

Audit Quality and Sustainability Reporting: A Conceptual Framework for Transparent and Responsible Disclosure

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ABSTRACT

In response to the growing demand for greater transparency and accountability in corporate sustainability reporting, audit quality has emerged as a vital assurance mechanism to enhance the credibility and reliability of sustainability disclosures. However, despite the significance of audit quality, concerns persist regarding its effectiveness in promoting transparent and trustworthy sustainability reporting, particularly in contexts with limited regulatory oversight and weak governance frameworks. This conceptual paper aims to explore the relationship between audit quality and sustainability reporting, specifically discovering how high audit quality may enhance transparency and reduce opportunistic reporting behaviors. Employing a narrative review methodology, this study critically examines existing literature on audit quality and sustainability disclosures through the theoretical perspectives of stakeholder theory and legitimacy theory. Drawing on prior empirical research, the paper develops a conceptual framework demonstrating that effective sustainability reporting is positively influenced by core elements of audit quality, including auditor independence, technical competence, and rigorous compliance with auditing standards. However, the effectiveness of audit quality in improving sustainability reporting is contingent upon strong governance structures and effective regulatory enforcement. The findings suggest that audit quality significantly reduces information asymmetry, aligns corporate behavior with stakeholder expectations, and enhances corporate legitimacy. The implications of this study are both theoretical and practical. Theoretically, it enriches the literature on audit quality and sustainability assurance by integrating stakeholder and legitimacy theories to explain how audit quality mitigates reporting deficiencies. Practically, it provides valuable insights for auditors, corporate leaders, and regulators aiming to strengthen auditing practices and governance frameworks, thereby promoting more transparent and credible sustainability disclosures.

Keywords: audit quality, sustainability reporting, stakeholder theory, legitimacy theory, corporate transparency

INTRODUCTION

In the present global force for responsible corporate conduct, sustainability reporting has become one of the fundamental components of transparency and accountability (Lee et al., 2019). This practice, which involves the disclosure of a company's comprehensive economic, environmental, social, and governance impacts and efforts, has evolved from a voluntary initiative to an essential tool for communicating a company's dedication to sustainability (Al-Mashhadani & Almashhadani, 2023). As stakeholders demand more reliable and comprehensive disclosures of sustainability practices, organisations are under increasing pressure to enhance the credibility of their sustainability reports. Audit quality is among the key mechanisms supporting the reliability of such disclosures, and it is a critical assurance tool that strengthens the trust and confidence in reported information. The alignment of audit quality with sustainability reporting practices is especially vital in an era where corporate behaviour is closely scrutinised for its alignment with the United Nations Sustainable Development Goals (SDGs) and broader sustainability commitments (Mishra et al., 2024).

Existing studies have explored the interrelationship between audit functions and sustainability disclosures. Studies have shown that high audit quality, reflected through factors such as auditor independence, audit committee effectiveness, and the involvement of reputable audit firms, positively influences the quality of integrated and sustainability reporting (Velte, 2025; Wang & Zeng, 2024). Moreover, audit committee characteristics, particularly independence and sustainability expertise, play a mediating role in enhancing disclosure quality (Santonastaso et al., 2025). External assurance also emerges as a vital element, yet concerns persist regarding its objectivity when audit and non-audit services are jointly provided (Silveira & van Bellen, 2025). Despite this growing body of literature, the underlying mechanisms and conceptual linkages between audit quality and sustainability reporting remain under-theorised and fragmented. The current gap lies in the lack of a comprehensive conceptual framework that clearly articulates how audit quality influences transparent and responsible sustainability disclosure. Existing empirical findings are often isolated and context-specific, making it challenging to generalise insights across industries and regulatory environments. Furthermore, limited attention has focused on integrating relevant theories explaining the mechanisms through which audit quality contributes to trustworthy sustainability reporting.

Therefore, this paper aims to explore how audit quality can influence the quality of sustainability reporting. By reviewing recent studies and combining key ideas from past research, this paper addresses this gap by proposing a conceptual framework that positions audit quality as a driver of effective sustainability disclosure practices. This framework can help researchers, companies, and policymakers better understand how strong auditing practices support more trustworthy sustainability reports. This study is underpinned by stakeholder theory and legitimacy theory. Stakeholder theory explains how organisations use sustainability reporting to address the informational needs of diverse interest groups. In contrast, legitimacy theory emphasises the role of audit quality in enhancing the perceived credibility and social license of corporate behaviour. The paper is structured as follows: the next section presents a review of the relevant literature on audit quality and sustainability reporting; the third section discusses the methodology used for the narrative review; the fourth section presents key findings, which also outlines the conceptual framework and theoretical underpinnings; and the final section concludes this study and highlights the limitations and suggestions for future research.

LITERATURE REVIEW

Audit Quality and Sustainability Reporting

Sustainability reporting has transitioned from a voluntary exercise to a strategic requirement for companies seeking to demonstrate accountability for their sustainability performance (Wahyudi, 2021). High-quality sustainability reports provide stakeholders with critical insights into a company's long-term risks, ethical practices, and societal impact. However, Makarova et al. (2025) observed that the volume of sustainability disclosures has grown faster than their quality, creating inconsistencies and limiting stakeholder confidence. Organisations often adopt diverse sustainability models and reporting formats, which makes it difficult to assess and compare sustainability performance across industries or regions. To address these shortcomings, external assurance and strong internal governance are essential in validating and improving the quality of sustainability disclosures. Moalla and Dammak (2023) highlighted that third-party verification of sustainability reports significantly enhances credibility and transparency of the report. Similarly, Santonastaso et al. (2025) demonstrated that audit committee characteristics—such as sustainability expertise and independence—can improve both sustainability performance and disclosure quality through more robust internal oversight. These findings support the need for organisations to institutionalise sustainability governance mechanisms that complement reporting obligations with effective monitoring and evaluation systems.

Regulatory developments are increasingly influencing sustainability reporting practices. In particular, the European Union and other global regulatory bodies are pushing for mandatory sustainability due diligence, assurance, and standardised reporting under frameworks such as CSRD and ISSB (Poll, 2023). As Mishra et al. (2024) note, aligning sustainable accounting practices with the UN Sustainable Development Goals (SDGs) can lead to greater transparency and financial success. These shifts emphasise that sustainability reporting is no longer a symbolic activity but a vital component of corporate strategy and accountability. When supported by high audit quality and governance structures, sustainability reporting becomes a powerful tool for building trust, demonstrating legitimacy, and aligning with regulatory expectations (Wahyudi, 2021).

Integrating audit quality into sustainability reporting has increasingly drawn scholarly attention due to the rising demand for credible non-financial disclosures. Kostova (2024) emphasised that embedding sustainability principles within financial audits fosters transparency and builds stakeholder trust, particularly in disclosing sustainability information. This integration signifies a paradigm shift where audit practices assess economic performance and contribute to long-term value creation and accountability. Audit functions are now expected to go beyond traditional financial compliance by assuring that sustainability risks and controls are effectively managed (Sabauri, 2024). Hence, a good audit quality is seen as a mechanism to ensure the completeness, consistency, and reliability of sustainability disclosures.

Scholars have also highlighted the contribution of internal audits to enhancing corporate governance, particularly through their role in verifying sustainability related data. Sabauri (2024) posits that internal audit is critical in supporting transparent sustainability reporting by providing independent assurance and strengthening internal controls. This contributes to a robust governance structure that reinforces the credibility of the sustainability information disclosed. Furthermore, as external pressure from regulators and stakeholders increases, organisations are urged to improve the dependability of their non-financial disclosures. Moalla and Dammak (2023) found that external audit quality and third-party verification significantly reduce the confidence gap between organisations and the market, thereby enhancing sustainability transparency and accountability.

However, there are notable challenges in linking audit quality with sustainability reporting. According to Makarova et al. (2025), while the volume of sustainability disclosures has grown, the quality often lags, indicating a need for higher assurance standards. Moreover, many firms adopt sustainability frameworks that may not always align with ecological sustainability thresholds, raising concerns over greenwashing and superficial compliance. Poll (2023) discussed the implications of evolving European and national legislative frameworks pushing for mandatory sustainability due diligence and assurance practices. These developments underscore the urgency of developing a conceptual framework that integrates audit quality and sustainability reporting. Such a framework must address the mechanisms through which audit quality influences transparency, mitigate implementation barriers, and align with regulatory standards to support responsible and verifiable corporate disclosure.

The influence of audit committees on audit quality has also received considerable attention. Effective audit committees—those with financial expertise, independence, and frequent engagement—contribute to higher audit quality and more reliable disclosures. Shaker et al. (2023) found empirical evidence that audit committee effectiveness positively impacts sustainability reporting practices among industrial firms. Similarly, Al-Hajaya et al. (2025) emphasised the moderating role of external assurance in enhancing sustainability report quality, particularly in sectors with high sustainability risk such as the global chemical industry. These governance mechanisms improve oversight and strengthen the quality of audit processes applied to non-financial information.

Despite these benefits, audit quality is often compromised when audit firms provide both audit and non-audit services to the same client. Silveira and van Bellen (2025) informed that such dual engagements may create conflicts of interest, leading to diminished auditor independence and reduced assurance quality. Furthermore, Kostova (2024) argues that existing audit frameworks are not always fully equipped to integrate sustainability principles, which presents a challenge for maintaining audit rigour in the sustainability context. Thus, developing more inclusive audit methodologies encompassing financial and non-financial reporting is essential for supporting transparent and responsible disclosures.

METHODOLOGY

Research Design – Narrative Review Methodology

This study adopts a narrative review methodology to explore how audit quality influences the quality of sustainability reporting. A narrative review is suitable for conceptual papers aiming to develop theoretical insights and propose new frameworks by synthesising findings from diverse sources (Snyder, 2019). This approach enables the identification of significant patterns, gaps, and themes across existing studies without the rigid constraints of systematic reviews. Unlike meta-analysis or scoping reviews, the narrative review provides a flexible and critical account of the literature, allowing researchers to make sense of complex, multidimensional relationships such as those between audit practices and sustainability disclosures. It also aids in developing theory and framework by integrating qualitative insights from various research traditions.

Key Steps in Conducting a Narrative Review

The narrative review process followed a structured sequence of steps to ensure the comprehensiveness and reliability of the findings. Figure 1 depicted the narrative review process funnel. The first step involved clearly defining the research aim and the scope of the review, which was to investigate how audit quality contributes to the transparency and reliability of sustainability reporting. Next, data collection was conducted using the Scopus database due to its extensive indexing of high-quality, peer-reviewed journals and conference papers relevant to auditing, accounting, and corporate governance. The inclusion criteria focused on English publications from 2018 to 2025, emphasising conceptual, empirical, and review papers that examined intersections between audit quality, sustainability reporting, and corporate transparency. Duplicate articles and those outside the scope were excluded. This systematic yet flexible approach enabled a rigorous synthesis of relevant academic insights.

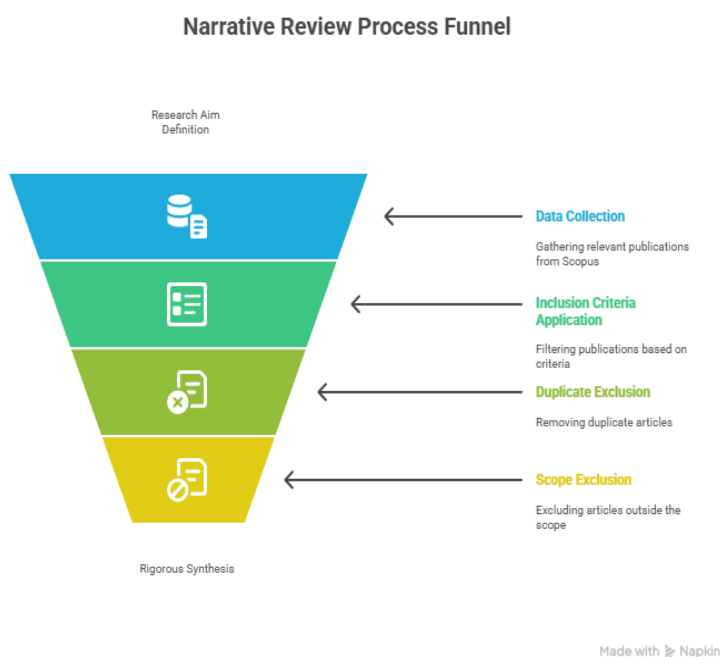


Figure 1: Narrative Review Process Funnel

Data Collection and Review Strategy

To ensure the relevance and comprehensiveness of the literature, a Boolean search strategy was employed using the following query string: ("audit quality" OR "audit" OR "quality" OR "assurance") AND ("sustainability reporting" OR "sustainability" OR "reporting" OR ("environmental" AND "reporting")) AND ("financial performance" OR "transparency" OR "accountability" OR "disclosure") AND ("corporate governance" OR "stakeholder" OR "responsibility" OR "ethics"). This search was applied to titles, abstracts, and keywords to capture both core and peripheral literature. Following data extraction, an integrative thematic analysis was conducted. This involved open coding of recurring concepts, grouping related codes into broader categories, and identifying themes that capture the theoretical and empirical linkages between audit quality and sustainability reporting. The iterative coding process enabled the synthesis of disparate findings and facilitated the development of a conceptual framework that integrates theoretical perspectives and practical considerations.

KEY FINDINGS

The findings from the narrative review are summarised in Table 1, which identifies five core themes that emerged from the literature: the assurance role of audit quality, corporate governance and stakeholder trust, audit innovation in a sustainability context, regulatory influence, and barriers to transparency.

Table 1: Key Findings of Narrative Review

Theme	Key Findings	Description
1. Assurance Role of Audit Quality	Audit quality improves the credibility of sustainability disclosures.	High-quality audits offer independent verification that enhances stakeholder confidence in sustainability and non-financial reports (Sabauri, 2024; Moalla & Dammak, 2023).
2. Corporate Governance and Stakeholder Trust	Internal audit strengthens governance and stakeholder relationships.	Effective audit practices contribute to better risk management and ethical practices, fostering long-term trust (Sabauri, 2024; Kostova, 2024).
3. Audit Innovation and Sustainability	New audit frameworks are emerging to include non-financial metrics.	The evolution of audit practices includes integrating sustainability key performance indicators (KPIs) and sustainability criteria into audit models (Kostova, 2024; Makarova et al., 2025).
4. Regulatory influence	Sustainability assurance is increasingly required by law.	Regional legislation (e.g., EU directives) is pushing for mandatory assurance and due diligence of sustainability reports (Poll, 2023).
5. Barriers to Transparency	Disparities in reporting practices and greenwashing concerns.	Inconsistent reporting standards and a lack of audit assurance contribute to misleading sustainability claims (Makarova et al., 2025).

In summary, the review reveals that audit quality significantly influences the integrity and transparency of sustainability reporting by enhancing the assurance function, supporting good governance, and aligning with emerging regulatory expectations. It also finds that evolving audit frameworks now include sustainability performance metrics, reflecting the growing complexity of corporate disclosures. However, challenges such as greenwashing, inconsistent standards, and limited regulatory enforcement still hinder the reliability of sustainability information. These insights guided the development of a conceptual framework that explains how audit quality can promote transparent and responsible sustainability reporting.

Development of Conceptual Framework

The conceptual framework for this study draws from stakeholder theory and legitimacy theory, which provide a comprehensive lens to explore the influence of audit quality on sustainability reporting. Stakeholder theory posits that organisations must consider the expectations and needs of a broad range of stakeholders—such as investors, regulators, customers, and the public—who are increasingly concerned with sustainability issues (Freeman, 1984). This theory supports the argument that credible and transparent sustainability reporting is essential for maintaining stakeholder trust and long-term organisational success. Legitimacy theory complements this by suggesting that organisations seek to align their actions and disclosures with societal values and norms to maintain their legitimacy (Suchman, 1995). When verified by high-quality audits, sustainability reports help signal an organisation's commitment to ethical practices and social responsibility, reinforcing legitimacy in the public eye.

The conceptual framework developed in this paper identifies audit quality as the independent variable that enhances the quality of sustainability reporting. Audit quality is conceptualised through core attributes such as auditor independence, professional scepticism, technical expertise, and compliance with auditing standards (Sabauri, 2024). These attributes support more reliable, transparent, and comparable sustainability disclosures. In line with stakeholder theory, quality audits serve as assurance mechanisms that respond to stakeholder demands for credible sustainability information. Simultaneously, from the legitimacy theory perspective, organisations use audit-verified sustainability reports to demonstrate conformity with societal expectations, especially in the face of growing pressure from investors and civil society (Moalla & Dammak, 2023). This

dual-theory perspective strengthens the foundation for understanding how audit quality can influence firms' voluntary and mandatory sustainability reporting practices.

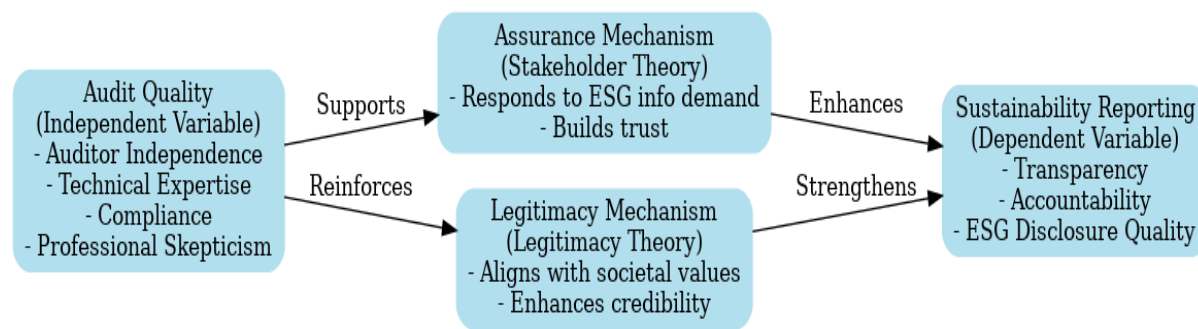


Figure 2: Conceptual Framework

Figure 2 illustrates the conceptual framework of this study, which examines the relationship between audit quality and sustainability reporting, underpinned by stakeholder theory and legitimacy theory. The framework positions audit quality as a key enabler of credible, transparent, and responsible sustainability disclosures. Audit quality is defined through critical attributes such as auditor independence, technical expertise, adherence to professional auditing standards, and the application of professional scepticism (Sabauri, 2024). These attributes help ensure that reported sustainability information is accurate, consistent, and verifiable. Given the growing scrutiny surrounding sustainability disclosures, high-quality audits are essential in mitigating risks of misinformation, greenwashing, and superficial compliance (Silveira & van Bellen, 2025; Makarova et al., 2025).

The framework integrates stakeholder theory, which emphasises that organisations must address the expectations and information needs of a broad set of stakeholders—including investors, regulators, civil society, and customers—who increasingly demand accountability on sustainability issues (Freeman, 1984). Quality audits serve as assurance mechanisms that help reduce information asymmetry and build trust between the organisation and its stakeholders (Moalla & Dammak, 2023). When competent and independent auditors externally verify sustainability reports, stakeholders are more likely to perceive the disclosures as reliable, thereby enhancing the credibility and ethical standards of the organisation. This responsiveness to stakeholder concerns strengthens the governance function and aligns corporate disclosures with expectations of transparency and long-term responsibility.

Simultaneously, the framework employs legitimacy theory, which suggests that organisations strive to demonstrate alignment with societal norms, values, and expectations to maintain legitimacy (Suchman, 1995). Through transparent and audited sustainability reporting, firms can signal their commitment to ethical conduct, regulatory compliance, and sustainable development. As sustainability performance becomes increasingly tied to corporate reputation and social license to operate, organisations leverage high audit quality to legitimise their sustainability strategies and disclosure practices (Santonastaso et al., 2025; Wang & Zeng, 2024). In this regard, audit quality becomes more than a compliance tool—it functions as a strategic asset for reinforcing public confidence and institutional legitimacy.

Finally, in this study, the sustainability reporting is conceptualised as the dependent variable, reflecting the extent to which organisations disclose their environmental, social, and governance (ESG) performance in a transparent, accountable, and high-quality manner. As stakeholder expectations for credible non-financial reporting grow, sustainability reporting serves as a key mechanism for firms to communicate their commitment to responsible business practices (Wang & Zeng, 2024). The quality of sustainability reporting is assessed through three primary dimensions: transparency, accountability, and ESG disclosure quality. Transparency refers to the clarity and openness of disclosed information, enabling stakeholders to assess corporate performance effectively (Makarova et al., 2025). Accountability emphasises the responsibility of firms to provide accurate and timely disclosures aligned with their stated sustainability goals (Santonastaso et al., 2025). ESG disclosure quality captures the reliability, completeness, and comparability, particularly when verified through external assurance (Moalla & Dammak, 2023).

This conceptual framework makes both theoretical and practical contributions. Theoretically, it deepens our understanding of how the audit mechanisms contribute to transparent sustainability reporting through stakeholder responsiveness and legitimacy reinforcement. Practically, the framework offers valuable insights for corporate executives, auditors, and regulators in designing governance systems that embed strong audit assurance functions into sustainability disclosure processes. It also underscores the need for regulatory bodies to mandate third-party assurance of sustainability reports to prevent opportunistic behaviour and ensure consistent reporting standards. Ultimately, by situating audit quality at the intersection of assurance, stakeholder engagement, and legitimacy, the framework provides a robust foundation for advancing responsible corporate disclosure practices in line with global sustainability goals.

In summary, the conceptual framework developed in this study emphasises the essential role of audit quality in enhancing the transparency and reliability of sustainability reporting. Organisations can address stakeholder expectations, reinforce governance mechanisms, and improve the credibility of sustainability disclosures by incorporating key audit attributes—such as auditor independence, technical competence, and professional scepticism. Through the lens of stakeholder and legitimacy theories, audit quality is positioned not merely as a compliance tool, but as a strategic enabler of responsible corporate conduct and institutional trust. These insights pave the way for empirical validation and theoretical advancement in the intersection of audit assurance and sustainability reporting. Based on this framework, the study proposes the following:

Proposition 1: Higher audit quality positively influences the transparency and credibility of sustainability reporting.

CONCLUSION

This conceptual paper highlights the critical role of audit quality in promoting transparent, credible, and responsible sustainability reporting. By integrating stakeholder theory and legitimacy theory, the study provides a comprehensive lens to examine how audit attributes—such as independence, technical competence, and professional scepticism—enhance the reliability of sustainability disclosures. The narrative review highlights that audit quality addresses stakeholders' informational needs and strengthens organisational legitimacy in response to growing societal and regulatory pressures. The proposed conceptual framework offers theoretical insights into the mechanisms through which audit quality supports sustainability assurance, while also serving as a practical guide for regulators, corporate leaders, and audit professionals in enhancing the sustainability reporting standards. As sustainability reporting continues to evolve within the global corporate landscape, future empirical studies are encouraged to test the framework across various institutional and governance contexts to validate its applicability and broaden its impact.

Furthermore, the conceptual framework presented in this study emphasises the strategic significance of audit quality as more than just a compliance function. It also serves as a governance mechanism that reinforces ethical accountability and stakeholder trust in sustainability reporting. As firms increasingly integrate sustainability considerations into their business strategies, high audit quality provides the assurance necessary to combat issues such as greenwashing, inconsistent reporting practices, and superficial compliance. By reinforcing both assurance and legitimacy mechanisms, audit quality enables organisations to demonstrate their commitment to transparency, responsible conduct, and long-term value creation. This has important implications for enhancing reporting credibility and aligning corporate disclosures with global sustainability agendas such as the United Nations Sustainable Development Goals (SDGs). Therefore, advancing the discourse on audit quality and sustainability reporting is essential for shaping policy, audit standards, and corporate governance reforms in a rapidly evolving sustainability-focused environment.

LIMITATIONS

This study presents valuable conceptual insights; however, its reliance on secondary data gathered through a narrative review poses inherent limitations. The absence of empirical data collection limits the depth and practical applicability of the proposed framework, potentially restricting the generalizability of the conclusions. Additionally, while effectively synthesising theoretical perspectives, the narrative review methodology may have introduced interpretative biases and overlooked relevant unpublished studies or

industry-specific contexts. Thus, caution must be exercised in extending the findings of this study across diverse organisational and regulatory landscapes.

Suggestions for future research

Future research should empirically examine the relationships outlined in the conceptual framework using a case study or a quantitative method across various jurisdictions. A longitudinal study could offer insights into the dynamic evolution of audit quality and its impact on sustainability reporting. Furthermore, a study investigating the perspectives of auditors, regulators, and corporate stakeholders through interviews or surveys could also provide a profound understanding of practical challenges and opportunities, enhancing the robustness and applicability of future frameworks in this field.

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