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Published on: 18 Nov 2019 - Accounting, Auditing & Accountability Journal (Emerald Publishing Limited)

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Professionalizing the assurance of sustainability reports: the auditors' perspective

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Accepté pour publication dans : *Accounting, Auditing & Accountability Journal*, 2019, Volume 33, Numéro 2, pp. 309-334.

Abstract

Purpose: The purpose of this paper is to examine the professionalism and professionalization of sustainability assurance providers based on the experiences and perceptions of auditors involved in this activity.

Design/methodology/approach: The empirical study was based on 38 semi-directed interviews conducted with assurance providers from accounting and consulting firms.

Findings: The findings highlight the division of this professional activity between accounting and consulting firms, each of which question the professionalism of the other. The main standards in this area tend to be used as legitimizing tools to enhance the credibility of the assurance process rather than effective guidelines to improve the quality of the verification process. Finally, the complex and multifaceted skills required to conduct sound sustainability assurance and the virtual absence of recognized and substantial training programs in this area undermine the professionalization of assurance providers.

Research limitations/implications: This work has important practical implications for standardization bodies, assurance providers and stakeholders concerned by the quality and the reliability of sustainability disclosure.

Originality/value: This study shows how practitioners in this area construct and legitimize their professional activity in terms of identity, standardization and competences. The work contributes to the literatures on the assurance of sustainability reports, self-regulation through standardization and professionalization.

Keywords: Sustainability reporting; Assurance; Professionalization.

Introduction

To improve the reliability and credibility of corporate disclosure, a growing number of sustainability reports are verified or assured by allegedly independent auditors, just like financial reports (King and Bartels, 2015; Kolk and Perego, 2010; Maroun, 2017; O'Dwyer et al., 2011). The rapid development of sustainability reporting assurance can be explained by the increasing demand for reliable information on environmental and social issues. For example, the explosion

of socially responsible investment, which in 2018 represented nearly \$12 trillion in the USA alone (The Forum for Sustainable and Responsible Investment, 2018), requires access to quality information on the sustainability performance of organizations[1].

Although the current literature remains relatively optimistic with respect to the added value of the assurance of sustainability reports and its impact on the quality and reliability of information (Ball et al., 2000; Kolk and Perego, 2010; Moroney et al., 2012; Perego, 2009), the usefulness of this process has been criticized. The professionalism of assurance providers, their independence and the quality of assurance statements have all been called into question (Ball et al., 2000; Boiral, 2013; Owen et al., 2000). With few exceptions (Diouf and Boiral, 2017; O'Dwyer et al., 2011), these criticisms are based on content analysis of sustainability reports and assurance statements, or they consist of theoretical reflections rather than field investigations. Field investigations of assurance providers are especially scarce. As a result, the perceptions of assurance providers on the professionalism of their activity have been overlooked in the literature. Because professionalism denotes the knowledge, values, methods and practices required to accomplish a specific professional activity (Burau and Andersen, 2014; Evetts, 2014), it is important to explore the professionalism of assurance providers to find the reasons for the lack of substance in sustainability assurance.

The objective of this paper is to examine the professionalism and professionalization of sustainability assurance providers based on the experience and perceptions of auditors involved in this activity. This analysis is essential for at least two reasons. First, the reliability of information on sustainability disclosure is important for many stakeholders, including financial markets and practitioners in the area of socially responsible investment (Adam and Shavit, 2008; Chatterji et al., 2016; Fuhrmann et al., 2017; Giamporcaro and Gond, 2016). Such investments presuppose that the information available on the sustainability performance of organizations is reliable and credible. Although the assurance process tends to strengthen confidence in the reported information (Ball et al., 2000; Kolk and Perego, 2010; Moroney et al., 2012; Perego, 2009), the quality of this process depends on the professionalism of assurance providers, which remains largely under-studied. Second, sustainability assurance is a relatively new activity for which professionalization raises new challenges in terms of social recognition, standardization, training and qualifications. The scholarly literature on this subject (e.g. Boiral et al., 2019; Manetti and Becatti, 2009; Manetti and Toccafondi, 2012) has cast doubt on the professional competency of practitioners providing sustainability assurance services. As underlined by Manetti and Toccafondi (2012), sustainability reporting assurance:

[...] would seem to be a complex professional practice still in the embryonic phase, involving a multitude of subjects claiming to be assurors in order to pursue their own business, professional or ideological interests, without any real guarantee as to the reliability. (Manetti and Toccafondi, 2012, p. 365)

How these challenges are perceived and managed by assurance providers from accounting and consulting firms has not been investigated before.

Drawing on the literature on the sustainability assurance process and the literature on professionalization, this study contributes to the literature in several ways. First, although

sustainability assurance has become common practice, the literature on this issue remains underdeveloped. The main criticisms of this practice have focused on institutional aspects such as the managerial capture of sustainability assurance, the lack of independence of auditors and the tendency of the most polluting companies to buy assurance services in order to improve their legitimacy (Ball et al., 2000; Hummel et al., 2019; Jones and Solomon, 2010; O'Dwyer and Owen, 2007; Smith et al., 2011). The impact of professionalism on the quality of sustainability assurance and on how assurance providers perceive, in practical terms, the professionalism of their field of activity has been overlooked. Second, this paper also contributes to the literature on professional systems (Abbott, 2014; Arena and Jeppesen, 2010; Gacoń, 2013) by showing how the competition between assurance providers and the use of specific standards shape perceptions of their professional identity and the added value of their services.

Literature review

According to much of the current literature, the sustainability assurance process is associated with higher quality and reliability in sustainability reporting (Ball et al., 2000; Kolk and Perego, 2010; Moroney et al., 2012; Perego, 2009). This literature points out that the assurance process enhances the credibility of sustainability reporting in the eyes of stakeholders and the social legitimacy of reporting organizations (Dando and Swift, 2003; Haider and Kokubu, 2015; Hodge et al., 2009; Manetti and Toccafondi, 2012; Martínez-Ferrero and García-Sánchez, 2017; Simnett et al., 2009).

Nevertheless, this optimistic perspective has been also questioned in the literature. First, the added value of the assurance process and its contribution to the quality of sustainability reporting have been questioned (Ball et al., 2000; Boiral, 2013; Hummel et al., 2019; Owen et al., 2000). For example, Michelon et al. (2015) found that assurance practice is not related to the quality of sustainability disclosure in terms of the content, type and managerial orientation of the information. In the same vein, Hummel et al. (2019) found a negative relationship between the depth of the assurance process and sustainability performance, which is indicative of the tendency of poor performers to buy assurance services in order to enhance their legitimacy. Assured reports contain a high level of non-conformities with regard to the standards or guidelines they are supposed to apply – particularly the GRI – and do not appear to be more compliant with those standards than non-assured reports (Boiral, 2013; Talbot and Boiral, 2015). For example, more than 90 percent of the information on climate performance in assured reports based on the GRI guidelines was found to be non-compliant with the GRI guidelines (Talbot and Boiral, 2013, 2015). These findings question the rigorousness of verification and its usefulness to strengthen trust in the quality of information and its compliance with the guidelines in question. The managerial capture of the assurance process and its lack of stakeholder accountability have also been criticized in the literature (Ball et al., 2000; Jones and Solomon, 2010; O'Dwyer and Owen, 2005; Perego and Kolk, 2012; Smith et al., 2011). The assurance process appears to be shaped by commercial pressures and managerial control over the disclosed information rather than by impartial and rigorous verification procedures. As a result, the independence of auditors, which is at the core of the external auditing practice (Ball et al., 2000; Jones and Solomon, 2010; Kouakou et al., 2013; O'Dwyer and Owen, 2005), is questionable. The superficiality and hyperreality of audits have also been highlighted (Boiral, 2013; Boiral and Gendron, 2011; Deegan et al., 2006; Manetti and Toccafondi, 2012; O'Dwyer and Owen, 2005; Park and Brorson, 2005; Smith et al., 2011). How

assurance processes are conducted may be mostly based on perfunctory procedures and the mimetic reproduction of practices well-established in the area of accounting that are not necessarily well adapted to the complex realities of sustainability issues (Boiral et al., 2019; Gürtürk and Hahn, 2016; Perego and Kolk, 2012). The scholarly literature (e.g. Boiral et al., 2019; Manetti and Becatti, 2009; Manetti and Toccafondi, 2012) has cast doubt on the professionalism of practitioners providing sustainability assurance services.

Professionalism can be defined as the diligent application of the knowledge, methods, values and standards associated with a specific profession. The term can also refer to the skillful and responsible execution of activities, whether or not these are associated with a clearly defined profession (Andreassen et al., 2014; Burau and Andersen, 2014; Drabinski, 2016; Evetts, 2014).

In the literature, professionalism is often analyzed along with the concepts of professional and professionalization. A professional can be defined as “a member of a group that has an agreed-upon and recognized body of knowledge and guidelines for the application of that knowledge” (McMains, 2009, p. 101), and professionalization can be regarded as “the process to achieve the status of profession” (Evetts, 2014, p. 34). Professionalism focuses on the skills and behavioral aspects required to effectively and responsibly complete specific activities, whereas the concepts of professional and professionalization focus on the formal and institutional aspects in which a profession is embedded, including status, formal qualifications, codes of conduct, membership of a professional association and social recognition (e.g. Andreassen et al., 2014; Evetts, 2014; Filliettaz, 2014; Gacoń, 2013; Öberg and Bringselius, 2015; Senapaty and Bhuyan, 2014). These distinctions are important for the emergence of new occupations in search of legitimacy and whose professionalization and professionalism are not well-established.

Although the professionalism and professionalization of sustainability assurance providers have not been thoroughly investigated, various studies have explored the institutional, ethical and economic aspects of the development of specific professions (e.g. Cooper and Robson, 2006; Lang and Rego, 2015; Lee, 1995). For example, the professionalization of financial auditors through the development of standards, regulations, certification systems, educational programs and lobbying activities has been investigated in various contexts (e.g. Cooper and Robson, 2006; De Beelde, 2002; Getie Mihret et al., 2012; Lee, 1995). Although the institutionalization of the auditing profession tends to be promoted in the name of the service to the public and ethics, it appears to be mostly driven by economic self-interest, competition between professional bodies, market closure and a search for external recognition (Lee, 1995). The same remark can apply to the efforts to professionalize and legitimize less established and less formalized professional fields such as internal auditing, human resource management, coaching, social services and humanitarian work (e.g. Andreassen et al., 2014; Gacoń, 2013; George, 2013; Kene et al., 2009; Lang and Rego, 2015).

Studies on professionalism and professionalization revolve around three main interrelated issues that are also essential to the practice of sustainability assurance: a sense of professional identity and status; the norms, principles and methods organizing professional activities; and the body of knowledge required to execute those activities.

First, a sense of professional identity and status are critical components of professionalization (Bérvort and Suddaby, 2016; Cooper and Robson, 2006; George, 2013; Hordern, 2014; Kosmala and Herrbach, 2006). Professional identity can be defined as “the relatively stable and enduring constellation of attributes, beliefs, values, motives, and experiences in terms of which people define themselves in a professional role” (Ibarra, 1999, pp. 764-765). These components shape the social legitimacy and external recognition of a professional activity, both of which are particularly important to establish the credibility of new practices, such as the assurance of sustainability reports. Professional identity also defines the boundaries between and the jurisdiction of professional activities (Abbott, 2014; Arena and Jeppesen, 2010; Öberg and Bringselius, 2015). Such a definition contributes to the legitimization of commercial aspects, the control of certain rules and protection against potential competition from other professions that could offer similar services (Arena and Jeppesen, 2010; Gacoñ, 2013; Heras-Saizarbitoria et al., 2013; Moroney et al., 2012; O’Dwyer et al., 2011).

As highlighted in Abbott’s (2014) theory of professional systems, the development of professionalization is shaped by jurisdictional competition and power relations between different professions in their quest to control their field of activity and establish their expertise. This inter-professional competition and legitimization of new activities have been analyzed in various professional fields, including auditing (Arena and Jeppesen, 2010; Gacoñ, 2013; O’Dwyer et al., 2011). The “audit society” (Power, 1997a, 2000), characterized by the expansion and diversification of auditing practices into new fields – including the assurance of sustainability reports – fuels the competition between different professions. According to the empirical literature on sustainability assurance, this market is dominated by accounting firms, particularly the Big Four, i.e., Deloitte, PricewaterhouseCoopers, Ernst & Young and KPMG (Ball et al., 2000; Junior et al., 2014; Kolk and Perego, 2010; Perego, 2009). The recognition of these firms in the field of accounting and their well-established business networks increases their legitimacy and control over the new market of sustainability assurance (Fernandez-Feijoo et al., 2016; Kolk and Perego, 2010; Perego, 2009; Wallage, 2000). This control reflects the increasing diversification and expansion strategy of accounting firms, in which traditional professional values are subordinated to commercial opportunities (Boiral and Gendron, 2011; Kosmala and Herrbach, 2006; Suddaby et al., 2009).

Other professions, particularly consultants, also offer similar assurance services and are, therefore, in competition with accounting firms (Moroney et al., 2012; O’Dwyer et al., 2011). Although these assurance providers are less professionalized and less recognized than established accounting firms, they may have developed relevant skills to address the specificities of sustainability reporting and demonstrate professionalism in their activity. The complexity and interdisciplinary nature of sustainability issues fuel inter-professional competition, stimulate claims of higher expertise in verification services and lead to disputes over the boundaries of professional jurisdictions in the emerging market of sustainability assurance. Studies comparing the quality of assurance services of accounting and consulting firms (De Beelde and Tuybens, 2015; Hummel et al., 2019; Kolk and Perego, 2010; Moroney et al., 2012; Perego, 2009; Rossi and Tarquinio, 2017) echo such competition. How professional identity shapes the perceptions of assurance providers of the professionalism of their activity has not been investigated, nor has the effect of professional identity on competition between assurance providers and other professions.

Second, professionalism and professionalization processes are shaped by specific norms, methods and ethical principles organizing the requirements and activities of practitioners, including in the field of sustainability assurance (Arena and Jeppesen, 2010; Gacoñ, 2013; Gorman, 2014). These norms and principles are generally developed by recognized professional organizations to promote the expertise, services and interests of their members. Professional codes convey an ideal of service, public interest and responsibility associated with activities that are expected to transcend commercial interests and to promote the common good of society (Gorman, 2014; Moroney et al., 2012; Senapaty and Bhuyan, 2014; Suddaby et al., 2009).

From this optimistic perspective, professional codes and standards contribute, in a more or less convincing fashion, to the institutionalization and legitimization of professional activities by defining the appropriate practice in different situations (George, 2013; O'Dwyer et al., 2011). They also promote a rationale of self-regulation through the definition of governance norms and rules to prevent deviant behavior (Cooper and Robson, 2006; Heras-Saizarbitoria et al., 2013; Öberg and Bringselius, 2015), although the credibility of this self-regulation has been seriously eroded by scandals that have shaken the trust in certain professions, as in the case of Enron and Arthur Andersen (Kouakou et al., 2013; Senapaty and Bhuyan, 2014).

The promotion of norms and principles contributes to develop shared practices, methods and quality criteria that are assumed to be implemented by responsible professionals (Nerland and Jensen, 2014; Noordegraaf et al., 2014). In the case of sustainability assurance, the main standards used by auditors are ISAE 3000 and AA1000 (Adams and Evans, 2004; Fonseca, 2010; Junior et al., 2014; Manetti and Becatti, 2009). Although these standards are complementary and both are intended to improve the professionalism and credibility of assurance practices through the rigorous and independent verification of sustainability reports, they have emerged from different contexts. The ISAE 3000 standard was developed by the International Audit Assurance Standards Board and is, to a large extent, based on accounting principles used in financial auditing (Gürtürk and Hahn, 2016; Smith et al., 2011). The AA1000 standard was launched by a non-profit organization (AccountAbility) and focuses on the principle of accountability to stakeholders (Iansen-Rogers and Oelschlaegel, 2005). The existence of these two standards is not coincidental and reflects the division of the assurance market between accounting firms, which normally rely on the ISAE 3000 standard, and consulting firms, which focus more on the AA1000 standard (Ball et al., 2000; Farooq and de Villiers, 2017; Gürtürk and Hahn, 2016; Manetti and Becatti, 2009). The ISAE 3000 and AA1000 standards remain quite elusive on critical issues, such as specific methods of verification (Ball et al., 2000; Boiral et al., 2019).

This elusiveness is reflected in the statements of assurance providers. The literature has highlighted the opacity of the assurance practices and methods used by auditors (Deegan et al., 2006; Jones and Solomon, 2010). As a result, although the content of assurance statements revolves around similar aspects (e.g. scope of the audit, level of assurance, criteria used, principles verified, conclusions and limitations), how those aspects are verified in practical terms remains under-explored (Ball et al., 2000; Boiral et al., 2019; Hodge et al., 2009; Jones and Solomon, 2010). A few studies have highlighted the elasticity in the scope and level of assurance of statements (Deegan et al., 2006; Farooq and de Villiers, 2017; Mock et al., 2007). The absence of systematic verification by assurance providers of compliance with GRI principles in sustainability reports that use this reporting framework has also been shown (Boiral et al., 2019). Finally, the lack of

independence and the commercial focus of assurance providers, despite the emphasis on ethical principles such as independence and impartiality in assurance standards have also been highlighted in the literature (Ball et al., 2000; Jones and Solomon, 2010; Kouakou et al., 2013; O'Dwyer and Owen, 2005), but the perceptions of assurance providers themselves on these sensitive issues remain under researched.

Third, the development of professionalism and professionalization implies the integration of a body of knowledge and personal skills to ensure the proper execution of specific activities (Filliettaz, 2014; Lee, 1995; Montagna, 1968). This knowledge can be acquired through specific training, educational credentials or professional experience sanctioned by a professional body (Senapaty and Bhuyan, 2014). Some professions, such as those of physicians, accountants and lawyers, are based on extensive and specialized knowledge requiring years of study and publicly recognized degrees. The development of training programs, accreditation and certification issued by professional organizations can complement existing qualifications and contribute to the definition of the body of knowledge required for a given professional practice (Arena and Jeppesen, 2010; Cooper and Robson, 2006; George, 2013; Heras-Saizarbitoria et al., 2013; Suddaby et al., 2009). Although often difficult to transfer, learn and document, tacit knowledge and personal qualities are also essential to the effectiveness and professional execution of certain activities, including auditing (Brandsen and Honingh, 2013; Perego and Kolk, 2012).

Professional skepticism, an ability to listen, communication skills, personal ethics and interpersonal skills are important ingredients in the professionalism of auditors, although these intangible, informal qualities remain under-studied (Cooper and Robson, 2006; Helliard et al., 2009; Palmer et al., 2004). Professional standards provide a rather general description of the knowledge, skills or education required to access specific professional activities. Although these descriptions help to promote the professionalism, credibility and training of practitioners, they can also erect barriers that restrict entry into the profession, as is the case for auditing (Senapaty and Bhuyan, 2014). To be credible and efficient, such restrictions need to be clear and sufficiently specific, which is not necessarily the case, particularly for sustainability assurance (Heras-Saizarbitoria et al., 2013). For example, the ISO 17021 standard on the requirements for bodies providing auditing and certification of management systems describes, in general terms, the individual and organizational competences required for the assurance process (International Organization for Standardization, 2015). Yet this description is elliptical, and does not encourage a strict selection of assurance providers based on their competences and professionalism.

The same remark applies to the ISAE 3000 and AA1000 standards which are not specific, if not silent, on the training and specific competences required to conduct sound sustainability assurance engagements (AccountAbility, 2008; International Auditing and Assurance Standards Board, 2011). For example, the AA1000 standard simply states:

[t]he organisational assurance provider shall be able to demonstrate adequate institutional competencies. Competencies shall include: assurance oversight mechanism to ensure quality of provision; understanding of the legal aspects of the assurance process, and infrastructure and systems to ensure quality delivery of assurance. (AccountAbility, 2008, p. 15)

Surprisingly, no reference to knowledge of the GRI framework, which is used in most sustainability reports[2], is made in this standard. The ISAE 3000 standard is similar, and replicates the description of professional qualities and principles usually associated with financial auditors (i.e. integrity, objectivity, professional judgment, professional skepticism and confidentiality). The ambiguity and vagueness surrounding specific competences required from assurance providers are all the more disconcerting given the particular complexity of sustainable development education, a complexity that arises from the interdisciplinary, specificity and multifaceted nature of environmental and social issues (Eagan et al., 2002; Raivio, 2011; Sipos et al., 2008). Despite the rapid development of sustainability assurance and the complex body of knowledge required to verify sustainability reports in a professional manner, this practice is not the object of extensive training programs, recognized academic degrees or in-depth studies to identify basic training needs.

Although the literature on sustainability assurance has described the content, relevance, institutionalization process and limits of this practice (e.g. Fernandez-Feijoo et al., 2016; Junior et al., 2014; Kolk and Perego, 2010; Manetti and Becatti, 2009; O'Dwyer and Owen, 2007; O'Dwyer et al., 2011), the perceptions of assurance providers about the professionalism and professionalization of their activity need to be further investigated, particularly in terms of identity, standardization, and required competences.

Considering the previous literature review and its gaps, this paper addresses the following research question:

RQ1. What are the manifestations of the professionalism and professionalization of sustainability assurance providers based on the experience and perceptions of auditors involved in this activity?

Methods

The focus on perceptions, the exploratory nature of the study and the relatively small population of assurance providers justify a qualitative approach, characterized by an inductive and interpretative perspective rather than measurements based on data collected from a large sample and generalizations to the entire population (Gephart, 2004; Suddaby, 2006).

Sample selection and data collection

The assurance of sustainability reports is usually conducted for large multinational organizations (King and Bartels, 2015; Kolk and Perego, 2010; Simnett et al., 2009). This study did not focus on a specific region. The interviews were conducted in English, French and Spanish with assurers in the main organizations involved in the assurance of sustainability reports. These organizations were identified from four main sources:

1. Online information about sustainability services offered by assurance providers, particularly the “Big Four”: all large accounting firms offer this type of service and release information on the company website.

2. Listings of sustainability assurance practitioners (CSAP), for example, AccountAbility provides information about individuals certified as CSAP[3].
3. The analysis of assured sustainability reports: a sample of more than 300 reports was obtained from the GRI search engine[4], which contains nearly 40,000 sustainability reports. For each of these reports, the name and affiliation of the assurer were compiled.
4. Snowball sampling from the initial sample: this approach was relevant to establish a trusting relationship with respondents given the sensitive nature of certain questions (Atkinson and Flint, 2001).

Most respondents were first contacted by e-mail and the objectives of the study were explained in detail, in accordance with the ethical approval obtained from (blind) University. Because of the geographical dispersion of the respondents and their limited availability, most interviews were conducted by Skype or by phone. As observed in various studies, conducting interviews via telephone or Skype rather than in person has no significant impact on the quality of the collected data (Heras-Saizarbitoria et al., 2013; Holt, 2010; Stephens, 2007). The interview script – which included very broad open-ended questions – revolved around the following themes: the status of respondents (e.g. experience, background and occupation), the verification process and standards used (e.g. verification standards, level of assurance, responsibilities of assurers, scope of verification and methods), perceptions on sustainability reports and the *raison d'être* of the assurance process (e.g. quality of information, opportunities for improvement, accountability to stakeholders and impacts of auditors' statements) and the professionalism of assurance providers (e.g. independence, required skills and competences, training programs and continuous education). All respondents interviewed had direct experience with sustainability assurance and signed a consent form covering various ethical issues related to the study (e.g. confidentiality, voluntary participation and use of information). Although the “saturation point” (i.e. number of interviews at which additional interviews add little to the understanding of the subject under study) was reached after approximately 25 interviews, we conducted a total of 38 interviews (see Table I) to improve the validity of the data and collect more information on specific issues. Approximately 60 percent of the interviews (23) were conducted with auditors involved in sustainability assurance with accounting firms, while the remainders (15) were conducted with assurance providers from consulting firms.

Table I. Distribution of the study sample

Assurance provider	Geographic distribution of respondents					Total (%)
	Europe (%)	North America (%)	Asia and Oceania (%)	Africa (%)	South America (%)	
Accounting firms	18	19	11	11	2	61
Consulting firms	13	13	10	3	0	39
Total	31	32	21	14	2	100

Note: $n = 38$

Data analysis

All interviews were recorded and transcribed verbatim to facilitate qualitative data analysis (the transcriptions in French and Spanish were translated into English). Although the data collection

was carried out in multiple socio-cultural contexts, no significant differences according to the origin or language used by the different respondents were observed, probably due to the specific professional ‘field’, in the Bourdieusian meaning of the term (Bourdieu, 1985, 1993; Lupu and Empson, 2015; Malsch et al., 2011), of the interviewees. The consistency and reliability of the data collection process were, therefore, not affected by this issue.

Transcriptions of interviews occupied 582 single-spaced pages on Word software. The analysis was based on the inductive and qualitative approach proposed by grounded theory (Charmaz, 2011; Strauss and Corbin, 1997). According to this theory, qualitative data analysis must be based on a categorization process emerging inductively from the collected data rather than from predefined hypotheses or concepts. The qualitative analysis software QDA Miner was used to facilitate this categorization process. First, each transcript was transferred to QDA Miner, a qualitative analysis software, which helped to categorize passages according to a categorization grid that evolved throughout the process, as suggested by grounded theory (Glaser and Strauss, 2017). This software helps to retrieve passages coded into a specific category. Second, a preliminary categorization framework based on the main themes present in the interview script was developed. Third, each passage was categorized according to the categorization grid, which evolved throughout the categorization process. As a result, new categories reflecting field observations were created and other categories were merged, subdivided or deleted depending on the data. To facilitate the categorization by different coders, each category was described in detail and, when necessary, illustrated with examples. The categorization process was conducted by three experienced coders. To improve reliability, regular meetings were organized between them. Those meetings helped to improve the categorization process and to verify consistency. Possible differences and bias in the interpretation of the categorization grid were also analyzed. These differences appeared to be minor and were discussed to improve the consistency of the categorization process. 3,788 passages, grouped into 110 categories related to the 4 main themes covered in the interviews, were coded. Although it was not the main focus of the interview script, the professionalization of assurance providers rapidly emerged in the analysis process as one of the most crucial issues and was the subject of approximately 23 percent of the categories. These categories were then grouped into three themes reflecting the main results of the study, as well as the main facets of the profession of the sustainability assurance provider:

- assurance providers’ professional identity and the legitimization of their professionalism;
- the self-regulation of assurance practices through standardization; and
- the multifaceted skills required for sustainability assurance.

Representative passages of these themes were identified from the transcripts in order to illustrate the main findings. Although qualitative approaches are not suited to measurements and statistical analyses (Gephart, 2004), certain tendencies or frequencies based on the statements contained in different categories were estimated when possible and meaningful.

Results

Assurance providers’ professional identity and legitimization of their professionalism

The professionalism of assurance providers is a highly sensitive issue and lies at the very core of the activity of assurance. Suspicions about the lack of professionalism of assurance providers could question the legitimacy, credibility and *raison d'être* of the assurance process. Not surprisingly, all respondents highlighted their indisputable professionalism and its importance for successful and legitimate assurance services. However, respondents were much more critical with regard to two topics: the general level of professionalization in the field – i.e., the existence of a clearly defined professional body with well-established rules, an identity, representative organizations and a recognized jurisdiction; and, the professionalism of other assurance providers. Regarding the first criticism, the lack of entry barriers to this activity, its emergent and often misunderstood nature and the absence of a well-recognized professional body that could represent assurance providers and strengthen their professionalization were spontaneously mentioned by approximately one quarter of respondents:

Unfortunately, everybody can go out and do sustainability assurance! That should not be the case, actually. (an auditor with a Big Four)

We need some global bodies that uphold the profession. (a partner with a consulting firm)

It could be good to have a professional designation on sustainability auditing. (a partner with a Big Four)

I think professionals should come together to develop a recognized profession and better communicate with stakeholders. (an auditor with a consulting firm)

Second, and more importantly, respondents tended to criticize the lack of professionalism of certain competing assurance providers. These criticisms were generally used to both condemn some misbehavior or lack of competence on the part of other assurance providers and to promote their own expertise, reliability and seriousness:

One of our customers told us about a previous botched job but this does not happen with us. (an auditor with a non-Big Four accounting firm)

Where I've had some concerns is when I know that a report has been assured, and I know what that company does, and I see things in assurance statements that don't match up with my understanding of what that company is doing. Then, I start to wonder a little bit about whether that assurer has actually done his job. (a former auditor with a consulting firm)

Criticisms of the professionalism of some assurance providers are neither monolithic nor unspecific. They reveal the fault lines between different types of assurance providers and their statuses. The main fault lines relate to the size (large or small) and the professional identity (accounting or consulting firms) of assurance providers. These fault lines are not mutually exclusive but closely related since most large assurance providers are major accounting firms. Moreover, assurance providers, particularly large organizations, can bring together various professions, including accountants and consultants. The differences in size and professional identity tend to be used to discredit the professionalism of competitors.

About 22 percent of respondents from large assurance providers criticized the uncertain professionalism of smaller assurance providers. For example, belonging to the Big Four is usually perceived by assurers from those organizations to be a guarantee of seriousness, professionalism and expertise. Conversely, small assurance providers tend to be depicted by these respondents as more like artisans and under-resourced, particularly in terms of competences. Such differentiation is not only symbolic and anecdotal, but is also used to justify the predominance of larger assurance providers in the market, their wider range of services and their fees, which are often higher. As summarized by a respondent from a small consulting firm, “the Big Four are in competition with firms like ours, but we are certainly less expensive.”

The differentiation between large and small assurance providers echoes a more prominent professional differentiation between the professional identities of accounting and consulting firms. Respondents from these two types of organizations generally expressed different views on the practice of assurance and its underlying professional requirements. According to most respondents from accounting firms, the verification of sustainability reports is based on principles and methods closely related to those long applied in the area of accounting. Extensive experience in auditing activities is perceived as a strength by respondents from accounting firms. Although those respondents are not necessarily accountants themselves, the strong professional identity in accounting firms permeates their discourse on the professionalism of sustainability assurance services. The highly professionalized and structured nature of financial auditing in terms of standards, training, degrees, external recognition, codes of conduct and alleged expertise is used as a sort of quality label to legitimize the activity of accounting firms in the field of sustainability assurance. From this perspective, the high degree of professionalization in accounting firms is conflated with the degree of professionalism in sustainability assurance, which is depicted as a natural extension of financial auditing. The tendency toward integrated reporting, in which financial and sustainability information are incorporated into a single report, legitimizes this extension of professionalism, to enhance the professional aura of accounting firms and to strengthen their leadership in the emerging market of sustainability assurance. The promotion of the professionalism, rigor and credibility of accounting firms has as its corollary the questioning of the professionalism of non-accounting assurance providers. The concept of “boutique” or “small shop” was used by a few respondents from large accounting firms to symbolically enhance their status in a sort of implicit hierarchy in which smaller consulting firms appear less reliable than their own organization:

There are several small boutiques in the market and they do not have the same requirements than us. As an accounting firm, when we express an opinion, it is to be taken seriously. This is not necessarily the case elsewhere. (an auditor with a non-Big Four accounting firm)

We have very, very strict rules. Because we come from an auditing background, we are quality assurance [...] but I think that a small firm, a small boutique firm, sometimes can cross the line because they don't have strict rules. The Big Four are quite safe from this. (an auditor with a Big Four)

You have engineering firms or other smaller boutiques for assurance, and with those firms, you can see various degrees of professionalism and independence. (a partner with a Big Four)

Conversely, non-accounting firms tend to challenge the professionalism and leadership of accounting firms – particularly the Big Four – while emphasizing their own allegedly less procedural and less rule-oriented vision of sustainability assurance. The main activity of non-accounting firms involved in this study was often sustainability consulting. As a result, they emphasize their specific expertise in assessing environmental issues to legitimize their professionalism in sustainability assurance. Their field experience or technical knowledge of specific industries, such as mining, forestry or energy, are considered to be conducive to more professional verification processes and a greater ability to understand the real sustainability issues of audited organizations. From this perspective, sustainability assurance is depicted as a specific profession, quite remote from the rules and formalism of financial auditing. Non-accounting firms do not perceive expertise in financial auditing to be an asset to providing sound sustainability assurance; on the contrary, they perceive it as a sort of façade used for marketing purposes. This façade obscures underlying sustainability issues and the specific requirements of assurance services:

Obviously, accountants don't necessarily have the required competences. They rely mostly on information released by the company and they just say in their statements that everything is great; that nothing wrong came to their attention [...] until one realizes that the company had huge hidden environmental issues and was prosecuted by the American justice for large spillages. In certain cases, shareholders have lost a lot of money because of that, and then they realized that the assurance services provided by accounting firms were worthless. And they figured that engineers and scientists should rather conduct this type of verification. This is what environmental consultants are here for! (a partner with a consulting firm)

I have heard some nightmares, some horror stories surrounding organizations like the Big Four believing that they are the only ones that have competencies in this particular area, when in fact they don't, they really don't. (a partner with a consulting firm)

Self-regulation through standardization

The role of reporting standards and assurance mechanisms as self-regulation and legitimization tools used by organizations to enhance the credibility of sustainability disclosures is commonly accepted in the literature and was highlighted by most interviewees. Similarly, respondents emphasized that they themselves need to establish the legitimacy and professionalism of the assurance process through standards, ethical principles and other regulation mechanisms. Such mechanisms are all the more important given that sustainability assurance is an emergent and not necessarily well-understood practice that needs to be better structured and recognized. The main regulation mechanisms mentioned are the standards on assurance services – more specifically the ISAE 3000 and AA1000 standards. As expected, those two standards echo the competition between accounting and consulting firms in the market of sustainability assurance services, although they can be used either separately or in combination. More than 80 percent of respondents from accounting firms reported using the ISAE 3000 standard, whereas less than 20 percent mentioned using the AA1000. The AA1000 standard is used when requested by customers in combination with the ISAE 3000. Conversely, approximately 65 percent of respondents from

consulting firms use the AA1000 standard, whereas about 25 percent mentioned ISAE 3000. Even though it is not yet considered to be a formalized standard, some respondents also mentioned use of the GRI guidelines (see Table II). Other standards, including the International Council on Mining and Metals standard for the mining sector, were also mentioned by a few respondents from both accounting and consulting firms. These standards play a more marginal role. Different standards can also be used in combination. Interestingly, 52 percent of respondents from accounting firms and 73 percent of respondents from consulting firms mentioned using two or more standards for sustainability assurance. Whatever the standards used, respondents highlighted their importance in structuring the verification process, highlighting ethical principles or general rules to be applied whatever the context (i.e. independence, impartiality, professionalism and absence of conflict of interest) and legitimizing the practice of sustainability assurance in the eyes of stakeholders:

This is a guarantee for us, as an accounting firm, that we fulfill our duty of transparency, independence, and reliability in our statements. It helps to follow a common framework and it gives additional weight to our work on sustainability assurance. (an auditor with a Big Four)

I have never done assurance without using one of those two standards. So, it has always been my practice to use them, and I find them useful. If they didn't exist I think it would be a much more ad hoc process. (an auditor with a consulting firm)

Table II. Standards used in accounting firms vs consulting firms

	ISAE 3000 (%)	AA1000 (%)	Other standards (%)
Accounting firms	83	17	22
Consulting firms	27	64	18

Internal codes of ethics, rules of conduct, and written procedures were also mentioned as self-regulatory mechanisms by 57 percent of respondents, particularly those with large accounting firms that are more structured and professionalized. Around two-thirds of the respondents from one of the Big Four companies mentioned the importance of internal procedures and standardized methods of verification that are applied worldwide and have a disciplinary effect within the organization. These standardized procedures also help to improve internal efficiency, to reduce uncertainty and to keep sustainability assurance within the comfort zone of established rules widely applied in the accounting field. Codes of ethics and other ethical guidelines are generally part of this documentation, which is supposed to be internalized in the professional routines of assurance providers. According to most respondents, those procedural devices help to demonstrate the professional ethics of assurance providers, including in terms of independence and absence of conflict of interest:

That comes down to our professional ethics in the way that we are regulated and audited ourselves, and we have rules to comply with [...]. The big auditing firms have to comply with those rules, not just for financial auditing, but sustainability auditing. [...] We put a lot in place to make sure that we are not swayed or have any conflict of interest. (a partner with a Big Four)

The strength of our team is to have a methodology based on the international network of [name of one of the Big Four] and that can be reproduced worldwide. This allows us to work through standardized rules, to have a homogeneous method, to go faster, and to be more efficient. (an auditor with a Big Four)

Finally, 20 percent of respondents mentioned being audited themselves through various verification or accreditation mechanisms intended to control the professionalism and quality of assurance providers. Accreditation or registration mechanisms are usually orchestrated by professional bodies, such as the Association of Chartered Certified Accountants, which promote the regulation of the accounting profession through affiliation systems and activity monitoring. More specific verification mechanisms, such as the Comité Français d'Accréditation (COFRAC) accreditation, have also been implemented in a few countries. (COFRAC organizes the audit of French sustainability assurance providers based on the ISO 17020 standard for the conformity assessment of bodies performing inspection). This type of accreditation mechanism provides statutory recognition for assurance providers and is used to promote the professional legitimacy of this practice.

Whatever their legitimacy, the effectiveness of different standards and self-regulation mechanisms to control and improve the quality of sustainability assurance is questionable. For example, when asked about how assurance standards such as ISAE 3000 and AA1000 influence the audit process and its rigor, in practical terms, most respondents were evasive. Most rules provided in those standards are general, non-specific and based on rhetoric about the principles and ethics of auditing rather than clear requirements. Second, as highlighted by a few respondents, the language used in the standards, particularly ISAE 3000, is quite opaque and can be difficult to decipher, including for those who are supposed to apply the requirements they contain. Third, the existence of several competing standards confuses and dilutes their effectiveness as recognized self-regulation tools:

Standards leave plenty of room to maneuver in the implementation of the verification process. So an extensive margin for interpretation and professional judgment is left to the people using them. (a partner with a Big Four)

It could be very much improved and enhanced through further guidance and explanations. I would say, as a general rule, not everybody really has an in-depth understanding of all the requirements of the ISAE 3000 standard. Largely, just because it is not super easy to read and interpret. (an auditor with a Big Four)

Having multiple assurance standards can be complicated. So not having sort of one that is globally consistent and that everybody uses can be a bit of a challenge. (an auditor with a Big Four)

From this perspective, standards on sustainability assurance are institutional tools to promote the image of rigor, impartiality and professionalism of assurance providers rather than effective operational frameworks to substantially improve the quality of the assurance process itself. The lack of guidance in assurance standards on the verification methods and their disconnection from actual sustainability issues can also be conducive to procedural rather than substantial verification.

Such verification requires an in-depth analysis of specific sustainability indicators and their compliance with basic reporting standards, particularly the GRI, which is used in most assured reports. More than half the respondents interviewed on the GRI and the verification of its principles and indicators were evasive on this issue. They claimed they had insufficient knowledge to comment on this framework, that this type of verification was not part of their job, or that they only rely on ISAE 3000 and/or AA1000 assurance standards that do not refer to the GRI framework. When questioned about basic GRI principles such as the balance of information or stakeholder inclusiveness, the answers of some interviewees were completely off topic, which indicates their ignorance on these basic reporting principles. The lack of knowledge and integration of the GRI framework strengthens the procedural and perfunctory nature of the assurance process, which focuses on auditing procedures described in the main assurance standards rather than on verification of reporting principles or specific sustainability indicators:

Honestly, I do not know the GRI that well, so I cannot answer your questions on its principles. (an auditor with a consulting firm)

I cannot answer your questions. In fact, I would need to read the GRI document again. (an auditor with a Big Four)

The GRI principles? I am just opening them up [...] I am just going to go through [...] but as I said before, we don't necessarily provide assurance over the principles of GRI reporting. (an auditor with a Big Four)

The multifaceted and uncertain qualifications of assurance providers

The lack of integration of the GRI framework in the verification process and of the specific knowledge related to its requirements raises questions about the skills and competences of assurance providers, which are essential aspects of professionalism. The answers provided by assurance providers on this sensitive issue reveal the multifaceted and rather scattered competences required for the verification of sustainability reports. Their responses can be grouped into seven main categories: auditing skills, knowledge of sustainability issues, communication skills, analytical and investigative skills, professional skepticism, rigor and organization and knowledge of the GRI framework.

First, 54 percent of interviewees mentioned the importance of auditing skills, including knowledge of assurance standards, documentation and sampling, type and extent of evidence to collect and the auditing process in general. Not surprisingly, those procedural aspects, which are covered by the ISAE 3000 standards in particular, were mostly highlighted by respondents from accounting firms (59 percent against 44 percent for consulting firms). Second, 50 percent of respondents mentioned knowledge related to sustainability issues and what several respondents called "subject-matter expertise." This percentage seems relatively low considering the purpose of sustainability reports. Unlike auditing skills, this expertise on sustainability issues appears to be very diverse and much more difficult to describe, given the technical aspects of specific sectors of activity, the context-dependency of many sustainability indicators and the wide variety of issues covered in sustainability reports (i.e. calculation of greenhouse gas emissions, waste management practices, occupational health and safety, anti-corruption initiatives, indigenous rights, labor practices,

compliance management and product and service labeling). Surprisingly, sustainability-related aspects were more often mentioned by respondents from accounting firms (59 percent) than consulting firms (33 percent). This result can be partly explained by the tendency of employees from accounting firms to legitimize and enhance their expertise on sustainability issues in response to criticisms from consulting firms about their procedural, auditing-based approach. It can also reveal a tendency in consulting firms, particularly in small organizations, to downplay the increasingly diverse competences and activities of large accounting firms (Broberger et al., 2018; Fernandez-Feijoo et al., 2016; Power, 1997a; Suddaby et al., 2009). The majority of the other competences mentioned by interviewees in response to open questions on this issue were related to personal qualities and skills rather than explicit knowledge. Oral and written communication skills were mentioned by 46 percent of respondents. Those skills are essential to develop good relationships with customers, including in terms of the legitimacy and political correctness of audit conclusions (i.e. writing of assurance statements, presentation of the audit conclusions to the managers or board of directors of the reporting company, interviews with managers during the auditing process and explanations of the assurance objectives and benefits). Analytical and investigative skills (i.e. analysis of information, judgment and inquisitiveness) were mentioned by 38 percent of respondents, while professional skepticism was mentioned by 27 percent of respondents. The latter may seem relatively low given that such skepticism is necessary to the critical assessment of information and is a basic skill required in auditing (International Auditing and Assurance Standards Board, 2011). Rigor and organization were mentioned by 19 percent of respondents. Knowledge of the GRI framework was mentioned by only 15 percent of respondents (12 percent from accounting firms against 22 percent from consulting firms).

Most of these competences and skills were not mentioned alone but in combination. Sustainability assurance services clearly require versatile, complex and multifaceted abilities. Because of the specificities of sustainability issues, these abilities are not interchangeable with competences generally associated with financial auditing, although a few respondents, mainly from accounting firms, emphasized the close similarities between the two activities:

Checking reporting processes, systems, and controls sounds very technical but it's not all dollar values, like in finance. It could be greenhouse gas emissions, kilograms of waste, or number of people, it could be very different topics. So assurance providers need to understand beyond reporting. (a former auditor with a Big Four)

It is not the case for me, but other members of the team used to practice financial auditing. Although there are certain similarities in the methods, it is not really the same thing. (an auditor with a consulting firm)

The complex and multifaceted competences required to perform sustainability assurance present major challenges for assurance providers. More than 70 percent of respondents have a single specialized background either in management (34 percent), science (23 percent), or accounting (14 percent). Although auditing and environmental or sustainability issues are considered to be the two main fields of expertise to provide professional sustainability assurance services, none of the respondents has an educational background in both of these critical fields. Interdisciplinary educational backgrounds mainly involved degrees in management and science (26 percent). From this perspective, sustainability assurance encourages the development of interdisciplinary auditing

teams that bring together versatile competences and skills that are unlikely to be found in a single person. The competences of these teams are difficult to define precisely and they often seem more like a fuzzy patchwork of employees with backgrounds from various domains than like a consistent team of professionals with specific competences in sustainability assurance:

We are a team of two or three auditors. This is essential because we need to have a transversal approach. The expertise required for the verification of environmental issues is quite different from the expertise required for managerial or social aspects. So we work in a multidisciplinary team to better cover those different issues. (an auditor with a consulting firm)

Of all the people that I've worked with doing assurance, they all have very different backgrounds. There were some engineers like me, but then you have accountants coming from finance that switch to sustainability. You also have economists who work in sustainability and have learned how to do this. (a former auditor with a Big Four)

The fuzziness and eclectic nature of professional backgrounds in sustainability assurance services is legitimized and even indirectly encouraged by the absence of specific and substantial training requirements in current sustainability assurance standards. This lack of training requirements, which was criticized by a few respondents, leaves more room to maneuver and gives assurance providers more flexibility, but it also leads to more uncertainty in the process of professionalization for assurance providers. Whatever the actual competences of auditor teams, large accounting firms, particularly the Big Four, seem better positioned to convincingly set up teams due to their greater resources, multinational networks and business volume which can facilitate economies of scale. The development of such teams is more challenging for small assurance providers with limited resources, who depend on a single person or a small team with less versatile backgrounds. For respondents from large accounting firms, this comparative advantage is not perceived to contradict the basic professional identity and positioning of their organization. On the contrary, the position of their organization supports both a well-established expertise in financial auditing and a diversified expertise, including on sustainability issues. The integration of this double positioning is reflected in the organization of the sustainability assurance process in the Big Four companies: the assurance process is usually conducted by non-accountants, but falls under the supervision of an audit partner with a background in accounting, who is responsible for signing the assurance statement, whatever his or her actual involvement in the verification itself. This approach makes it possible to increase both the legitimacy of sustainability assurance through the involvement of experienced audit partners and the subject-matter expertise through the recruitment of ad hoc experts in charge of the fieldwork.

Whatever the type of organization or background of the auditing team, the existence of a specific training program on sustainability assurance was rarely mentioned by respondents. Only 43 percent were able to identify specific programs. The program most frequently mentioned was the CSAP qualification program, which was developed by AccountAbility and the International Register of Certificated Auditors. This program focuses on the AA1000 standard and proposes three main qualification levels: lead practitioner, practitioner and associate practitioner. Some other training programs were mentioned, but they were mostly programs relevant to technical sustainability issues – such as the measurement and verification of GHG emissions – rather than

the assurance of sustainability reports itself. Moreover, the majority of respondents were quite critical of the lack of substantial, specific and recognized training programs on the assurance of sustainability reports. All programs mentioned were quite short (a few days at most), perceived as expensive, not related to graduate academic programs and were considered to be too superficial for the complexity of sustainability assurance. This lack of substantial training and qualification requirements on sustainability assurance also reduces the entry barriers into this field and undermines the professionalization of assurance providers whose demonstrable qualifications for this very specific activity are, at best, uncertain:

I have done research on training courses. There is nothing in the market. There is the [name of a training program] but I got quite negative feedback, so we decided not to go for it. (an auditor with a Big Four)

For 5 years, I gave a course on sustainability assurance. And the reason why I stopped doing it was because [name of an organization] couldn't demonstrate to me that they were actually policing the certificates properly. I was training people with zero experience. All they had was the training with me, and then suddenly they become an equal peer [...] So, basically, there hasn't been any real training, and yes, there should be training. Not just anybody should be allowed to be a sustainability assurance practitioner in much the same way as not just anybody should be allowed to be an accountant or a financial auditor. (a partner with a consulting firm)

In the absence of a long and substantial training curriculum to address the current need for recognized professional qualifications, assurance providers have developed various non-mutually exclusive strategies, including the development of internal procedures to control the auditing process, mentoring and close supervision of new auditors, attending multiple short-term training programs, recruitment of ad hoc experts from various backgrounds, transfer of practices from financial auditing to sustainability auditing and the development of expertise through experience rather than training programs. In large assurance providers, particularly the Big Four, the most frequently mentioned strategies were coaching by experienced auditors and the implementation of short internal training programs on sustainability assurance. Those two approaches are often quite informal and difficult to distinguish from a mere familiarization with the policies and procedures of the organization or the sharing of internal knowledge. This brought to light the tenuous professionalization and professionalism of many assurance providers:

I was always trained by my own company by learning on the job, doing internally the training that I needed to do, and then going on doing assurance with more senior people until I was able to do it on my own. So, it was always internally, there wasn't any external training. (a former auditor with a Big Four)

When I joined the company, I did not actually know what the verification was about but, in fact, very quickly I felt totally competent to do this type of work. We have internal processes for training and coaching which helped me to realize that we were doing a good job. But those are tools and practices that are internal to [name of one of the Big Four]. (a former auditor with a Big Four)

Discussion

This study has shown, through a qualitative and inductive approach, how sustainability assurance providers construct and legitimize their professionalism and professionalization in terms of professional identity, standardization and the development of a specific body of knowledge. Although sustainability assurance tends to reproduce the rhetorical devices and institutional arrangements of the much more established discipline of financial auditing – particularly in large accounting firms – its professionalism seems to be built on shaky ground. First, the professional identity of sustainability assurance providers remains unclear and is marked by the opposition between accounting and consulting firms, each of which criticizes the lack of professionalism of the other with often quite questionable arguments. For example, the greater expertise in sustainability issues that consulting firms claim over accounting firms – particularly the Big Four – is very debatable in view of assurance providers' responses to the composition and background of their auditing teams. Second, the use of current sustainability assurance standards as professional self-regulation devices appears, at best, uncertain, particularly in terms of the definition of qualification, verification methods, and knowledge of the dominant reporting frameworks. Third, the qualifications of most assurance providers seem relatively inconsistent with the complex skills and knowledge required to conduct sound sustainability assurance. This lack of consistency is partly compensated by the development of multidisciplinary auditing teams. Nevertheless, the resources required to implement those teams are not necessarily in line with those available in many assurance providers – particularly small consulting firms. The commercial pressures to reduce the costs of sustainability assurance and the competition in this market restrict the capacity for rigorous and comprehensive verification with large auditing teams. More importantly, the virtual absence of substantial and recognized training seriously undermines the professionalism and professionalization of assurance providers.

Contributions to the literature

This study contributes to the literature in several ways. First, it contributes to the emerging literature on the assurance of sustainability reports. The findings of the study question the optimism in the dominant literature on the role of assurance practices in improving the credibility of sustainability reporting and enhancing stakeholder accountability (e.g. Iansen-Rogers and Oelschlaegel, 2005; Junior et al., 2014; Kolk and Perego, 2010; Moroney et al., 2012; Perego, 2009). The findings on the uncertain professionalism of assurance providers raise doubts about their ability to verify sustainability reports and to improve or guarantee their quality. These findings instead echo the critical and neo-institutional theories of sustainability assurance (Ball et al., 2000; Jones and Solomon, 2010; Kouakou et al., 2013; O'Dwyer and Owen, 2005). From this perspective, sustainability assurance appears to be a symbolic practice shaped by the search for legitimacy of reporting organizations and the managerial capture of the verification process. The uncertain professionalism and uncertain independence of most assurance providers seems unable to counter the commercial pressures in this new assurance market and the search for a commercial certificate rather than an in-depth verification. This situation appears conducive to quite perfunctory verification and a mimetic reproduction of accounting procedures irrespective of the specificities and complexity of sustainability issues. Such isomorphism in the reproduction of established procedures is in line with the legitimacy theory of sustainability reporting and

assurance statements (Boiral et al., 2019; Gürtürk and Hahn, 2016; Martínez-Ferrero and García-Sánchez, 2017; Perego and Kolk, 2012). This study also addresses the call for more empirical studies on sustainability assurance, based on interviews and field observations rather than the content analysis of reports (Boiral et al., 2019; Higgins et al., 2018; O’Dwyer and Owen, 2007; O’Dwyer et al., 2011).

Second, this study contributes to the literature on self-regulation through standardization in the area of corporate sustainability and non-financial disclosure (Andrew and Cortese, 2011; Brown et al., 2009; Hess, 2007; Jackson et al., 2017). Although standards on sustainability assurance are essential to regulate the verification process and to improve stakeholder accountability, their lack of clarity on crucial professional aspects, including the qualification of assurance providers, limits their usefulness and effectiveness. The two main sustainability assurance standards – ISAE 3000 and AA1000 – reproduce and even strengthen the competition between accounting and consulting firms in this market instead of contributing to the harmonization and standardization of practices. This conclusion lends credence to the argument that sustainability standards are used as marketing and self-legitimization tools rather than governance and self-regulation mechanisms (Reinecke et al., 2012).

Third, this study contributes to the literature on professionalization and professional systems. The results of the study are in line with Abbott’s theory on the role of competition between different professional bodies in the control and legitimization of their fields of expertise (Abbott, 2014; Arena and Jeppesen, 2010; Gacoñ, 2013; O’Dwyer et al., 2011). Although the professionalization process of various occupations has been studied from this perspective, the practice of sustainability assurance is overlooked in the current literature. This study shows how the professional identity of accounting and consulting firms involved in assurance practices shapes their perceptions of the professionalism and professionalization of this activity. From this perspective, the opposition between these two types of assurance providers and their different vision of sustainability assurance are illustrative of the Bourdieusian concept of “field” (Bourdieu, 1985, 1993; Lupu and Empson, 2015; Malsch et al., 2011), which defines different institutional environments characterized by specific rules and competition between groups for the control of professional activity and social position. Professionalism and professionalization are key aspects of the new field of sustainability assurance due to the search for legitimacy, recognition, and control of the assurance market by accounting and consulting firms. The findings shed light on the complex and elastic relationships between, on the one hand, the professionalization of assurance providers (i.e. identity, status, social recognition, dominant professional standard and educational background) and, on the other hand, their professionalism (i.e. the skills, knowledge and practices underlying the quality of the verification). The greater professionalization and social recognition of accounting firms seem to be used as a marketing tool to promote their professionalism in the relatively new field of sustainability assurance, although most assurance providers – including in accounting firms – are not accountants but come from various backgrounds. This observation is in line with the literature on the increasing diversification of large accounting firms, the commercial issues underlying the development of auditing activities in various areas and a branching off from the core professional activity of these firms (Broberg et al., 2018; Fernandez-Feijoo et al., 2016; Power, 1997b; Suddaby et al., 2009). To address such competition, consulting firms highlight their greater specialization and core competences in the area of sustainability, irrespective of their real expertise and professionalism.

Practical implications

This study has important practical implications, particularly for standardization bodies and stakeholders. First, the current sustainability assurance standards need to be revised to enhance the professionalism of assurance practices. The existence of two competing standards that are almost silent on critical issues such as the qualification of assurance providers, methods of verification and knowledge of the main reporting framework – namely the GRI – poses serious challenges for assurance providers in search of greater professionalism. Although the main assurance standards should be revised over the next few years, whether or not they will address these critical issues remains uncertain. The revision of assurance standards should involve stakeholders who are deeply concerned with improving the quality and reliability of sustainability assurance, irrespective of the commercial and procedural aspects of these standards. Representatives from the main sustainability reporting frameworks, particularly the GRI, should be involved to ensure consistency between the different standards used in this area. The opportunity to replace the two main standards – ISAE 3000 and AA1000 – by a new and more substantial assurance standard should also be examined. The International Organization for Standardization (ISO) could play an important role in this area, although ISO standards have often been criticized for their procedural rather than substantial focus (e.g. Boiral, 2012; Christmann and Taylor, 2006; Jiang and Bansal, 2003). Among other things, the standards on the assurance of sustainability reports should clarify the professional requirements needed for this activity (e.g. experience, diplomas, qualifications and minimum knowledge of the guidelines or standards used in sustainability reports) and further specify the information to be contained in assurance statements (e.g. composition and background of the assurance team actually involved in the verification process, methods used). The standards could also require that the auditors who conduct the verification sign the assurance statement. This type of requirement would contribute to the professionalization and transparency of assurance providers by clarifying the knowledge and practices required for the diligent execution of the sustainability assurance process.

Second, stakeholders concerned by the quality of sustainability reports should pressure reporting companies and assurance providers to improve the quality and reliability of the assurance process. Lack of professionalism in this area should not be attributed to the assurance industry alone. It also reflects the lack of institutional pressures to improve the quality of the assurance process and overemphasis on whether or not the sustainability report has been verified, irrespective of the professionalism and rigorousness underlying such verification.

Third, teaching institutions and training programs should pay more attention to the field of sustainability reporting and assurance practices. The absence of recognized graduate degrees in this area is indicative of a gap between the need for greater professionalization in sustainability assurance and the training offers from universities or recognized professional training centers. Sustainability assurance should also be the subject of specific courses in the training curricula of certain disciplines, including accounting, auditing and environmental management programs.

Limitations and avenues for future research

The limitations of this paper offer avenues for future research. First, although it is based on interviews with various types of assurance providers, the perceptions of other stakeholders concerned with sustainability assurance have not been investigated. The answers of assurance providers may be influenced by social desirability bias and a tendency to protect the image and reputation of their firm. More critical information could be obtained from stakeholders less directly involved in the professionalism of assurance providers. Future studies could investigate the perceptions of practitioners in the area of socially responsible investment, extra-financial rating agencies, experts in sustainability reporting, environmental managers in reporting organizations or other potential users/readers of sustainability reports (e.g. regulators, NGOs, trade unions, employees, financial analysts, conscious investors and consumers) about the professionalism of assurance providers. The expectations of stakeholders – including clients and public policy officials – with regard to the professional background of auditors and the type of assurance provider in charge of the verification process (e.g. reputation, experience and size of the organization) could also be investigated. The frequent absence of connection between the auditors who actually conduct the verification and the person (e.g. the firm's partner) who signs the assurance statement also deserves further investigation. The limitations of our sample and the scope of our study do not make it possible to explore the reasons underlying these practices and how they are perceived by different categories of stakeholder. The same remark applies to the possible relationships between the size of assurance providers and their professional affiliation (accounting or consulting firms) and other variables, such as the quality of the assurance process. Research on these relationships would require larger samples.

Second, although the predominance of content analysis methods in studies of sustainability reporting and assurance practices has been criticized (Boiral et al., 2019; Higgins et al., 2018; O'Dwyer and Owen, 2007; O'Dwyer et al., 2011), such methods are not mutually exclusive with interviews and field observations. Future studies could analyze both the statements of assurance providers included in sustainability reports and the perceptions of different interested parties – including assurance providers themselves – about this information. Such a study would be difficult to execute due to the confidentiality of both the information required and the verification processes of specific companies. Third, although this study was based on quite a large sample – given its qualitative approach – it is not representative of the entire population of assurance providers. Nor is it adapted to the measurement of relationships between various variables such as the influence of country, occupation or sector of activity on the quality of sustainability assurance. Future research could investigate such relationships, although the reliability of the measurement of variables, such as the professionalism of assurance providers and the quality of their services, presents serious challenges.

Notes

1. This figure has to be taken with care, as it may also include SRI associated with various assets, including negative screening portfolios.
2. According to the 2017 KPMG survey on corporate responsibility reporting, the GRI is by far the most common reporting framework; it is applied by 75 percent of the world's 250 largest

companies (see <https://assets.kpmg/content/dam/kpmg/xx/pdf/2017/10/kpmg-survey-of-corporate-responsibility-reporting-2017.pdf>).

3. www.accountability.org/standards/training/csap-practitioners/, consulted on June 17, 2017.

4. <http://database.globalreporting.org/>, consulted on June 17, 2017.

Acknowledgements

This study was funded by the Canada Research Chair in Sustainable Development Management Standards, the Social Sciences the Autorité des marchés financiers (AMF) of Québec and the Basque Autonomous Government (Research Group GIC 15/176).

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