

THE ACCOUNTING PROFESSIONAL'S PERCEPTION OF THEIR ROLE IN COLLECTING AND COMMUNICATING ACCOUNTING INFORMATION IN DESIGNING THE SUSTAINABLE BUSINESS MODEL

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Abstract

In today's context, sustainability issues have become increasingly important in the business environment and contemporary society is paying more and more attention to the social and environmental responsibility of companies. Within this framework, accounting plays a key role in companies, both through the management of accounting information and the work carried out by accounting professionals. It is therefore clear that it will also play a crucial role in sustainability issues, with a direct impact on the development of sustainable business. The aim of this research is to gain a detailed insight into how accounting professionals understand and assume their responsibilities in supporting sustainable business. To achieve this goal, we have adopted an interdisciplinary approach, combining elements of accounting and statistics as well as econometric methods. The research methodology used is represented by the qualitative method and included the use of questionnaire to collect the necessary data and to better understand the participants' perspective in the research. The results of the study highlighted the major importance given to accounting information in the management and decision making in sustainable business.

Keywords: *accounting professional; perception of accounting professionals; sustainable business; accounting information.*

JEL Classification: M41

I. INTRODUCTION

The role of the accounting professional in the context of corporate sustainability and social responsibility is a major concern for many accounting researchers. They are exploring ways in which accounting professionals can contribute to sustainable business development by applying general principles of social responsibility, such as complying with applicable rules and regulations, developing good communication with partners, and measuring performance, among others (Albu et al., 2011).

It is important to conduct studies that investigate how the role of the accounting professional is perceived in sustainable business development, given that the accounting field and accounting professionals are now a determining social and economic force in society (Cooper & Robson, 2006). Such research can provide a deeper understanding of the contribution of accounting professionals to sustainable business development and highlight effective practices and approaches they can adopt. Understanding management's perception of the role of accounting and its importance in the context of sustainability can help to promote more effective approaches and implement appropriate policies and strategies for sustainable business development.

The aim of the paper is to conduct a comprehensive research that addresses both a theoretical and a practical dimension based on qualitative research using questionnaire as a research tool. In this research we aimed to assess the perception of accounting professionals on the role of accounting information and accounting professionals themselves in sustainable business development.

In order to achieve this aim, a number of specific research objectives have been set as follows: Specific *objective 1*: Establish a research direction to assess the perception of accounting professionals. We want to understand how these professionals perceive their own contribution and role in developing a sustainable business. Specific *objective 2*: To interview people in the accounting profession, i.e. economists, who are the target group of the research conducted in this chapter. In our research, we have chosen to include under the notion of "accounting professionals" a wide range of professions such as accountants, chartered accountants, auditors, financial or tax consultants, tax inspectors and valuers. Specific *objective 3*: Analyse the perception of accounting professionals on the role and importance of accounting in sustainable business development. We want to gain a deeper understanding of how these professionals believe accounting information and their accounting skills influence the sustainable development of a business. Specific *objective 4*: To assess the level of influence of factors influencing the

perception of accounting professionals on the topic. We want to identify and assess the factors that influence the perception and perspective of accounting professionals on their role in sustainable business development.

The aim of our research approach is to obtain relevant data and qualitative and quantitative information that will enable us to understand the perspectives and perceptions of different stakeholders in sustainable business management.

The results of the study highlighted the major importance given to accounting information in the management and decision making of sustainable business. Managers and accounting professionals recognised that accounting information is crucial for assessing a company's financial performance and informing strategic decisions. These findings underline the need to adapt and integrate sustainable accounting practices into business strategies.

II. LITERATURE REVIEW

In today's society, the global context puts increasing pressure on companies to develop sustainable businesses. They have to take into account various aspects, including the strengthening of fair and unbiased business relationships in order to best satisfy the interests of all parties involved (Gănescu, 2012). The literature reflects the diversity of views on the definition of this concept and the ideal model of sustainable business, as well as the characteristics that such a business fulfils. There are multiple perspectives and approaches that aim to provide a comprehensive understanding of the concept of sustainable business.

According to the authors Broccardo et al. (2023) many companies are implementing sustainable business models, expecting to integrate sustainability considerations and increase competitive advantage. In the same agreement is the research conducted by Farida and Setiawan (2022), who examined the effect of business strategies to improve the competitive advantage of small and medium-sized enterprises, and the research results revealed that business strategies have a positive impact on competitive advantage. Also, Bocken and Geradts (2020), find that sustainable business model innovation is perceived as a key factor for competitive advantage, especially in large multinational corporations, but also for corporate sustainability.

Some authors describe sustainable business as an entity that is able to effectively integrate economic, social and environmental aspects into its strategy and daily activities.

It involves adopting responsible business practices that result in minimising negative environmental impacts and contributing to the well-being of society as a whole. These practices include, among others, reducing greenhouse gas emissions, using resources efficiently, promoting ethics and transparency in business dealings, respecting human rights and supporting local communities. In this way, sustainable business goes beyond the purely economic objective and assumes responsibility towards society and the environment.

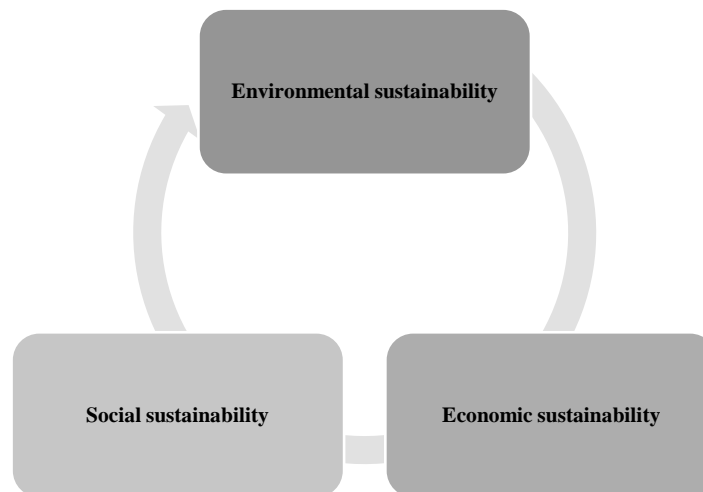


Figure 1. Dimensions of sustainability

Source: Own elaboration after Danciu (2013)

It therefore seeks to balance long-term profit with social responsibility and environmental impact, aiming to create sustainable value on multiple levels. Despite differences in terminology, there is consensus on the components or dimensions of sustainable development. Three dimensions of sustainability are presented in the literature: environmental, social and economic. These are represented graphically in Figure 4.

Other authors believe that more research is needed in the process of integrating environmental, social and governance (ESG) factors to motivate entities to reform their business models to promote sustainability and improve financial performance (Aldowaish et al., 2022).

Sustainable firms apply sustainability principles to ensure long-term viability and profitability, in line with the respect of the business continuity principle, which should be a permanent concern of corporate governance, especially after the experience that entities went through during the COVID health crisis, when they had to reconsider their perception of corporate governance (Socoliuc, 2020).

This involves responsible use of resources, reducing environmental impact and respecting social needs. Financial sustainability is linked to environmental, social and economic capital, and holism is essential in integrating these aspects into the firm's strategy. Neglecting holism can affect the functioning of sustainability as a system (Hristea, 2011).

In the following, we explore some of the established views on the most suggestive definition of sustainable business. It is important to point out that there are different approaches and perspectives on this issue, each with its own specific focus. These are presented in Table 1.

Table 1. Perspectives on the concept of "sustainable business"

Author, Year, Title	Definition of concept
Kramer and Porter, (2011). Creating shared value	Sustainable business models are sources of competitive advantage where incorporating a sustainable value proposition, value creation and value capture mechanisms bring economic benefits to companies.
Abdelkafi and Täuscher, (2016). Business models for sustainability from a system dynamics perspective	Tools for embedding sustainability in firms' value proposition and value creation logic.
Geissdoerfer et al., (2018). Sustainable business model innovation: A review.	Business models that incorporate pro-active multi-stakeholder changes and that focused on the customer and the monetary value of the value capture element supported.
Bashir et al., (2022). Sustainable business model innovation: Scale development, validation and proof of performance	The essence of a business model is to define how the business delivers value to customers, attracts customers to pay for value and turns those payments into profit.
Kurek et al., (2023). Sustainable Business Models Innovation and Design Thinking: A Bibliometric Analysis and Systematic	Incorporating multiple stakeholders, such as value creation (monetary and non-monetary) for a wide range of stakeholders and a long-term perspective.
De Keyser and Mathijs (2023). A typology of sustainable circular business models with applications in the bioeconomy	A business model that aims to maintain products, components and materials at their highest utility and value and thereby achieves environmental, social and economic benefits.

Source: Own processing

By assessing and integrating all these perspectives - economic, social and environmental - into their business strategy and practices, organisations can create added value in a sustainable way. This not only brings long-term financial benefits, but also contributes to community development, job creation and environmental protection, leading to a more sustainable and responsible business as a whole.

III. RESEARCH METHODOLOGY

In order to achieve the research aim and objectives, we have adopted an interdisciplinary approach, combining elements from the social sciences, including accounting, and statistical-mathematical methods.

1. Establishing the research strategy

The research methodology is represented by the qualitative method, which allowed us to obtain in-depth and detailed information about the perception of accounting professionals on the role of accounting in sustainable business development. This included the use of a questionnaire to collect the necessary data and to better understand the participants' perspective on the research.

The first stage of the empirical research, in order to achieve the aim and objectives deduced from the research, consisted of formulating the working hypotheses:

H1 - Accounting professionals' perception of the role of accounting in sustainable business development is positively and significantly influenced by their perception of the role of accounting information for firm management. This hypothesis is based on the assumption that accounting professionals recognize the importance of accounting information in decision making and implementation of sustainable development strategies.

H2 - Accounting professionals' perception of the role of accounting in sustainable business development is negatively and insignificantly influenced by their experience in the field. This hypothesis suggests that accounting professionals' experience does not have a significant impact on their perception of the role of accounting in sustainable business development.

H3 - The perception of accounting professionals is negatively and insignificantly influenced by their level of education. This hypothesis assumes that the educational level of accounting professionals is not significantly related to their perception of the importance of accounting in sustainable business development.

H4 - The perception of accounting professionals is also negatively influenced by their perception of their own role in a business. This hypothesis suggests that accounting professionals who do not perceive their own contribution to business development favourably have a lower perception of the role of accounting in sustainable business.

These hypotheses form the basis for assessing accounting professionals' perceptions of the role of accounting in sustainable business development and will be tested in our research.

The second stage of the empirical research is to develop the questionnaire for further study. The questionnaire addressed to accounting professionals is structured in three categories of closed questions, each with a specific purpose. The first category includes questions related to the demographics of the respondents, such as gender, age category, level of education, field of work and their experience in the economic field. These questions are essential to get a clear picture of the profile of the respondents and to ensure the representativeness of the sample.

The next section includes questions on how accounting professionals perceive the role and importance of accounting information for the management of firms, and the third category aims to assess the accounting professional's perception of his/her own role in firms.

After the development of the questionnaire the working sample was established. The questionnaire was sent to professional accountants and economists. All respondents were included in the sample as they met the main condition for inclusion, i.e. that they were practising accountants, regardless of seniority or experience. The sample also included both accountants and chartered accountants. This was followed by the application of the questionnaire, which was developed using the Google Forms platform. After the completion of the data collection process through the questionnaire and obtaining the answers, the research approach continued with the processing stage. For this, Excel software was used, which allowed us to organize and manipulate the data in an efficient way. Subsequently, an analysis and evaluation of the data was carried out using IBM SPSS software, version 26. The main purpose of this processing stage was to develop an econometric model to identify the influencing factors on accounting professionals' perceptions of the role of accounting information, as well as their own role in the development of a sustainable business.

Table 2 below shows the variables used in the research and the dependency relationship between them, which is reflected in our model. This analysis and presentation of the variables allowed us to better understand how they interact and to identify the importance of each variable in the econometric model. It also allowed us to identify a clearer picture of how accounting information and accounting professionals influence the development of a sustainable business.

Table 2. Description of econometric model variables

Variable name	Explanation
<i>Dependent variable</i>	
Variable1	Perception of sustainability - questions 14, 15 and 16
<i>Independent variables</i>	
Variable2	Managers' perception of the role of accounting information - questions 6, 7, 8 and 9
Variable3	Experience in the field - question 5
Variable4	Level of education - question 3
Variable5	Perceptions of accounting professionals - questions 10, 11, 12 and 13
<i>Linear dependence relationship between variables - linear equation</i>	
$Variable1 = \alpha + \beta1 \times Variable2 - \beta2 \times Variable3 - \beta3 \times Variable4 - \beta4 \times Variable5$	

Source: Own processing

As we can see from the table above, the chosen econometric model takes the form of a linear equation involving all five variables of the proposed model.

2. Descriptive and statistical analysis of the data

The questionnaire was administered to professional economists, specifically accounting professionals. The sample comprised 69 people, over 95% of whom were women. We note that again women are more responsive. In terms of age, two age categories are representative. Thus, about 32% of respondents are between 41 and 50 years old and 30% between 51 and 60 years old. People aged between 31 and 40 accounted for 17% of all respondents, and over 14% are under 30. People aged over 60 accounted for only 5% of the total. The age structure of the sample is shown in Figure 2.

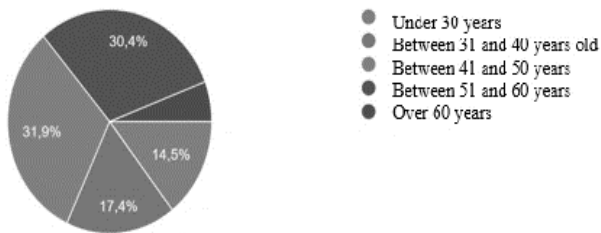


Figure 2. Age structure of the sample

Source: own elaboration

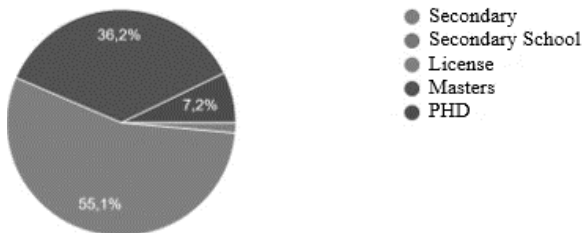


Figure 3. Structure by level of education

Source: own elaboration

The third characteristic of the sample is the respondents' level of education. We note that the majority, more than 55%, are graduates. More than 36% have a Master's degree. Therefore, more than 80% of the respondents have higher education. Figure 3 shows the structure in terms of level of education. This distribution of education level among respondents reflects the importance and relevance of accounting knowledge and accounting experts in our research. The presence of a significant number of bachelor's and master's graduates suggests that these individuals have a strong academic background and can provide qualified perspectives in assessing the role of accounting information and accounting professionals in sustainable business development. Also, the involvement of accountants and accounting experts in research indicates the interest and expertise of these professionals in accounting and sustainable business development.

Most respondents, 58% to be precise, are accountants or chartered accountants, and over 24% are chartered accountants. Over 59% of all respondents have more than 15 years' experience in the business field, over 11% have up to 15 years' experience, and over 18% have been working in the field for less than 5 years. Given that the majority of respondents have a large amount of experience in the field, we believe that the responses received are well founded and genuinely represent the perceptions of accounting professionals on the topic. Accounting professionals believe that the accounting information of most interest to managers is that relating to firm performance. More than 59% believe that information about the firm's profits is most important to managers. Also, from the perspective of accounting professionals, managers are most interested in the level of taxes that firms owe to the government. More than 20% of the respondents considered that the most representative information for managers is information about dividends. More than 76% of accounting professionals believe that managers need to be knowledgeable about accounting information, as this contributes to the development of the businesses they manage to a very large extent.

In the perception of accounting professionals, managers do not take accounting information into account to a great extent in their decision-making. Only 24% of respondents believe that managers value accounting information very highly as a foundation for sustainable business decision-making and development.

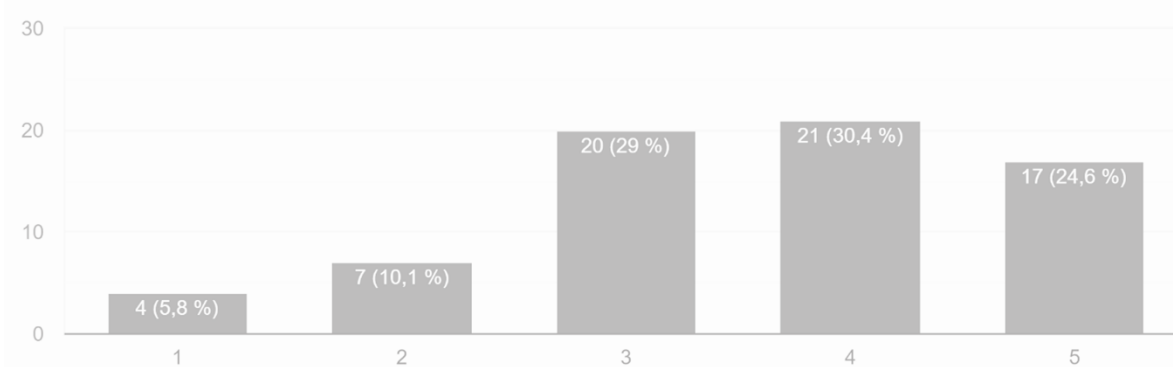


Figure 4. The role of accounting information in managerial decision-making from the perspective of accounting professionals

Source: Own elaboration using Google Forms platform

The core component of the accounting professional's work is the preparation and filing of financial statements, according to over 40% of respondents. Nearly a third of respondents believe that the accounting professional's work is essentially to advise management.

Accounting professionals recognise that their role in a business is very important, with over 47% believing that a business cannot function effectively without the contribution of an accountant. A further 24% believe that the role of the accounting professional in a business is that of a financial or tax advisor. For a small proportion of respondents, the accounting professional is the key decision-maker for the company. More than 68% of respondents believe that the accounting professional is very important for the development of a business. Thus, companies cannot do business without the help of the accounting professional. This view is shared by the vast majority of accounting professionals participating in the survey.

Accounting professionals overwhelmingly (72.5%) agree that sustainability in business is about doing business in accordance with the principles of sustainable development. A considerable proportion of respondents, over 36%, see business sustainability as the ability of a firm to survive even in a crisis. Only 23% of respondents agreed that sustainability implies that firms integrate environmental and social aspects into their business on a voluntary basis. Some respondents associate sustainability with making profits, or internationalizing firms.

Regardless of how each respondent perceives sustainability in business, the majority, over 91% agree that the accounting professional can help ensure the sustainability of a firm. In contrast, opinions on how the accounting professional can contribute to ensuring the sustainability of a firm are divided. The vast majority see a number of ways in which the accounting professional can contribute to the sustainability of a business. A small proportion of respondents considered only one way, such as filing financial statements and returns on time or providing optimal solutions for successfully overcoming periods of crisis. The vast majority considered more than one way. We believe that sustainability in business is not just about one action by accounting professionals and that each of the ways presented has a contribution to make to sustainable business development.

In terms of managers' expectations of accounting professionals, the majority of respondents felt that managers expect them to be knowledgeable and flexible. In addition to the default responses, there were two customised responses. The first response highlights that managers expect the accounting professional to deal not only with the company's accounting, but also with tax, human resources or even legal issues. The second response mentions that managers expect the accounting professional to provide services at the lowest possible cost. These two aspects may seem contradictory, in that the manager expects the accounting professional to be competent in all these areas and to have qualifications that are not strictly related to accounting, but at the same time expects to pay a low fee for this diversity of services offered by the accounting professional.

The study by Grosu et al. (2023) highlight the fact that professional accountants are willing to adopt and use digital technologies as a result of the fact that digitization is positively associated with the benefits brought within an entity, and the digital skills acquired by professional accountants can help solve some problems important organizational.

This situation may reflect the complex and multiple demands that managers have in the current business context. They are looking for professional accountants who are able to meet diverse needs and provide complete and effective solutions. Managers' expectations extend beyond the simple accounting function, as they believe that a professional accountant should be a strategic partner in business development, able to provide advice and identify growth opportunities.

It can also be seen that there is also a financial pressure on managers, which leads them to look for economic solutions for services provided by professional accountants. In the context of fierce competition and the need to optimize costs, managers want to pay as much as possible for accounting services, without compromising the quality and necessary coverage.

In conclusion, managers' expectations of professional accountants include a high level of expertise, flexibility in dealing with various aspects of the business, and the ability to provide comprehensive services. However, these requirements may seem contradictory, as managers want complex services at the lowest possible cost. Managing these complex expectations can be an important aspect for accounting professionals to demonstrate varied skills and provide balanced solutions to meet the needs of managers and businesses as a whole.

IV. RESULTS AND DISCUSSIONS

The results obtained following the application of the questionnaire were first processed mathematically and then entered into the statistical software SPSS in order to be able to develop a linear econometric model able to explain the connection between the perception of accounting professionals regarding the role of accounting information, their own role in the development of a sustainable business as well as the factors that influence perception. The proposed econometric model therefore explains the existence of a link between the perception of accounting professionals regarding the role of accounting in business sustainability (variable 1) as a dependent variable and their perception regarding the role of accounting information for managers (variable 2), their experience in the field (variable 3), the level of education (variable 4) and their perception of their own role within the companies (variable 5) as independent variables.

The use of SPSS software allowed us to analyze and interpret the data collected in the questionnaire and to identify correlations and trends between the variables mentioned above. Thus, we obtained valuable information regarding the influence of factors such as the perception of the role of accounting information for managers, professional experience, level of education and perception of their own role in the development of sustainable businesses.

We believe that the proposed econometric model allows a better understanding of the complex relationships that exist in the field of accounting, as well as highlighting the importance it has in the development of sustainable businesses. Thus, we believe that our research makes a significant contribution to understanding and promoting effective accounting practices that can support business growth and sustainability.

In order to test the level of correlation between the dependent variable and independent variables, we resorted to developing the rheumatism of the model, which is presented in table 3.

Table 3. Summary of the model

Model	Correlation report	Determination report	Adjusted Determination Ratio	Standard Error of the Estimate	Durbin-Watson
1	0,473 ^a	0,223	0,175	0,61928	1,852
a. Predictors: (Constant), Level of education, Perception of the role of accounting information for managers, Experience in the field, Perception of the role of a professional accountant					
b. Dependent variable: Sustainability perception					

Source: Own processing in SPSS

The summary of the model allows the determination of the value of the correlation ratio between the dependent variable and the independent variables. For the model proposed by us, the value of the correlation ratio is 0.473, which highlights a link of average intensity between the variables of the model, reinforced by the value of the determination ratio of 0.223. Also, the value of the Durbin-Watson coefficient of 1.852 indicates the absence of autocorrelation of errors, respectively the homogeneity of the model.

The research approach was continued by developing the ANOVA Table, which would allow us to validate the model as well as its level of statistical significance.

Table 4. ANOVA

ANOVA ^a						
	Model	Model	Sum of Squares	df	Mean square	F
1	Regression	7,059	4	1,765	4,602	,003 ^b
	Residual	24,545	64	,384		
	Total	31,604	68			
a. Dependent variable: Sustainability perception						
b. Predictors: (Constant), Level of education, Perception of the role of accounting information for managers, Experience in the field, Perception of the role of a professional accountant						

Source: Own processing in SPSS

The validation of the analyzed model from a statistical point of view is based on the information presented in Table 4. This table provides a series of measurements relevant to the evaluation of the model and the relationships between the variables involved, and by determining these relevant conclusions can be drawn regarding the validity and statistical significance of the model.

First, we note that the estimated explained variance has a value of 7.059. This indicates that the model has a significant ability to explain the variability in the data through the linear relationships between the variables included in the model. In other words, there is a significant correlation between the analyzed variables, and the proposed model manages to capture this correlation to a considerable extent.

On the other hand, the recorded residual variation value is 24.545. This value represents the remaining variability not explained by the model. The smaller this value, the better the model is able to explain and fit the data consistent with the linear relationships present. Therefore, a smaller residual value indicates that the model is more accurate and adequate to describe the dependence between the variables involved.

In addition, the Fischer coefficient value is 4.602. This coefficient is used to assess the overall significance of the model. The higher the value of this coefficient, the higher the probability that the explained variability is significant and not the result of random variation. In our case, the value of the Fischer coefficient indicates that the model has statistical significance and that the observed linear relationships are not the result of chance.

Also, the sig value. for the F test is recorded as 0.003. This value represents the probability of obtaining an F-test value or more extreme under the conditions that the null hypothesis is true. In our case, such a small F-test value indicates that the linear relationships identified in the model are statistically significant and cannot be attributed to mere chance.

All this information indicates that the constructed model is statistically validated. Thus, we are confident that this model is able to explain the dependence between variables in a meaningful way and provide an adequate representation of the linear relationships in our analysis. This statistical validation gives us confidence in the results and conclusions reached in our study.

The approach was continued by taking into account the coefficients of the model (according to table 5) that would allow us to determine the level of correlation between the variables.

Table 5. Coefficients

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Standard Error	Beta		
1	(Constant)	2,447	,665		3,681	,000
	Professional accountant role perception	-,229	,168	-,167	-1,364	,177
	Perception role accounting information for managers	,414	,097	,515	4,258	,000
	Experience in the field	-,014	,062	-,025	-,226	,822
	Level of education	-,025	,109	-,026	-,229	,819

a. Dependent Variable: Sustainability perception

Source: Own processing in SPSS

Therefore, following the determination of the coefficients of the proposed model, we can underline the fact that the perception of accounting professionals regarding the sustainability of companies is defined by means of the multiple linear regression parameters that are presented in Table 5.

Thus, the linear regression equation takes the following form:

$$Variable1 = 2.447 - 0.229 \times Variable2 + 0.414 \times Variable3 + 0.014 \times Variable4 - 0.025 \times Variable5 \quad (1)$$

Following the econometric interpretation of the presented model, we can extract a series of information regarding how the professional accountant's perception of the role of accounting in the development of a sustainable business is influenced. Thus, we can observe that the model obtained is best represented by the perception of accounting professionals regarding the role of accounting information for managers, respectively variable3, and this is confirmed by the sig value. which is <0.005. The second representative variable is variable 2, whose sig value. is 0.177. Large deviations were recorded by variables 4 and 5, both having a sig value. of over 0.800. According to these results, experience in the field and level of education are not able to positively and directly influence the perception of accounting professionals regarding the researched aspects, aspects that lead to the validation of hypotheses H2 and H3.

Also, the proposed model highlighted the fact that the perception that accounting professionals have regarding their role and accounting information in the development of a sustainable business is decisively influenced by the perception they have regarding the role of accounting information for managers. This confirms the hypothesis H1 – The perception of accounting professionals regarding the role of accounting in the development of a sustainable business is positively and significantly influenced by the perception they have regarding the role of accounting information for the management of firms.

The results of our study also reveal the fact that accounting professionals agree that they can contribute to the development of sustainable businesses because they are aware of the special importance that accounting information presents for company management. Managers always need to be informed about various dimensions of the companies they manage, and the main source of information is the accountants since they are the ones who actually produce the information that managers need.

The obtained results showed that accounting professionals are aware of the important role of accounting information in business and this contributes to their positive perception of the contribution of accounting to the development of sustainable businesses. This perception, however, is negatively influenced by the perception they have of their own role within a business.

Hypothesis H4 - The perception of accounting professionals is also negatively influenced by the perception they have of their own role within a business is in turn validated. Accounting professionals understand that their role is important in a business, but most have a limited view of their own role.

However, only a third of respondents pay particular attention to the advice that professional accountants can provide to managers. This aspect can be seen as an opportunity to develop and expand the role of accounting professionals within organizations. Consulting in financial and accounting issues can make a valuable contribution to making strategic decisions and promoting a culture of sustainability in business.

In addition, a significant percentage of respondents, namely 14.5%, believe that the main role of accounting professionals is to provide information on changes in the tax field. There are other respondents who emphasize tax and tax calculation activities. This strict focus on tax issues may denote a limitation in the perception of the accounting profession and may underestimate the potential added value that accounting professionals can bring to the development of a sustainable business.

The reduced perception of the professional accountant's role within a company can negatively influence the development of a sustainable business. Consequently, there is a need for accounting professionals to develop a broader and more complex view of their role in supporting a sustainable business. This implies a deeper understanding of accounting, financial and fiscal aspects, but also of their impact on the business environment and society as a whole.

Accounting professionals can play a crucial role in identifying opportunities to optimize resources, monitoring financial performance and identifying risks and how to manage them. They can also contribute to the implementation of responsible policies and practices in the financial-accounting field, as well as to the integration of sustainability objectives into the organization's business strategy.

In conclusion, we believe it is essential that professional accountants broaden their perspective and develop their skills towards a more holistic and sustainability-oriented approach. By taking a more active role in supporting sustainable business, professional accountants can bring significant added value and help create more competitive, resilient and socially and environmentally responsible organisations.

V. CONCLUSIONS

The research results highlighted the major importance given to accounting information in the management and decision-making of sustainable businesses. These findings underscore the need to adapt and integrate sustainable accounting practices into business strategies.

Accounting professionals' perception of their role in sustainable business development was positive. Accounting professionals are considered key players in promoting sustainability due to their relevant skills and competencies in managing financial information and reporting the social, economic and environmental impact of business. Close collaboration between managers and accounting professionals is important to support sustainable business development.

However, accounting professionals' perception of their own role in sustainable business development was found to be limited in some cases. Many consider their role to be limited to preparing and submitting financial statements, without broadening the perspective on sustainability and other relevant issues. It is therefore necessary for accounting professionals to develop their skills and competencies in a more holistic and sustainability-oriented approach.

Regarding the role of the professional accountant and the accounting profession as a whole, the study of the specialized literature proved that the accounting profession is a complex and essential field in business, with an evolution towards analysis and consulting. Automation is taking over some of the activities and accountants need to adapt and develop IT and communication skills. Major changes in various fields, such as financial globalization and the digital revolution, bring new challenges and demands for the accounting profession. Accountants can play an important role in harnessing data by understanding the value chain of data management and contributing to business development. In an ever-changing environment, professional accountants must adapt and improve to remain relevant and effective.

Therefore, our research highlighted the importance of adjusting and expanding the role of professional accountants. Even though professional accountants are recognized for their contribution to sustainable business development, there is sometimes a limitation in their perception of their own responsibility. Many of them believe that their duties are limited to the preparation and presentation of financial statements, without expanding their perspective on sustainability and other relevant aspects. It is therefore imperative that accounting professionals develop their competencies and skills in a more comprehensive and sustainability-oriented manner.

In conclusion, this paper has contributed to the understanding of the role of accounting and the professional accountant in sustainable business development.

We believe that this study opens new research directions and contributes to the development of knowledge and practices in the field of accounting as well as the role of accounting professionals in ensuring business sustainability.

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