

The Shaping of Sustainability Assurance through the Competition between Accounting and Non-Accounting Providers

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Abstract

Purpose: The competition between accounting (ASAPs) and non-accounting sustainability assurance providers (NASAPs) is examined along with the way this competition influences the institutionalisation of the evolving field of sustainability assurance.

Design/methodology: An interpretivist research methodology, guided by an institutional work perspective, is used to analyse interviews with 15 SAPs and 35 sustainability reporting managers (SRMs) in Australia and New Zealand.

Findings: ASAPs prefer to use ISAE3000, because it is well recognised in the profession, adheres to ASAPs' regulatory requirements, and mirrors their financial audit methodologies. This preference influences ASAPs' institutional work as they compete against NASAPs and how they institutionalise sustainability assurance. ASAPs' institutional work include presenting sustainability assurance as similar to a financial audit, arguing in support of a single provider for financial audits and sustainability assurance, and undermining NASAPs and their preferred sustainability assurance standard, AA1000AS, by appealing to senior management. In comparison, NASAPs promote AA1000AS as a specialist standard among SRMs, emphasising the standard's sustainability enhancing qualities and its flexibility, while discrediting ASAPs and ISAE3000 as out of touch with sustainability objectives.

Practical implications: The accounting profession is encouraged to consider more flexible, innovative methods in new assurance markets. This involves using new assurance standards as well as developing specialist standards for new forms of assurance. Regulation over sustainability assurance could be helpful, but regulators should be careful not to stifle competition in this evolving field.

Originality: This paper examines how competition between ASAPs and NASAPs influences the institutionalisation of sustainability assurance. The paper offers a new model for the analysis of institutional work, which could be used by researchers, new insights into the emerging field of sustainability assurance, as well as a figure and discussion that clarifies the broader implications of our findings.

Acronyms

SAP - Sustainability assurance provider

ASAP - Accounting sustainability assurance provider

NASAP - Non-accounting sustainability assurance provider

SRM – Sustainability reporting managers

1 Introduction

There is a growing trend amongst organisations to disclose information on their social and environmental impacts (KPMG, 2013). However, despite increased sustainability disclosures¹, stakeholders have remained sceptical, arguing that sustainability reports could constitute ‘greenwash’ (Kolk and Perego, 2010). In response, organisations have begun to engage third-party assurance providers to improve the credibility of their reports (Jones and Solomon, 2010). The demand for this new form of assurance has been steadily increasing; in 2013, 59% of the world’s largest 250 companies that published a sustainability report chose to undertake independent assurance (KPMG, 2013). However, sustainability assurance is voluntary in most jurisdictions (Manetti and Becatti, 2009) and there is no global consensus on how it should be done (O’Dwyer and Owen, 2005). The market is fragmented, with different types of sustainability assurance providers (SAPs) competing against each other and using different approaches and standards to satisfy differing demands (Deegan et al., 2006a, 2006b).

There is little research examining how different sustainability assurance providers (SAPs), i.e. accounting SAPs (ASAPs) and non-accounting SAPs (NASAPs), compete in the market (Hay, 2017). Content analysis has been used to compare published sustainability assurance statements with the requirements of standards (Deegan, et al., 2006a; Manetti and Becatti, 2009; Manetti and Toccafondi, 2012; O’Dwyer and Owen, 2005, 2007). While these analyses provided useful insights, for example that ASAPs refer to ISAE3000, while NASAPs mostly cite AA1000AS, the reasons for the differences remain unclear. Direct, in-depth case studies could clarify the complex dynamics involved (see e.g. O’Dwyer, 2011). However, academic efforts relying on direct engagement with practitioners are limited. Exceptions include studies by Edgley et al. (2010), Park and Brorson, (2005), Gillet (2012), Jones and Solomon, (2010), O’Dwyer, (2011), and O’Dwyer et al. (2011)².

These studies have investigated the complex dynamics behind published sustainability assurance statements and focused on materiality assessment in sustainability assurance (Edgley et al., 2010); why organisations secure sustainability assurance (Gillet, 2012; Park and Brorson, 2005); whether social responsibility managers think third-party sustainability assurance is necessary (Jones and Solomon, 2010); the tensions between accountants and non-accountants in constructing the practice of sustainability assurance (O’Dwyer, 2011); and how two of the “big four” accounting firms have attempted to legitimise sustainability assurance amongst different stakeholder groups (O’Dwyer et al., 2011).

However, these studies do not explain how the active competition between ASAPs and NASAPs shapes the practice and institutionalisation of sustainability assurance, or how sustainability reporting managers (SRMs) perceive these efforts. Examining this competition is necessary as it helps to highlight the challenges the accounting profession faces, as well as the alternative

¹ Sustainability disclosure refers to social and environmental information disclosed in standalone reports and in annual reports.

² Researchers such as Wallage (2000) and Boele and Kemp (2005) provide insights from their personal experiences in the field (ASAP and NASAP perspectives, respectively). Dillard (2011) and Smith et al. (2011) offer theoretical papers.

approaches to undertaking assurance. This study addresses this gap in the literature using data from 50 semi-structured interviews with ASAPs, NASAPs (working in different organisations), and SRMs who had experience with sustainability assurance, some with both ASAPs and NASAPs. Given the evolutionary nature of the sustainability assurance market, Lawrence and Suddaby's (2006) typology of forms of institutional work is used to examine and describe the efforts of ASAPs and NASAPs as they compete against each other, promoting their preferred approach to sustainability assurance while undermining the institutional efforts of their competitors. The study addresses the research question: "What actions are undertaken by accounting and non-accounting sustainability assurance practitioners as they compete against each other for work in the sustainability assurance market and how do these actions influence the institutionalisation of sustainability assurance?"

This study brings at least three major contributions to the literature. First, the study extends the literature on sustainability assurance, providing insights into how ASAPs and NASAPs are competing in the market. The findings explain why ASAPs and NASAPs have different preferences in assurance standards and methodologies (including explaining the differences between ISAE3000 and AA1000AS, as well the different combinations in which these standards are used); how these preferences influence the nature of the competition and the forms of institutional work undertaken; and how these efforts in turn influence the institutionalisation of sustainability assurance (i.e. scope and objectives of engagements). Second, in terms of research, we develop a new model for the analysis of institutional work that will be useful in analysing data through an institutional work lens. Third, we provide a figure and discussion that clarifies the broader implications of our findings. The successes and challenges faced by accounting practitioners in their sustainability assurance related institutional work suggest that there may be advantages for the accounting profession should they manage to break free from the shackles of the financial audit inspired assurance standard, ISAE3000, and allow a more flexible approach, experimenting with innovative assurance standards and methodologies in new assurance markets. For example, developing a specialist assurance standard targeting at sustainability assurance, which could replace or support the generic ISAE3000. Furthermore, while we encourage regulation over sustainability assurance, we caution regulators against stifling competition in the field of sustainability assurance.

The remainder of this paper consists of a literature review, the theoretical framework, research method, analysis and findings, discussion, and conclusion.

2 Literature review

The literature review examines the differences in sustainability assurance standards and SAPs operating in the market.

2.1 Sustainability assurance standards

The growth in demand for sustainability assurance has resulted in the emergence of a number of different sustainability assurance standards (Dando and Swift, 2003). However, in recent years the use of international standards has grown in popularity (Mock et al., 2013). Globally recognized standard-setters include IAASB and AccountAbility (Perego, 2009). The scope and

focus of the standards issued by these organisations varies considerably (Manetti and Toccafondi, 2012) and there is evidence that SAPs are using these standards in combination (O'Dwyer and Owen, 2007).

The International Standard on Assurance Engagements 3000³ (ISAE3000), issued by the International Audit and Assurance Standards Board (IAASB), is the accounting profession's preferred sustainability assurance standard (Deegan et al., 2006a). ISAE3000 is part of a suite of ISAs (International Standards on Auditing) issued by the IAASB, which guide financial auditors. However, ISAE3000 is a generic standard that provides guidance on a broad range of assurance engagements other than a financial statements audit, i.e. it is not designed specifically for sustainability assurance engagements (CorporateRegister.com Limited, 2008; IAASB, 2013; Simnett et al., 2009) and is largely based on concepts derived from traditional financial audits (O'Dwyer, et al., 2011).

In comparison, AA1000 Assurance Standard (AA1000AS) is designed specifically to guide SAPs on how to conduct sustainability assurance engagements (Manetti and Becatti, 2009; O'Dwyer and Owen, 2007; Perego and Kolk, 2012). AA1000AS was developed by AccountAbility, a global consultancy, which provides organisations with guidance on sustainable development through its sustainability standards (AccountAbility, 2015). The other primary standard issued by AccountAbility is the AA1000 Assurance Principles Standard (AA1000APS), which provides guidance on AccountAbility's sustainability principles of inclusivity, materiality, and responsiveness (AccountAbility, 2008a).

AA1000AS divides engagements into two categories; Type 1 and Type 2 engagements (AccountAbility, 2008b). Type 1 engagements are narrow in scope and focus on assessing an organisation's adherence to the AA1000APS foundation principles of inclusivity, materiality and responsiveness. Assurance over information disclosed in the sustainability report is beyond the scope of a Type 1 engagement. Type 2 engagements are broader in scope and involve SAPs evaluating both the application of foundation principles and the reliability of sustainability reports. AccountAbility thus attempts to shape sustainability assurance as a tool to promote sustainability within organisations as opposed to mere sustainability report verification (AccountAbility, 2008b), a distinction that is not always made explicitly in the sustainability assurance literature.

2.2 ASAPs versus NASAPs

There is no consensus on who should perform sustainability assurance, what competencies SAPs should have, or how the engagement should be undertaken (Deegan et al., 2006a). As a result of the lack of regulation, different types of SAPs compete, each pursuing its own economic, professional and ideological interests (CorporateRegister.com Limited, 2008; Deegan et al., 2006a; Jones and Solomon, 2010; Kolk and Perego, 2010). SAPs include the big four accounting firms, engineering consultancies, and specialist sustainability consultancies; and can be grouped into ASAPs and NASAPs (e.g. Manetti and Becatti, 2009; Mock et al., 2013; Perego and Kolk, 2012;

³ The Australian equivalent is referred to as ASAE3000 while the New Zealand equivalent is referred to as ISAE (NZ) 3000. These standards are similar to ISAE3000.

Simnett et al., 2009). NASAPs include engineering consultancies and certification providers, specialist sustainability consultancies and many others (CorporateRegister.com Limited, 2008; Perego, 2009; Perego and Kolk, 2012). ASAPs and NASAPs display contrasting characteristics (Green et al., 2017), as explained below.

2.2.1 Expertise and knowledge

SAPs should have knowledge about assurance, the organisation, and sustainability (Adams and Evans, 2004). In terms of knowledge of assurance, ASAPs, through their experience in financial audits (Plant et al., 2017)), have acquired a reputation as audit experts (Gillet, 2012) and as a result, some argue that ASAPs are better qualified than NASAPs to undertake sustainability assurance (Elliot, 1998; Gray, 2000; Wallage, 2000). However, these views are not shared by all; some argue that the image of audit rigour projected by accountants is a myth (Boiral and Gendron, 2011). Critics argue that traditional financial audit methodologies constitute a bureaucratic verification of quantifiable data (Gendron et al., 2007) unsuitable for the qualitative nature of sustainability (Perego and Kolk, 2012). They caution against what they see as the pre-defined nature of ASAPs' approach to a new, evolving field (Kemp et al., 2012; Boiral and Gendron, 2011). Instead, assurance practitioners are encouraged to experiment with new standards and find more suitable approaches. O'Dwyer (2011) finds that a summary adoption of traditional audit practices by ASAPs has not occurred. However, O'Dwyer (2011) expresses a concern that given accountants' preferences for assuring hard quantifiable data, a turn to traditional financial audit methodologies is likely.

SRMs have stated that one of the primary reasons for securing sustainability assurance from an ASAP is that the ASAP is also responsible for assuring the company's financial statements (Gillet, 2012). As the financial auditor, an ASAP will have acquired a strong understanding of the organisation and thus be in a better position to undertake sustainability assurance. Additionally, SRMs prefer to maintain a long-term relationship with their SAPs, allowing the SAP to gain a more comprehensive understanding of the organisation (Park and Brorson, 2005). Similarly, SRMs that were unsatisfied with sustainability assurance raised questions over their SAPs' knowledge of the business and sustainability reporting systems (Gillet, 2012). The SRMs interviewed by Jones and Solomon (2010) viewed sustainability assurance as a logical extension of the financial audit and the natural domain of financial auditors/ASAPs. SRMs also perceived that having one assurance provider (for both sustainability assurance and the financial audit) would be beneficial in terms of cost and time as it would be easier to co-ordinate (Huggins et al., 2011). Simnett (2012) notes that in a world that is moving towards integrated reporting, organisations will ultimately recruit the services of a single assurance provider for both their financial and non-financial disclosures.

Finally, sustainability reporting is a complex area as it combines quantitative and qualitative data (Amoako et al., 2017; Aras et al., 2017; Welbeck, 2017), as well as assurance over materiality assessment (Lai et al., 2017) and stakeholder engagement processes (Manetti and Toccafondi, 2012; De Villiers et al., 2017). Thus it is questionable whether accountants (in comparison to engineers, ethicists and sociologists) have greater (or even sufficient) knowledge over the subject matter of sustainability assurance (i.e. sustainability) to undertake such engagements effectively on their own (Dumay et al., 2017; Gray, 2000; McNally et al., 2017; Wallage, 2000).

2.2.2 Differences in approach to sustainability assurance

A number of studies have noted the differences between ASAPs and NASAPs (Deegan et al., 2006a; Manetti and Becatti, 2009; Manetti and Toccafondi, 2012; O'Dwyer and Owen, 2005, 2007). These studies found that ASAPs preferred to use ISAE3000 and focused more on verifying the accuracy of sustainability reports. NASAPs preferred to use AA1000AS, and appeared more willing to provide assurance over the entire sustainability report. The provision of recommendations to clients was also noted (potentially compromising SAPs' independence) (Louw and Maroun, 2017). This was more common amongst NASAPs than ASAPs, whose recommendations were often of a more strategic nature.

Edgley et al. (2010) noted that ASAPs focused more on evaluating reporter's systems to assess whether they supported reliable sustainability reporting. In comparison, NASAPs focused more on evaluating reporter's stakeholder engagement mechanisms. O'Dwyer (2011) explained that non-accountants viewed their role as holding organisations accountable to stakeholders, improving society, and promoting sustainability. Non-accountants argued that they wanted to "make a difference" and follow a "larger agenda of positive change" (Boele and Kemp, 2005, p. 115). However, as these non-accountants worked in big four accounting firms they had to comply with internal requirements imposed on them. In comparison accountants were more dispassionate and kept their professional and personal motivations separate. Furthermore, ASAPs faced pressure from internal stakeholders concerned with the issues such as reputational risk associated with sustainability assurance (O'Dwyer et al., 2011).

3 Institutional work perspective

Institutional theory offers accounting researchers a useful tool to analyse accounting practices (De Villiers et al., 2014). Early institutional theory work explained that organisational processes are not always aimed at promoting efficiency, but is about promoting the appearance of legitimacy to ensure continued access to resources (Lounsbury, 2008). Institutions are acceptable ways of doing things (Venter and De Villiers, 2013), based on taken-for-granted assumptions (Burns and Scapens, 2000) and rationalized myths (Greenwood and Suddaby, 2006). Pressures in the environment cause isomorphic change, such that similar organisations tend to adopt similar patterns of behaviour (De Villiers and Alexander, 2014; DiMaggio and Powell, 1983).

Consequently, early institutionalists focused on identifying institutions and environmental pressures, and explaining their impacts on organisations (Greenwood et al., 2008). Similar approaches have been followed in the field of sustainability reporting and assurance (De Villiers et al., 2014; De Villiers and Alexander, 2014).

Institutions are generated by social actors (individuals and organisations), who can influence these institutions (Lawrence and Suddaby, 2006). It is therefore important to consider agency, i.e. social actors pursuing their own interests (DiMaggio, 1988). The concept of institutional entrepreneurship was developed to introduce agency (Battilana et al., 2009). The term describes social actors who resist institutional pressures and create new institutions (DiMaggio, 1988; Seo and Creed, 2002). However, institutional entrepreneurship focuses on creating institutions where actors were successful (Greenwood and Suddaby, 2006; Lawrence et al., 2011). By contrast,

institutional work is defined as “the broad category of purposive work action aimed at creating, maintaining and disrupting institutions” (Lawrence and Suddaby, 2006, p.216). The concept offers a promising solution to the tension between structure and agency, with existing institutions promoting stasis (stability and order), while social actors are able to change institutions in pursuit of their own interests, creating the paradox of embedded agency (Seo and Creed, 2002). How are social actors able to defy taken-for-grantedness and change institutions? The institutional work perspective acknowledges this conflict without returning to the “rational actor model” (Lawrence and Suddaby, 2006, p. 219). While knowledgeable and skilled social actors may attempt to change institutions, these efforts often result in “unintended and unexpected” outcomes (Lawrence and Suddaby, 2006, p. 219).

3.1 Types of institutional work

Lawrence and Suddaby (2006) offer a typology of institutional work. Table 1 provides a description of the types relevant to this study.

Table 1: Types of institutional work

Type of institutional work	Description
Creating institutions	
Advocacy	The mobilisation of political and regulatory support through direct and deliberate techniques of social suasion
Changing normative associations	Re-making the connections between sets of practices and moral and cultural foundations for those practices
Mimicry	Associating new practices with existing sets of taken-for-granted practices, technologies and rules in order to ease adoption
Educating	The education of actors in the skills and knowledge necessary to support the new institution
Maintaining institutions	
Embedding and routinizing	Actively infusing the normative foundations of an institution into the participants’ day to day routines and organisational practices
Disrupting institutions	
Disassociating moral foundations	Disconnecting the practice, rule or technology from its moral foundation as appropriate within a specific cultural context

Source: Lawrence and Suddaby (2006)

Advocacy is described as “the mobilization of political and regulatory support through direct and deliberate techniques of social suasion” (Lawrence and Suddaby, 2006, p. 221), in order to provide legitimacy (Suchman, 1995) to the new institution. Battilana et al. (2009) identify a range of tools and techniques (or mechanisms) used by social actors in this form of institutional work. These include: lobbying, advertising, and litigation; leveraging relationships with powerful actors and allies; developing alliances and cooperation; and mobilizing key players such as highly embedded agents. The use of champions to promote new organisational practices has also been noted (Sharma et al., 2014). Social actors will often have to mobilize tangible (e.g. finances) and intangible (e.g. social capital or reputation) resources in order to bring about their desired plans (Battilana et al., 2009).

Changing normative associations involves “re-making the connections between sets of practices and the moral and cultural foundations for those practices” (Lawrence and Suddaby, 2006, p. 224) and can be achieved using both subtle covert mechanisms to introduce institutional change incrementally and more overt coercive measures in which the legitimacy of an institution is openly questioned.

Introducing a new institution requires “educating of actors in skills and knowledge necessary to support the new institution or the new institutional form” (Lawrence and Suddaby, 2006, p. 227). For example, Sharma et al., (2014) highlight how senior management, in a newly privatized telecommunications provider, embarked on a staff training program to support the transition from the old engineering-driven routines to accounting-based ones. This was done by appointing accountants in divisions to support managers and by financing employees’ education.

Mimicry involves social actors “... leveraging existing sets of taken-for-granted practices, technologies and rules, if they are able to associate the new with the old in some way that eases adoption” (Lawrence and Suddaby, 2006, p. 225). The aim is to use familiarity and comfort with existing practices to overcome any hesitation about adopting something new or alien. Hayne and Free (2014) examine the institutionalisation of COSO’s (Committee of Sponsoring Organizations) Enterprise Risk Management (ERM) framework, offering a useful example. Environmental changes created heightened interest in risk and risk management. Reacting to these changes, COSO developed a new entity risk management (ERM) framework. However, COSO carefully argued that their Internal Control (IC) framework was not being replaced but rather that it was a springboard to the new ERM framework. COSO ensured that the new framework incorporated many of the concepts used in the previous IC framework. This also made the cost and risk of adoption lower.

The use of discursive strategies including analogies, similes, metaphors and rhetoric in bringing about institutional change has been noted (Etzion and Ferraro, 2010; Suddaby and Greenwood, 2005). For example, Etzion and Ferraro (2010) investigated how the GRI used analogy to support the rapid growth of its standards as global agreed best practice in sustainability reporting. During the initial stages the GRI highlighted similarities between financial reporting and sustainability reporting to secure legitimacy. Later, it focused more on expounding “... dissimilarity and incongruence with financial reporting” (p. 1093).

Disassociating moral foundations is aimed at disrupting “... institutions by disassociating the practice, rule or technology from its moral foundation as appropriate within a cultural context” (Lawrence and Suddaby, 2006, p. 235). For example, Garud et al. (2002) showed how Microsoft attempted to undermine the legitimacy of Java. “Sun referred to Java as the applications platform for the Internet, [while] Microsoft sought to portray it merely as one of many programming languages that it employed, thereby downplaying its significance. In sum, Sun wanted Java to be at the apex of the hierarchy, whereas Microsoft wanted its Windows operating system to remain at the apex” (p.203).

In summary, Lawrence and Suddaby’s (2006) types of institutional work offer a useful way to focus the analysis of the data. Sustainability assurance is evolving and there is no consensus on

how to undertake this new form of assurance. The competition between ASAPs and NASAPs extends beyond a mere struggle for market share to how sustainability assurance should be undertaken/institutionalised.

3.2 New model for the analysis of institutional work

Based on a synthesis of the institutional work literature with our own experiences while conducting and analysing this project, we constructed a model to guide institutional work research, and present it in Table 2. This model involves seven elements central to understanding the forces at work in a field through an institutional work lens. We advise institutional work researchers to consider these elements. However, please note that although the elements are numbered and presented in a sequence, they could operate simultaneously, and also, that the elements we identify may well be non-exhaustive and future researchers may refine the model, by identifying additional elements or by refining the model in other ways.

Table 2: New model for the analysis of institutional work

Consider the following elements	Description of element
1. Existing influences and constraints	The institutions and pressures that influence actors
2. Social actors who perform institutional work	Those who perform institutional work to create, maintain, or disrupt institutions
3. Type of institutional work	For example, advocacy, mimicry, or educating work
4. Mechanism(s) used	For example, using discursive strategies such as analogies, similes, metaphors and rhetoric
5. Social actors mobilised	Key social actors who can facilitate the objectives of the institutional work performing actors
6. New or existing institution(s)	Institution(s) the social actors are trying to influence
7. Actors' institutional objectives	Overarching goals of the institutional work performing social actors

Existing influences and constraints: Institutional work can only be fully appreciated given an understanding of the existing influences and constraints, which affect social actors, and thereby influence the institutional work undertaken. This focus is consistent with Lawrence and Suddaby's (2006) theorisation of institutional work, which they argue does not exist in a vacuum, but is affected by existing institutions. Of course, institutions are a consequence of environmental pressures, e.g. stakeholder pressure. For example, O'Dwyer et al. (2011) note that ASAPs face pressure from internal stakeholders concerned with the risks associated with new forms of assurance.

Social actors who perform institutional work: Institutional work is undertaken by social actors who use their skills and resources in pursuit of their personal interests (Lawrence and Suddaby, 2006). Therefore, institutional work researchers need to understand the characteristics of these social actors, i.e. their reasoning and their skills and resources, which will influence the institutional work they choose to perform.

Type of institutional work: Lawrence and Suddaby's (2006) typology offers a useful approach to identifying and analysing institutions. Note that the three categories of creating, maintaining and disrupting work do not necessarily occur in sequence and may be undertaken simultaneously. For example, Garud et al. (2002) show Microsoft simultaneously engaging in maintaining work (to maintain the position of its Windows operating system) and disrupting work (to undermine the legitimacy of Java).

Mechanism(s) used: The forms of institutional work undertaken are affected through a mechanism or a combination of mechanisms. For example, Etzion and Ferraro (2010) highlight how the GRI used analogies to support the rapid growth of its standards.

Social actors mobilised: Institutional work is often directed at mobilising key social actors (individuals or organisations) to support new institutions, to maintain their support of existing institutions, or to withdraw their support for an institution. For example, in Sharma et al. (2014), the social actors who were mobilised, included key managers and employees who had to adopt new business routines and practices. Identifying these key social actors help researchers fully understand the reason for the institutional work undertaken and why some efforts are more effective than others.

New or existing institution(s): Institutional work is about creating, maintaining and disrupting institutions. This institution can be a practice, a technology, a rule, a practice, or a procedure. We maintain that it is important to bear in mind the institution(s) the social actors are trying to institutionalise.

Actor's institutional objectives: Social actors undertake institutional work to achieve personal gain. Keeping in mind what social actors might gain through their work, will assist in forming better understanding of the institutional work undertaken and its consequences. However, the researcher needs to remain cognisant of the fact that social actors' objectives may or may not be realised and that there may be "unintended and unexpected" consequences (Lawrence & Suddaby, 2006, p. 219).

In summary, the model highlights the elements researchers would benefit from bearing in mind when they analyse their data.

4 Research methodology and method

This study adopts an interpretivist research methodology because of the exploratory nature of the study and the research aims of understanding the complex institutional efforts of SAPs (Denzin and Lincoln, 2013). The primary data collection tool was semi-structured interviews, which yield rich in-depth data (Silverman, 2013). Interview participants were SRMs and SAPs based in Australia and New Zealand, selected for their knowledge and experience with sustainability assurance, a technique referred to as "purposeful sampling" (Patton, 2002). SRMs were those who had experience receiving sustainability assurance from an external third party assurance provider.

4.1 Data collection

Study participants were recruited via a three-pronged approach including: accessing the researcher's network of professional contacts (Bryman, 2012); using a strategy of snowball sampling (Patton, 2002) in which existing research participants introduce potential new ones; and a web search aimed at identifying relevant organisations (i.e. sustainability reporters and sustainability assurance providers). Through the web search the researchers located the GRI website, which offers visitors free access to a sustainability reports database (GRI, 2015). This database was used to identify assured sustainability reports published by organisations in Australia and New Zealand during 2012-2014. The website also provides a list of SAPs operating in the region. Subsequently, SRMs and SAPs working in these organisations were contacted through email and/or telephone. Once a manager had agreed to participate they were sent an email outlining the scope and aims of the study; the rights of participants; and a participant consent form.

4.2 Interview protocol

The interviews were recorded and transcribed. Rapport was achieved by conversing with participants in a friendly yet professional pre-interview telephone conversation (Hermanowicz, 2002; Chapple, 1999). The initial interview questions were short and simple, thereby encouraging participants to relax and talk freely (Hermanowicz, 2002).

The interview guide consisted of a set of main questions (Rowley, 2012), supported by additional questions to explore issues at a deeper level and identify sub-themes (Fontana and Frey, 2005). A reflexive approach was used to revise the interview guide. Questions were open-ended and ordered according to the flow of the conversation. Two separate interview guides for SRMs and SAPs were developed (Gubrium and Holstein, 2003).

The interview guide for SRMs explored:

- How the SRMs prepared their sustainability report. SRMs were asked to reflect on their previous year's reporting cycle and explain the various stages of the reporting process (including the stages in which they interacted with the SAP).
- What they perceived as the impact of the sustainability assurance engagement. SRMs were asked to share their perspectives on the formal and informal impacts arising from the assurance engagement.

The interview guide for SAPs explored:

- How the SAP conducted the sustainability assurance engagement. SAPs were asked to discuss the various stages of the assurance engagement (including standards used and the scope of engagements and why).
- SAPs' views on the impact of the engagement on the reporting entity. SAPs were asked to comment on the formal and informal mechanisms used to achieve the impact and identify the areas that were more difficult to influence.

The research used telephone, Skype (audio only) and face-to-face interview modes. Studies comparing the three interview modes indicate that interviewers are able to achieve rapport and similar quantity/quality of data (Chapple, 1999; Deakin and Wakefield, 2014; Farooq and De Villiers, 2017; Holt, 2010; Irvine et al., 2012; Stephen, 2007; Trier-Bieniek, 2012; Vogl 2013).

4.2.1 Interviews

The interviews were conducted between February and August 2014. The interviewees were 35 SRMs and 15 SAPs. Of the 50 interviews, 41 participants were based in Australia while 9 were based in New Zealand. Telephone interviewing was used for 43 of these interviews; 1 was conducted using Skype audio; and 6 were conducted on a face-to-face (FtoF) basis. The average interview time for SRMs was 63 minutes, with a minimum time of 29 and a maximum of 99 minutes. The 35 SMRs worked in 30 different organisations; 25 of these organisations were based in Australia while 5 were based in New Zealand. Table 3 provides a summary of these interviews.

Table 3: Summary of sustainability reporting manager interviews

Reporting organisation	Ref code	Designation	Location	Interview mode	Interview length (min)
1	SRM1	Sustainability coordinator	AU	Telephone	68
2	SRM2	Consultant	AU	Skype	32
3	SRM3	Senior manager - Government relations and corporate responsibility	NZ	Telephone	66
	SRM4	Senior manager - corporate sustainability and financial inclusion	AU	Telephone	72
4	SRM5	Sustainability Analyst	AU	Telephone	49
	SRM6	Communications consultant	AU	Telephone	68
5	SRM7	Head of sustainability and foundation	NZ	FtoF	62
6	SRM8	Manager sustainability strategy	AU	Telephone	62
7	SRM9	Director sustainability	AU	Telephone	63
8	SRM10	Environmental stewardship lead, strategic	AU	Telephone	57
	SRM11	Corporate communications and engagement	AU	Telephone	47
9	SRM12	Sustainability manager	AU	Telephone	43
10	SRM13	Carbon and sustainability	AU	Telephone	49
11	SRM14	Chief Operating Officer	AU	Telephone	37
12	SRM15	Manager sustainability	AU	Telephone	53
13	SRM16	Sustainability specialist	AU	Telephone	70
14	SRM17	Manager sustainable development	AU	Telephone	47
15	SRM18	Sustainability Analyst	AU	Telephone	81
16	SRM19	Sustainability manager	AU	Telephone	29
17	SRM20	Public affairs manager	NZ	FtoF	88
18	SRM21	Corporate communications	NZ	Telephone	57
	SRM22	Head of people and culture operations	NZ	Telephone	37
	SRM23	Advisor corporate communications	NZ	Telephone	49
19	SRM24	Environment manager	NZ	FtoF	102
20	SRM25	General council and company officer	AU	Telephone	54
21	SRM26	Sustainability and community partnerships	AU	Telephone	78
22	SRM27	Implementations specialist: External	NZ	Telephone	53
23	SRM28	Sustainability Coordinator Sustainability communications consultant Director sustainability	AU	Telephone	60
24	SRM29	Sustainability advisor - reporting and Chief sustainability officer	AU	Telephone	41
25	SRM30	Corporate responsibility performance	AU	Telephone	47
26	SRM31	Sustainability consultant	AU	Telephone	60
27	SRM32	Group manager environment	AU	Telephone	99
28	SRM33	Manager corporate affairs	AU	Telephone	53
29	SRM34	National manager - safety and environment and sustainability manager	AU	Telephone	80
30	SRM35	Group communications and sustainability	AU	Telephone	90

Of the 15 SAPs interviewed, 10 were NASAPs (employed by an NASAP) and 5 were ASAPs (employed by an ASAP). The ASAPs within the study comprise of the big four accounting firms. The NASAPs within the study include engineering consultancies and certification providers and specialist sustainability consultancies. The average interview time for SAPs was 63 minutes with a range of 48 to 97 minutes. Table 4 provides a summary of the interviews conducted.

Table 4: Summary of assurance practitioner’s interviews

Assurance providing organisation	ASAP/NASAP ref code	Designation	Location	Interview mode	Interview duration (min)
1	NASAP1	General Manager	AU	Telephone	69
	NASAP2	Senior manager	AU	Telephone	66
	NASAP3	Principal - sustainability	AU	Telephone	57
2	NASAP3	Manager	AU	Telephone	48
	NASAP4	Corporate community investment director	AU	Telephone	59
3	ASAP1	National head of climate change and sustainability	NZ	Telephone	70
4	NASAP6	Associate	AU	Telephone	87
	NASAP7	Head of assurance	AU	Telephone	70
5	NASAP8	Principal consultant	NZ	FtoF	63
6	ASAP2	Senior manager	NZ	FtoF	97
	ASAP3	Partner – audit	NZ	FtoF	55
7	NASAP9	COO and principal	AU	Telephone	54
	NASAP10	Senior consultant	AU	Telephone	56
8	ASAP4	Associate director - climate change and sustainability services	AU	Telephone	62
9	ASAP5	Climate change and sustainability services	AU	Telephone	60

4.3 Thematic analysis

The study thematically analyse the transcripts (Bryman, 2012; Jones and Solomon, 2010), in order to identify patterns of meanings (Miles et al., 2014). The data (i.e. sentences and paragraphs) were coded by allocating names/labels, a process facilitated by the analysis software, ATLAS.ti (Gubrium and Holstein, 2003). The software assists code creation by editing code names, maintaining a code database, retrieving codes from the database, collapsing multiple codes, tracing codes to transcripts, recoding transcripts, collapsing multiple codes into a single code and finally grouping codes into categories/themes and sub-themes for analysis. While this improves efficiency, the coding process is still manual. Code names were created based on the issue being discussed in the interview (Miles et al., 2014). These issues related to the sub-themes and main themes that were developed from the interview guide. The themes to emerge from the data related to the existing institutions and the institutional work of assurance providers to create new assurance institutions. These were different for ASAPs and NASAPS. We also identified

institutional efforts to maintain assurance institutions. These themes are reflected in the sub-sections in our findings section.

4.4 Depiction of findings and discussion of implications

After identifying the themes and the institutional work involved as discussed in the findings section, we returned to the model for the analysis of institutional work we constructed in the theoretical framework section. We found that the themes essentially matched up with the elements in the model. In a second stage analysis, we clarify our findings by way of a figure and discuss the broader implications in the discussion in section 6.

5 Analysis and findings

The analysis explores how ASAPs and NASAPs compete against each other in the unregulated sustainability assurance market. ASAPs and NASAPs compete by promoting their preferred approach to sustainability assurance, while simultaneously undermining the institutional efforts of their competitors. According to our institutional work analysis model (Table 2), an understanding of existing influences and constraints is needed to fully appreciate SAPs' institutional work. These influences and constraints are different for ASAPs and NASAPs and are closely related to their preferred standards. Therefore, we start by exploring these influences/constraints for ASAPs; followed by ASAPs' institutional work, mechanisms used, and social actors mobilised (matched with the elements in our model). The next two sections discuss the same for NASAPs. Whereas these themes mainly deal with creating and disrupting institutions, the next section deals with maintaining institutions. The final sub-section summarises the key differences between ISAE3000 and AA1000AS and how the use of these standards (individually and in combination) affects the scope and institutionalisation of sustainability assurance engagements.

5.1 Existing influences and constraints – ASAPs' preference for ISAE3000

ASAPs prefer ISAE3000. This study finds that ASAPs are not in a position to experiment with new assurance standards and methodologies, for three reasons, the last of which is new to the literature. First, as also noted by O'Dwyer et al. (2011), ISAE3000 has been developed by the accounting profession, and fits into the suite of financial audit ISAs, i.e. ASAPs are familiar with the language and approach.

“ISAE3000 just refers to other accounting standards that you can use in terms of deciding if you know the assurers' independence or deciding on the materiality level” (NASAP10).

Second, this study finds that as part of their membership and license with professional accounting bodies, ASAPs are obliged to conduct assurance using only approved standards.

“We are governed by ISAC and ISAC issues the assurance standard that we provide assurance under and that at the moment is ISAE3000 ...” (ASAP1).

Third, ASAPs have developed detailed methodologies, adapted for sustainability assurance and applied globally. The use of these global methodologies is often mandated for network members.

“... we have a methodology which leverages our financial statement audit manual... all driven from our financial statement methodology and it’s been adapted... to consider the specifics of sustainability” (ASAP4).

Thus, ASAPs cannot adopt innovative assurance standards/methodologies and promote the ISAE3000-based approach. These existing influences and constraints influence the forms of institutional work undertaken by ASAPs.

5.2 ASAPs’ institutional work, mechanisms used & social actors mobilised

When ASAPs compete against NASAPs they undertake institutional work aimed at promoting an ISAE3000-based approach to sustainability assurance, while simultaneously working to undermine the institutional work of NASAPs.

5.2.1 Mimicry: Sustainability assurance as an extension of financial audits

Mimicry involves highlighting the similarities between new practices and existing taken-for-granted (i.e. institutionalised) ones to overcome resistance and smooth the introduction of the new practice (Lawrence and Suddaby, 2009). ASAPs highlight the similarities between sustainability assurance and financial audits and focus on verifying sustainability report content. Accountants’ preference for data verification has been noted (Deegan, et al., 2006a; O’Dwyer and Owen, 2007; O’Dwyer, 2011). This approach also aligns with ISAE3000 which describes assurance as an engagement “... designed to enhance the degree of confidence of the intended users ... about the subject matter information” (IAASB, 2013, p.7).

“... I would say that the steps that we go through are consistent across the two [sustainability assurance and financial audits] ...” (ASAP5).

Mimicry allows SAPs to enter the market and offer sustainability assurance services without breaching the restrictions placed on them by powerful internal and external stakeholder groups (section 5.1). ASAPs can simply use existing financial audit methodologies, adjusted slightly to accommodate sustainability assurance.

Second, mimicry allows ASAPs to leverage senior managers’ and board members’ familiarity with the financial audit process. Managers know what to expect and understand what is required in a financial audit. The relationship between assurer and assuree is well institutionalised and there is a degree of comfort with the standards (i.e. ISAs) and methodologies. In comparison, NASAPs come from a different background, have different ideological interests, and use different standards and methodologies. AA1000AS uses terms like inclusiveness, materiality, and responsiveness, which appear abstract and with which managers are less confident. NASAPs agree and find that managers understand the language of accounting better than they do that of sustainability.

“... the executive level people are usually more finance savvy ... than they are social and environment savvy ...” (NASAP10).

Finally, ASAPs are regarded as experts in financial audit services (Elliott, 1998; Gillet, 2012; Gray, 2000; Wallage, 2000). If sustainability assurance was seen as the same as a financial audit, then

ASAPs could use their social capital (Battilana et al., 2009) as assurance experts (their recognised strength) to gain a competitive advantage over NASAPs. Thus, not only are ASAPs unable to experiment with alternative assurance standards and methodologies, it is not in their best interests to do so.

5.2.2 Advocacy: Using a single assurance provider

ASAPs advocate or promote the use of a single assurance provider to cover the reporting organisation's financial audit and sustainability assurance needs. Reporters will benefit as the assurance process is more efficient and effective. Efficiency is achieved through a reduction in time and cost.

“... so there is some efficiency to be gained to doing the process together ... we could almost dovetail in terms of requesting information from people ...” (ASAP2).

Effectiveness is achieved using a single assurer who has a better understanding of the organisation's business operations, having reviewed both the financial and non-financial information/issues facing the organisation.

“... having your external auditor and the sustainability auditor being the same is hugely beneficial just purely because they know the business better, they've got more in-depth knowledge ...” (ASAP3).

These findings are supported by Jones and Solomon (2010), who found that SRMs thought having one assurance provider would save time and cost. However, this study found that the use of a single assurance provider did not translate into a reduction in assurance fees. As one SRM notes, the benefits may be in the form of reduced time and increased convenience:

“I think it's fairly comparable. I don't think we saved a huge amount by switching if anything to be honest ...” (SRM8).

Despite this, senior managers and boards are leaning towards using a single assurance provider (Gillet, 2012). Should the use of a single assurer become the standard it would ultimately be an ASAP as NASAPs lack the authority/license to conduct a financial audit.

“... the likes of [ASAP X] and [ASAP Y] have ... an advantage in terms of they can be a sole provider of reporter's assurance work so we don't do financial audits we're not qualified ... that's where we can often struggle ...” (NASAP8).

As Simnett (2012) points out, with the advent of integrated reporting, the use of a single assurance practitioner is gaining support:

“... and in a world that's moving towards integrated reporting we saw some benefits in having the same assurance providers in our financial and non-financial assurance work”. (SRM26).

ASAPs are encouraging organisations to adopt integrated reporting and to participate in the IIRC's (International Integrated Reporting Council) pilot integrated reporting program:

“Yes they do, so they encouraged us to get involved in the international integrated reporting council pilot program to further our reporting ... so we’ve just participated in the past 3 years in that program” (SRM17).

Despite these efforts, some organisations have chosen to keep their financial auditors and SAPs separate (whether the recruited SAP is an ASAP or NASAP). SRMs cite the need to maintain the independence of their financial auditors.

“... we don’t want to compromise their independence to do a whole range of other work, so if we have [ASAP X] conducting our financial assurance we would probably prefer to have an alternate conduct the non-financial assurance” (SRM34).

Such concerns provide a powerful counter-argument to the use of the financial auditor as a SAP in a post-Enron-Arthur Anderson world.

5.2.3 Disassociating moral foundations

This refers to disruptive efforts targeting the moral foundations of a practice and/or the social actors that support the practice (Lawrence and Suddaby, 2006). ASAPs use discursive strategies (Etzion and Ferraro, 2010) as a mechanism to undermine the moral foundations of NASAPs as legitimate SAPs and AA1000AS as a legitimate sustainability assurance standard, while offering themselves and their ISAE3000 approach to sustainability assurance as the solution. These discursive strategies are used by ASAPs both for organisations new to sustainability assurance and for organisations currently securing sustainability assurance from a NASAP. ASAPs argue that NASAPs’ lack knowledge of assurance (an argument shared by Gray, 2000) and are better suited to the role of consultants. Engagements undertaken by NASAPs lack the level of rigour that ASAPs can bring to sustainability assurance.

“... the trouble with sustainability is that there is no regulation around it. So you don’t have the same rigour around the assurance process and ... you get people who think they are able to provide assurance where what they are really providing is not assurance ...” (ASAP1).

ASAPs attempt to undermine the legitimacy of AA1000AS as an assurance standard in a number of ways. Some ASAPs adopt a subtle approach, stating that they have never heard of AA1000AS, while others are more open, arguing that AA1000AS is not even an assurance standard. Others are more direct, arguing that AA1000AS has not been developed using a robust “protocol”

“AA1000 is not a standard. It’s not a standard that’s been developed in accordance with a robust protocol” (ASAP1).

However, these efforts have had mixed results. Some organisations have opted to recruit ASAPs, perceiving them to be more rigorous than NASAPs. Other reporters, fearing that their systems are not yet mature enough to withstand the rigours of ASAPs financial audit methodologies, have chosen to go with a NASAP instead. Thus while some scholars argue that accountants’ rigour is simply a myth (Boiral and Gendron, 2011; O’Dwyer and Owen, 2005), this study finds that this

myth continues to exist amongst reporters, allowing ASAPs to leverage this social capital (Battilana et al., 2009) to gain a foothold in new assurance markets:

“... do you get the same person to assure the sustainability section using the same financial assurance model, that’s scary because the data just isn’t as rigorous as the financial data” (SRM6).

However, the rhetoric of greater ASAP rigour (Battilana et al., 2009; Suddaby and Greenwood, 2005) may not necessarily be attributed to the lack of technical competence of NASAPs, as stated by ASAPs and supported by some scholars (Elliott, 1998; Gillet, 2012; Gray, 2000; Wallage, 2000). ISAE3000 focuses primarily on data verification (section 5.2.1). In comparison, AA1000AS focuses first on assuring the reporter’s sustainability performance through AccountAbility’s principles and then on assuring the sustainability report (AccountAbility, 2008b). As a result, NASAPs focus more on assuring the organisation’s sustainability performance i.e. application of AccountAbility’s principles of inclusivity, materiality, and responsiveness. This represents a unique approach, which senior managers and board members may incorrectly perceive as being less rigorous.

“... we test the data more rigorously [with ISAE3000]. In AA1000 we do test the data but we test it mostly on the key material issues ... Whereas in [ISAE3000] we don’t do principles [inclusivity, materiality and responsiveness] assessment but we look at a much bigger range of data and we definitely get into much more detail” (NASAP6).

The following section explores why NASAPs prefer AA1000AS and how this preference influences the forms of institutional work they undertake.

5.3 Existing influences and constraints – NASAPs’ preference for AA1000AS

We identify three reasons why NASAPs prefer AA1000AS, the last two being new to the literature. First, as known from O’Dwyer (2011), NASAPs use AA1000AS to drive sustainability.

“... if you think of assurance as more of a strategic piece than a very data intensive piece then AA1000 is probably a bit more appropriate” (NASAP6).

Second, some NASAPs are registered with AccountAbility to provide assurance using AA1000AS.

“So we’ve got registration with them for a number of offices including our Australian office to be able to assure in accordance with their sustainability AA1000” (NASAP1).

This registration legitimises NASAPs, similar to accountants deriving legitimacy from registration. However, NASAPs are more flexible than ASAPs, and are willing to use AA1000AS, AA1000AS and ISAE3000 together, or their own assurance methodologies.

“... there’s no kind of preferred or recommended assurance standard like ISAE3000 and AA1000, ... we can have our own approach we offer as well” (NASAP1).

Third, NASAPs find AA1000AS to be more flexible than ISAE3000:

“... [We] like to use AA1000 because it leaves a lot of flexibility. It leaves a lot of space for subjectivity and it is easier to tackle the soft side of sustainability data ...” (NASAP10).

These reasons act as influences and constraints that affect the forms of institutional work undertaken by NASAPs.

5.4 NASAPs’ institutional work, mechanism used & social actors mobilised

When NASAPs compete against ASAPs the institutional work they undertake is aimed at promoting an AA1000AS-based approach to sustainability assurance while simultaneously working to undermine the institutional efforts of ASAPs.

5.4.1 Advocacy: Leveraging SRMs’ familiarity and comfort with sustainability and AccountAbility standards

While ISAE3000 and ASAPs carry more weight with senior executives and boards, AA1000AS and NASAPs have more impact with SRMs. Consequently, NASAPs undertake advocacy work by appealing to SRMs. These findings contrast with those of Jones and Solomon (2010), in which SRMs viewed sustainability assurance as a logical extension of the financial audit and thus the domain of ASAPs. This study finds that SRMs are often more partial to the adoption of AccountAbility’s standards.

“I would probably kind of lean towards going more with [NASAP X] or [NASAP Y] purely because I see them as being more legitimate sustainability practitioners than [ASAP X]. ... I think the business would generally prefer to go with a company like [ASAP Z] ... Because of their kind of accounting grounding ...” (SRM35).

Three reasons explain SRMs’ preference for AA1000AS. First, SRMs have a better understanding of sustainability and the AccountAbility standards (and related jargon) than senior managers and board members.

“... people on the ground, like sustainability managers, do understand the concepts of corporate social responsibility because they live and they breath it every day. ... I think AA1000 has a greater ... credibility there with those people” (NASAP10).

Second, some SRMs perceive ISAE3000 as an accounting standard, designed for financial audits. In comparison, SRMs view AA1000AS as a specialist sustainability standard:

“AA1000 is a little bit more around general sustainability intent content and scope and clarity ...” (SRM31).

Third, NASAPs are often perceived by SRMs as experts in the field of sustainability. The perceived relative expertise of NASAPs in the field of sustainability has been noted (Gray, 2000; Wallage, 2000). SRMs believe that they can leverage on this expertise during the course of the sustainability assurance process.

“... that’s why I tend to lean towards the assurers ... like (NASAP) and so on who I think know issues technically better than the big four accounting firms who are the more financially focused” (SRM31).

In this way NASAPs attempt to mobilize SRMs to support them and their AA1000AS-based approach to sustainability assurance. These findings contrast with earlier studies which have found SRMs leaning more towards ASAPs (Gillet, 2012; Huggins et al., 2011; Park and Brorson, 2005).

5.4.2 Educating: Educating and guiding sustainability reporting managers

Given the uniqueness of the AA1000AS approach to sustainability assurance, NASAPs educate and guide SRMs in order to facilitate the adoption of an AA1000AS-based approach to sustainability assurance. NASAPs transfer knowledge in areas such as stakeholder engagement, materiality assessment and how to manage material issues.

“... how to do a materiality process, how to do a stakeholder engagement process, how to respond to challenges within the organisation” (NASAP10).

The aim of this education work is to assist SRMs in adopting AccountAbility’s principles of inclusivity, materiality, and responsiveness. However, it is important to note that ASAPs also undertake educating work. ASAPs, promoting an ISAE3000-based approach to sustainability assurance, will aim to educate and guide SRMs to developing a robust information system that can support external assurance. In comparison, NASAPs promoting an AA1000AS-based approach to sustainability assurance look to educate and guide SRMs both on the implementation of AccountAbility principles of inclusivity, materiality and responsiveness and developing information systems to support verifiable sustainability reports.

5.4.3 Changing normative associations: Positioning sustainability assurance to drive sustainability

These efforts involve “re-making the connections between sets of practices and moral and cultural foundations for those practices” (Lawrence and Suddaby, 2006, p. 221). NASAPs believe that sustainability assurance should be used as a tool to drive sustainability within organisations. They contest the traditional concept of assurance, which they believe involves mere data verification. Thus NASAPs attempt to change the normative associations underlying sustainability assurance from a tool to verify sustainability reports to a vehicle that can be used to drive sustainability within organisations.

“Right from the get go we’ve been ... using assurance as a tool to try and achieve some sort of shift in the sustainability performances ...” (NASAP9).

If successful in these efforts, NASAPs could use their social capital (Battilana et al., 2009) as sustainability experts (their strength) to gain a competitive advantage over ASAPs:

“... certainly within the [NASAP X] the assessors are coming from a more technical environmental management and social responsibility perspective ...” (NASAP1).

These findings also explain why researchers (Deegan et al., 2006a; Manetti and Becatti, 2009; Manetti and Toccafondi, 2012; O’Dwyer and Owen, 2007) examining sustainability assurance statements published by NASAPs find that they are more likely to contain recommendations and why these recommendations tend to be more strategic in nature.

5.4.4 Disassociating moral foundations

NASAPs also use discursive strategies (Etzion and Ferraro, 2010), as a mechanism to undermine the moral foundations of ASAPs as legitimate SAPs and ISAE3000 as a legitimate sustainability assurance standard, while simultaneously offering themselves and their AA1000AS approach to sustainability assurance as the solution. These discursive strategies are used by NASAPs both for organisations new to sustainability assurance and for organisations currently securing sustainability assurance from an ASAP. NASAPs argue that ASAPs not only lack subject matter expertise but that ASAPs represent the corporate world and do not understand issues from a sustainability perspective.

“... if I am a financial player in the world I will drive everything through the lens or perspective of finance not social not environment ... it’s a capitalism world ...” (NASAP3).

These efforts have had mixed results. Some organisations argue that they are already achieving best practice having published an assured sustainability report, and are primarily interested in narrow scope engagements focusing on sustainability report verification. Other organisations look to drive sustainability within their operations. To do so they leverage a number of tools, one of which is sustainability assurance. These organisations are more open to using NASAPs, who they view as sustainability experts.

NASAPs argue that ISAE3000 is inappropriate as an assurance standard and present five arguments in support of using AA1000AS. First, NASAPs point out that the flexibility afforded to SAPs by AA1000AS is necessary in tackling the softer side of sustainability (section 5.3). Second, NASAPs point out that ISAE3000 is a generic standard developed for a broad range of assurance engagements, a point noted in the literature (Simnett et al., 2009) and one which ASAPs agree with:

“AA1000 I think its strength is in its criteria around stakeholder engagement ...” (ASAP4).

Third, NASAPs argue that while AA1000AS provides SAPs with limited guidance on how to conduct the engagement this does not mean that these details cannot be addressed by SAPs using internally developed assurance methodologies or other assurance standards (such as ISAE3000) in combination with AA1000AS. Many studies examining assurance statements (Deegan et al., 2006a; O’Dwyer and Owen, 2007; Manetti and Becatti, 2009; Manetti and Toccafondi, 2012) find ASAPs and NASAPs making reference to more than one assurance standard. When taking over from an NASAP, ASAPs will often encounter SRMs who are partial to AccountAbility standards, having experienced AA1000AS with NASAPs and having invested time and effort in establishing systems to support the principles (i.e. AA1000APS). In order to satisfy these SRMs, ASAPs will offer to undertake the engagement substituting ISAE3000 in place of AA1000AS as the assurance standard and using AA1000APS as a subject matter criterion.

“... so we use it as a criteria ... just like we use GRI (Global Reporting Initiative) as a criteria but in terms of a standard against we provide assurance or that governs our assurance engagement ISAE3000 is the predominant standard” (ASAP1).

This explains why studies have found that in some cases ASAPs make reference to both IAASB and AccountAbility standards in their assurance statements (Deegan et al., 2006a; Manetti and Becatti, 2009; Manetti and Toccafondi, 2012; O'Dwyer and Owen, 2007). However, this study notes that ASAPs combine ISAE3000 (as an assurance standard) with AA1000APS (as a subject matter criterion similar to the Global Reporting Initiative (GRI) standards). In comparison, NASAPs are more open to combining ISAE3000 with AA1000AS using both as assurance standards. Thus while ASAPs find the co-existence of accounting and non-accounting assurance standards (ISAE3000 and AA1000AS) impossible, NASAPs through their assurance work, demonstrate how the two assurance standards can co-exist in combination (see section 5.5 for further detail).

Fourth, NASAPs argue that there is a difference between assurance and verification. They claim that “verification” simply involves verifying the contents of a sustainability report and that such engagements (as performed by ASAPs) can be undertaken using internally developed assurance methodologies, with no need to use an internationally recognized sustainability assurance standard such as ISAE3000 or even AA1000AS for that matter.

“I only probably most of the times used AA1000. ... Except for verification but then you don't really need to use a standard for verification” (NASAP10).

Finally, NASAPs argue that they also have rigorous methodologies that have been developed at a central global head office and which draw on their many years of experience auditing environmental management systems.

5.5 Embedding and routinizing: maintenance efforts of ASAPs and NASAPs

Embedding and routinizing efforts are designed to infuse the norms of a new institutional practice into the day to day routines and operations of social actors (Lawrence and Suddaby, 2006). At the end of the assurance process SAPs provide their clients with an assurance statement and a management report. The assurance statement provides the SAPs' assurance opinion on the sustainability report. This statement is published alongside the sustainability report and is designed to enhance the credibility of the sustainability report. The second output from the assurance engagement is the management report, which contains a list of issues identified by the SAP when performing their assurance work. In some engagements, the summarised findings from the management reports are published as part of the assurance statement. In others, the management report is treated as a confidential internal document for the benefit of SRMs and other managers. The publication of the findings of the management report in brief as part of the assurance statement is more common in engagements undertaken by NASAPs. In comparison, ASAPs will instruct reporters not to publish the management report and ensure that the document remains confidential. The following SRM and SAP quotes demonstrate variations in practice:

“So [the management report] actually gets published as part of our [sustainability report] ... So yeah so it's all out there for everyone to see that there are these areas where we need to work on” (SRM7).

“So it’s an internal document. It’s not to be distributed to anyone else. It’s a management document. It’s a management tool. So we structure it best however it can be most useful for management” (ASAP1).

Researchers who examine published sustainability assurance statements (e.g. Deegan et al., 2006a; Manetti and Toccafondi, 2012; O’Dwyer and Owen, 2007) incorrectly assume that since sustainability assurance statements published by ASAPs do not contain recommendations that ASAPs have a better understanding of assurance and are better able to ensure their independence. This is incorrect as both ASAPs and NASAPs provide a management report that cover matters of concern. However, both ASAPs and NASAPs argue that the provision of such recommendations does not compromise their independence and that as assurance providers they are careful not to offer advisory or consultancy services:

“A management report that is used to improve the reporting process and we are always, I say these things but we do them in a context, always of maintaining independence and fact and independence that’s the corner stone of our profession. We take it very seriously” (ASAP1).

“No we don’t provide consultancy we provide verification or audit. We are independent. We don’t give consultancy” (NASAP3).

Although the management report is used by both ASAPs and NASAPs to highlight concerns, ASAPs tend to focus on improving information systems to support verifiability, whereas NASAPs focus more on improving the reporter’s implementation of AccountAbility’s principles of inclusivity, materiality and responsiveness. These observations explain why research based on the analysis of published sustainability assurance statements (Deegan et al., 2006a; Manetti and Toccafondi, 2012; O’Dwyer and Owen, 2007) find that NASAPs’ sustainability assurance statements are more likely to contain recommendations of a strategic nature. At the start of each reporting and assurance cycle SRMs refer to the management report for the previous reporting cycle which serves as a starting point highlighting areas to focus on. At the conclusion of the assurance engagement, in some reporters, the management report is reviewed by the board who then monitor managements’ progress towards addressing issues highlighted by the SAP. In this way, the management report serves as a mechanism to embed and routinize the SAPs preferred approach to sustainability assurance within the reporting organisation (i.e. maintaining forms of institutional work).

5.6 Institutionalisation of sustainability assurance standards

In summary, three main differences between AA1000AS and ISAE3000 exist. First, ISAE3000 focuses on information verification using primarily financial audit methodologies (section 5.2.1). In comparison AA1000AS Type 2 engagements involve assurance over both an organisation’s application of AccountAbility principles and the sustainability report content (section 2.1), increasing the scope and cost of the engagement. Second, ISAE3000 provides SAPs with a detailed methodology drawing on an entire suite of ISAs while AA1000AS is less detailed (section 5.2.3). Third, ISAE3000 allows SAPs the flexibility to scope the sustainability assurance engagement to cover only certain sections of the sustainability report (i.e. partial assurance).

However, AA1000AS requires practitioners to provide assurance over the entire sustainability report. As a result, studies have found assurance statements issued by NASAPs to be more likely to include assurance over the entire sustainability report (Deegan et al., 2006a; O'Dwyer and Owen, 2007; Manetti and Becatti, 2009; Manetti and Toccafondi, 2012).

“... AA1000 is actually only applicable to a sustainability report, a whole sustainability report ... However, the ISAE standard allows the client organisation the assure organisation to provide a defined scope” (NASAP7).

In an AA1000AS engagement, disputes between the SAP and management cannot be resolved by removing the item of disagreement from the engagement scope. Additionally, AA1000AS type 2 engagements are broader in scope, because the practitioner must provide assurance over AccountAbility's principles as well as assurance over the sustainability report content. As a result, the cost of AA1000AS engagements is higher. Consequently, one of the reasons for changing from an existing NASAP is simply cost.

“... and it certainly depends on the outcomes they want, the budget that they have as well. AA1000 tends to be more holistic and more expensive” (NASAP7).

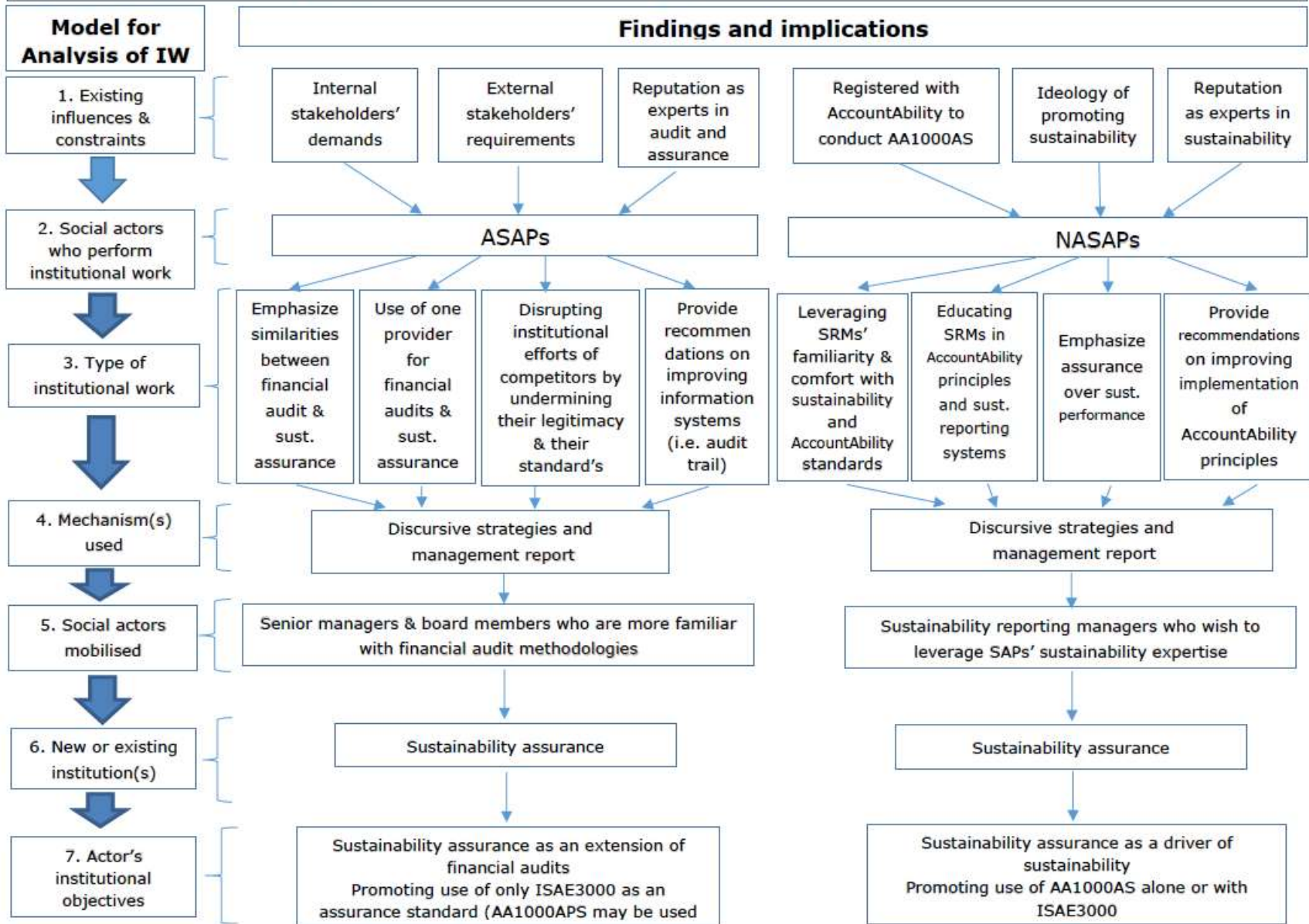
As a consequence, some reporters are more interested in the cheaper and safer alternative offered by ASAPs. Responding to these challenges, some NASAPs have begun to offer sustainability assurance using ISAE3000 (either alone or in combination with AA1000AS). However, the combinations in which ISAE3000 is used with AA1000AS varies depending on whether the SAP is undertaking a Type 1 or a Type 2 engagement. Type 1 engagements are narrow in scope, offering assurance over the reporter's adherence to AA1000APS principles of inclusivity, materiality and responsiveness. Type 2 engagements are broader in scope and the SAP evaluates both the reporter's application of AA1000APS principles and the sustainability report (section 2.1). NASAPs can use ISAE3000 (and other ISA's) in combination with AA1000AS in two ways. The first involves ISAE3000 providing the SAP with detailed guidance on how to undertake the engagement (whether it is a Type 1 or Type 2 engagement). ISAE3000 is used within the engagement boundaries set by AA1000AS and does not influence the engagement scope. The second combination involves using ISAE3000 as an additional standard in a Type 1 engagement to broaden the scope of the engagement, allowing the SAP to also provide assurance over the sustainability report (which is beyond the scope of a Type 1 AA1000AS engagement). This combination allows the SAP to offer partial assurance over certain agreed sections of the sustainability report (which lend themselves to external assurance), which can be assured against a different subject matter criteria (e.g. the GRI guidelines). Such an engagement would be cheaper and safer (for the reporter) than a Type 2 engagement while simultaneously allowing NASAPs to evaluate the reporters sustainability performance. Despite these combinations, some NASAPs have begun offering ISAE3000 only assurance engagements. However, other NASAPs have chosen to remain true to their ideological backgrounds and refused to undertake engagements using only ISAE3000. These NASAPs complain of the commoditization of sustainability assurance.

Table 5 provides a comparative summary of the institutional work of ASAPs and NASAPs.

Table 5: Institutional efforts of ASAPs and NASAPs

Forms of institutional work	ASAPs	NASAPs
Mimicry	Highlight similarities between financial audits and sustainability assurance	n/a
Changing normative associations	n/a	Emphasize assurance over sustainability performance
Educating	Educating SRMs on developing information systems to support sustainability reporting	Educating SRMs on Accountability's sustainability principles and on information systems to support sustainability reporting
Advocacy	Leveraging senior managers' and board members' comfort with ISAE3000 One assurance provider for both financial and non-financial information is beneficial (i.e. offers efficiency)	Leveraging SRMs' familiarity and comfort with sustainability and AA1000AS standards
Disassociating moral foundations	NASAPs lack assurance expertise	ASAPs only have an economic perspective
	AA1000AS not a robust assurance standard	ISAE3000 not developed for sustainability assurance engagements Data verification does not require an internationally recognized assurance standard Internally developed assurance methodologies are acceptable
	Re-positioning AA1000APS as useful as subject matter criteria	Verification does not require ISAE3000
Embedding and routinizing	Management report highlights issues and provides recommendations on improving systems and processes underlying sustainability reporting (to provide an audit trail) Management report is reviewed by senior managers, board members and SRMs	Management report highlights issues and provides recommendations on improving systems and processes underlying sustainability reporting and those supporting an implementation of AA1000APS principles of inclusivity, materiality and responsiveness Management report is reviewed by senior managers, board members and SRMs

Figure 1: Depiction of the findings and their broader implications



6 Discussion

This study sought to understand: “What efforts are undertaken by accounting and non-accounting sustainability assurance practitioners as they compete against each other for work in the sustainability assurance market and how do these efforts influence the institutionalisation of sustainability assurance?” The findings section provide answers in the format of the themes we identified from the data, and represent a first order analysis. Next, we use the model for the analysis of institutional work we developed in Table 2 to summarise and discuss the broader implications of our findings, representing a second order analysis. The summary is shown in Figure 1 and the discussion follows.

6.1 ASAPs’ institutional work

ASAPs prefer to adopt ISAE3000 and financial audit methodologies when conducting sustainability assurance engagements. This preference is driven not only by ASAPs’ familiarity and comfort with accounting standards and methodologies but also by the demands of external and internal stakeholders, who leave ASAPs with little room to experiment with new standards and methodologies. As a result, ASAPs prefer to use existing financial audit methodologies, moulding them slightly to accommodate sustainability assurance. These findings explain why studies find ASAPs leaning more towards ISAE3000 (Deegan et al., 2006a; Manetti and Becatti, 2009; Manetti and Toccafondi, 2012; O’Dwyer and Owen, 2007). Consequently, when ASAPs compete against NASAPs, they undertake institutional work (including mimicry and advocacy) aimed at promoting an ISAE3000-based approach to sustainability assurance.

These efforts involve highlighting the similarities between sustainability assurance and financial audits. This allows ASAPs to leverage senior managers’ and boards’ familiarity and comfort with financial audits. Furthermore, if sustainability assurance is perceived as being essentially the same as a financial audit then ASAPs can leverage their social capital (Battilana et al., 2009) as experts in audit and assurance to gain a competitive advantage over NASAPs; accountants are often perceived as more competent than non-accountants in audit and assurance (see Elliott, 1998; Gray, 2000; Wallage, 2000).

ASAPs also undertake advocacy work promoting the efficiency and effectiveness gains in using a single assurance provider for both the financial audit and sustainability assurance (a point also noted by Jones and Solomon, 2010). However, these efficiency gains appear more in the form of convenience in coordinating the efforts of a single assurance provider than a reduction in assurance fee. Despite this, these efforts appear successful with senior managers and boards. ASAPs argue that in a world gravitating towards integrated reporting the use of single assurance practitioners is becoming more likely (a possibility raised by Simnett, 2012). Should using one assurance provider become the norm, then this would be an ASAP, as NASAPs are not licenced to audit financial statements. It is not surprising to find ASAPs actively promoting integrated reporting and encouraging organisations to participate in the IIRC pilot integrated reporting programme. However, some organisations have chosen not to use the same practitioner for their financial audit and sustainability assurance work. SRMs cite independence concerns for their financial auditors.

Simultaneously, ASAPs attempt to disassociate the moral foundations of NASAPs as legitimate SAPs and of AA1000AS as a legitimate sustainability assurance standard. ASAPs use discursive strategies (Etzion and Ferraro, 2010) arguing that NASAPs lack an understanding of assurance and are better suited to the role of sustainability consultants. ASAPs argue that AA1000AS is not an assurance standard or is not as robust an assurance standard as ISAE3000. The rhetoric of greater rigour has had mixed results, as some reporters prefer ASAPs, while others, fearing this greater rigour, have chosen to go with a NASAP. Accountants continue to project an image of rigour, whether mythical or not (Boiral and Gendron, 2011; O'Dwyer and Owen, 2005).

While some studies (Elliott, 1998; Gillet, 2012; Gray, 2000; Wallage, 2000) argue in favour ASAPs as being more technically competent, this study provides a different perspective. NASAPs undertaking an AA1000AS type 2 engagement focus their efforts on assuring organisations' application of AccountAbility principles rather than on verifying sustainability report content. This is a unique approach and one which senior managers and boards are less familiar with, potentially leading them to perceive NASAPs as being less rigorous.

6.2 NASAPs' institutional work

NASAPs, while more flexible than ASAPs in their use of assurance standards (as noted by Dillard, 2011), prefer to use AA1000AS, as found in the literature (Deegan et al., 2006a; Manetti and Toccafondi, 2012; O'Dwyer and Owen, 2007). This study identifies three reasons for this preference. First, some NASAPs (especially smaller sustainability consultancies) are licensed with AccountAbility to offer sustainability assurance using AA1000AS. This licensing provides NASAPs with the kind of legitimacy enjoyed by ASAPs as financial auditors. Second, the ideologies of NASAPs and AccountAbility closely align with attempting to use sustainability assurance as a vehicle to drive sustainability within an organisation, as also noted by O'Dwyer (2011). Third, NASAPs believe AA1000AS is a specialist standard, which offers SAPs the greater flexibility they see as critical in assuring the qualitative side of sustainability. Consequently, NASAPs engage in institutional work aimed at promoting an AA1000AS-based approach to sustainability assurance.

NASAPs find that while ISAE3000 carries more weight with senior executives, AA1000AS appeals more to SRMs. There are three reasons for this. First, SRMs are more familiar and comfortable with AA1000AS and its sustainability jargon. Second, SRMs view ISAE3000 as an accounting standard better suited for financial audits. Third, SRMs perceive NASAPs as sustainability experts (as also noted by Gray, 2000; Wallage, 2000). As a result, NASAPs undertake advocacy work aimed at encouraging SRMs to use AA1000AS. These findings contrast with earlier efforts where SRMs were found to prefer ASAPs (Gillet, 2012; Huggins et al., 2011; Park and Brorson, 2005).

The uniqueness of the AA1000AS approach calls for education work aimed at equipping SRMs with the skills necessary to implement AccountAbility's sustainability principles of inclusivity, materiality, and responsiveness. However, ASAPs undertake educating work of their own and are thus less prone to compromising their independence as argued within the literature (Deegan et al., 2006a; O'Dwyer and Owen, 2007). ASAPs focus on data verification and educate SRMs on developing systems to support verifiable sustainability reports.

NASAPs believe that sustainability assurance should be used as a tool to drive sustainability within organisations and are against the use of assurance purely for data verification. Thus NASAPs attempt to change the normative associations underlying sustainability assurance to a vehicle that can be used to drive sustainability within organisations. If successful, NASAPs could leverage their social capital (Battilana et al., 2009) as sustainability experts to secure a competitive advantage over ASAPs. The relative strength of NASAPs over ASAPs as sustainability experts has been noted in the literature (Gray, 2000; Gillet, 2012; Wallage, 2000). These findings also explain why studies find assurance statements issued by NASAPs are more likely to contain recommendations and why these recommendations tend to be more strategic in nature (e.g., Deegan et al., 2006a).

NASAPs also attempt to disassociate the moral foundations of ASAPs as legitimate SAPs and ISAE3000 as a legitimate sustainability assurance standard. Using discursive strategies (Etzion and Ferraro, 2010) NASAPs argue that ASAPs are incapable of viewing issues through anything other than an economic lens, whereas NASAPs have expertise in sustainability. NASAPs also argue that AA1000AS is better as it affords SAPs greater flexibility, which is necessary in tackling the qualitative side of sustainability; that ISAE3000 is a generic standard; that the lack of detailed guidance in AA1000AS can be easily overcome by complementing the standard with internally developed methodologies or even other assurance standards such as ISAE3000; that information verification does not require an internationally recognized assurance standard (internally developed methodologies are sufficient); and that they (especially engineering consultancies) also have rigorous methodologies developed at a central global head offices, drawing on many years of experience auditing environmental management systems.

6.3 The management report's institutionalisation role

ASAPs/NASAPs use the management report to embed and routinize their preferred approach to sustainability assurance. The management report mentions issues and provides recommendations and is separate from the assurance opinion. This study confirms that NASAPs are more likely to publish a summary of the management report (O'Dwyer & Owen, 2005, 2007; Manetti & Becatti, 2009; Manetti & Toccafondi, 2012). ASAPs also provide management reports, but generally prefer to keep them confidential.

In accordance with ISAE3000, ASAPs issue management reports that emphasise improving information systems to support the verification of sustainability report information. In comparison, NASAPs follow AA1000AS and issue management reports that focus on reporters' implementation of AccountAbility principles, i.e. inclusivity, materiality and responsiveness. This explains why prior studies (O'Dwyer & Owen, 2005, 2007; Manetti & Becatti, 2009; Manetti & Toccafondi, 2012) find NASAP recommendations to be more strategic in nature. Where the board reviews and management implements the management report recommendations, this embeds and routinizes sustainability assurance.

6.4 Differences between, and combinations of, ISAE3000 and AA1000AS

Unlike ISAE3000, AA1000AS requires SAPs to provide assurance over their entire sustainability report (in addition to providing assurance over the reporter's application of AccountAbility principles). Consequently, AA1000AS engagements are more expensive and riskier for reporters,

as areas of disagreement cannot be removed from the engagement's scope. While both ASAPs and NASAPs use different standards in combination (Deegan et al., 2006a; Manetti and Becatti, 2009; Manetti and Toccafondi, 2012; O'Dwyer and Owen, 2007), ASAPs use ISAE3000 as the assurance standard and AA1000APS and GRI guidelines as the subject matter criteria, in order to satisfy SRMs who are partial to AccountAbility standards. For ASAPs the co-existence of accounting and non-accounting assurance standards is not an option. In contrast, NASAPs use both ISAE3000 and AA1000AS as assurance standards.

NASAPs can combine ISAE3000 and AA1000AS in two ways. The first involves using ISAE3000 to provide detailed guidance missing from AA1000AS. However, ISAE3000 does not influence the scope of the engagement, which is set by AA1000AS. The second combination involves using ISAE3000 as an additional standard in a narrow scoped engagement, in order to increase the engagement scope. This combination carries low cost and low risk for reporters while allowing NASAPs to focus on evaluating reporters' sustainability performance. Some NASAPs have started to offer ISAE3000 only assurance, while others refuse to compromise on their ideology, while expressing disappointment over the 'commoditization' of the sustainability assurance market.

7 Conclusion

Sustainability assurance is a relatively new form of assurance and the methods and standards are still evolving. At this developmental stage, Lawrence and Suddaby's (2006) typology of institutional work offers a useful lens through which to examine the efforts of accounting and non-accounting sustainability assurance providers as they compete against each other and attempt to promote their preferred approach to sustainability assurance while surreptitiously undermining their competitors.

This study makes at least three contributions to the literature. First, it contributes to the literature on sustainability assurance by examining how accounting and non-accounting sustainability assurance providers are competing against each other in the market. The findings explain why accountants and non-accountants have different preferences in assurance standards, how these preferences influence the nature of the competition/forms of institutional work undertaken by ASAPs and NASAPs as they compete against each other, and how this competition/institutional work in turn influences the institutionalisation of (or standard ways of doing) sustainability assurance (i.e. scope and objectives of sustainability assurance engagements). The views of sustainability reporting managers enrich the findings of the study and highlight the relative success of the different efforts of ASAPs and NASAPs. The current study builds on the limited literature that uses direct engagement with practitioners (Edgley et al., 2010; Gillet, 2012; Jones and Solomon, 2010; O'Dwyer, 2011; O'Dwyer et al., 2011; Park and Brorson, 2005) to understand the nature of sustainability assurance, and unlike most prior studies, draws on the perceptions of accountants, non-accountants and sustainability reporting managers within a single study.

Second, this study starts with Lawrence and Suddaby's (2006) typology, but then develops a new model for the analysis of institutional work (Table 2) that places institutional works within the broader context of who the social actors are, and what existing influences, constraints, and

strengths impact the forms of institutional work undertaken. These efforts are channelled through a mechanism(s) and directed at target social actors with the ultimate aim of institutionalising a practice, technology or process in a way that aligns with the social actors' interests. This new model for the analysis of institutional work could be used, and further developed, in future studies.

Third, this study depicts and highlights the broader implications of the findings in Figure 1, and provide insights into how the accounting profession engages with competitors in new assurance markets. Being tied to pre-existing standards is restrictive and the accounting profession should consider adopting a more flexible approach, open to experimenting with a variety of assurance standards and methodologies, when undertaking new forms of assurance. The profession may wish to consider developing specialist assurance standards targeting new assurance markets, such as sustainability assurance, which can support ISAE3000, the generic assurance standard. While there may be a need for regulation over sustainability assurance, this study cautions regulators against introducing rules that would stifle competition in this field, e.g. rules around who are eligible to offer sustainability assurance services and which standards they are allowed to use. These views are based on the innovation that is inherent in competitive endeavours, e.g., the potential for experimentation and improvement NASAPs offer. Therefore, we support pluralism both in terms of sustainability assurance providers and sustainability assurance standards. These insights may be useful to assurance practitioners globally.

Future research in this area could explore the competition for sustainability assurance services in different geographical settings. A more detailed examination of the differences in approach adopted by different sub-types of NASAPs is also worth exploring. Accountants' institutional work in other voluntary assurance markets could also be examined, for example the assurance of integrated reports, and how accountants deal with competitors in these fields.

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