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Development of Sustainability Assurance Practice:

The Evidence from Sustainability Assurance Providers in the UK

Abstract

This study aims to understand the development of sustainability assurance practice by examining issues relating to the process of sustainability assurance from assurance providers' points of view. The study of the sustainability assurance process and its development is crucial to understand sustainability assurance providers' efforts to claim their practice space. This study includes both accounting firms and non-accounting firms providing sustainability assurance services to understand the development of the practice and the process of sustainability assurance. The focuses are on how sustainability assurance providers translate the concept of sustainability assurance into practice and enrol other actors in their network of sustainability assurance, and also on how they develop networks of support around such translation. This study provides insights into how sustainability assurance providers establish their presence in the practice space by aligning their identities with other actors' interests, and how they interact and negotiate with other actors to develop the assurance practice. The study also aims to highlight how different types of assurance providers claim their expertise over the assurance practice, and how such claims, or the factors influencing such claims, affect their conduct of the assurance service.

Keywords: sustainability assurance, assurance provider, actor-network theory, translation, identity, network of support

1. Introduction

This research is motivated by the desire to understand more about sustainability assurance (hereafter referred to as 'SA') process, and its development from the point of view of SA providers. The assurance process is largely a taken for granted accounting phenomenon and; therefore, understanding such process beyond the end products of the process (i.e. SA statements) is important to users of the statements including sustainability reporting organisations and relevant stakeholders to further develop the practice. The main aim of this research is to understand how SA practice is developed and how different types of SA providers claim their practice space of the assurance service.

The number of sustainability reports and SA statements accompanying those reports has been increasing dramatically over the past decade. A survey of 250 global organisations by KPMG (2013) shows that the number of assured reports increases from 29% in 2002 to 59% in 2013. The survey also highlights the dominance of the SA market by accounting assurance providers with 67% market share in 2013. Previous literature shows that there are attempts by the accounting profession to expand their jurisdiction toward SA practice by establishing themselves as legitimate assurance providers for sustainability reports (O'Dwyer et al., 2011). Accounting assurance providers, however, do not have a monopoly in the SA market, unlike the financial audit market (Cohen and Simnett, 2015).

Existing SA literature has raised questions regarding whether the practice adds value to the assured information (see e.g. Pflugrath et al., 2011; Hodge et al., 2009; Simnett et al., 2009) and what motivates the adoption of SA by reporting organisations (see e.g.Jones and Solomon, 2010; Sawani et al., 2010; Park and Brorson, 2005). The former group of studies mainly use content analysis and try to understand how assurance statements enhance credibility of reported information, and also try to distinguish the conduct of SA between accounting and non-accounting assurance providers by looking at SA statements from different types of assurance providers (see e.g. Manetti and Toccafondi, 2012; Perego and Kolk, 2012; Pflugrath et al., 2011; Edgley et al., 2010; Perego, 2009; Mock et al., 2007). Those studies, however, take the SA process and the rationales of SA providers as a black-box by considering only the SA statements. The latter group focusing on the motivation to adopt SA by reporting organisations mainly highlight the demand side of the practice. There is limited research that has explored the construction of SA practice and gained insights from SA providers regarding the construction of that process (see e.g. O'Dwyer, 2011). This study aims to contribute to the literature on how different types of SA providers develop and promote the assurance practice. This competitive and unregulated assurance market provides an appropriate setting in which to study the development of a new practice,

i.e. sustainability assurance, as a process characterised by a shifting (re)alignment of a variety of actors, agendas, and interests (Cohen and Simnett, 2015). This study draws on qualitative research methodology and focuses on both accounting and non-accounting assurance providers.

This study uses Actor-network theory (ANT) to develop a framework to study the development of SA practice. The concept of translation from ANT is used to imagine processes of practice development as one of translation taking place within a network of actors, of both human and non-human origin, where the meaning of the SA is shaped and re-shaped as a result of SA providers seeking alignment with other actors within the network. ANT is also helpful for the analysis because it makes invisible actors visible so that the influence from those actors on the practice development can be captured (Justesen and Mouritsen, 2011). Translation also involves identity negotiations between actors in the network and how networks of support are built around the translation to facilitate the translation process.

The interviews with SA providers in the UK reveal both human and non-human actors influencing the development of SA practice by different assurance providers. The findings show that the elements in the network of SA practice of different assurance providers are similar. However, the emphasis on those elements is diverse across providers. Accounting assurance providers seem to be better in terms of building networks of support around their translation of the practice. They manage to attach their network more firmly to the more institutionalised network of financial audit. In addition, tensions or disagreements between assurance practitioners who have different backgrounds (i.e. an accounting background or non-accounting background) within the Big4 firms are not prevalent compared to the study by O'Dwyer (2011). The reason could be that accounting assurance providers also manage to build internal or firm-level networks of support to alleviate operational tensions in addition to their external or practice-level network of support to legitimise themselves as SA providers.

The paper is divided further into 8 further sections. The next section introduces research questions of this study. This is followed by three sections explaining how concepts from ANT are used to develop a theoretical framework to make sense of the interview materials, the approach to data collection, and the identification of actors involved in the SA network. Then three sections present the empirical findings of the study before a final section containing discussion and conclusions.

2. Literature and research questions

A number of SA studies have employed content analysis and tried to understand how assurance statements enhance credibility and accountability to the users of sustainability reports. O'Dwyer and

Owen (2005) developed an evaluative framework and conducted content analysis of UK and other European companies' assurance statements. They conclude that in current assurance practice it is not clear whether the value-added from assurance is for companies' management or for stakeholders. Perego and Kolk (2012) also used content analysis of SA reports of companies in the Fortune Global 250 to study the diffusion patterns of the assurance over time and the credibility of assurance statements due to types of assurance providers. A number of studies distinguish the conduct of SA between accounting and non-accounting assurance providers by looking at SA statements from different types of assurance providers (Manetti and Toccafondi, 2012; Perego and Kolk, 2012; Pflugrath et al., 2011; Edgley et al., 2010; Perego, 2009; Mock et al., 2007). One of the main findings of these studies is that accounting assurance providers render higher quality assurance in terms of assurance procedures and the format of assurance statements; while non-accounting assurance providers present higher assurance quality in terms of their recommendations in the assurance statements (Perego, 2009). The studies, however, take the SA process and rationales of SA providers as a black-box by considering only the SA reports.

Another body of research in this field has used interview-based studies (see e.g. O'Dwyer, 2011; Jones and Solomon, 2010; Park and Brorson, 2005) to go beyond content analysis to gain deeper understating of the reporting and assurance practice. Jones and Solomon (2010) conducted interviews with 20 UK listed companies and investigated the motivations behind the adoption of SA practice by sustainability reporting organisations. Another interview-based research by O'Dwyer (2011) focused on the supply-side of SA by interviewing two Big4 firms in order to understand their attempts to construct the assurance and to make the sustainability reports auditable.

Due to the complexity of sustainability reporting and its assurance practice, a study of the SA process is crucial to understanding how practitioners make professional judgments, reach conclusions, and publicly communicate the results. Further, as practitioners have differing professional and educational backgrounds, as well as perceptions of different concepts relating to the practice (e.g. concept of sustainability), this could mean they conduct the assurance practice differently (O'Dwyer, 2011). These factors could affect the judgments they exercise throughout different stages of the assurance process, which are parts of the construction process of SA practice.

Besides looking at the accounting firms' attempts to develop and promote SA practice, a number of studies also look at how those firms and the accounting profession expand their jurisdiction beyond financial audit to other non-financial audit services. Gendron and Barrett (2004) explore how

accountants develop and promote WebTrust assurance, which is one form of non-financial assurance service in Canadian context. They take this professionalisation of accounting firms as a translation process in which the success of the translation depends on how the translators' construct a network of support around such translation. When translation fails, a new translation needs to be made and aligned with the target audience's interests. This means initiating a network of support around their translations are a part of trial-and-error process to align the interests of accounting firms with others. Skærbæk (2009) examine how the National Audit Office of Denmark makes efficiency auditable. The study argues that the Audit Office becomes a part of a translation that renders efficiency auditable, including through their attempts to negotiate and construct their identities with other actors.

Those studies mainly look at how accounting profession or accountants expand their jurisdiction and claim their expertise for non-financial assurance services. However, there is limited study looking at how accounting profession competes with others professions in such processes to expand their claims in the practice space. Gendron et al. (2007) address such issues by highlighting how auditors and accountants become more successful in claiming their expertise in implementing public management reform than other rival networks (i.e. the network of evaluators and managers) because they possess stronger networks of support.

This study aims to extend the work of O'Dwyer (2011) in the current sustainability reporting and assurance literature and professional expertise literature by focusing on SA practice. Given the extant variation of SA statements in the market, it is crucial to investigate the back-stage practices in order to understand whether and how SA varies across different providers. This research focuses on the supply side of the practice. It aims to investigate how SA providers, both accounting and non-accounting, develop and promote their assurance practice and claim their practicing space. This leads to the following main research questions:

1) *How do sustainability assurance providers claim their practice space to supply the assurance service?*

2) *How do sustainability assurance providers develop and promote sustainability assurance practice?*

3. Translation and claiming practice space

ANT provides a theoretical lens that can help track the negotiations between actors involved in the development of a SA practice, including negotiations around the formation of the identities of SA providers. The process of translation discussed in the ANT literature refers to the displacement, drift, invention, mediation, and the creation of link that did not exist before (Latour, 1999, p.179). Translation occurs when a translator manages to persuade other actors to accept its worldview (Ählström and Egels-Zandén, 2008). Thus, in the context of SA, the process of translation relates not only to how SA providers gain acceptance for the meanings and perceptions they attribute to SA practice but also to how they shape their identities in a way which corresponds to such perceptions. The concept of translation is useful to study the construction of the assurance practice and identity of assurance providers because it facilitates the understanding of efforts that make an accounting phenomenon (i.e. SA practice) happen (Mennicken, 2008), and how the phenomenon is transformed by its context. Figure 1 summarises the framework of this study inspired by the concept of translation.

Figure 1: Framework of the study
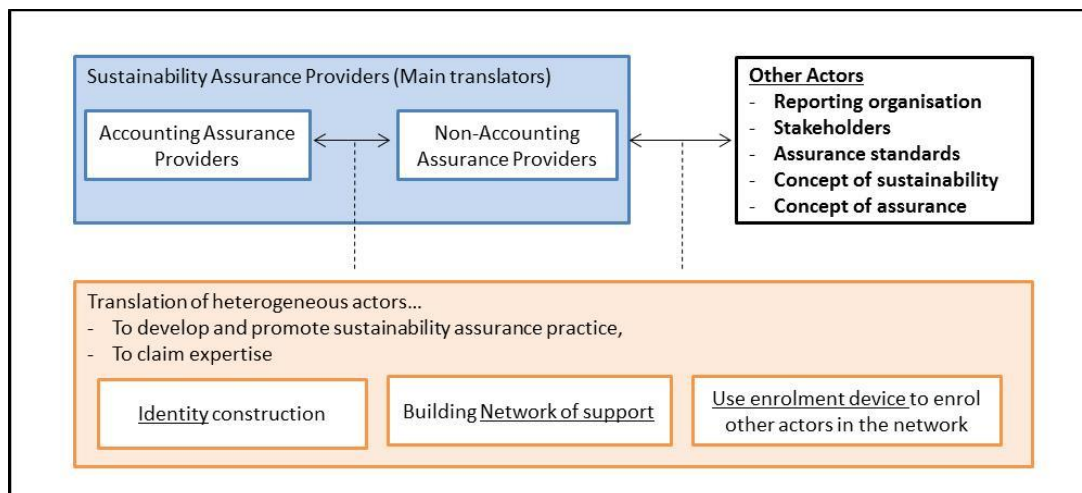
3.1 Identity negotiation as translation

Identity reconfiguration is one form of translation (Skærbæk, 2009; Cooper and Robson, 2006).

The question here is how, in order to claim their expertise in the evolving SA practice space, assurance providers translate the sustainability-related areas of information, which were not previously viewed in accountants' terms, into 'accounting language'. This translation reflects the providers' attempt to establish their presence and legitimacy as SA providers and involves different problematisation

strategies as a way to persuade different actors to enrol in their created networks of support (Gendron and Barrett, 2004).

A hybrid identity for assurance providers can destabilise their occupational identity (Skærbæk, 2009); however, without various identities the claim of a provider to operate in the SA space might not be successful. For the case of accounting assurance providers, the assurance practice promotes accountants' identities to be closer to the identities of consultants so that they can renegotiates the terms of their professional status and widen their jurisdictional claims over other areas of expertise (Robson et al., 2007).

Inscriptions, i.e. scripts and texts, are important intermediaries used by SA providers to build and negotiate their identities with the other actors. Along the process of translation, SA providers produce inscriptions, including reports, assurance statements, and websites, that have persuasive power to establish their presence in the field and project their identity to intended actors. Those actors have a right to accept or reject such projection of identities by the assurance providers.

Translation and inscription are thus key concepts to understand the interest alignment to form an actor-network because when translation occurs interests of all of the parties involved in the network are inscribed (Gao, 2005).

3.2 Networks of support around translation

The concepts and worldview from ANT emphasises the building of networks of support around the translation process to account for the spread of knowledge claims (Gendron and Barrett, 2004). ANT takes the new practice development as a process that depends on the establishment of networks of support around claims of expertise, and allows the absent present and gives visibility to invisible objects and concepts (Justesen and Mouritsen, 2011). ANT facilitates the understanding of how a certain notion of reality comes to be socially constructed and how and why a fact-building network emerges and survives, and draws attention to persuasive power of non-human resources (Chua, 1995). This benefits the understanding of SA practice because the network of SA practice consists of a lot of non-human actors, which affect how the network is built. The main translator in the network (i.e. SA providers) needs to translate both human and non-human actors that they would like to enrol in their network.

However, the translation process is not straightforward. There are some ambiguities regarding what is translated, so the final result could be different for each translation (e.g. SA statements are different; there are various way to conduct SA) (Pipan and Czarniawska, 2010). What is mainly translated or

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emphasised by SA providers - assurance, or sustainability? This depends on the network construction by each SA provider, e.g. accounting versus non-accounting provider. However, they have the same ultimate aim that is enrolling other actors in their network to make it stronger so that they can claim their space to operate the service and develop the practice. Translators might undertake a few translation attempts to match their translation strategies with interests of other actors before successfully enrolling them in the network.

Local networks of support around certain object or practice (in this case SA) constitute a global network of support (Gendron et al., 2007). This idea also helps explain how networks of supports built by different SA providers in firm level contribute to the support for the whole SA practice at the institutional level.

4. Data collection

The main method of data collection in this study is semi-structured interviews, supplemented by the review of documentary materials. The participants in the interviews comprise UK assurance providers, both accounting firms and non-accounting firms. As this study employs a qualitative research approach, the interview texts are seen as an interpretation of both researcher and participants in a particular context. The interviews, therefore, need to be loosely structured to allow prompts and probes to follow up the emergent interesting issues, which cannot be captured if the interviews are more highly structured. Interviews are considered as an appropriate method for data collection in this study because the study aims to understand the complexities of the development and promotion of SA practice which is the result of the interactions and negotiations of different actors involved in the practice. An Interview method, therefore, can capture such interactions and negotiations that cannot be easily captured by pre-established variables.

The empirical focus of the study is on SA providers in the UK. One of the reasons to choose the UK as a research field is that sustainability reporting and assurance in the UK is relatively advanced and well-established compared to the practice in some other countries. Also, the SA market in the UK is not monopolised by accounting assurance providers, but comprises different types of provider. This facilitates comparison of the networks of SA constructed by different assurance providers.

The selection of interviewees starts from the listing of assurance providers of FTSE100 companies (as at 18 February 2013). Then the names on the list is combined with the name of SA providers appearing in Verdantix's survey of sustainability leaders' perceptions of sustainability assurance providers, which add

more SA providers in the list (Verdantix, 2013, p.6). The key contacts from each firm were identified and contacted via email with a formal invitation letter to participate in the research project. The identified key contacts are usually the higher ranked practitioners so that the contact could lead to further access to firms' resources. After the first interview with the key contact persons in each firm, the interviewee was asked for further assistance with the project in terms of the access to firms' methodology and documents, and to their team members for further interviews. In addition to sustainability assurance providers, stakeholders, reporting organisations, and other relevant professional bodies would be added to the lists if referred for contacting by the previous interviews.

From 17 identified SA providers to whom the invitations were sent, there were nine positive responses from those key contacts, including all the Big4 firms, one non-Big4 accounting firm, and four non-accounting firms. The interviews were conducted either face-to-face or via telephone conference and ranged in length from 50 minutes to 87 minutes. All of the interviewees except one agreed to be recorded. The interviewees were assured that materials would be treated on an anonymous and confidential basis. The name of any SA provider is mentioned only when the evidence is drawn from publicly-available sources.

In total, 21 interviews were conducted with 19 assurance practitioners (four practitioners are in #6 interview), five stakeholders, and one reporting organisation. The interviews comprise of accounting assurance providers (indicated by letters A-E), non-accounting assurance providers (indicated by letters W-Z), relevant stakeholders (indicated by letters S), and reporting organisation (indicated by letter R). Hereafter, accounting firm assurance providers are referred to as AAPs, and non-accounting assurance providers are referred as NAAPs. Although the focus of this study is on SA providers, interviews with relevant stakeholders and reporting organisation are used to support the interviews from those assurance providers. (see Table 1 for the list of research participants)

Table1: List of research participants

#	Interview date	Duration (min.)	Types of Assurance providers	Title
1	25 April 2014	73	Big4 (A1)	Director
2	31 July 2014	Recoding not allowed	Big4 (A2)	Senior Associate
3	21 May 2014	69	Big4 (B1)	Manager
4	23 July 2014	64	Big4 (B2)	Executive
5	24 October 2014	55	Big4 (B3)	Executive
6	21 May 2014	57	Big4 (C1group interview)	1 Director, 1 Manager, 2 Senior managers
7	25 April 2014	78	Big4 (D1)	Partner

8	24 June 2014	63	Big4 (D2)	Manager
9	25 June 2014	50	Big4 (D3)	Senior associate
10	27 June 2014	56	Big4 (D4)	Senior Manager
11	30 June 2014	62	Big4 (D5)	Manager
12	23 July 2014	61	Non-Big4 Accounting (E1)	Head of sustainability
13	4 June 2014	60	Non-Accounting (W1)	Business Unit Manager - Sustainability Service
14	3 September 2014	87	Non-Accounting (X1)	SA business manager
15	12 May 2014	66	Non-Accounting (Y1)	Corporate Responsibility Technical Manager
16	14 May 2014	95	Non-Accounting (Z1)	Global Product Manager - Social Responsibility
17	14 October 2014	Email correspondence	Institutional investor (S1)	ESG Research Analyst
18	12 December 2014	54	Institutional investor (S2)	Head of ESG research
19	23 January 2015	38	SROI (S3)	CEO of SROI Network
20	9 April 2015	71	Professional body (S4)	ICAS Director of Sustainability and assurance
21	9 April 2015	55	Reporting organisation (R1)	Group Sustainability accountant (Listed Utilities company in FTSE100)

The interview transcripts were subject to several rounds of reading. The purpose of the first round of reading is to capture the overall message from the interviews. Then the indicative coding is developed based on the research questions, theoretical framework and issues emerging from the first round reading of the transcripts. The interview evidence was supported by various sources texts and documents including sustainability reports and assurance statements of FTSE100 companies from 2000-2013, participating firms' publications and websites, and comments on the exposure draft of ISAE3000.

5. Introducing actors in the network of SA practice

The empirical focus of this study is on the development and promotion of SA practice. It also aims to compare the network of SA practice developed and promoted by different assurance providers. The evidence shows that the networks of SA practice of different assurance providers have similar elements or similar actors. However, different levels of emphasis have been placed on those different actors. The concept of a network, black-box and punctualisation as represented in ANT facilitates the investigation of those actors, particularly, the extent to which they are punctualised and treated as a single block of actor.

From an ANT perspective a person can be an actor in a network, but also a network by themselves (Law, 1994). To illustrate, people are networks of lots of bits and pieces, including skins, bones, and cells and

so on, that no one has direct control over and understands (Law, 1994, p. 33). Thus, each actor is built up by interacting heterogeneous entities that form the final shape of the actor. Here, actors can be considered as both "individuals and collectives" (Law, 1994). So to deal with such complexity, we then need to deal with an actor at a particular point by ignoring networks or elements that lie inside the actor. This concept is linked to the identification of actors involved in the SA network of this study. Prior to the field work, the mains actors in the SA network were identified from the previous literature and publicly-available information. They include SA providers, reporting organisations, SA standards, and related stakeholders.

However, from the evidence collected through the interviews, it is apparent that there are additional actors that play important roles in the network and influence network construction. These actors are parts of the main actors that are initially identified. This means, for example, SA providers are assumed as a black-box or punctualised actors; however, SA providers can be subdivided into different sub actors that influence the construction of the network. The notion of black-box is used here to sub-divide each actor to the point where the evidence is leading and serves the interest of this study.

Also, when taking the definition of actor by Callon and Latour (1981) that an actor is any element that makes other elements dependent upon itself and translates their will into a language of its own, this means an actor is any element that influences others and the shape of the network construction. Two more additional actors are identified. They are concept of sustainability and the concept of assurance. The two additional actors become relevant when this latter definition of actor is taken (see Figure 2).

Figure 2: Identified actors in the network of SA practice
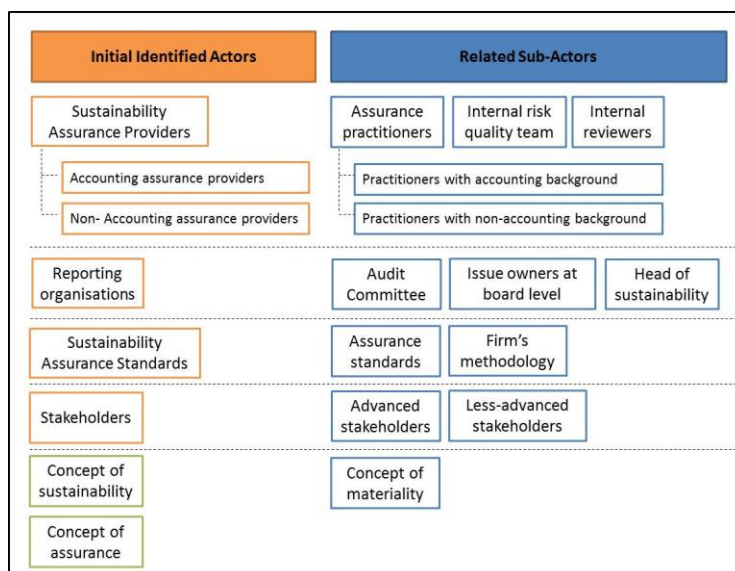
After identifying actors in the network, the relationship and negotiation between actors can be drawn so that it helps lead further investigation of those relations and negotiations influential in building and developing the network (see Figures 3).

Figure 3: Relations and negotiations between actors in the network of SA practice
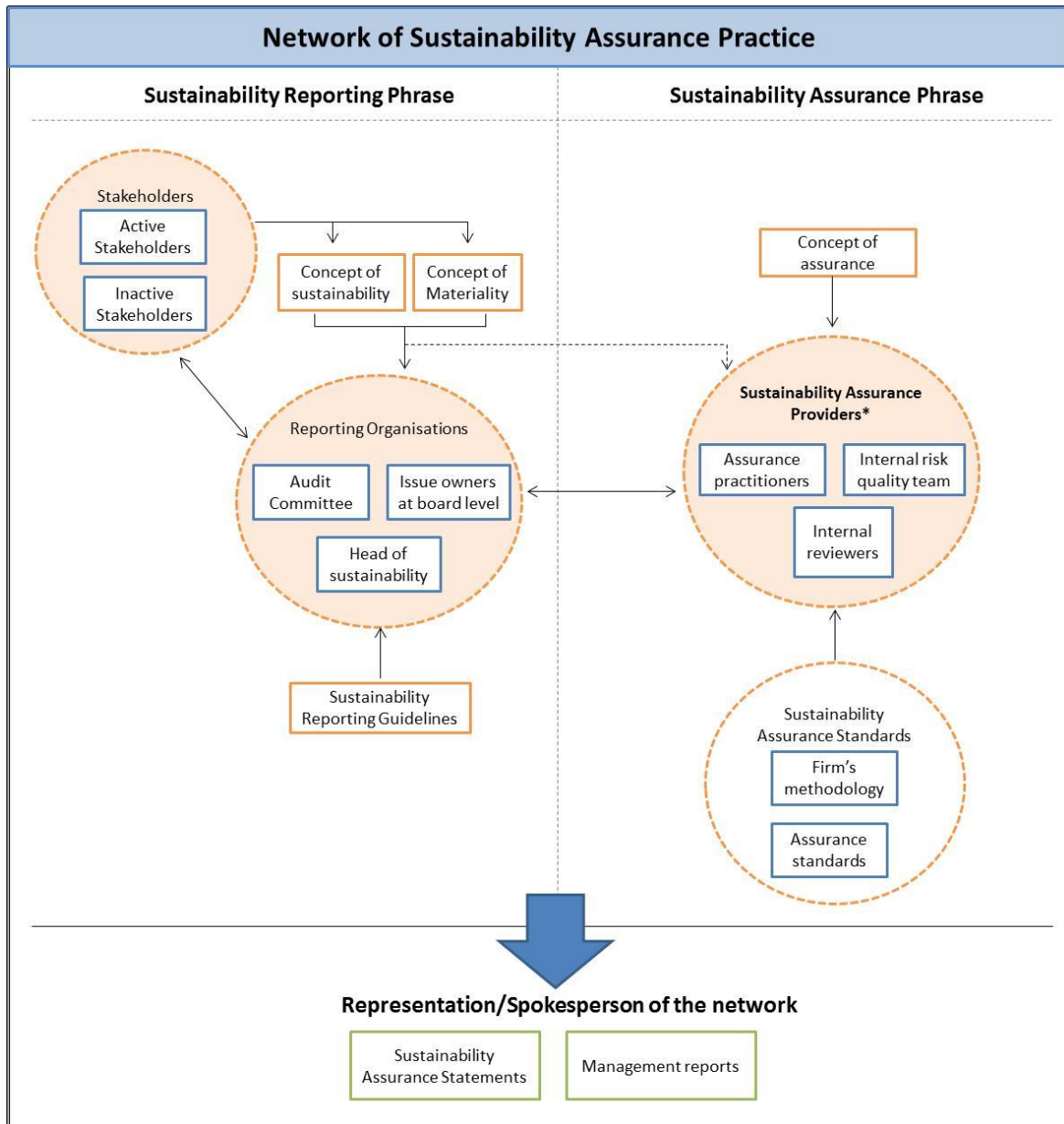
The orange boxes and circles indicate actors in the network of SA practice. The orange circles show that there are sub-actors in the initially identified actors. The highlighted circles indicate actors who can translate other actors in the network. However, for the purpose of this study, SA providers are treated as the main translator of the network. The arrows in the diagram show the influence of actors over

others. Therefore, relations and negotiations formed between those actors who can translate others are bi-directional. For example, stakeholders influence or translate the concept of sustainability, the concept of materiality, and reporting organisations; while reporting organisations can influence or translate stakeholders as well. The green boxes in the diagram show the final products of the translation which are the SA statement and assured management reports. Those final products act as representatives or spokespersons of the network because they represent, or are expected to represent, all the interests' and efforts of actors in the network.

The identification of actors from Figure 3 facilitates the understanding of the overall network in terms of relationship between different actors. This also facilitates further investigations of how the network of SA practice is constructed and how the main translators enrol others in the network. The following sections present how the main translators (i.e. SA providers) establish and legitimate their presence in the field of SA practice to the other actors; how they build networks of support around their translation. The final empirical section addresses the differences of different types of SA providers.

6. SA providers' attempts to establish their presence in the field

The translation process helps create allies in the defined networks by aligning the interests of other actors to their assigned identities. As SA service is not the main service of both AAPs and NAAPs, and it is a comparatively new practice to corporate reporting and assurance, SA providers need to introduce the practice to reporting organisations and make themselves present and legitimate as an assurance provider. From the translation of SA practice, SA providers highlight the benefits of the assurance service and also the disadvantages of not engaging with the service. By emphasising on the problems facing sustainability reporting organisations without the assurance, the assurance providers render themselves as a solution provider for the problems. They render themselves as an obligatory point of passage that the reporting organisations need to pass to fulfil their interests (i.e. avoid or solve the problem) (Callon, 1986). As the management of the reporting organisations has different goals, SA providers need to introduce more than one set of problems. The assurance providers use their terms of problematisations, as a part of a translation process, to persuade other actors (Robson, 1991) so that they can link the problematisation with their established identities. This means they have to present benefits of SA or problems that could arise if those actors do not engage in the assurance practice. Due to the variety of actors that SA providers might want to enrol in their network, they need to present different types of benefits or problems to attract and meet diverse interest of those actors (Gendron

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and Barrett, 2004). This section, therefore, discusses how SA providers translate the importance of SA practice to make themselves present and legitimate as an assurance provider. SA providers use different problematisation strategies as ways to translate SA practice to match with interests of various groups of actors. The problematisation as a part of translation process could be divided into two categories. One is problematisation based on the demand for the service, and the other is based on their expertise (see Table 2). These problematisation strategies help them promote the practice and make them present in the SA practice space.

Table 2: Problematisation strategies

Translation: Problematisation	Based on demand for the service	i)	Information credibility enhancement
		ii)	Performance efficiency enhancement
		iii)	Value-added for integrated reporting
		iv)	Flexibility in the SA engagement
	Based on expertise	i)	Expertise in the field
		ii)	Ranking from independent parties
		iii)	Commitment to sustainability

6.1 Problematisation based on demand for the assurance service

In order to attract sustainability reporting organisations to engage SA practice, SA providers introduce the benefits of such assurance practice, or the potential problems if the reports are not accompanied by the assurance statements. This means the assurance providers need to create the demand for the assurance service. Problematisation strategies that stimulate demand for SA practice creation are information credibility enhancement; performance efficiency enhancement; value-added for integrated reporting; and flexibility in the SA engagement. These strategies can be inscribed in SA providers' communication to their target actors.

i) Information credibility enhancement

Sustainability report assurance providers emphasise how such assurance service could enhance the credibility of information presented in clients' sustainability reports. Information credibility is the heart of assurance engagement, which aims to facilitate the users of assured information in their decision making process.

Stakeholders of sustainability-reporting organisations are aware of the unregulated and voluntary nature of sustainability reporting practice that the organisations could selectively report only good information, or could exaggerate how good they are in terms of sustainability management. SA providers also spot this threat to reporting organisations' information credibility so that they use this problem to persuade reporting organisation to engage in SA practice as one excerpt from KPMG's advertisement.

> "Without assurance, fewer than one in ten consumers actually believe what business say about their sustainability achievements" (KPMGUK, 2012)

From the problematisation strategy above, assurance providers try to highlight the adverse effect of not having SA with clients' sustainability reports. The inscriptions also indicate the importance of SA as a credibility enhancing mechanism for the reported information. Also, engaging SA does not only ensure the credibility of reported information, but also enhance the commitments of reporting companies in sustainability-related agendas (SGS). This problematisation strategy of SA providers raises the issue of trust in sustainability-related information that could affect reporting organisations.

Although a number of companies engaging in sustainability reporting and a number of the report users have increased, the SA is still a voluntary practices. The voluntary nature of such assurance; therefore, discourages some reporting organisations to engage in the assurance practice. The management of some organisations perceived that SA is not necessary, even though they publish sustainability reports because other mechanism such as internal audit is enough to promote credibility of the information (Jones and Solomon, 2010). Thus, SA providers need to highlight other benefits of the assurance in their circulated inscriptions beyond information credibility enhancement, or need to come up with other problematisation strategies to like the interest of reporting organisations and other actors with their identities. They, therefore, relate the benefits of their SA service and their identities as assurance providers to more managerial issues to attract attentions of the management to use the service.

ii) Performance efficiency enhancement

Some companies are less visible to the public than others regarding natures of their business or their sizes. The pressure to present sustainability-related information with high credibility by engaging SA practice is relatively low. They, therefore, decided not to engage in such practice due to the perceived benefits, the potential costs and the voluntary nature of the practice.

SA providers then need to reconfigure their identities and introduce problems that could arise from not engaging in SA practice in other ways that expand beyond information verification. The providers,

therefore, align the benefits of having SA with benefits to internal business operations, which are one of the management's main interests.

> "We go beyond this to examine how well the report addresses the issues of greatest materiality to your business and your stakeholders." (TwoTomorrows)

SA providers expand their translation of the assurance practice from information credibility issue to business performance enhancement. This way of problematisation could enroll more sustainability reporting organisations who perceived little or no value of SA as information credibility enhancement. The function of assurance service communicated by providers in this sense could serve as recommendations for internal change for the next reporting cycle and could enhance operating management relating to sustainability issues (BureauVeritas).

For the less visible or smaller companies that report sustainability information, they might perceive that the credibility of such information is more vital to their management team and internal stakeholders than external stakeholders. Unlike large companies that use SA mainly to gain trust from external stakeholders, these organisations would seek the credible information mainly to increase the confidence of the board in decision making process (LRQA). Instead of emphasising only external verification of information credibility, assurance providers also highlight such point so that the management would perceive the importance of the assurance service and decide to engage the practice.

iii) Value-added for integrated reporting

With the trend of integrated reporting currently emerging in, some assurance providers also translate the use of SA in relation to the issues of integrated reporting to persuade potential clients to join the network of sustainability reporting and assurance. It is apparent for AAPs to use this problematisation strategy with their potential clients, since the integrated reporting framework includes financial reporting aspect which is their expertise and their main service. With the understanding of their clients' financial information through the financial audit side, the assurance providers underline the synergy of overall risk assessments when conducting integrating audit to maximise the value to reporting organisations (Deloitte). Such assurance providers from accounting firms, unlike ones from non-accounting firms, could help define the scope of integrated report and render integrated assurance to both financial and non-financial information (KPMG).

In this case, the assurance providers utilise their relevant expertise and skills, and the previously well-developed identity as financial reporting and auditing expert to enrol potential supporters to their network of SA.

iv) Flexibility in SA engagement

Engaging in SA practice requires extensive resources both money and time (Jones and Solomon, 2010). Thus, a number of reporting organisations hesitate to engage in such practice and the assurance providers have difficulties to enrol them in the SA network. SA providers, therefore, try to enrol those reporting organisations by introducing flexible models of SA engagements to overcome such concerns. They translate the assurance practice that is perceived as resource intensive activities to be less rigid in terms of resource consumed both financial and personnel.

Instead of trying to introduce the high level of assurance over sustainability-related information, they highlight that they could provide customised assurance services to meet the level of assurance that their clients require (LRQA). The assurance providers express their understanding of the nature of sustainability-related information and the assurance level so that they can tailor the assurance engagement scope to match with the requirements.

> "We carry out the full spectrum of assurance assignments from internal readiness assessments to external public assurance – for voluntary or regulatory purposes. The scope of the work can be sized to your needs and the level of assurance designed accordingly." (PWC)

This way of negotiation regarding the scope and assurance level of SA engagements provide flexibility to sustainability reporters and make they feel more comfortable that they do not need to dedicate their resources to acquire the level of assurance beyond their needs and their resources. However, this also leads to the managerial capture which is the concerns of unregulated assurance practice, and in such case the reporting organisations could control the scope of the disclosures, as well as the scope of the assurance engagement (Ball et al., 2000).

6.2 Problematisation based on the assurance providers' expertise

Besides translating SA practice to persuade the reporting organisations to engage in such assurance practice, SA providers highlight their expertise in the field to convince reporters to use their service or to choose theirs over the others. The communicated messages here are related to their expertise in the fields by introducing the skills of their personnel and cases from their clients. Also, the raking from independent parties is used to demonstrate their expertise in comparison to their competitors. Furthermore, SA providers make themselves visible in promoting sustainability projects of other organisations to reflect their commitment to sustainability agenda. Such activities can increase their

visibility as assurance providers and sustainability expert to the potential actors whom they try to enroll to such network.

i) Expertise in the field

SA providers infer the quality of their services through the ability of their staff. The inscriptions presented in their websites, other advertisements or publications show that the team members who work in SA engagements comprise of specialists from a number of areas. Since sustainability reports contain multi-disciplinary issues ranging from financial to environmental information, to assure such information requires personnel from wide range of expertise. Thus, the providers state that they have a number of specialists required for SA engagements in hands and plan to recruit further specialists to response to the emerging issues in the future engagement (PWC, 2010).

Besides the ability of firms' personnel or practitioners, SA providers also highlight their expertise through their past success or experiences. In their websites or publications, a number of engagements are raised as examples for their services.

ii) Ranking from independent parties

A number of research organisations or rating agencies produce valuable inscriptions that SA providers use to fortify their expert identity. SA providers place such ranking results in their websites and publications to strengthen their positions among other service providers.

Their ranking positions are another way to legitimate their claim of expertise, since the ranked positions shows how well they render sustainability reporting consulting or SA services to their clients.

> "Independent analyst firm names Deloitte a Global Market Leader in SA Services"
> (Deloitte, 2011)

> "Bureau Veritas has been recognized by a Verdantix survey as the most-recognized
> certification body among sustainability leaders with the 5th highest brand preference in
> the market place for SA providers, along with the Big Four accounting firms"
> (BureauVeritas, 2013)

As there are a number of rating firms and a wide range of ranking criteria used, SA providers can use different ranking system or the rakings from different organisations to demonstrate to their clients the level of their expertise and service quality. One consulting firm stated that, according to the information from CorporateRegister.com, it is the world's number one SA providers for reports employing AA1000AS, which is one of the dominant SA standards by AccountAbility (TwoTomorrows). Here, the assurance provider attaches its raking to a specific assurance standard setting body to assure its

expertise in utilising such standard. The standards, AA1000AS, is one of the most commonly used SA standards, therefore, the network of the users of this standards is highly developed. By attaching to this raking criterion the assurance provider makes attempt to convince its potential clients to choose its service by reference to expertise.

iii) Commitment to sustainability

SA providers build their networks of support to claim their expertise not only by using direct problematisation strategies, but also by participating in sustainability-related activities and projects. EY, for example, inscribes its commitment to sustainability by asserting that its corporate responsibility is "not just for [their] clients and for [their] own business and profession, but for our communities, for the greater good of society everywhere and for the sustainability of our planet" (EY). This message shows the commitment to change the world to be a better place and implies the actions of community and firm's services should be alighted to create such changes.

In addition to the messages showing their organisational commitments to sustainability agendas, assurance providers also show their commitments through sponsorships of public events and philanthropic project. For example, KPMG initiated the PhD project that shows its long-term commitment and support for the education of people in need (ThePhdProjectVideos, 2013). This PhD project is a long-term support for education; therefore, it implies that the organisation has committed to long-term social support. This shows the alignment between their services relating to sustainability and their commitment to such issues that reflect their understanding of broader issues relating to sustainability. Also, the initiation and sponsoring of such projects helps increase the visibility of the assurance providers.

Moreover, SA providers also show their commitments and increase their public visibility through sponsorship of sustainability-related events such as the GRI conference. EY was one of the main sponsors of GRI Global conference 2013, which is the conference introducing the latest sustainability reporting framework called GRI G4 (Global Reporting Initiative (GRI), 2013). The conference consists of around 1,600 registrants from all over the world, who are interested in or currently involving in sustainability reporting and assurance. Sponsoring such an event helps raise the awareness of the brand and show their enthusiasm toward sustainability.

By using problematisations strategies, SA providers develop supportive networks of their assurance service by creating a fit between the interests of their exiting or potential clients and their claim of expertise (Akrich et al., 2002). Thus, the different persuasive strategies could be effective to different

actors based on their different sets of needs (Gendron and Barrett, 2004). The needs of this SA service could be motivated from reporting organisations' own needs, or from indirect pressure from their stakeholders. Thus, SA providers need to establish their presence not only to reporting organisations, but also to related stakeholders who have influences on the organisations.

7. Building networks of support around the claim of practice

In order to successfully claim their SA practice space and build stronger network, SA providers need to build networks of supports around the claim (Gendron et al., 2007; Gendron and Barrett, 2004). From the interviews with SA providers, it is apparent that different SA providers develop their network of SA practice differently, despite the fact that their networks comprise similar groups of actors. When considering how SA providers build networks of support around their claims of practice space, the building and accumulation of networks of supports can be categorised into two levels: practice level and firm level.

At the practice level, SA providers try to construct networks of support by enrolling potential actors that can support their network construction. In this level, they aim to promote their expertise, engage with more stabilised networks, and standardise training and professional qualification. By doing so, they obtain networks of support around the development of SA practice and their claim to operate as SA providers.

In addition to the practice-level construction of network of support, SA providers also build networks of support in the firm level to alleviate operational tension. The construction of firm-level networks of support includes shaping firm structure, tailoring team structure and recruitment, establishing internal review processes and risk quality teams. These internal networks of support ease the operational tension that could occur during the assurance process. The practice-level networks of support help SA providers qualified to provide the assurance. Since it is unregulated practice, SA providers from different professions need to compete with others by building stronger networks of support.

8. Differences between accounting and non-accounting assurance providers

Previous sections have discussed how SA providers develop and promote SA practice by establishing their presence and legitimacy in the field, and also by building network of support around their translation that is used to develop their practice space. Those previous sections, more or less, take SA

providers as group of main translators of the network by not trying to highlight the differences between types of assurance providers. This section, however, highlight those differences including their way to claim expertise, their preference in team member recruitment, their preference in specific SA standards, their perceived risk and responsibility, and their perceptions of relevant concepts forming SA practice.

In this paper, the preliminary focus and analysis of the differences is on their conceptualisation of SA guided by the concept of translation. This section, therefore, focuses on how different SA providers translate SA practice though the understanding and conceptualising SA. The two relevant concepts from SA practice (i.e. two non-human actors from SA network) translated by SA providers are the concept of sustainability and the concept of assurance.

Translators and the translated are important elements that lead to the operation of the translation process (Callon, 1991). SA providers translate SA practice and targeted actors' interests so that they can align them together and build stronger network. The process of translation begins when the new idea, in this case SA practice, is introduced at the place where it is not known before (Pipan and Czarniawska, 2010). Thus, SA providers need to translate the practice in the way that matches with the interests of the actors residing where they introduce such practice. The translation of SA practice, therefore, implies the way SA providers translate and conceptualise SA. The translation process is a fact-building process (Gendron et al., 2007) where SA providers make SA become real and be operationalised at the practical level. As SA practice is currently evolving, the translation process and the conceptualisation of SA is still in the making. SA providers then use their practice space as laboratories to experiment with different concepts and practices relating to SA.

8.1 Perception of concept of sustainability by SA providers

From the interviews, when AAPs talked about sustainability, they tended to include wider ranges of issues that could be included in their SA services. For example,

> "It could be anti-bribery corruption. It could be human rights" (Director, A1)

> "Sustainability can be in different areas. You can't just have the knowledge of energy.
> You need to have knowledge of environmental factors, social factors, community
> factors, etc., many different topics" (Manager, B2)

While AAPs tend to mention a number of issues that can be included in their SA engagement, NAAPs mention that they provide assurance service mainly over environmental, and health and safety issues (Business Unit Manager, W1) because those areas are directly related to their exiting service and expertise.

At the organisational-level perception of the sustainability concept, SA providers might have ex ante expectation of sustainability-related issues that are specific to reporting organisations operating in specific industries. However, in the engagement level, SA providers relate the concept of sustainability specifically to each of their clients. Consequently, in the engagement level, assurance providers tend to relate the concept of sustainability with the concept of materiality. The concept of materiality is used to determine subject areas that are relevant and significant for reporting organisations to focus on. This materiality is different from quantitative materiality level in financial audit practice.

All of the interviewees mention that it is not possible for their clients (i.e. reporting organisations) to report or assure every issue that affect their organisations. Their clients, therefore, need to consider reporting the issues that are material to them.

> "I think 'sustainability' and 'CSR' is more about definition. This isn't about a company going to disclosure everything. I think a company will say I have to disclose something like carbon emission. That's what they focus on." (Global Product Manager, Z1)

Along the assurance process, SA providers could also influence how reporting organisations consider their material issues that they decide to report or decide to include in the assurance engagement; therefore, it is crucial that SA providers understand and articulate concept of sustainability appropriately in a specific context. The process of materiality assessment in the assurance engagement also affects how the concept of sustainability is articulated.

Before SA providers conduct the assurance for any organisation, they need to define the scopes of SA engagements. In order to define the scope, they either accept the proposed scope by the reporting orgnisations, or propose appropriate indicators to be included in the assurance engagement. SA providers use their experience and professional judgements to point out some common material issues for reporting organisations based on the nature of their business. This will lead to how a scope of each SA engagement is defined. Ideally, organisations should include their material issues in their sustainability reports, and engage SA on those key issues. However, there are debates around the concept of materiality. What actually are material issues? And to whom those issues are material?

In some cases, reporting organisations picked KPIs that are easy to assure, but are not material to their business because "they want to get higher score in the Down Joan Index or something" (Director, A1). This also points out the strong emphasis of the concept of sustainability that the organisations try to articulate to emphasis the sustainability of organisations, rather than the sustainability of the environment or society. Another manager from an AAP also raises this issue about a situation where

their clients might not focus on the right issues and perceive an assurance over those KPIs as a box-ticking exercise.

> "Sometimes we have some of our clients coming in and saying can we have our Health and Safety data assured please, because they will get the index ticked. It's very valid reason, but again there we go this is really material to you? What you should be focusing where, maybe you have neglected another area." (Executive, C1)

The scope of sustainability engagement, therefore, depends on the materiality assessment, which is an interactive process between reporting organisations and assurance providers. There are a number of such conversations and meeting going on before the scope of an engagement is finalised (Partner, D1).

The social-constructed nature of the sustainability makes its definition changes overtime in relations to the changing environment and new emerging issues in the business world. One of the interviewees addresses that the material issues relating to sustainability reporting and assurance will change overtime depending on the market requirement and stakeholders' demands (Executive, B3).

> "I think water is the next carbon" (Executive, B3)

She expects that, according to her media review and stakeholder engagement through the assurance process, water would be the next key topic in the future like carbon is now. The issue here is that who actually determines the key sustainability-related issues? And whether it is just a trend created by the market or assurance providers, or the real sustainability issues that the world is facing?

Here, the actors who have power and influence over the determination of keys issues might not be the same actors that concern the sustainability development of the world. The concept of sustainability can be captured by powerful organisations (Gray, 2010). Reporting organisations or other actors, such as SA providers, could create discourses around the concept of sustainability that more or less benefit them. The definitions or elements included in the concept of sustainability have changed overtime as new issues and debates arise in the business world. The language of the reporting has also changed from environmental reporting, to corporate social reporting, and to sustainability reporting. SA providers are one of the main facilitators to influence such changes.

8.2 Perception of concept of assurance by SA providers

For both AAPs and NAAPs, sustainability report assurance service is the not main service of those providers. The main service of AAP is financial audit service, while the main services of NAAPs are certification and inspection services. Consequently, when talking about the concept of assurance, they tend to relate such concept with their exiting well-established services. This embedded organisational

culture that is influenced from their main services also has an effect on the way they define the assurance work. Interestingly, AAPs call their main service as financial audit, while refer to sustainability report assurance as an 'assurance service'. NAAPs, however, often call this kind of service a 'verification service'. Besides the difference in what they call the service, they also perceive the service differently. AAPs tends to perceive the SA practice to be more than data checking exercise; however, NAAPs state that it is a more or less the practice for checking the accuracy of the data.

> "Fundamental work of assurance is that we have experience; we understand our clients; we understand the issues. I need to be involved from day 1 planning our work." (Director, C1)

For AAPs, SA practice involves understanding the key issues or the reporting organisations in addition to data checking exercise. While APPs perform their assurance, they also express the role of consultancy to help their clients.

> "I often say it's an assurance with the little A than the capital A, because YES you're often helping and that's one of the key things." (Partner, D1)

They see the need to help their clients to develop their reporting journey and to improve their business performance. NAAPs, however, perceive that SA falls into their verification business line, which is the data checking service.

> "That's the assurance service is pretty much verification exercise; to check the data for instance." (Business Unit Manager, W1)

> "What you've got to understand is when you're asked to assure, let's called it verification. It's not massively differently from a lot of other things we do. All you do…you can make it more scientific as you like, but all you do is to check whether the data is correct." (Global Product Manager, Z1)

Due to their definition of assurance as a verification exercise, their emphasis is on the data per se. They can provide the service to any kind of data that their clients could ask for.

> "You can verify a single word or a single number, up to a whole report. Or anything between those two points," (Corporate Responsibility Technical Manager, Y1)

However, some NAAPs clearly divide their SA services into two main types; one that does not involve materiality, and one with materiality.

> "We have report verification that involves materiality, and report verification or verification of anything that doesn't involve materiality. We called those single projects. And the single projects really are someone come to us and say we have the information or data and we to verify simply as that." (Corporate Responsibility Technical Manager, Y1)

For an engagement that does not involve materiality, a reporting organisation might be interested in certain information, and straightforwardly want them to be assured. So the assurance provider provides an assurance on the scope that the client wants. This type of assurance, therefore, does not involve the interaction between the assurance provider and the client to shape the assurance scope based on the organisaiton's material issues. This, again, could support the claim that some reporting organisations seek assurance over specific information, and treat the assurance on the information as a box-ticking exercise.

One of the main differences between these two types of providers is how they perceive what assurance is. And this perception is influenced by the main services that they provide. AAPs use the fact that they are expertise in the field of audit and assurance to implicitly highlight that their SA services are superior and more rigorous than the NAAPs.

> "And I would say the market, specifically on this area; there is a huge lack of understanding about assurance, and confusion between assurance and the certification." (Senior Manager, C2)

Some of the interviewees from AAPs also express their view that SA engagements conducted by large accounting firms have the highest quality, then by environmental specialising firms (or certification bodies), and then by boutique environment consultancy firm at lowest quality. They express their view that when they take over the SA engagements from other assurance providers, they firstly look at who have previously done the engagement. Reporting organisations that used to be with boutique firms might need a big change to familiarise themselves with Big4 assurance procedures (Executive, B3).

8.3 The influence of conceptualization of SA on the conduct of the assurance

From different perceptions and articulations of 'what is sustainability', and 'what is assurance' could affect how assurance providers conduct assurance engagements. Different perceptions on SA by SA providers could lead to how they assess material issues of reporting organisations. If their main focus of sustainability is on organizational level, SA providers expect the organisations to highlight on the issues that affect the longevity of the organisations. However, if the assurance providers focus on sustainability at the broader planetary level, they tend to expand their focus beyond those issues affecting the organisations. They might focus on any impact from the organisations' operations on the environment or society.

Different perceptions and understandings of the concept of assurance lead to how assurance providers conduct the assurance work. The assurance for some providers is just data-checking. However, other

assurance providers think that assurance is beyond that, therefore, they need to make sure that assured organisations include relevant data in their reports and in the assurance engagement. That means if they perceive that assurance process is merely data checking, they could act as purely verifier by not trying to assess the appropriateness of the issues included in the report or the assurance engagement. Otherwise, they might need to provide suggestions or recommendations to reporting organisations which issues that they should include in their reports and assurance engagement. This perspective is then linked back to the thought about the concept of sustainability on which SA providers' suggestions to reporting organisations are based.

9. Discussions and conclusion

The findings show how SA providers translate SA practice to establish and legitimate their presence in the practice field. Different types of SA providers illustrate different efforts to claim the practice space for their SA service, and compare themselves to others. In order to be successful in constructing the new service or practice, SA providers need to translate SA practice so that the translation aligns their interests with interests of other actors that they plan to enrol in the network. The translation involves aligning their identity with the interest of other actors, building networks of support around the translation, and using legitimate enrolment device. These help both types of assurance providers renegotiate the terms of their professional status and widen their jurisdictional claims over other areas of expertise (Robson et al., 2007). Their translations, therefore, focus on the process that creates mutual definition and inscription, and extend traditional definition of actions (Callon, 1991). Each SA provider discusses and defines sustainability discourse differently. For example, accounting professionals define such discourse through accounting concepts and practice (accountability for the environment is translated to the terms of environmental accounting)(Cooper and Robson, 2006), and the concept of auditing from financial audit is adopted at the centre of translation. When there is the increase in audience to support the newly-constructed accounting innovation, values turn to hard facts, and alter the sense of identity of the main translator (Christensen and Skærbæk, 2010). The action and translation of different SA providers can be portrayed as 'goal-directed actions', which help explain why they construct facts (i.e. translate and conceptualise SA) in particular ways (Chua, 1995).

Besides translating and enrolling targeted actors in their network, SA providers need to deal with their competing networks. AAPs must compete for the practice space with NAAPs. Sometimes AAPs and NAAPs need to compete among their own kind. This leads to a battle for translation (Ählström and

Egels-Zandén, 2008). Those who have stronger establishment of their presence and expertise claim, identity alignment, networks of support, and use enrolment as devices to win the battle.

The findings also highlight key differences between accounting and non-accounting assurance providers. The differences includes their way to claim expertise; their preference in team member recruitment; their preference in specific SA standards; their perceived risk and responsibility; and their perceptions of relevant concepts forming SA practice. These different factors, therefore, lead to their different conducts of the assurance, different presentations of the SA statements, and the success in developing their claim of expertise.

Claiming their knowledge/expertise is important in developing the new practice because it is not only driven by self-interest but also by the public interest. Accountants seem to win this inter-occupational competition because they have attached their claims of expertise to perceived problems and link their claims to bodies of established practice (Gendron et al., 2007). The results demonstrate that the development of SA practice and the identity of the assurance providers are still in the making because SA can be conducted in many different ways, can be perceived differently by different actors, and serve various purposes.

This research offers a new theoretical lens to study SA practice, and contributes to the understanding of the process of how SA practice is developed and promoted by different assurance providers. This includes interactions between SA practitioners and other actors including non-human actors, development of networks of support to promote the practice and ease operational tension, and comparison between different types of assurance providers. The results could benefit related standard-setters in their development of standards. Also, the concepts relating to SA might be more finely articulated and refined to reflect the interactions and negotiations in the SA network in the standard making process. Moreover, the study provides greater understanding of the assurance practice to reporting organisations and stakeholders. This affects their level of understanding when using SA statements or commissioning SA engagements, which in turn, lead to better decision-making based on information derived from such statements. In addition, the theoretical framework used in this study can be used to explore the complexities of other reporting or assurance practices, especially those in unregulated and competitive environment. It could be used to understand integrated reporting and the new form of assurance that might accompany such practice.

The next step of the project is further analysis of the interviews, and additional work on theorising. The further analysis of the empirical evidence is needed to show how SA providers build networks of

support, and to highlight differences and interactions between different types of assurance providers (as briefly mentioned in section 7 and 8).

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