainability reporting and a lack of stakeholder confidence.(Gomez, 2019)

Another relevant aspect is the perception that the implementation of sustainable practices entails significant additional costs. Initial investments in environmental audits, clean technologies, and training can be seen as financial burdens, especially in challenging economic contexts. He notes that accountants often face resistance from senior management when trying to justify these investments, making it difficult to adopt sustainable strategies. This mindset can limit companies' ability to capitalize on the opportunities that sustainability can offer in the long term.(Hernández, 2021)

In addition, resistance to organizational change is a recurring obstacle in the integration of sustainability. Companies tend to stick to traditional practices, making it difficult to adopt new sustainable initiatives. It highlights that accountants may find it difficult to convince senior management and their colleagues of the need to modify established processes. This resistance can create a work environment that is not conducive to innovation and the implementation of sustainable practices.(Martínez, 2022)

Figure 2 :Obstacles to Sustainability Integration

Note. Own elaboration.
As illustrated in the **Figure 2 :Obstacles to Sustainability IntegrationFigure 2 :Obstacles to Sustainability Integration**, the schematic demonstrates how these obstacles interconnect and affect the incorporation of sustainability into accounting. For example, a lack of training can lead to professionals not properly handling sustainability-related information, resulting in inconsistent reporting and creating mistrust among stakeholders. This vicious cycle complicates the integration of sustainable practices, showing how each challenge feeds off each other, from the lack of regulatory tools to resistance to change within organizations.

Positive Benefits of Sustainability in Accounting

Sustainability has emerged as a fundamental pillar in modern accounting, transforming the way organizations perceive their role in society and the environment. This approach not only responds to growing social and regulatory pressure, but also offers significant opportunities to improve transparency, decision-making and risk management. One of the main contributions of sustainability to accounting is the improvement of financial transparency. Companies are adopting reporting practices that not only reflect their economic performance, but also their environmental and social impact. This transition to more integrated reporting allows participants to gain a clearer view of the overall health of the organization, fostering trust and long-term commitment. By effectively communicating their sustainable practices, companies can attract investors interested in social and environmental responsibility, which can translate into an increase in available capital.(Higgins, 2018)
Likewise, sustainability drives organizations to incorporate non-financial performance metrics into their accounting systems. This holistic approach allows for better evaluation of operations and ultimately promotes long-term value creation. Integrating environmental and social indicators into accounting decision-making not only improves strategic alignment, but also facilitates the identification of innovation opportunities. This evolution in accounting practice supports the development of products and services that meet sustainability criteria, which can result in a significant competitive advantage.(García, 2020)
In addition, sustainability helps companies better manage risks associated with climate change and other environmental issues. Implementing sustainable practices can reduce operating costs through energy efficiency and proper resource management, according to . Cost accounting benefits by allowing organizations to measure and manage their impacts on the environment, making it easier to identify areas for improvement and cost reduction.(Chiarini, 2017)
According to , resistance to organizational change, which is often presented as an obstacle, can also be overcome through effective leadership that promotes a culture of sustainability. Companies that integrate sustainability into their business model typically experience higher satisfaction among their employees and customers, which, in turn, can translate into increased loyalty and talent retention. This commitment to sustainability fosters a more positive work environment, which is reflected in the organization's overall performance.(Benn, 2016) To illustrate these points, a clear example is the case of a food company that has adopted a sustainability approach in its production. By implementing regenerative agriculture practices, this company not only improves the quality of its products, but also reduces its carbon footprint and increases customer satisfaction by offering healthier and more ethical food. Cost accounting allows the company to measure the economic

benefits of these sustainable practices, as well as their positive impact on the local community. Through transparent reporting, the company communicates these achievements to its stakeholders, attracting investors interested in supporting responsible initiatives.

Discussion

In this discussion section, the interrelationship between ethical principles and sustainability-oriented corporate decisions will be analyzed. From this approach, it is proposed that organizations should not limit themselves to complying with regulations, but should adopt values that promote social and environmental well-being, which represents a significant change in organizational culture. According to business ethics, it implies operating with transparency and responsibility, ensuring that corporate actions do not compromise either current stakeholders or future generations. This premise is confirmed by observing how companies that integrate ethics into their practices not only pursue financial success, but also build relationships based on equity and respect for the environment. but also a smart strategy to improve competitiveness in a dynamic business environment.(Freeman, 2010)The research findings confirm that business sustainability, from an ethical perspective, has a profound impact on organizational culture, social legitimacy, labor relations, and financial performance. However, for this impact to be genuine and lasting, companies must avoid superficial practices such as greenwashing and commit to integrating ethical principles into every aspect of their corporate activity. This approach enables organizations to not only meet their social and environmental responsibilities, but also to stay competitive and relevant in an environment that increasingly values sustainable development. Similarly, this analysis highlights the urgent need to address these obstacles to achieve an effective integration of sustainability in accounting. It is only through training, the development of appropriate regulatory tools, the consideration of costs and the creation of an organizational culture open to change that progress can be made towards more sustainable and responsible accounting practices.

The positive impact of sustainability on accounting is manifested in improved transparency, integration of non-financial metrics, risk management, and the promotion of a positive organizational culture. As businesses continue to adapt to market and societal demands, accounting will play a crucial role in building a more sustainable future.

Conclusion

Accountants are no longer limited to traditional financial recording and analysis tasks, but have taken on a critical role in embedding sustainable practices within organizations. Its responsibility extends to the identification, measurement and reporting of environmental, social and economic indicators (ESC), allowing companies to comply with standards of transparency and accountability to their stakeholders.

As managers of financial and non-financial information, accountants must ensure that corporate decisions are aligned with sustainability principles, providing reliable data that facilitates long-term strategic decision-making. In addition, their role in integrated reporting and the implementation of sustainable accounting frameworks is essential to measure the impact of business activities on the environment and ensure the creation of shared value.

Accountants also face an ethical responsibility to promote sustainability in all areas of the company, fostering transparency and combating the risk of practices such as greenwashing. To this end, it is essential that they stay up to date on emerging regulations and international best practices in sustainability, strengthening their ability to advise senior management on the adoption of responsible and economically viable strategies.

Today, accountants play a crucial role in business sustainability, contributing not only to regulatory compliance and accurate reporting, but also to driving a responsible and sustainable organizational culture, which balances economic interests with social and environmental well-being.

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