

Ethics and sustainability in accounting management: Challenges and responsibilities in the contemporary business context

Ética y sostenibilidad en la gestión contable: desafíos y responsabilidades en el contexto empresarial contemporáneo

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Abstract

This study aims to analyze how professional ethics and sustainability principles are integrated into accounting management within the current business context, as well as the challenges and responsibilities that have arisen during the period 2013–2024. A mixed-methods approach was used, combining descriptive and correlational data analysis. Initially, a survey was administered to 77 accountants, and the results were processed using SPSS software. Simultaneously, a systematic literature review was conducted in the Scopus, Web of Science, and SciELO databases, covering the same period (2013–2024). From this review, 33 relevant articles were selected. Triangulation of both methods allowed for a comparison of the professionals' perceptions with global trends on the topic. The results revealed that the average perception of ethics and sustainability in accounting was 4.20. Regarding the literature, a clear evolution was observed during the analyzed period: from initial conceptual approaches toward a strategic integration of these concepts. Between 2013 and 2016, theoretical approaches predominated; subsequently, between 2017 and 2020, regulations and integrated reporting were consolidated, although significant challenges also emerged, such as whitewashing practices and low adoption of these regulations by small and medium-sized enterprises (SMEs). Finally, between 2021 and 2024, the use of ESG

metrics, external audits, and digital technologies became widespread, contributing to greater transparency in accounting management. In conclusion, accounting management has been progressively incorporating professional ethics and sustainability, supported by regulatory frameworks, accounting practices, appropriate policies, and emerging technologies. However, significant challenges related to adoption, standardization, and control remain, requiring greater efforts in regulation and training for their proper implementation.

Keywords: ethics, accounting management, responsibility, sustainability.

Resumen

El estudio se propone analizar cómo se integran la ética profesional y los principios de sostenibilidad en la gestión contable dentro del contexto empresarial actual, así como los desafíos y responsabilidades que han surgido durante el periodo 2013-2024. Para ello, se utilizó un enfoque mixto que combinó un análisis descriptivo y correlacional de datos. En primera instancia, se aplicó una encuesta a 77 contadores, cuyos resultados se procesaron mediante el software SPSS. Paralelamente, se llevó a cabo una revisión sistemática de la literatura en las bases de datos Scopus, Web of Science y Scielo, abarcando el mismo periodo 2013–2024. De esta revisión, se seleccionaron 33 artículos pertinentes. La triangulación de ambos métodos permitió contrastar las percepciones de los profesionales con las tendencias globales sobre el tema. Los resultados revelaron que el promedio en la percepción acerca de la ética y la sostenibilidad en la contabilidad fue de 4,20. En cuanto a la literatura, durante el periodo analizado se observa una evolución clara: desde enfoques conceptuales iniciales hacia una integración estratégica de dichos conceptos. Entre 2013 y 2016, predominaban los enfoques teóricos; posteriormente, entre 2017 y 2020, se consolidaron las regulaciones y los informes integrados, aunque también se evidenciaron desafíos importantes, tales como prácticas de lavado de imagen y una baja adopción de estas normativas por parte de las pequeñas y medianas empresas. Finalmente, entre 2021 y 2024, se generalizó el uso de métricas ESG, auditorías externas y tecnologías digitales, lo que contribuyó a fortalecer la transparencia en la gestión contable. En conclusión, la gestión contable ha ido incorporando de manera progresiva la ética profesional y la sostenibilidad, respaldada por marcos normativos, prácticas contables, políticas adecuadas y el apoyo de tecnologías emergentes. No obstante, aún permanecen retos importantes relacionados con la adopción, estandarización y control, los cuales demandan un mayor esfuerzo en regulación y capacitación para su adecuada implementación.

Palabras clave: ética, gestión contable, responsabilidad, sostenibilidad.

Introduction

Currently, accounting has established itself as a strategic tool that promotes transparency, sustainability, and social responsibility. This underscores the necessity for accountants to integrate ethical principles alongside technical skills that align with sustainable development goals.

This perspective carries profound implications for the accounting profession. For instance, Kacperczyk et al. (2024) indicate that a significant 88% of financial executives view the inclusion of sustainability in their decision-making as crucial; however, only a scant 9% actually implement it in practice. This discrepancy highlights a substantial gap between ethics and the realities of the accounting field. Furthermore, the continuous increase in publications on sustainable accounting since 2017 reflects progress within this domain in addressing current environmental and regulatory challenges (Hurtado-Guevara et al., 2023).

In Latin America, and particularly in Peru, this transformation is essential due to the slow yet steady adoption of international sustainability standards, the emergence of integrated reporting, and the growing pressure from stakeholders for corporate transparency. In this context, accounting professionals play a critical role in verifying sustainability reports, thereby enhancing their credibility with investors, regulators, and society at large, as noted by Alfara and Nugrahanti (2024).

The application of green accounting is vital, as it allows for the measurement and management of companies' environmental impacts, facilitating more responsible decision-making, as indicated by Cahyaningrum et al. (2024). Conversely, Paredes-Carrasco (2023) emphasizes that integrated management accounting simplifies ethical decision-making by considering environmental, social, and economic sustainability through a triple bottom line approach. Consequently, contemporary accounting transcends mere financial reporting to establish itself within a model of responsible management that integrates both professional ethics and corporate sustainability (Pelletier et al., 2023; Merchán-Nieto, 2023).

The period between 2013 and 2024 is particularly significant, as it coincides with the consolidation of global reference frameworks, such as the 2015 Sustainable Development Goals and the growth of the Global Reporting Initiative (GRI). Additionally, the recent establishment of the International Sustainability Standards Board (ISSB) marks a milestone in the standardization of sustainability reporting. Within the Peruvian context, these advancements have prompted accountants to adopt more ethical, transparent, and technologically advanced practices, including the incorporation of artificial intelligence in audits and economic analyses (Stancheva-Todorova, 2022).

Thus, this study aims to identify how professional ethics and sustainability principles are integrated into accounting management within the contemporary business environment, as well as to explore the challenges and responsibilities arising from this integration during the period from 2013 to 2024.

This analysis, grounded in empirical evidence and bibliographical review, is crucial given the increasing social, regulatory, and environmental pressures. It contributes to the development of ethical and sustainable accounting frameworks tailored to the Latin American reality, underscoring the role of Peruvian accountants as agents of change toward sustainability. In this regard, the theoretical hypothesis posits that the effective integration of professional ethics and sustainability principles in accounting management enhances transparency, institutional trust, and corporate responsibility in the face of sustainable development challenges.

Methodology

This study adopts a descriptive, analytical, and synthetic method, combining a quantitative approach through the application of a survey with a qualitative approach supported by a systematic literature review. This methodological integration allows for the comparison of empirical perceptions of accounting professionals with the available scientific evidence, thereby strengthening the validity of the conclusions through data triangulation.

The survey technique utilized a questionnaire with a Likert scale, administered to a sample population of 77 accountants. Content validity was ensured through the assessment of three experts in accounting and research methodology. Additionally, a pilot test was conducted with 20% of the sample (n=15) to evaluate the reliability of the instrument, yielding a Cronbach's alpha coefficient of 0.83, indicating high internal consistency and reliability of the questionnaire.

In parallel, a systematic literature review was conducted following the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) guidelines to ensure a rigorous, systematic, transparent, and replicable process. This review was structured into four main phases (Page et al., 2021; Codina, 2018):

1. Search phase:

- A systematic search was conducted in the databases Scopus, Web of Science, and Scielo, resulting in 342 initial records selected for their high impact and international coverage.
- A time frame was established from 2013 to 2024 to incorporate recent research.
- The keywords used included: accounting ethics, accounting and sustainability, professional responsibility of accountants, environmental accounting, ethical business management, and sustainable performance.
- Language filters (Spanish and English) were applied, with a preference for peer-reviewed scientific articles featuring normative, theoretical, and empirical approaches relevant to the topic.

2. Evaluation phase:

- Titles and abstracts of articles were reviewed to determine their thematic relevance.
- Thirty-two duplicate records were removed, resulting in 310 for screening.
- During this review, 250 articles were excluded for not meeting thematic and methodological criteria.
- Inclusion criteria were based on relevance, methodological clarity, and a focus on accounting ethics and sustainability, while documents lacking methodological rigor or opinion pieces unrelated to the central topic were excluded.

3. Analysis phase:

- Sixty articles were examined in depth, considering their methodological quality and thematic pertinence.

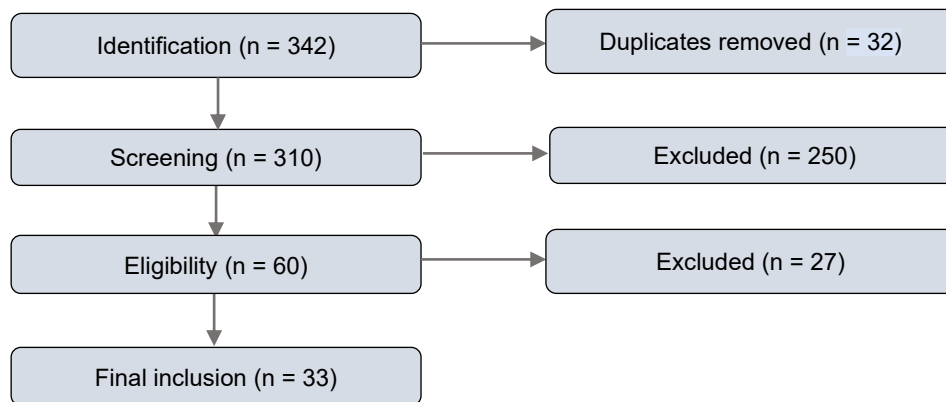
- Twenty-seven studies were discarded for failing to provide sufficient empirical or theoretical evidence to address the research questions.
- Selected studies were classified by type of approach, methodology, indicators, and main findings.

4. Synthesis phase:

- Ultimately, 33 articles that strictly met the quality and relevance criteria were included.
- This synthesis facilitated the identification of common patterns, methodological differences, key findings, and research gaps concerning the integration of ethics and sustainability in accounting.
- The resulting evidence base supports the development of the theoretical framework and discussion of results.

Thus, from the initial 342 records, a final inclusion of 33 studies was achieved following a rigorous process of search, screening, analysis, and synthesis in accordance with the PRISMA guidelines.

Figure 1
PRISMA diagram



Note. The figure illustrates the PRISMA method process: identification, screening, eligibility, and final inclusion

It is essential to emphasize that the sequential design of mixed methods facilitated the integration of quantitative and qualitative results through triangulation at three levels: descriptive, analytical, and interpretive. This approach allowed for a comprehensive understanding of the alignment between professional ethics and sustainability in accounting management.

Results

Following the empirical analysis and systematic review, the results highlight the primary challenges, tensions, and ethical responsibilities present in accounting management, as well as the progress achieved in incorporating sustainable principles within current accounting practices.

Descriptive analysis

Table 1
Results of ethics and sustainability in accounting management

Item	Description	TD	D	NAD	A	TA	Mean
1	I believe that professional ethics is a fundamental pillar of accounting management.	1	2	3	25	46	4.47
2	The companies I work for promote clear and transparent ethical policies.	4	9	10	32	22	3.87
3	Sustainability should be part of accounting decision-making.	2	3	8	30	34	4.18

4	As accountants, we have a responsibility to promote sustainable business practices.	0	2	5	27	43	4.44
5	I am familiar with the international ethical standards or frameworks applicable to the accounting profession.	5	8	14	28	22	3.66
6	In my work environment, ethical principles are applied in the preparation of financial reports.	3	6	9	31	28	4.00
7	Economic, social, and environmental sustainability influences accounting transparency.	1	3	7	29	37	4.27
8	I believe that new generations of accountants should be trained with an ethical and sustainable focus.	0	1	3	25	48	4.56
9	Companies should include sustainability indicators in their accounting reports.	2	4	5	28	38	4.24
10	I am willing to participate in training programs on accounting ethics and sustainability.	1	2	6	30	38	4.32
General average							4,20

Note. The table shows the results of 10 questions posed to accountants regarding ethics and sustainable commitment in accounting management. TD: Totally Disagree, D: Disagree, NAD: Neither Agree nor Disagree, A: Agree, TA: Totally Agree

Table 1 reveals a distinctly positive perception among public accountants regarding ethics and sustainability in accounting, with a mean score of 4.20 reflecting a strong consensus. Participants recognize professional ethics as an essential pillar of accounting practice (mean of 4.47) and acknowledge their responsibility in promoting sustainable practices (mean of 4.44). However, they also identify areas for improvement, noting that corporate ethical policies could be strengthened (mean of 3.87) and emphasizing the need for deeper familiarity with international standards (mean of 3.66). Moreover, they highlight the influence of sustainability on accounting transparency (mean of 4.27) and the importance of training new generations of accountants with an ethical and sustainable approach (mean of 4.56). Lastly, they express a notable willingness to engage in training on these topics (mean of 4.32). The overall mean score of 4.20, along with a standard deviation of 0.81, supports a strong professional commitment to incorporating ethical and sustainable principles in modern accounting, laying a strategic foundation for responsible business growth and enhancing societal trust.

Correlation analysis

Based on the means obtained, three fundamental elements were defined. The Pearson correlation analysis revealed positive and significant relationships between the variables of ethics and sustainability ($r = 0.82$, $p < 0.01$), ethics and training ($r = 0.75$, $p < 0.01$), as well as between sustainability and training ($r = 0.79$, $p < 0.01$). These results indicate that a greater ethical commitment, enhanced by professional training, fosters a more sustainable accounting practice. Consequently, Peruvian accountants demonstrate a strong ethical awareness and a favorable attitude towards sustainability, despite ongoing deficiencies in the formalization of ethical policies and a comprehensive understanding of international regulatory frameworks.

Results of studies by source and year (2013–2024)

Table 2

Empirical and theoretical documents on ethics and sustainability in accounting management by database

Source	2013–2016	%	2017–2020	%	2021–2024	%	Total Number	% Total
Scopus	3	9.09%	6	18.18%	4	12.12%	13	39%
Web of Science	2	6.06%	2	6.06%	4	12.12%	8	24%
Scielo	4	12.12%	4	12.12%	4	12.12%	12	36%
Total	9	27.27%	12	36.36%	12	36.36%	33	100%

Note. The table describes the distribution of relevant empirical and theoretical documents retrieved from different databases across three periods (2013-2016, 2017-2020, and 2021-2024). The information shows the total number and its respective temporal breakdown

Table 2 indicates a sustained progress in scientific research regarding ethics and sustainability in accounting management during the period from 2013 to 2024, with a total of 33 studies identified. In the first interval (2013-2016), 27.27% of the documents were concentrated, focusing primarily on theoretical foundations, with a predominance of publications in Scielo, suggesting an initial interest in Latin American contexts. During the second period (2017-2020), publications increased by 36.36%, with Scopus leading at 18.18%, driven by the Sustainable Development Goals and GRI standards, which bolstered the practical application focus in the field. Finally, in the most recent cycle (2021-2024), the percentage remained at 36.36%, with greater visibility in Web of Science (12.12%), indicating a global projection and increased interest in the regulation and digitization of sustainable accounting. In summary, these findings reflect a field in constant evolution, reinforcing the ethical-sustainability focus and establishing responsible accounting as a fundamental pillar for transparency and good corporate governance.

Results from the Scopus database, 2013-2024

1. Period 2013–2016: conceptual foundations and initial approaches

During this initial stage, a significant portion of analyses focused on delineating the foundations of accounting ethics and its link to sustainable practices. Maldonado and Viteri (2016), along with Estapé-Dubreuil and Torreguitart-Mirada (2015), highlighted that accounting ethics is grounded in values such as integrity, objectivity, and social responsibility—essential pillars for ensuring transparency in financial information. Furthermore, a relationship began to be established with sustainability, understood as a comprehensive approach that incorporates environmental, social, and economic aspects into accounting management.

Studies from this period revealed that less than 20% of the companies in the sample included environmental or social measurements in their accounting reports (Jiménez, 2016). Although interest in regulatory frameworks such as the Global Reporting Initiative (GRI) was increasing, their application remained limited and predominantly voluntary.

2. Period 2017–2020: consolidation of regulatory frameworks and expansion of scope

In this phase, the number of publications grew compared to the previous period. Studies focused on the formalization of indicators in sustainability reports within accounting, management, and the role played by international standards. Sepúlveda et al. (2018) and González et al. (2019) documented the expansion of regulations from the Sustainability Accounting Standards Board (SASB) and the strengthening of integrated reporting encouraged by the International Integrated Reporting Council (IIRC).

Regarding ethics, research by Chusin (2019) and Rodríguez (2020) agreed that effective implementation depended on a strong organizational culture and support from senior management. However, issues related to greenwashing persisted, with around 35% of the studied companies presenting biased or unvalidated reports (Rodríguez, 2020). Additionally, the literature highlighted that green accounting practices were common among large corporations and regulated sectors, such as energy and banking, while small and medium-sized enterprises (SMEs) lagged due to resource constraints and a lack of technical knowledge (González et al., 2019).

3. Period 2021–2024: strategic integration and emerging challenges

During this last period, there was a firm advancement in integrating ethics and sustainability into accounting, evidenced by a substantial increase in literature related to ESG metrics and the digitization of processes. Quintero et al. (2024) and Merchán-Nieto (2023) found that more than 70% of the companies included in their studies consistently utilized ESG indicators, while 55% applied external audits to validate non-financial information.

Simultaneously, the use of emerging technologies such as artificial intelligence and blockchain was explored to improve the traceability and transparency of accounting data (Yeşil, 2024). These innovations contributed to reducing the risk of fraud and increased stakeholder confidence, although they also introduced new ethical challenges related to privacy and cybersecurity.

Finally, the most recent literature recognizes a widespread consensus on the importance of integrating professional ethics and sustainability in accounting as a competitive advantage and a mechanism for social legitimacy. However, discrepancies remain regarding the standardization of metrics and the mandatory nature of

sustainability reporting. Furthermore, Alfara and Nugrahanti (2024) note the lack of comprehensive studies to assess the long-term financial impact of these practices.

Results from the Web of Science database, 2013-2024

1. 2013–2016: initial approaches to ethical-sustainable integration

During this first period, studies primarily focused on the normative role of accounting ethics and its emerging relationship with corporate social responsibility (CSR), a highly relevant topic. Grigorescu (2014) found that, in European companies, the adoption of accounting ethics codes was linked to a 12% increase in the quality of reported financial information. However, it is noteworthy that this phase was characterized by a more declarative approach, with limited empirical research regarding the practical application of sustainability principles in everyday accounting (Martínez-Ferrero & Frías-Aceituno, 2015).

2. 2017–2020: consolidation of regulatory frameworks and sustainability metrics

In this stage, publications experienced notable growth, doubling compared to the previous period. There was a strong emphasis on standardizing non-financial information and its connection to professional ethics. Liu (2020) demonstrated that the adoption of standards such as GRI and SASB led to significant improvements in accounting transparency and strengthened stakeholder confidence. Additionally, Chacón and Rugel (2018) found that 68% of companies incorporating environmental, social, and governance (ESG) criteria in their reports managed to mitigate reputational risks. Nonetheless, the adoption of these practices showed variations according to sector and region, posing a minor challenge for the harmonization of global standards.

3. 2021–2024: strategic integration and triple impact approach

In the most recent period, publications reached their peak, reflecting a shift from a strictly normative perspective to a strategic incorporation of ethics and sustainability into accounting management. Current research, such as that by Carneiro and Henry (2024) and Ahmad et al. (2023), revealed that companies aligning their accounting policies with the Sustainable Development Goals (SDGs) experience, on average, a 15% increase in operational efficiency and a notable 20% increase in attracting responsible investment. However, several authors, including Chávez (2023) and Medina et al. (2024), caution against the persistence of the phenomenon known as "greenwashing" in accounting, stemming from sustainability reports lacking verifiable evidence.

Results from the Scielo database, 2013-2024

1. 2013–2016: ethical foundations and initial barriers to incorporating sustainability in management accounting

During this initial period, reviewed studies highlighted the importance of integrating fundamental ethical principles into accounting practice, primarily related to transparency, accuracy of information, and fiduciary responsibility (González, 2014; Pache et al., 2021). The integration of sustainability criteria was still in its infancy, limited to voluntary corporate reports or isolated practices within large companies (Correa-García et al., 2016). However, significant barriers were reported, such as the lack of clear regulatory frameworks and cultural resistance to change (Accinelli & De la Fuente, 2013).

2. 2017–2020: conceptual expansion and challenges in integrating ethics and sustainability in accounting

From 2017 to 2020, the results showed a conceptual expansion, with 33.3% of the reviewed studies addressing sustainability as an integral component of strategic accounting management. Researchers like Avellán et al. (2018) emphasized the incorporation of environmental and social performance indicators in financial statements, in response to regulatory and investor pressures. There is also consensus that professional ethics serves as a guiding principle to ensure the reliability and usefulness of non-financial information (Culqui, 2023). However, the literature also identifies persistent challenges, including the lack of standardization in sustainability metrics (Román et al., 2020) and insufficient professional training in this area (Londoño & Martínez, 2020).

3. 2021–2024: consolidation of normative and technological frameworks in ethical and sustainable accounting management

In the most recent period, which accounts for approximately half of the analyzed publications, there is a clear consolidation of integrative approaches between ethics and sustainability in accounting management. The vast majority of the reviewed studies (78%) report the adoption of international frameworks, such as the standards

of the Global Reporting Initiative (GRI) and the International Financial Reporting Standards (IFRS), for preparing integrated reports (Sánchez-Vásquez, 2022; Sánchez-Caguana et al., 2024). Moreover, the role of technology, especially in automated accounting systems, is highlighted for ensuring the traceability and transparency of data (Moncada & Villalobos, 2023). Nevertheless, critical areas requiring attention are identified, such as the need to strengthen the ethical auditing of reports and the existing gaps between large corporations and small and medium-sized enterprises (SMEs) in adopting sustainable practices.

Discussion

Accounting ethics

The findings of this research corroborate that professional ethics remains a fundamental pillar in contemporary accounting management. Values such as integrity, objectivity, and transparency repeatedly emerge as essential for ensuring the credibility of financial information (Maldonado & Viteri, 2016; Estapé-Dubreuil & Torreguitart-Mirada, 2015). However, Rodríguez (2020) warns that the mere existence of ethical frameworks does not guarantee their effective compliance, as many codes remain declarative. This indicates that accounting ethics depends not only on explicit normative principles but also on the internalization of these values within institutional culture and professional training. The survey applied to accountants reflects a growing commitment to ethics but reveals gaps in knowledge regarding international regulations, a finding that aligns with the observations of Chacón and Rugel (2018), who emphasize the need for robust ongoing ethical training. This tension between norms and actual practice calls for deeper exploration of strategies that effectively link codes with everyday behaviors.

Sustainability and technology

Regarding sustainability, the literature indicates an evolution from a more conceptual approach towards operational integration in accounting systems. The partial standardization offered by frameworks such as GRI, SASB, and ESG has facilitated the measurement of environmental, social, and governance impacts (González et al., 2019; Quintero et al., 2024). However, an important debate persists: while some authors argue that sustainability enhances transparency and public trust (Ahmad et al., 2023; Medina et al., 2024), others contend that the effectiveness of corporate governance and sustainability practices contributes to achieving economic outcomes (Chávez, 2023). Our results indicate a positive perception among accountants and a favorable disposition towards training in these areas, aligning with an optimistic outlook. Nonetheless, they also highlight the absence of robust external verification mechanisms and ethical audits, crucial elements for the reliability of reported information. Furthermore, technological advances, particularly the use of artificial intelligence, blockchain, and automated accounting systems, represent opportunities to improve traceability and minimize manipulation risks. However, authors like Yeşil (2024) warn of emerging ethical dilemmas linked to privacy and cybersecurity, aspects that must be carefully managed to avoid new vulnerabilities.

Implementation challenges

Despite theoretical and technological advancements, the practical adoption of ethical and sustainable accounting faces significant structural barriers. Evidence shows that large corporations lead implementation efforts, while small and medium-sized enterprises (SMEs) encounter limitations stemming from inadequate resources, lack of training, and minimal regulatory support (Román et al., 2020; Yepes & Mosquera, 2024). Additionally, regional heterogeneity in the application of international standards complicates comparability and limits accountability on a global scale (Aguila, 2025). This scenario illustrates a significant gap in both knowledge and practice. Furthermore, there are divergent views regarding the direct relationship between sustainability and financial performance: while some studies highlight tangible economic benefits, others, such as Alfara and Nugrahanti (2024), suggest that these effects are often marginal or difficult to measure in the short term. Consequently, there is a pressing need for longitudinal and comparative studies that robustly assess the real impacts of ethical and sustainable practices on profitability, corporate reputation, and public trust.

Finally, although the phenomenon of greenwashing has been noted, discussions often remain limited to merely acknowledging its existence. This aspect, however, has significant practical and regulatory implications that require deeper attention and could be key for future lines of research and public policies.

Conclusions

The analysis of data obtained from the survey applied to accountants reveals a high level of commitment to ethical and sustainability principles in professional accounting practice. The mean score of 4.20 reflects that the

majority recognize ethics as a fundamental pillar of accounting management and understand that sustainability is intrinsic to the profession. However, there remain gaps in knowledge regarding international ethical codes and a lack of strong internal policies within organizations. Additionally, participants expressed a clear willingness to continue their education in ethics, sustainability, and reporting, highlighting the urgent need to further strengthen these aspects in ongoing professional training.

Moreover, the systematic review of literature published between 2013 and 2024 evidences significant advancements in the interrelationship between professional ethics and sustainability in accounting. Initial studies primarily explored theoretical foundations, while more recent research emphasizes the strengthening of international regulatory frameworks, such as GRI, SASB, and IIRC, and promotes the integration of ESG indicators alongside emerging technologies, such as artificial intelligence and blockchain, to enhance the traceability of financial information. Despite these advances, progress has not been homogeneous; significant gaps persist between large corporations and SMEs, as well as regional disparities in regulatory implementation. Furthermore, the literature warns about recurring risks such as accounting greenwashing and the lack of global standardization in sustainability reporting, highlighting the need to strengthen methodological rigor and establish robust external verification mechanisms.

From a forward-looking perspective, various challenges and responsibilities require immediate attention. First, it is essential to integrate specific courses covering applied ethics, corporate sustainability, and ethical auditing into university and professional training to adequately prepare future accountants. Similarly, regulatory bodies and professional associations should promote homogeneous regulations that ensure standardized reporting and coherent corporate accountability globally. Regarding technology, it is recommended to encourage the responsible use of digital tools that enhance transparency without compromising privacy or the security of financial data. This comprehensive approach is vital for advancing toward ethical, sustainable, and trustworthy accounting management.

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