

# **MANAGEMENT'S PERCEPTION OF THE ROLE OF ACCOUNTING INFORMATION AND THE ACCOUNTING PROFESSIONAL IN DESIGNING THE SUSTAINABLE BUSINESS MODEL**

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## **Abstract**

The role of accounting information and therefore of the accounting professionals in firms and their contribution to the efficient conduct of economic activity has been the subject of numerous studies and is a major concern for researchers. As a result, financial information provides managers with a detailed and accurate picture of a firm's financial situation, performance and development over time. The aim of this study is to conduct a critical review of the literature on the importance of accounting information in sustainable business and to identify management's perception of the role of accounting information and the accounting professional in designing the sustainable business model. The research methodology used was the qualitative method, which allowed us to obtain in-depth and detailed information about management's perception of the role of accounting information and the accounting professional in developing a sustainable business. The results of this study underline the trust and appreciation placed in accounting professionals, recognising their vital role in the development and success of a sustainable business. This positive perception among managers participating in this study is an important indicator of the value and impact that accounting professionals bring to organisations. Managers also recognise that a competent and experienced accounting professional makes a valuable contribution by interpreting and analysing financial and accounting information, thus ensuring that the organisation operates in an efficient and sustainable manner.

## **Keywords**

management perception, accounting information, accounting professional, sustainable business

## **JEL Classification**

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