

La professionnalisation de l'assurance des rapports de développement durable : le point de vue des auditeurs

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Résumé :

L'objectif de cet article est d'analyser le professionnalisme et la professionnalisation des fournisseurs d'assurance de rapports de développement durable en se basant sur les expériences et les perceptions des auditeurs impliqués dans cette activité. Cette étude empirique, basée sur 38 entretiens semi-dirigés réalisés auprès de fournisseurs d'assurance provenant de cabinets comptables et de consultants, montre comment les praticiens dans ce domaine construisent et légitiment leur activité professionnelle en termes d'identité, de normalisation et de compétences. Nos résultats soulignent la répartition de cette activité professionnelle entre les cabinets comptables et de consultants, où chacun s'interroge sur le professionnalisme de l'autre. Les principales normes dans ce domaine tendent à être utilisées comme instrument de légitimation pour renforcer la crédibilité du processus d'assurance plutôt que comme lignes directrices efficaces pour améliorer la qualité du processus de vérification. Enfin, les compétences complexes et multidimensionnelles requises pour réaliser l'assurance des rapports de développement durable ainsi que la quasi-absence de programmes de formation reconnus et substantiels dans ce domaine nuisent à la professionnalisation des fournisseurs d'assurance. Cette étude contribue à la littérature sur l'assurance des rapports de développement durable, l'autoréglementation par la normalisation et la professionnalisation. Elle a également d'importantes implications pratiques pour les organismes de normalisation, les fournisseurs d'assurance, et les parties prenantes préoccupées par la qualité et la fiabilité des informations sur le développement durable.

Mots-clés : assurance, rapport de développement durable, professionnalisation, auditeur

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INTRODUCTION

The publication of sustainability reports has become a standard practice worldwide over the last few years (Fonseca 2010; King & Bartels 2015; Lamberton 2005; Simnett et al. 2009). More than 90% of the largest companies now publish this type of report, and information in this area is increasingly incorporated into corporate annual financial or integrated reports (King & Bartels 2015; Maroun 2017). Nevertheless, the reliability and transparency of these reports have been seriously questioned (Cho et al. 2012b; Hahn & Lülfs 2014; Laufer 2003; Roberts & Koeplin 2011; Wilson 2013). According to the critical literature, reporting organizations tend to disclose optimistic information to improve their legitimacy rather than to inform stakeholders on their real sustainability commitments and performance (Boiral 2016; Cho et al. 2012b, 2015). To improve the reliability and credibility of corporate disclosure, a growing number of sustainability reports are assured by allegedly independent auditors, just like financial reports (King & Bartels 2015; Kolk & Perego 2010; Maroun 2017; O'Dwyer et al. 2011). Although the literature remains relatively optimistic with respect to the added value of the assurance of sustainability reports and its impacts on the quality and reliability of information (Ball et al. 2000; Kolk & Perego 2010; Moroney et al. 2012; Perego 2009), the usefulness of this process has also 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). Nevertheless, with few exceptions (Diouf & Boiral 2017; O'Dwyer et al. 2011), these criticisms are essentially based on the content analysis of sustainability reports and assurance statements, or they consist of theoretical reflections rather than field investigations. As *professionalism* denotes the knowledge, values, methods, and practices required to diligently accomplish a specific professional activity (Bureau & Andersen 2014; Evetts 2014), it is critical to explore the professionalism of assurance providers in order to investigate the reasons underlying the quality or lack of substance of sustainability assurance. The objective of this study is to analyze, through semi-directed interviews, the perceptions of assurance providers on the professionalism of assurance practices in terms of professional

identity, standardization, training, and competences. This analysis is essential for at least two reasons. First, the reliability of information on sustainability disclosure is essential for many stakeholders, including financial markets and socially responsible investment (SRI) practitioners (Adam & Shavit 2008; Chatterji et al. 2016; Fuhrmann et al. 2017; Giamporcaro & 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 & Perego 2010; Moroney et al. 2012; Perego 2009), the quality of this process depends on the professionalism of assurance providers, which remains largely understudied. Second, sustainability assurance services represent a relatively new activity whose professionalization raises new challenges in terms of social recognition, standardization, training, and qualifications. How these challenges are perceived and managed by assurance providers has not yet been investigated.

1 THE SEARCH FOR LEGITIMACY AND PROFESSIONALISM IN SUSTAINABILITY ASSURANCE PRACTICES

1.1 THE ASSURANCE PROCESS: REASSURING STAKEHOLDERS ON THE QUALITY OF SUSTAINABILITY REPORTING

According to the literature, sustainability reporting strengthens corporate accountability for sustainability and facilitates the integration of environmental and social issues into management practices (Deegan 2002; Gilbert & Rasche 2008; Junior et al. 2014; King & Bartels 2015). The disclosure of information on sustainability performance also tends to improve the legitimacy of organizations and to address increasing pressures from stakeholders (Boiral et al. 2019; Cho & Patten 2007; Diouf & Boiral 2017; Fernandez-Feijoo et al. 2014). Nevertheless, the credibility and transparency of the disclosed information have been widely criticized. The managerial capture of the reporting process, the lack of transparency, and the persistent gap between corporate statements on sustainability and actions undertaken have notably been highlighted (Boiral 2013; Boiral & Gendron 2011; Cho et al. 2010, 2015; Laufer 2003). In the critical literature, sustainability reporting has been associated with greenwashing (Laufer 2003; Roberts & Koeplin 2011; Wilson 2013), hypocrisy and façade (Cho et al. 2015), impression management practices (Boiral 2016; Cho et al. 2012b; Hahn & Lülfs 2014; Talbot & Boiral 2015), and simulacra (Boiral 2013). These criticisms have seriously questioned the credibility and usefulness of these reports for stakeholders.

From this perspective, the independent and rigorous verification of sustainability reports seems essential to reassure stakeholders about the quality of the information disclosed. Such verification is the main objective of the assurance engagement (IFAC 2010). 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 SRI, which represent nearly \$9 trillion and 20% of all managed investments in the US only (Colby 2016), requires access to quality information on the sustainability performance of organizations. According to much of the scholarly literature, the assurance process tends to be associated with a higher quality and reliability in sustainability reporting (Ball et al. 2000; Kolk & Perego 2010; Moroney et al. 2012; Perego 2009). The external verification of sustainability reports has also been found to improve stakeholder accountability and responsiveness (Ball et al. 2000; Moroney et al. 2012). Stakeholders seem to be increasingly involved in the verification process, which tends to strengthen the credibility of reporting and to reduce the asymmetry of information available to interested parties, including SRI practitioners (Fuhrmann et al. 2017; Junior et al. 2014; Manetti & Toccafondi 2012; Perego & Kolk 2012). The assurance process tends to enhance the credibility of sustainability reporting for stakeholders and the social legitimacy of reporting organizations (Dando & Swift 2003; Haider & Kokubu 2015; Hodge et al. 2009; Manetti & Toccafondi 2012; Martínez-Ferrero & García-Sánchez 2017; Simnett et al. 2009). These benefits are in line with the main objective of assurance engagements.

Nevertheless, this optimistic perspective has been criticized 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 the assurance practice is not related to the quality of sustainability disclosure in terms of the content, type, and managerial orientation of the information. Similarly, Hummel et al. (2019) found a negative relationship between the depth of the assurance process and sustainability performance, which seems indicative of the tendency of poor performers to buy assurance services in order to enhance their legitimacy. Moreover, assured reports contain a high level of nonconformities with regard to the standards or guidelines they are supposed to apply—particularly the Global Reporting Initiative (GRI)—and do not appear to be more compliant with those standards than non-assured reports (Boiral 2013; Talbot & Boiral 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 & Solomon 2010; O'Dwyer & Owen 2005; Perego & 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; Dogui et al. 2013; Jones & Solomon 2010; O'Dwyer & Owen 2005), seems to be questionable. The superficiality and hyperreality of audits have also been highlighted (Boiral 2013; Boiral & Gendron 2011; Deegan et al. 2006; Manetti & Toccafondi 2012; O'Dwyer & Owen 2005; Park & 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 suited to the complex realities of sustainability issues (Boiral et al. 2019; Gürtürk & Hahn 2016; Perego & Kolk 2012).

These observations lend credence to the legitimacy theory of assurance practices and sustainability reporting (Cho et al. 2012a, 2015; Hahn & Kühnen 2013; Kolk & Perego 2010). According to this theory, the adoption of new practices is essentially driven by the search for social legitimacy rather than the improvement of organizational effectiveness or compliance with reporting requirements. As a result, the implementation of sustainability reporting and related assurance practices tends to be symbolic rather than substantial. In this perspective, the reproduction of accounting procedures and the predominance of large accounting firms in the market of sustainability reporting assurance (Hummel et al. 2019; Junior et al. 2014) reflect a normative isomorphism shaped by the transfer of norms, knowledge, and institutional arrangements rightly or wrongly perceived as legitimate and rigorous (Boiral et al. 2019; Gürtürk & Hahn 2016; Martínez-Ferrero & García-Sánchez 2017; Perego & Kolk 2012). Nevertheless, the perceptions of assurance providers with regard to this type of transfer have been overlooked in the literature and raise the question of the professionalism and the professionalization of auditors involved in this process.

1.2 THE PROFESSIONALISM AND PROFESSIONALIZATION OF SUSTAINABILITY ASSURANCE PRACTITIONERS

Professionalism can be defined as the diligent application of the knowledge, methods, values, and standards associated with a specific profession; indeed, 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 & 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). Overall, professionalism is essentially focused on the skills and behavioral aspects required to diligently complete specific activities, whereas professional and professionalization are more focused on the formal and institutional aspects in which a profession is embedded, including status, formal qualifications, codes of conduct, professional association membership, and social recognition (e.g. Andreassen et al. 2014; Evetts 2014; Filliettaz 2014; Gacoñ 2013; Öberg & Bringselius 2015; Senapaty & Bhuyan 2014). These distinctions are important to analyze the emergence of new occupations in search of legitimacy and whose professionalization/professionalism are not well established. Although the professionalism/professionalization of sustainability assurance providers have not been thoroughly investigated, various studies have explored the institutional, ethical, and economic aspects related to the development of specific professions (e.g. Cooper & Robson 2006; Lang & Rego 2015; Lee 1995). For example, the professionalization of financial auditors through the development of standards, regulations, certifications, educational programs, and lobbying activities has been investigated in various contexts (e.g. Cooper & 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 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, HR management, coaching, social services, or humanitarian work (e.g. Andreassen et al. 2014; Gacoñ 2013; George 2013; Kene et al. 2009; Lang & Rego 2015). Generally speaking, studies on professionalism and professionalization revolve around various interrelated issues, including the norms, principles and methods organizing professional activities; and the body of knowledge required to execute those activities.

First, professionalism and professionalization processes are shaped by specific norms, methods, and ethical principles organizing the requirements and activities of practitioners, including in sustainability assurance (Arena & 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 interests, 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 & Bhuyan 2014; Suddaby et al. 2009). In 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 self-regulation rationale through the definition of governance norms and rules to prevent deviant behaviors (Cooper & Robson 2006; Heras-Saizarbitoria et al. 2013; Öberg & Bringselius 2015), although the credibility of this self-regulation has been seriously eroded in the wake of scandals that have shaken the trust in some professions, like Enron and Arthur Andersen (Dogui et al. 2013; Senapaty & Bhuyan 2014). Finally, 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 & Jensen 2014; Noordegraaf et al. 2014). For sustainability assurance, the main standards used by auditors are ISAE 3000 and AA1000 (Adams & Evans 2004; Fonseca 2010; Junior et al. 2014; Manetti & Becatti 2009). Although these standards are complementary and both intended to improve the professionalism and credibility of assurance practices through the rigorous verification of sustainability reports, they have emerged from different contexts. The ISAE 3000 standard was developed by the International Audit Assurance Standards Board (IAASB) and is, to a large extent, based on accounting principles used in financial auditing (Gürtürk & Hahn 2016; Smith et al. 2011). This standard is not specifically designed for the assurance of sustainability reports, but rather for subject matters other than financial information (Manetti & Becatti 2009). Conversely, the AA1000 standard was launched by a non-profit organization (AccountAbility) and is more focused on the principle of accountability to stakeholders (Iansen-Rogers & Oelschlaegel 2005). The existence of these two standards is not coincidental and tends to reflect the division of the assurance market between accounting firms, which are assumed to rely on the ISAE 3000 standard, and consulting firms, which seem to focus more on the AA1000 standard (Ball et al. 2000; Farooq & de Villiers 2017; Gürtürk & Hahn 2016; Manetti & Becatti 2009). Interestingly, 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

opacity of actual assurance practices and methods used by auditors (Deegan et al. 2006; Jones & Solomon 2010). Although the content of assurance statements revolves around similar aspects (e.g. scope of the audit, level of assurance, criteria used, principles verified, conclusions, limitations), how those aspects are verified in practical terms remains underexplored (Ball et al. 2000; Boiral et al. 2019; Hodge et al. 2009; Jones & Solomon 2010). A few studies have highlighted the elasticity in the scope and level of assurance of statements (Deegan et al. 2006; Farooq & de Villiers 2017; Mock et al. 2007). The virtual 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; Dogui et al. 2013; Jones & Solomon 2010; O'Dwyer & Owen 2005). Second, 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 & Bhuyan 2014). The development of training programs, accreditations, and certifications 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 & Jeppesen 2010; Cooper & Robson 2006; George 2013; Heras-Saizarbitoria et al. 2013; Suddaby et al. 2009). Although they are 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 & Honingh 2013; Perego & Kolk 2012). For example, professional skepticism, communication and interpersonal skills, and personal ethics can represent important ingredients in the professionalism of auditors, although these intangible, informal qualities remain understudied (Cooper & Robson 2006; Helliard et al. 2009; Palmer et al. 2004). Generally speaking, 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 serve to erect barriers that restrict entry into the profession, as for auditing (Senapaty & Bhuyan 2014). Nevertheless, 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 (ISO 2015). Yet this description remains elliptic, which 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 unspecific, if not silent, on the training and specific competences required to conduct sound sustainability assurance engagements (AccountAbility 2008; IAASB 2011). The ambiguity and vagueness surrounding specific competences required from assurance providers is all the more disconcerting given the particular complexity of sustainable development education, which arises from the interdisciplinary, specificity, and multifaceted nature of environmental and social issues (Eagan et al. 2002; Raivio 2011; Sipos et al. 2008). Moreover, despite the rapid development of sustainability assurance and the complex body of knowledge required to verify sustainability reports in a professional manner, this practice does not appear to be the objective of extensive training programs or recognized academic degrees. Generally speaking, 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 & Perego 2010; Manetti & Becatti 2009; O'Dwyer & 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.

2 METHODS

This study analyzes how sustainability assurance providers perceive their professional identity, their professionalism, and the competences required to properly perform their task. 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).

2.1 SAMPLE SELECTION AND DATA COLLECTION

Relevant potential respondents were identified from three main sources:

- Online information about sustainability services offered by assurance providers, particularly the “Big Four”;

- Listings of sustainability assurance practitioners: for example, AccountAbility provides information about individuals certified as sustainability assurance practitioners (CSAP)¹;
- The analysis of assured sustainability reports: a sample of more than 300 reports was obtained from the GRI search engine,² which contains nearly 40,000 sustainability reports. For each of these reports, the name and affiliation of the assurer were compiled;
- 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 & Flint, 2001).

Most respondents were first contacted by email and the objectives of the study were explained in detail, in accordance with the ethical approval obtained from Laval 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 guide revolved, among other things, around the following themes: the status of respondents (e.g. experience, background, occupation), the verification process and standards used (e.g. verification standards, level of assurance, responsibilities of assurers, scope of verification, 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, impacts of auditors' statements), and the professionalism of assurance providers (e.g. independence, required skills and competences, training programs, and continuous education). A total of 38 interviews were conducted either in English, French, or Spanish. Approximately 60% of the interviews (23) were conducted with auditors involved in sustainability assurance with accounting firms—mainly one of the Big Four (18 out of 23)—, while the remainder (15) were conducted among assurance providers with consulting firms. The country distribution of the respondents at the time of the interview is shown in Table 1.

Table 1 Country distribution of the sample expressed as the number of respondents (n=38)

Australia	Canada	Colombia	Finland	France	Indonesia
5	9	1	1	6	1

¹ <https://www.accountability.org/standards/training/csap-practitioners/> Consulted on June 17, 2017.

² <http://database.globalreporting.org/>. Consulted on June 17, 2017.

Mexico	Singapore	South Africa	Switzerland	United Arab Emirates	United Kingdom
3	1	5	1	1	4

2.2 DATA ANALYSIS

All interviews were recorded and transcribed verbatim to facilitate qualitative data analysis. Overall, transcriptions of interviews represented 582 single-spaced pages on Word software. The analysis was based on the inductive and qualitative approach proposed by grounded theory (Charmaz 2011; Strauss & 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 verbatim was transferred to QDA Miner. Second, a preliminary categorization framework based on the main themes present in the interview guide was developed. Third, each verbatim was categorized according to the categorization grid, which evolved throughout the categorization process. As a result, new categories reflecting field observations were created whereas 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. Overall, 3,788 passages, grouped into 110 categories, were coded. Although it was not the main focus of the questionnaire, 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% of the categories. These categories were then grouped into two themes reflecting the main results of the study, as well as the main facets of the profession of the sustainability assurance provider:

- The self-regulation of assurance practices through standardization;
- The multifaceted skills required for sustainability assurance.

Representative passages of these themes were identified from verbatim 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.

3 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 seems to need 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% of respondents from accounting firms reported using the ISAE 3000 standard, whereas less than 20% mentioned using the AA1000. Nevertheless, the AA1000 standard seems to be mostly used when requested by customers in combination with the ISAE 3000. Conversely, approximately 65% of respondents from consulting firms use the AA1000 standard, whereas about 25% mentioned the ISAE 3000. Even though it is not yet considered to be a formalized standard, some respondents also mentioned use of the GRI guidelines. Other standards, including the ICMM (International Council on Mining & Metals) standard for the mining sector, were also mentioned by a few respondents from both accounting and consulting firms. Nevertheless, these standards play a more marginal role. Interestingly, 52% of respondents from accounting firms and 73% of respondents from consulting firms mentioned using two or more standards for sustainability assurance. Whatever the standards used, respondents highlighted their importance in better structuring the verification process, highlighting ethical principles or general rules to be applied whatever the context (i.e. independence, impartiality, professionalism, 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. (Auditor-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. (Auditor-consulting firm)

Internal codes of ethics, rules of conduct, and written procedures were also mentioned as self-regulatory mechanisms by 57% 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 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 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. (Partner-Big Four)

The strength of our team is to have a methodology based on the international network of [name of a 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. (Auditor-Big Four)

Finally, 20% of respondents have mentioned being audited themselves through various verification or accreditation mechanisms intended to control the professionalism and quality of assurance providers. Accreditation mechanisms are usually orchestrated by professional bodies, such as the Association of Chartered Certified Accountants (ACCA), which promote the regulation of the accounting profession through affiliation systems and activity monitoring. More specific verification mechanisms, such as the COFRAC (Comité Français d'Accréditation) accreditation in France, have also been implemented in few countries. This

type of accreditation provides a statutory recognition for assurance providers and is used to promote the professional legitimacy of this practice.

Nevertheless, whatever their legitimacy, the effectiveness of the different standards and self-regulation mechanisms to control and improve the quality of sustainability assurance appears questionable. For example, when asked about how assurance standards such as ISAE 3000 and AA1000 influence, in practical terms, the audit process, most respondents remained elusive. First, most rules provided in those standards are general, unspecific, and based on virtuous rhetoric about the principles and ethics of auditing rather than clear requirements. Second, as highlighted by a few respondents, the language used in those 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 tends to add some confusion and to dilute their respective 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. (Partner-Big Four)

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. (Auditor-Big Four)

Having multiple assurance standards can be complicated. Not having one that is globally consistent and that everybody uses can be a challenge. (Auditor-Big Four)

In this perspective, sustainability assurance standards tend to appear as 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 of assurance standards on the verification methods and their disconnection from actual sustainability issues can also be conducive to procedural rather than substantial verifications, which require 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. Interestingly, more than half of the respondents interviewed on the GRI and the verification of its principles and indicators remained elusive on this issue. They mentioned having not enough 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 seems indicative of their lack of knowledge on these basic reporting principles. Generally speaking, the lack of knowledge and integration of the GRI framework tends to strengthen the procedural and perfunctory nature of the assurance process, which appears to be focused on auditing procedures described in the main assurance standards rather than on the verification of reporting principles or specific sustainability indicators:

I cannot answer your questions. In fact, I would need to read the GRI document again.
(Auditor-Big Four)

The GRI principles? I am just opening them up... but as I said before, we don't necessarily provide assurance over the principles of GRI reporting. (Auditor-Big Four)

4 THE MULTIFACETED AND UNCERTAIN QUALIFICATIONS OF ASSURANCE PROVIDERS

The lack of integration of the GRI framework in the verification process 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. Nevertheless, their responses can be grouped into seven main categories: auditing skills, knowledge of sustainability issues, communication skills, analytical and investigational skills, professional skepticism, rigor and organization, and knowledge of the GRI framework. First, 54% 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% against 44% for consulting firms). Second, 50% of respondents mentioned knowledge related to sustainability issues and what several respondents called “subject-matter expertise.” Contrary to auditing skills, this expertise appears to be very diversified and much more difficult to circumscribe 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, labor practices, and product and service labeling). Surprisingly, sustainability-related aspects were more often mentioned by respondents from accounting firms (59%) than consulting firms

(33%). 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 from consulting firms, particularly in small organizations, to downplay the increasingly diversified competences and activities of large accounting firms (Broberg et al. 2014; Fernandez-Feijoo et al. 2016; Power 1997a; Suddaby et al. 2009). The majority of the other competences mentioned by interviewees were related to personal qualities and skills rather than explicit knowledge. Oral and written communication skills were mentioned by 46% of respondents. Those skills appear to be 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 conclusions to the managers or board of directors, and interviews with managers during the auditing process). Analytical and investigational skills (i.e. analysis of information, judgment, and inquisitiveness) were mentioned by 38% of respondents, while professional skepticism was mentioned by 27% of respondents. The latter may seem relatively low given that such skepticism is necessary to the critical assessment of information and is part of the basic skills required in auditing (IAASB 2011). Rigor and organization were mentioned by 19% of respondents. Finally, and not surprisingly, knowledge of the GRI framework was mentioned by only 15% of respondents (12% from accounting firms against 22% from consulting firms).

Most of these competences and skills were not mentioned alone but rather in combination, as 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 both 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. (Former auditor-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. (Auditor-consulting firm)

The complex and multifaceted competences required to perform sustainability assurance present major challenges for assurance providers. Overall, more than 70% of all respondents have a single specialized background either in management (34%), science (23%), or accounting (14%). Interdisciplinary educational backgrounds mainly involved degrees in both management and science (26%). In this perspective, sustainability assurance encourages the development of interdisciplinary auditing teams that bring together versatile competences and skills. Nevertheless, the competences of these teams are difficult to define precisely and they often seem more like a fuzzy patchwork of employees with various backgrounds than like a consistent team of professionals with specific competences in sustainability assurance:

We are a team of two or three auditors. [...] 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. (Auditor-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. (Former auditor-Big Four)

5 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, 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 them criticizing 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 is very debatable in view of assurance providers' responses regarding 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 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. The lack of knowledge on the GRI framework—widely used in sustainability reporting—is indicative of such inconsistency. The downplaying of the importance of this standard by most respondents may reflect their reluctance to recognize their lack of expertise on this standard. Overall, the lack of expertise of auditors 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. Moreover, the commercial pressures to lower the costs of sustainability assurance and the competition prevailing in this market restrict the capacity for rigorous and comprehensive verifications. More importantly, the virtual absence of substantial and recognized training seriously undermines the professionalism and professionalization of assurance providers.

This study contributes to the literature in several ways. First, it contributes to the emerging literature on the assurance of sustainability reports. Overall, the findings question the optimism in the dominant literature on the role of assurance practices in the improvement of the credibility of sustainability reporting and the enhancement of stakeholder accountability (e.g. Iansen-Rogers & Oelschlaegel 2005; Junior et al. 2014; Kolk & Perego 2010; Moroney et al. 2012; Perego 2009). The findings on the uncertain professionalism of assurance providers raise doubts about their ability to substantially verify sustainability reports and to improve or guarantee their quality, which echo the critical and neo-institutional theories of sustainability assurance (Ball et al. 2000; Dogui et al. 2013; Jones & Solomon 2010; O'Dwyer & Owen 2005). From this perspective, sustainability assurance appears to be a rather symbolic practice shaped by the search for legitimacy of reporting organizations and the managerial capture of the verification process. The uncertain professionalism seems unable to counter the commercial pressures underlying this new market and the search for a commercial certificate rather than an in-depth verification. This situation appears conducive to quite perfunctory verifications 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 & Hahn 2016; Martínez-Ferrero & García-Sánchez 2017; Perego & Kolk 2012). Second, this study contributes to the literature on self-regulation through standardization in the area of corporate sustainability and non-financial disclosure (Andrew & 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, clearly limits their usefulness and effectiveness. Moreover, 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 tend to be 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 field of expertise (Abbott 2014; Arena & Jeppesen 2010; Gacoń 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. More specifically, the findings shed more light on the complex and elastic relationships between the professionalization of assurance providers (i.e. identity, status, social recognition, dominant professional standard, and educational background) and their professionalism (i.e. 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. 2014; Fernandez-Feijoo et al. 2016; Power 1997b; Suddaby et al. 2009). To address such competition, consulting firms tend to highlight their greater specialization and core competences in the area of sustainability, irrespective of their real expertise and professionalism.

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