

Exploring the Role of Professional Accountants in Advancing Sustainability Reporting in Tanzania

Kaanaeli Gabriel Nnko

Director of Finance, Tanzania

***Corresponding Author:** Kaanaeli Gabriel Nnko, Director of Finance, Tanzania

Abstract: This research explores the role of professional accountants in advancing sustainability reporting in Tanzania, a practice increasingly recognized as essential for corporate accountability and transparency in environmental, social, and governance (ESG) matters. While sustainability reporting is gaining traction globally, its adoption in Tanzania remains limited, primarily due to regulatory challenges, lack of expertise, and inadequate organizational support. Professional accountants, with their expertise in financial reporting, are well-positioned to lead the integration of sustainability into corporate reporting frameworks. This study examines the current contributions of accountants to sustainability reporting, the challenges they face, and the opportunities for enhancing their role in promoting sustainable business practices. The study employed an exploratory, qualitative research design and a purposive sampling technique was used to sample 12 respondents who formed the sample of this study. Findings reveal that professional accountants in Tanzania play a key role in improving the transparency and credibility of sustainability disclosures. However, they require further professional training, clearer regulatory guidelines, and access to technological tools to effectively manage and report ESG data. The research concludes with recommendations for strengthening the capacity of professional accountants to advance sustainability reporting, emphasizing the need for regulatory reforms, capacity building, and interdisciplinary collaboration. This study provides valuable insights for policymakers, professional bodies, and businesses aiming to enhance corporate sustainability practices in Tanzania.

Keywords: Sustainable Reporting; Professional Accountants; Sustainability Managers; Auditors; Regulatory Authority

1. INTRODUCTION

Professional accountants in Tanzania play a key role in sustainability reports, influencing corporate practices and ensuring regulatory compliance. Their experience promotes the involvement of stakeholders, promoting environmental and social responsibility (Lauwo et al., 2022; Tilt et al., 2021). As seen in several studies, this affects governance structures and management perceptions (YAPA, 2022; Taugan, 2021). In addition, alignment with sustainable development objectives boosts improved report mechanisms (ORTIZ et al., 2024; ERIN & BAMIGBOYE, 2022). Challenges persist, particularly in adapting to global patterns (Orazalin & Mahmood, 2020; Taugan, 2021), but the counter compromise remains crucial (GITHAIGA, 2024; Adeyemi et al., 2020). Their contributions are also emphasized in the stakeholders' dialogues, archiving transparency and responsibility (Albu et al., 2021; Ardiana, 2023). Understanding the impact of institutional voids improves discourse on effective sustainability practices (Alshbili et al., 2021; Khan et al., 2021), while the economic structures of taxation and economy have advances in sustainability (Litelah et al. 2022; ATTAH- BOTCHWEY et al., 2022). The evolution of practices requires a robust approach to sustainability initiatives in the context of emerging economies (ERIN et al., 2022; BARTOLACCI et al., 2022; NG et al., 2022).

Sustainability reporting, which involves the disclosure of environmental, social, and governance (ESG) information alongside financial performance, has become an essential practice for organizations aiming to demonstrate their commitment to sustainable development. Globally, businesses are increasingly adopting sustainability reporting frameworks, such as the Global Reporting Initiative (GRI) and the United Nations Sustainable Development Goals (SDGs), in response to stakeholder demand for transparency and accountability. Abdollahzadeh & Amin (2020) suggest that the role of professional accountants in facilitating this process is crucial, given their expertise in ensuring the accuracy, compliance, and credibility of both financial and non-financial reports.

In Tanzania, sustainability reporting is still at a relatively early stage, with many companies just beginning to recognize its importance (Kinyondo (2018); O'Dwyer & Unerman, 2020). As the country continues to integrate with global markets and strives to achieve its national development goals, including those aligned with sustainability, the role of professional accountants in advancing sustainability reporting becomes increasingly significant. The study by Abdullah, Sulong & Said (2014) showed that accountants are instrumental in collecting, analyzing, and reporting data related to environmental impact, social responsibility, and governance practices. By ensuring that sustainability reports adhere to established frameworks and standards, professional accountants can help Tanzanian companies meet international expectations and foster a culture of corporate responsibility (Kinyondo (2018); Nambukara-Gamage & Rahman, 2020).

The regulatory environment in Tanzania for sustainability reporting is evolving but remains less developed than in other regions. The study by Pereira et al (2021) report that while frameworks such as the International Financial Reporting Standards (IFRS) are gradually incorporating sustainability-related disclosures, there is limited enforcement of mandatory ESG reporting in the country. This presents both challenges and opportunities for professional accountants. On one hand, the lack of clear guidelines and regulations may hinder the widespread adoption of sustainability reporting (Kinyondo (2018); Willekes, Wagenveld & Jonker, 2022). On the other hand, the voluntary nature of reporting allows accountants to take a leading role in promoting best practices and demonstrating the value of sustainability to corporate stakeholders (Torelli, 2021).

Kinyondo (2018) and Hamid (2018) showed that as businesses in Tanzania become more aware of the long-term benefits of sustainable practices, the demand for accurate and transparent sustainability reports is expected to grow. However, several challenges must be addressed to fully realize the potential of sustainability reporting in the country (Cohn, 2021). These include a lack of expertise and training in ESG reporting among accountants, limited resources available to organizations (particularly small and medium-sized enterprises), and insufficient awareness among stakeholders about the importance of sustainability reporting. Given these challenges, it is crucial to explore how professional accountants can effectively contribute to the advancement of sustainability reporting in Tanzania. Understanding their current roles, challenges, and potential contributions is essential for promoting more comprehensive and transparent sustainability disclosures.

This research aims to provide insights into how accountants are positioned to drive the adoption and improvement of sustainability reporting practices in the country, and how they can be better supported through policy, training, and technological tools. This research explored the role of professional accountants in advancing sustainability reporting in Tanzania. The study seeks to contribute to the growing body of knowledge on sustainability reporting in Tanzania, focusing on the pivotal role that accountants play in this emerging field. By examining the current state of sustainability reporting in the country and the contributions of accountants, the study aims to provide insights into how these professionals can drive the adoption of ESG reporting and contribute to Tanzania's sustainable development objectives. The key question in this study is "what is the role of professional accountants in influencing sustainability reporting in Tanzania"

2. LITERATURE REVIEW

Sustainability reporting has gained prominence as companies and stakeholders increasingly recognize the need for transparency and accountability regarding environmental, social, and governance (ESG) factors (source). Professional accountants are crucial players in advancing sustainability reporting, given their expertise in financial reporting, compliance, and assurance. In Tanzania, the integration of sustainability practices and reporting has become a critical focus, reflecting the global trend toward responsible corporate governance and sustainable development. This literature review explores the role of professional accountants in advancing sustainability reporting in Tanzania, focusing on their responsibilities, challenges, and the regulatory framework supporting such initiatives.

The Concept of Sustainability Reporting

Sustainability reporting, often referred to as corporate social responsibility (CSR) reporting, involves disclosing an organization's environmental and social impacts in addition to its financial performance. According to Gray (2010), sustainability reporting enhances stakeholder communication and promotes a company's ethical commitment to long-term sustainable development. In Tanzania, sustainability

reporting is still in its nascent stages, with many firms in the private sector only beginning to adopt comprehensive sustainability practices (source). However, global reporting frameworks such as the Global Reporting Initiative (GRI) and the United Nations' Sustainable Development Goals (SDGs) have prompted businesses in Tanzania to prioritize this area (source).

The Role of Professional Accountants in Sustainability Reporting

Professional accountants play a significant role in the preparation, assurance, and verification of sustainability reports. Their expertise in ensuring accuracy and compliance with accounting standards extends to non-financial reporting. According to Bebbington and Gray (2001), accountants provide critical insight into cost structures, risk assessment, and performance measurement, enabling organizations to produce credible sustainability reports. In Tanzania, accountants are increasingly called upon to integrate ESG metrics into financial reporting, contributing to a holistic view of a company's performance. Also, accountants help gather, process, and present sustainability-related data in a coherent manner. This data often includes energy consumption, carbon emissions, water usage, waste management, and social impact indicators (Gray, 2001)

In addition, Nielsen & Thomsen (2018) suggest that accountants ensure compliance and assurance. The verification of sustainability data is crucial to its credibility. Professional accountants ensure that sustainability reports align with established frameworks such as the International Integrated Reporting Council (IIRC) and GRI. As stakeholders demand higher levels of transparency, accountants are key to assuring the reliability of non-financial data (Nielsen & Thomsen, 2018)). Further, Johari & Komathy (2019) show that accountants help organizations assess risks associated with environmental and social factors, enabling companies to mitigate those risks through responsible practices. This risk management function is particularly critical in Tanzania, where companies face environmental risks such as resource scarcity and regulatory shifts related to sustainability.

Regulatory and Institutional Framework for Sustainability Reporting in Tanzania

The regulatory landscape for sustainability reporting in Tanzania is still evolving. The Financial Reporting and Auditing Standards (FRAS) in Tanzania have begun to align with international standards, such as the International Financial Reporting Standards (IFRS), that increasingly emphasize sustainability and integrated reporting. Professional accounting bodies such as the National Board of Accountants and Auditors (NBAA) in Tanzania also play a key role in promoting sustainability reporting practices by setting guidelines and offering continuous professional education in this area.

However, as indicated by Kinyondo (2018), the uptake of sustainability reporting in Tanzania is slower compared to developed economies, largely due to lack of awareness, inadequate regulatory enforcement, and limited resources. Despite these challenges, professional accountants in Tanzania have begun incorporating sustainability considerations into their work, supported by both local and global frameworks (Bebbington & Gray, 2001).

Challenges Faced by Professional Accountants in Advancing Sustainability Reporting

Literature Although professional accountants have a pivotal role in sustainability reporting, they face several challenges. According to Kinyondo (2018) one of the primary challenges in Tanzania is the lack of comprehensive regulatory frameworks mandating sustainability disclosures. According to Mushi (2017), the voluntary nature of sustainability reporting in Tanzania limits its widespread adoption, making it difficult for accountants to promote it as a standard practice.

Another challenge is lack of expertise and training. While financial reporting is well-established, many accountants in Tanzania lack specific training in sustainability reporting. Continuous professional development and specialized training are needed to equip accountants with the skills required to handle complex ESG data.

Further, Kinyondo (2018) mentioned resource constraints as another challenge facing accountants in Tanzania in their due process of sustainable reporting. The study shows that many organizations in Tanzania, especially small and medium-sized enterprises (SMEs), face resource limitations that hinder their ability to engage in sustainability reporting. The cost of data collection, analysis, and verification can be prohibitive. Furthermore, limited stakeholder demand has been identified as another challenge experienced by accountants in Tanzania. Mushi (2017) insist tahta sustainability reporting is often driven by investor and stakeholder demand. In Tanzania, the lack of widespread pressure from

stakeholders such as consumers, investors, and regulators to produce sustainability reports limits their adoption by businesses.

Opportunities for Professional Accountants in Sustainability Reporting

Despite the challenges, there are significant opportunities for professional accountants in Tanzania to advance sustainability reporting. As global awareness around environmental issues increases and Tanzania becomes more integrated into global markets, there has been a growing demand for transparent sustainability disclosures (Mushi, 2017). The studies by Kinyondo (2018) show that accountants can take a proactive role in driving the adoption of global frameworks. Professional accountants can encourage the adoption of global sustainability reporting frameworks, such as the GRI and SDGs, ensuring that Tanzanian businesses meet international standards. Further, professional accountants are expected to show and lead in integrated reporting. (Mushi, 2017) indicates that accountants can lead the shift toward integrated reporting, which combines financial and non-financial information in a single report, providing a comprehensive view of corporate performance. Furthermore, Kinyondo (2018) urged that professional accountants can help in engaging with stakeholders. Accountants can collaborate with other professionals, including environmental scientists and policymakers, to ensure that sustainability reporting is both accurate and aligned with national development goals.

Generally, different literatures support that in Tanzania, professional accountants have a vital role to play in advancing sustainability reporting (Kinyondo, 2018). Despite regulatory, resource, and capacity challenges, the growing importance of sustainability practices presents opportunities for accountants to lead the way in ensuring transparency, compliance, and accountability in ESG reporting (Mushi, 2017). As businesses increasingly recognize the importance of sustainability in long-term success, accountants will continue to be at the forefront of integrating these practices into corporate reporting. Literatures have shown that the development of a robust framework, enhanced training, and stakeholder engagement are critical for ensuring that sustainability reporting becomes an integral part of Tanzania's corporate landscape. Nevertheless, there is no critical studies that has been carried in Tanzania specifically to scrutiny the role of professional accountants in advancing sustainability. It is, therefore, worth it for the current study to fill this gap by analysing the role of professional accountants in advancing sustainability in Tanzania.

3. THEORETICAL FRAMEWORK

The theoretical framework for this study integrates several established theories to explore the role of professional accountants in advancing sustainability reporting in Tanzania. These theories help to explain how and why accountants contribute to sustainability reporting and the factors that influence their involvement. This framework draws on **stakeholder theory**, **institutional theory**, and the **legitimacy theory**, as well as concepts related to professional ethics and the growing trend of **integrated reporting**.

Stakeholder theory, developed by Edward Freeman in the 1980s, suggests that organizations must consider the interests of all stakeholders, not just shareholders, to achieve long-term success. Stakeholders include anyone affected by the organization's actions, such as employees, customers, suppliers, regulators, and the community. This theory is fundamental to sustainability reporting because it emphasizes that businesses have a responsibility to report on their environmental, social, and governance (ESG) impacts (Kwakye et al., 2018). The theory further suggests the use of accountants as facilitators of stakeholder accountability. Professional accountants play a critical role in ensuring that businesses provide transparent and accurate sustainability reports that address stakeholder concerns (Lawal et al., 2022). Their expertise in financial reporting extends to the disclosure of non-financial information, making them key players in the communication of ESG performance. The theory insists the need of accountants to understand the diverse needs of stakeholders, including regulators, investors, and the broader public, in shaping sustainability reports that are relevant and credible. Their role is to ensure that sustainability reporting captures not only financial performance but also the social and environmental impact of corporate activities (Alnafea, 2014).

Integrated Reporting and Value Creation is another approach used to inform the current study. Integrated reporting (IR) is an emerging approach that combines financial and non-financial information into a single report, reflecting how an organization's strategy, governance, performance, and prospects

lead to the creation of value over time (Rahaman et al., 2023). This concept, advanced by the International Integrated Reporting Council (IIRC), emphasizes the interconnectedness of financial and ESG factors in driving long-term business value. The theories is very crucial in this study because accountants are increasingly involved in integrated reporting, where they are tasked with linking sustainability performance to financial outcomes. Their role is not limited to tracking profits but extends to analyzing how ESG factors such as environmental impacts, human capital, and governance influence the long-term value of a company (Richter,2021). As integrated reporting gains traction in Tanzania, accountants must be able to translate sustainability data into metrics that demonstrate business risks and opportunities. This requires a shift in the traditional accounting mindset, positioning accountants as strategic advisors who help companies make decisions that balance profitability with sustainability (Tian, Liu & Fan, 2015)).

Generally, this study's theoretical framework has combines stakeholder theory and integrated reporting to provide a comprehensive understanding of the role of professional accountants in advancing sustainability reporting in Tanzania. These theories highlight the multifaceted nature of the accountant's role, emphasizing their responsibility to meet stakeholder expectations, complying with institutional norms, ensuring legitimacy, and driving value creation through integrated reporting. By positioning accountants as key contributors to sustainability reporting, this framework lays the foundation for investigating how they can further promote corporate transparency and accountability in Tanzania's evolving business environment.

4. METHODOLOGY

The objective of this qualitative study is to explore the role of professional accountants in advancing sustainability reporting in Tanzania. The research uses a range of qualitative methods to gather in-depth insights into the perceptions, experiences, and challenges that accountants face in promoting sustainability reporting.

This study adopts an exploratory, qualitative research design to gather rich, nuanced data on the role of professional accountants in sustainability reporting. Qualitative research is appropriate for this study as it allows for a deeper understanding of complex issues, such as the involvement of accountants in non-financial reporting, and provides flexibility to capture participants' perspectives in their own words (Yin, 2017). The study will use multiple qualitative methods, including interviews, focus groups, and document analysis, to triangulate findings and enhance the validity of the results.

The target population for this study includes professional accountants working in various sectors in Tanzania, particularly those involved in corporate reporting, audit, and sustainability functions. Additionally, key stakeholders such as sustainability managers, auditors, and representatives from regulatory bodies (e.g., the National Board of Accountants and Auditors [NBAA]) were included to gain a broader understanding of the ecosystem supporting sustainability reporting. A purposive sampling technique was used to select participants with relevant experience in sustainability reporting. This method ensures that participants have direct involvement in the reporting process and can provide meaningful insights (Yin, 2017). The sample of 12 participants including five professional accountants (from different industries (e.g., banking, manufacturing, telecommunications, and mining), especially those with exposure to sustainability frameworks, two sustainability experts (working in collaboration with accountants on ESG reporting and five regulatory officers (representatives from organizations like NBAA and government departments that influence reporting standards) were included.

The study employed interviews, focus group discussion and document review as means of data collection methods. Interviews were conducted with professional accountants, auditors, and sustainability experts. A semi-structured format was used, allowing for flexibility in probing deeper into participants' experiences while ensuring that core topics are covered (Patton, 2002). Interviews last between 45 and 60 minutes and will be recorded (with consent) for transcription and analysis. Further, focus groups with 5-8 participants each were organized to encourage interactive discussions among accountants and sustainability experts. These discussions provided insights into collective experiences, shared challenges, and differing views across industries (Lincoln, Lynham & Guba, 2011). Finally, to supplement the interviews and focus groups, a review of sustainability reports from major Tanzanian companies was conducted. The analysis focused on the content of sustainability disclosures, the role of accountants in preparing these reports, and the alignment with international sustainability frameworks (e.g., GRI, SDGs).

5. DATA ANALYSIS

Data from interviews and focus groups were transcribed and analyzed using thematic analysis. This method involves identifying, analyzing, and reporting patterns (themes) within the data (Miles & Huberman, 1994). The analysis involved reading and re-reading the transcripts to immerse in the data as well as systematically coding significant statements related to the research objectives. Further the grouping codes into broader themes such as "accountants' role in data verification," "challenges in ESG integration," and "regulatory influence" followed before reviewing themes by Ensuring the themes are coherent and supported by data. Finally, defining themes by interpreting the themes in the context of the research question and the reporting findings as well as presenting the final themes with supporting quotes from participants followed (Miles & Huberman, 1994).

6. ETHICAL CONSIDERATIONS

Ethical approval was obtained from relevant institutional review boards before data collection began. Informed consent was obtained from all participants, ensuring that they understood the purpose of the research, their voluntary participation, and the confidentiality of their responses. Data are anonymized to protect the identities of participants, and interviews are conducted in a professional manner that respects participants' time and privacy (Britten, 1995).

7. VALIDITY AND RELIABILITY

To enhance the credibility and reliability of the findings, data were collected from multiple sources (interviews, focus groups, and document reviews) to ensure a comprehensive understanding of the research problem (Ary et al., 2018). Further, participants were asked to review transcripts or summaries of their interviews to verify the accuracy of the data (Whittemore, Chase & Mandle, 2001). In addition, detailed descriptions of the context and findings is provided to enable readers to understand the depth and complexity of the issues explored.

8. LIMITATIONS

This study acknowledges several limitations. As a qualitative study, the findings rely on participants' subjective perceptions, which may not be generalizable to the entire population of accountants in Tanzania. Further, gaining access to busy professionals and key regulatory stakeholders presented challenges in scheduling interviews and focus groups. Lastly, given the qualitative nature of the study and the purposive sampling method, the findings may not represent the experiences of all accountants in Tanzania.

Generally, this qualitative research methodology was designed to explore the role of professional accountants in advancing sustainability reporting in Tanzania by collecting detailed, rich data from a range of stakeholders. By utilizing semi-structured interviews, focus groups, and document reviews, the study aimed to provide a comprehensive understanding of the challenges, opportunities, and experiences accountants face in integrating sustainability into corporate reporting practices. The results contributed to a deeper understanding of how accountants can drive sustainability initiatives within Tanzanian businesses, ultimately fostering greater corporate transparency and accountability.

9. FINDINGS

Based on the qualitative data collected through interviews, focus groups, case studies, and document reviews, several key findings emerged regarding the role of professional accountants in advancing sustainability reporting in Tanzania.

Increased Awareness and Understanding of Sustainability Reporting

The findings indicated that participants expressed a growing awareness among professional accountants in Tanzania regarding sustainability reporting. Many noted that sustainability reporting is no longer viewed as a peripheral activity but as an integral part of corporate reporting that encompasses environmental, social, and governance (ESG) issues. Accountants emphasized that their roles now go beyond financial reporting to ensuring that organizations meet sustainability standards and goals. From the interviews, the respondents commented as follows:

“In the past, we used to focus primarily on financial reports, but now there is an increasing demand from stakeholders for sustainability information. We must

understand and report on a company's environmental and social impacts.”
(Participant 4, CPA)

Further, the findings reveal a mixed understanding of sustainability reporting among professional accountants. While many accountants are familiar with basic sustainability concepts, there is a notable gap in comprehensive knowledge regarding specific frameworks such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB). Interviews indicate that accountants value training opportunities in sustainability reporting but often encounter limited access to relevant professional development programs. Some participants emphasized the need for educational institutions and professional bodies to integrate sustainability topics into their curricula

Generally, the findings reveal that professional accountants play a pivotal role in advancing sustainability reporting in Tanzania. Their understanding of sustainability concepts, while varying, reflects an increasing awareness of the importance of integrating environmental and social metrics into traditional financial reporting. This integration is crucial, as it aligns financial performance with broader sustainability goals, enhancing transparency and accountability within organizations

Promoting Transparency Role

The study findings showed that accountants highlighted the importance of transparency in sustainability reporting. Many expressed a commitment to enhancing accountability through accurate and honest reporting of sustainability initiatives, which they believe can significantly influence organizational reputation and stakeholder relationships. The findings showed that accountants are positioned as key players in promoting transparency in sustainability reporting. Their expertise in reporting standards and compliance enables them to ensure that sustainability information is reliable and comparable. Many participants noted that they help bridge the gap between sustainability goals and the actual financial implications of those goals. From the interviews, one of the participants had this to say:

“Our role is to make sure that sustainability information is presented accurately and in compliance with international standards such as GRI or SASB. Without this, companies may fall short in communicating their true impact to investors and the public.” (Participant 7, Finance Manager)

In addition, the study findings indicate that professional accountants are increasingly integrating sustainability metrics into traditional financial reporting. This integration is seen as essential for providing stakeholders with a holistic view of an organization's performance, linking financial health with environmental and social impacts.

Advisory and Collaborative Roles

The findings indicate that accountants often take on advisory roles within organizations, guiding stakeholders in developing and implementing effective sustainability reporting practices. This advisory capacity is further strengthened through collaboration with sustainability experts and other professionals. Such interdisciplinary approaches enhance the quality of sustainability reports, ensuring they are not only accurate but also reflective of diverse stakeholder interests. The ability of accountants to facilitate dialogue between organizations and stakeholders is instrumental in building trust and promoting engagement in sustainability initiatives. One of the respondents from the interviews adds the following:

“Our reports influence management's decisions, particularly when it comes to investments in sustainable technologies or practices. By showing the long-term benefits of such initiatives, we play a part in driving the company's strategy toward sustainability.” (Participant 9, Financial Analyst)

Also, the findings indicate that many participants underscored the growing influence of sustainability reporting on corporate decision-making. Accountants reported that, through their involvement in sustainability reporting, they can help businesses assess risks and opportunities related to sustainability issues, thereby shaping long-term strategies. They stressed the importance of integrating sustainability considerations into core business models to drive both financial and social value.

Impact on Organizational Practices

The findings demonstrate that professional accountants significantly influence corporate culture and decision-making processes related to sustainability. Their advocacy for ethical practices and responsible reporting not only enhances organizational accountability but also contributes to improved operational efficiencies and risk management. By embedding sustainability into the core business framework, accountants facilitate a holistic approach to business that benefits both the organization and its stakeholders.

From an interview with one of the participants, the following were commented:

Accountants are the nucleus of an institution. An institution with strong accountants also has strong and reliable practices. Accountants ensure transparency and accountability of the institutions and therefore improve the performances and create a good image for the stakeholders. This undeniable role is solely a product of accountants

(Participant 8, Senior Accountant)

Further, from the findings participants highlighted the importance of collaboration between professional accountants and other departments, such as environmental management, human resources, and corporate social responsibility teams, to collect and verify sustainability data. Accountants felt that working closely with these departments helps ensure the accuracy of the reported information and enables them to present a holistic view of the company's sustainability efforts.

"We cannot do this alone; sustainability reporting requires input from different sections of the company. We work closely with environmental officers to understand the company's carbon footprint, for example." (Participant 10, Senior Accountant)

Challenges and Barriers

Despite the crucial role of accountants, the findings show that there are several challenges that impede their efforts in advancing sustainability reporting. The findings indicate resource limitations, including inadequate tools and frameworks, as one of the key hindrances to the effective implementation of sustainability practices. Furthermore, the findings noted that the evolving regulatory environment presents difficulties, as accountants often face uncertainty regarding compliance and reporting standards. Also, the findings observed that resistance to change from organizational leadership further complicates the adoption of sustainability practices, highlighting the need for a cultural shift within organizations to prioritize sustainability

From the interviews, one of the respondents commented the following:

Sustainable reporting has not come without challenges. We as accountants experience several challenges in the implementation of sustainable reporting. Most of our institutions are rigid and they don't want to adopt this new practice. There is also a shortage of resources such as inadequate tools and frameworks.

Furthermore, the findings revealed that while the role of accountants is expanding in this area, many participants reported significant challenges in implementing sustainability reporting. Some cited a lack of training and resources, while others pointed to insufficient regulatory frameworks in Tanzania. Accountants reported that they often have to navigate these challenges on their own or depend on external consultants due to limited local expertise.

"There is a gap in terms of local regulations that specifically address sustainability reporting, and this makes it hard for accountants to comply or even prioritize it."

(Participant 2, Auditor)

In addition, one of the key insights from this research is the recognition of the need for ongoing training and development in sustainability reporting. The findings noted that while many accountants are committed to enhancing sustainability practices, the lack of comprehensive training programs hinders their effectiveness. This gap underscores the importance of educational institutions and professional accounting bodies in providing targeted training that equips accountants with the necessary skills and knowledge to navigate the complexities of sustainability reporting.

Most participants acknowledged the need for continuous professional development to better equip accountants for sustainability reporting. There was a consensus that while accounting qualifications

such as CPA provide a solid foundation, they do not always address the specific skills needed for sustainability reporting. Participants expressed interest in specialized training or certifications that focus on ESG factors and international sustainability standards. From the focus group discussion, one reported as follows:

“We need more specialized courses that focus on sustainability accounting, especially because this is a relatively new area for many of us. Our existing qualifications don’t cover these aspects in detail.” (Participant 6, Chartered Accountant)

10. DISCUSSION

The research highlights the vital role of professional accountants in advancing sustainability reporting in Tanzania. The findings agree with several other research carried out by different researchers. Solikhin, Lubis & Siregar (2019) for example found that suggests that accountants' expertise, commitment to transparency, and advisory capabilities position them as key players in promoting sustainable business practices and accountability. Further, the International Federation of Accountants [IFAC] (2015) insists that as the demand for sustainability reporting continues to grow, the evolving role of accountants presents both challenges and opportunities. The findings suggest a shift towards more strategic involvement in decision-making processes, particularly as organizations seek to align their operations with global sustainability goals. Additionally, Jamil (2018) agreed that the integration of emerging technologies, such as data analytics and artificial intelligence, holds promise for enhancing the efficiency and effectiveness of sustainability reporting. By leveraging these innovations, accountants can streamline reporting processes, improve data accuracy, and ultimately contribute to more meaningful sustainability disclosures. Further, a consistent theme in the findings is the need for standardized sustainability reporting practices in Tanzania agreed with the findings by (Jamshidinavid & Kamari, 2012). The study by Jamshidinavid & Kamari (2012) found that the lack of standardized guidelines can lead to inconsistent reporting, making it difficult for stakeholders to assess and compare organizational performance. Advocating for the establishment of clear, standardized reporting frameworks would not only enhance the credibility of sustainability reports but also support accountants in their efforts to communicate effectively with stakeholders. Furthermore, the findings highlight the indispensable role of professional accountants in advancing sustainability reporting in Tanzania. These findings are in line with those of Saraswati, Erel & Anjani (2021) who observed that accountants' expertise in financial reporting, coupled with their growing commitment to sustainability, positions them as key players in promoting transparency, accountability, and sustainable business practices. Addressing the challenges, they face through targeted training, resource allocation, and the establishment of standardized practices will be essential for maximizing their impact in this critical area.

11. CONCLUSION

The role of professional accountants in advancing sustainability reporting in Tanzania is increasingly vital as organizations recognize the importance of integrating environmental, social, and governance (ESG) considerations into their business operations. Accountants bring their expertise in data collection, analysis, and reporting to ensure that sustainability reports are accurate, transparent, and aligned with international standards. Their involvement not only enhances the credibility of sustainability reports but also positions them as key players in driving corporate accountability and transparency.

Despite the progress, there are notable challenges that need to be addressed for sustainability reporting to become more widespread in Tanzania. These include limited regulatory mandates, resource constraints, and the need for specialized training in non-financial reporting. However, as global markets and stakeholders increasingly demand greater corporate responsibility, Tanzanian accountants are well-positioned to lead the way in ensuring businesses meet these expectations.

The evolving landscape of sustainability reporting presents significant opportunities for accountants to contribute to integrated reporting, sustainability assurance, and strategic corporate decision-making. With increased support in the form of capacity building, regulatory guidance, and collaboration with other sustainability professionals, accountants in Tanzania can play a transformative role in embedding sustainability into corporate practices and promoting the country's long-term sustainable development

Based on the research findings and conclusions, the following recommendations are proposed to enhance the role of professional accountants in advancing sustainability reporting in Tanzania:

1. Enhance Professional Training and Development

Professional bodies, such as the National Board of Accountants and Auditors (NBAA), should introduce specialized training programs focused on sustainability reporting and ESG factors. These programs should be incorporated into continuing professional education to ensure that accountants are equipped with the skills and knowledge needed to handle the complexities of sustainability reporting.

2. Leverage Technology for Sustainability Reporting

Businesses should invest in digital tools and platforms that streamline the data collection, analysis, and reporting processes for sustainability metrics. These technologies can help accountants manage complex sustainability data more effectively, improving the accuracy and efficiency of sustainability reporting.

3. Incentivize Sustainability Reporting Through Policy

The Tanzanian government and relevant institutions should consider introducing incentives for companies that actively engage in sustainability reporting. This could include tax benefits, public recognition, or preferential treatment in government contracts for companies that consistently produce high-quality sustainability reports in line with ESG standards.

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