Accountability and sustainability reporting in a post-conflict region: The case of the Kurdistan Region of Iraq

A thesis submitted in fulfilment of the requirements for the degree of

Doctor of Philosophy in Accounting

at the Auckland University of Technology, New Zealand

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2025

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Abstract

Sustainability reporting as a practice has gained considerable global recognition and is designed to promote corporate transparency and accountability. However, critics argue that multinational corporations operating in developing societies adopt Western notions of accountability when preparing sustainability reports. Such reports, they claim, fail to consider local conceptualisations (grounded in local beliefs and values) of accountability and thus fail to achieve meaningful accountability to local communities. This challenge is particularly evident in post-conflict regions, where fragile, complex, and often volatile political, social, and institutional realities dictate corporate disclosure practices.

This research, guided by accountability theory and using an interpretive qualitative design, explores the relationship between sustainability reporting and accountability in the KRI. Data comprised 46 semi-structured interviews, including citizens, tribal leaders, mukhtars (government-appointed officials who act as intermediaries between villagers/local communities and the government), non-governmental organisation representatives, local workers, and managers of foreign oil companies (FOCs). Interview data were analysed using thematic analysis to identify key patterns and locally grounded conceptualisations of accountability. In addition, 18 corporate reports published in 2023, including seven sustainability reports and eleven annual reports from FOCs operating in the KRI, were analysed using qualitative content analysis. These reports were examined to assess the extent to which corporate disclosures align with locally defined accountability dimensions, such as Islamic and tribal accountability. Notably, local oil companies (LOCs) do not engage in sustainability reporting in any form, whether through standalone sustainability reports, annual reports, or corporate websites. Thematic analysis guided the analysis of the data collected.

The findings reveal that local stakeholders in the KRI conceptualise accountability as a moral and relational obligation grounded in communal, religious, and social values rather than as a formal, procedural mechanism. In contrast, oil and gas companies, whose operations profit from the exploitation of local natural resources, publish sustainability reports based on global frameworks that conceptualise accountability through economic logics. As a result, sustainability reports that primarily serve the interests of foreign investors offer little, if any, transparency or accountability to local stakeholders who are at the forefront of the sustainability challenges caused by the oil and gas industry.

This study makes several significant contributions to sustainability reporting and accountability literature, particularly in the context of a post-conflict developing region. The study conceptualises accountability for sustainability rooted in Kurdish and Islamic values, challenging Western-centric models and advocating for culturally grounded alternatives. It reveals the gaps between corporate disclosures and local stakeholder interests, beliefs and concerns, and the need to conceptualise accountability through the local stakeholders' collective social, moral, and spiritual views and experiences on corporate behaviour, as opposed to Western models of accountability that focus on relationships between the accountee and the accountor underpinned by economic well-being. Furthermore, local oil companies, which are controlled by the KRI government, fail to publish sustainability reports, indicating little, if any, concern for local stakeholders. Addressing the local

stakeholder needs, this research integrates Islamic ethics and communal obligations into the discourse on corporate responsibility, thereby extending both theoretical and practical understandings of accountability for developing and Islamic societies. Finally, practical recommendations are offered for policymakers, standard-setters, and practitioners to enhance transparency and promote inclusive accountability with respect to the information needs of local stakeholders.

Acknowledgements

وَٱللَّهُ أَخۡرَجَكُم مِّنۢ بُطُونِ أُمَّهَٰتِكُمۡ لَا تَعۡلَمُونَ شَيۡـٔٗا وَجَعَلَ
لَكُمُ ٱلسَّمۡعَ وَٱلۡأَبۡصَٰرَ وَٱلۡأَفۡـِٔدَةَ لَعَلَّكُمۡ تَشۡكُرُونَ ٧٨

"And Allah brought you out of the wombs of your mothers while you knew nothing, and gave you hearing, sight, and intellect so perhaps you would be thankful" (Qur'an, 16:78).

This achievement is possible because of the contributions of many people. Therefore, I am indebted and express my gratitude to the individuals who have helped me during my PhD journey and thus made this thesis possible. First and foremost, I give praise and thanks to Allah Almighty. I would have never made it without his guidance and abundant blessings throughout my PhD journey.

My sincere gratitude goes to my mother for her unwavering prayers, love, care, and constant support throughout my life. I also extend my deepest respect to my late father (May Allah (SWT) have mercy on his soul). I am thankful to my siblings for their prayers, encouragement, and support, without which I would not have been able to complete this journey.

I am extremely grateful to my supervisors for their unwavering guidance and academic support throughout my PhD journey. My primary supervisor, Prof. Asheq Rahman, thank you for your patience and support in getting me started and assisting me until the end of this journey. Associate Prof. Muhammad Bilal Farooq, a real brother, thank you for your guidance and support throughout my thesis journey, especially your constructive feedback on my thesis drafts. Dr Mahmood Momin, who could not continue as part of my supervisory team due to unfortunate circumstances, thank you for your support and contribution.

My PhD journey was also made possible by the AUT Doctoral Scholarship. I want to thank the selection committee for having faith in me and awarding me this scholarship. I extend my gratitude to the BEL Postgraduate Programme Office at AUT, especially Dr Eathar Abdul-Ghani. I am truly grateful for the tremendous support that gave me the courage to walk the journey.

I also acknowledge the kind assistance of all my research participants for generously sharing their knowledge and for their understanding and patience during the online interviews. To the academic staff and PhD team in the Accounting Department, I am deeply grateful to be part of such an amazing group, where we always find time to share laughter over tea or lunch despite the stresses of our journey. I further wish to express my sincere appreciation for the generosity, kindness, and encouragement shown by members of the Kurdish community in Auckland, who treated me as one of their own and supported me through the most challenging times of my PhD journey.

Finally, I extend my heartfelt appreciation to everyone who helped, supported, or encouraged me throughout this journey, even with a single word. May Allah (SWT) bless you all.

Table of contents

Chapter 1 Introduction 1
1.1 Introduction 1
1.2 Research aim and questions 3
1.3 Motivation, the significance of the context and research contribution 5
1.3.1 Motivation of the study 5
1.3.2 Significance of the context 5
1.3.3 Contribution of the study 6
1.3.3.1 Empirical contributions 6
1.3.3.2 Theoretical contributions 7
1.3.3.3 Practical contributions 8
1.4 Theoretical framework 8
1.5 Research design 9
1.6 Thesis structure 10
1.7 Chapter summary and conclusion 11
Chapter 2 Research context: The Kurdistan Region of Iraq 12
2.1 Introduction 12
2.2 Political, historical, and geographic context 12
2.2.1 Geopolitical context 12
2.2.2 Political context 13
2.2.3 Kurds in Iraq: A century of striving for independence 14
2.3 Economic, social, and environmental characteristics and challenges 15
2.3.1 Economic characteristics and challenges of the KRI 15
2.3.1.1 Political economy and the dependency on resources 15
2.3.1.2 Resource estimates, production infrastructure, and revenue allocation 17
2.3.1.3 Legal framework for sustainability disclosure 18
2.3.1.4 Employment, inequality, and local economic development 19
2.3.2 Environmental characteristics and challenges of the KRI 20
2.3.2.1 Climate change implications 20
2.3.2.2 Water pollution and resource contamination 22
2.3.2.3 Environmental degradation and agricultural vulnerability 22
2.3.2.4 Biodiversity loss and ecosystem disruption 23
2.3.3 Social characteristics and challenges of the KRI 23
2.3.3.1 Tribal foundations of power and governance 23
2.3.3.2 Demographic complexity and religious diversity 25
2.3.3.3 Social impacts of infrastructure and employment 25

2.3.3.4 Public health 26
2.4 Chapter summary and conclusion 27
Chapter 3 Literature review: Sustainability reporting 28
3.1 Introduction 28
3.2. Defining sustainability and its importance 28
3.3 The concept and evolution of sustainability reporting 30
3.3.1 The development of sustainability reporting 30
3.3.2 Defining sustainability reporting and its importance 32
3.4. Sustainability reporting literature relevant to this research 33
3.4.1 Sustainability reporting in environmentally sensitive industries 33
3.4.2 Sustainability reporting of oil and gas companies 35
3.4.3 Sustainability reporting and stakeholder engagement 38
3.4.4 Sustainability reporting and farming 39
3.4.5 Sustainability reporting and extinction accounting 40
3.4.6 Sustainability reporting, religion, and culture 42
3.4.7 Qualitative sustainability reporting studies in the context of developing countries 43
3.4.7.1 Stakeholder expectations and influence 44
3.4.7.2 Barriers to reporting 45
3.4.7.3 Contextual and institutional dynamics 46
3.4.8 Sustainability reporting in the Middle East region 47
3.4.9 Sustainability reporting in the post-conflict context 48
3.5 Chapter summary and conclusion 51
Chapter 4 Theoretical framework 53
4.1 Introduction 53
4.2 Defining accountability 53
4.3 Dimensions of accountability 55
4.3.1 Accountability to whom? 56
4.3.2 Accountability for what? 58
4.3.3 When and how is accountability discharged? 60
4.3.4 What are the consequences/outcomes of accountability? 62
4.4 Chapter summary and conclusion 64
Chapter 5 Research methodology and method 66
5.1 Introduction 66
5.2 Research paradigm – interpretive research 66
5.3 Research method 69
5.3.1 Identifying interview participants 69
5.3.2 Recruiting interview participants 70
5.3.2.1 Pre-interview conversation 71

5.3.2.2 Email communication 72
5.3.2.3 Arranging interview time 72
5.3.2.4 Deciding on the language of communication 73
5.3.3 Semi-structured interviews 73
5.3.3.1 Interview style 74
5.3.3.2 The interview guide 74
5.3.3.3 Initiating the interview and beginning the conversation 75
5.3.3.4 Ending the interview 76
5.3.3.5 Summary of interviewees 77
5.3.4 Secondary data – publicly available documents 79
5.3.5 Data analysis procedure 80
5.3.6 Trustworthiness 82
5.3.7 Ethical issues 84
5.4 Chapter summary and conclusion 84
Chapter 6 Conceptualising accountability in the Kurdistan Region of Iraq 86
6.1 Introduction 86
6.2 Understanding accountability for sustainability in the KRI 86
6.3 Conceptualisation of accountability for sustainability in the KRI 89
6.3.1.1 Accountability to Allah (SWT) 90
6.3.1.2 Accountability to the Kurdish nation 92
6.3.1.3 Accountability to the tribe 93
6.3.2 Accountability for what (scope of accountability)? 95
6.3.2.1 Geopolitical realities 95
6.3.2.2 Socio-cultural norms 96
6.3.2.3 Accountability for sustainability 98
6.3.3 When and how is accountability discharged? 99
6.3.4 What are the consequences/outcomes of accountability? 100
6.4 Chapter summary and conclusion 102
Chapter 7 Sustainability reporting practices and the institutional roles of FOCs and the KRI government . 104
7.1 Introduction 104
7.2 Economic, social, and environmental impacts of oil and gas companies 104
7.2.1 Economic impacts of oil and gas companies 104
7.2.1.1 Economic expansion without transformation 104
7.2.1.2 Labour gaps in oil-led growth 106
7.2.1.3 The economic cost of oil tax exemptions 107
7.2.2 Environmental impacts of oil and gas companies 107
7.2.2.1 Air and water pollution 108

7.2.2.2 Impact on fishing and wildlife 109
7.2.3 Social impacts of oil and gas companies 112
7.2.3.1 Health and safety 112
7.2.3.2 Impact on agriculture 113
7.3 Corporate accountability 114
7.4 The role of the KRI government in promoting corporate accountability 115
7.5 Chapter summary and conclusion 119
Chapter 8 Evaluating the sustainability reporting practices of oil and gas companies against the conceptualisation of accountability for sustainability 120
8.1 Introduction 120
8.2.1 Interpreting accountability: FOC perspectives 121
8.2.2 Corporate reporting frameworks 122
8.2.2.1 Sustainability reporting frameworks and the concept of materiality 122
8.2.2.2 FOC categories based on perceptions of "material information" 125
8.3 Stakeholder definition and engagement with local KRI stakeholders 128
8.3.1 Formal stakeholders' engagement in the sustainability reports 128
8.3.2 Informal stakeholders' engagement in the sustainability reports 130
8.4 Corporate sustainability reporting and Kurdistani conceptualisation of accountability for sustainability 133
8.5 Chapter summary and conclusion 136
Chapter 9 The contextualising of sustainability reporting in a post-conflict region 138
9.1 Introduction 138
9.2 The form and type of sustainability reports that meet local needs 138
9.2.1 Islam 138
9.2.2 Core tribal values and the localisation of sustainability reporting 141
9.2.3 Perspective of KRI officials on reporting practices 144
9.2.4 Government-appointed officials for local communities: Views from mukhtars 145
9.3 Contextual barriers to sustainability reporting in the KRI 147
9.4 Chapter summary and conclusion 149
Chapter 10 Research summary, conclusion and recommendations 151
10.1 Introduction 151
10.2 Summary of the research background, objectives, and methodology 151
10.3 Summary of research findings 152
10.3.1 Research question 1 152
10.3.2 Research question 2 154
10.3.3 Research question 3 156
10.3.4 Research question 4 158
10.4 Contributions, implications, limitations, and direction for future research 160

10.4.1 Contributions to knowledge 160
10.4.2 Implications for policy and practice 161
10.4.3 Limitations and directions for future research 163
10.4.4 Concluding remarks 164
References 165
Appendices 198

Appendices

Appendix A: Advertisement of the research on LinkedIn ……..…….. 198

Appendix B: Advertisement of the research on the Soran University website (English)…….....…..... 199

Appendix C: Advertisement of the research on the Soran University website (Kurdish)...…….…..... 200

Appendix D: Advertisement of the research on the Soran University website (Arabic)...……..... 201

Appendix E: Semi-structured interview questions – conceptualisation of accountability ……...…....…... 202

Appendix F: Semi-structured interview questions – sustainability reporting practices ……..…..……. 204

Appendix G: Ethics approval ……...……...…….. 205

Appendix H: Participant information sheet ……...…… 206

Appendix I: Consent form ……..…… 209

List of figures

Figure 4.1 Dimensions of accountability ……..……..…….. 56

Figure 6.1 Conceptualisation of accountability in KRI …….……. 90

List of tables

Table 1.1 presents a summary of the structure of the thesis ……..... 10

Table 2.1 Characteristics of Great Kurdistan …….…… 13

Table 2.2: Historical stages of the Kurdish independence movement in Iraq …… 15

Table 2.3 The reserves of significant fields in the KRI …….. 17

Table 2.4 Annual oil production and revenue shares of FOCs and LOCs ...……... 18

Table 5.1 Comparison between objectivist and subjectivist approaches in social science ……..… 67

Table 5.2 Details of the local stakeholder interviews …….…… 78

Table 5.3 Details of the FOC managers' interviews ……..……...…….. 79

Table 5.4: FOCs and corporate documents included in the secondary data analysis ……..…….. 80

Table 5.5 Stages in thematic analysis ……..……...…… 81

Publication from the thesis

Khudir, I. M., Rahman, A., Farooq, M. B., & Momin, M. (2025). Evaluating the sustainability reporting of oil and gas companies in post-conflict regions: The case of Kurdistan. *Journal of Accounting in Emerging Economies*. Advance online publication. https://doi.org/10.1108/JAEE-08-2024-0382

Attestation of authorship

I hereby declare that this submission is my own work and that, to the best of my knowledge and belief, it contains no material previously published or written by another person (except where explicitly defined in the acknowledgements), nor used artificial intelligence tools or generative artificial intelligence tools (unless it is clearly stated, and referenced, along with the purpose of use), nor material which to a substantial extent has been submitted for the award of any other degree or diploma of a university or other institution of higher learning.

Ibrahim M. Khudir

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Ibrahim Mustafa Khudir

26/10/2025

List of abbreviations

APIKUR	Association of the Petroleum Industry of Kurdistan
BEPI	Board of Environmental Protection and Improvement
CDP	Carbon Disclosure Project
COP28	Climate Change Conference
CSOs	Civil society organisations
CSR	corporate social responsibility
CSRD	Corporate Sustainability Reporting Directive
CVA	Climate Vulnerability Assessment
EIA	Environmental Impact Assessment
EMA	environmental management accounting
EPIB	Environmental Protection and Improvement Board
ESG	environmental, social, and governance
ESX	Erbil Stock Exchange
FDI	foreign direct investment
GRI	Global Reporting Initiative
HLPF	High-Level Political Forum on Sustainable Development
ICC	International Chamber of Commerce
ICMM	Council on Mining and Metals
IEA	International Energy Agency
IOM	International Organization for Migration
IPC	Iraqi Petroleum Company
ISIS	Islamic State of Iraq and Syria
ISSB	International Sustainability Standards Board
KDP	Kurdistan Democratic Party
KIU	Kurdistan Islamic Union
KPI	key performance indicator

KRI	Kurdistan Region of Iraq
MoNR	Ministry of Natural Resources
NDC	Nationally Determined Contributions
OGL	Oil and Gas Law
PSC	Production-sharing contracts
PUK	Patriotic Union of Kurdistan
QSSR	qualitative studies on sustainability reporting
SER	social and environmental responsibility
SDGs	Sustainable Development Goals
UN	United Nations
UNCTAD	United Nations Trade and Development
VNR	voluntary national reviews

Chapter 1
Introduction

1.1 Introduction

The Kurdistan Region of Iraq (KRI), a post-conflict region in the Middle East and North Africa (MENA) region,[1] faces severe social, environmental, and economic challenges, similar to many developing countries.[2] These challenges exist despite the KRI's abundance of oil and natural resources and the presence of numerous companies (multinational and local), particularly oil and gas companies, operating in its territory (Hassan et al., 2023). "Post-conflict" regions are regions that have recently emerged from internal strife, armed conflict, or civil war (Thoradeniya et al., 2022). They are characterised by a precarious state of peace and stability, and frequently face critical challenges related to restoring governance, addressing social and economic inequalities, and reconstructing infrastructure (Dissanayake et al., 2016). Years of armed conflict in the KRI and the broader MENA region have resulted in political instability, recurrent political disputes between the KRI government and the Iraqi federal government in Baghdad,[3] economic instability, and security threats from regional conflicts. This state of affairs has undermined state institutions, diminished public trust, and created fragmented regulatory frameworks (World Bank, 2020). In such environments, accountability systems are often underdeveloped to meet stakeholder needs (Edwards et al., 2015), enforcement mechanisms are weak, and the power asymmetry between corporations and local communities is pronounced (Bojicic-Dzelilovic et al., 2022).

These challenges are often attributed to the capitalist model of growth and development, in which multinational corporations (MNCs) seek to further Western interests,[4] ignoring the sustainability or otherwise of their local operations and the well-being of local stakeholders (Bardy et al., 2012; Kamal, 2021; Momin & Parker, 2013; Morrison et al., 2024). While companies claim to be sustainable in their sustainability disclosures, these are not always accurate reflections of their environmental impact. The sustainability reports of these companies, which are not based on local notions of accountability and ignore local customs, values, and beliefs, do not serve to hold corporations accountable to Kurdish society (Morrison et al., 2024).

Accountability is a foundational concept in accounting (Gray et al., 2001; Messner, 2009) and is routinely operationalised in the accounting literature (Messner, 2009). However, the conceptualisation of accountability

[1] The MENA region is a geographic and cultural area that includes the Middle East (Western Asia) and North Africa, spanning the Arabian Peninsula, Anatolia (including Türkiye and Cyprus), the Levant, Egypt, Iran, and Iraq (Culcasi, 2010).

[2] The United Nations (UN, 2020) defines developing countries as less industrialised nations where the gross national income (GNI), gross domestic product (GDP) per capita, and Human Development Index (HDI) are low or below the accepted level. The GNI per capita in developing countries is around US$12,070 (World Bank, 2021), and they are continually grappling with more extreme influences from environmental pollution, inequality, climate change, biodiversity loss, and, most recently, the global recession. Developing countries represent more than three-quarters of the world's countries (152 countries) and collectively account for 85% of the global population (6.74 billion), of which 46 are known as the least developed countries (UN, 2020).

[3] Baghdad is the capital city of the Iraqi federal government.

[4] In this study, the term "Western interests" refers to business priorities and governance approaches associated with dominant Western capitalist systems, particularly profit maximisation, shareholder primacy, and the application of standardised global reporting frameworks (e.g., the Global Reporting Initiative) that reflect Western regulatory, economic, and institutional priorities (Momin & Parker, 2013).

is discipline-specific (Cooper & Owen, 2007; Goddard, 2005; Scobie et al., 2020; Tucker & Alewine, 2022). Different disciplinary perspectives on accountability stem from the concept's sociological roots. According to Messner (2009), "To give an account means to provide reasons for one's behaviour and to explain and justify what one did or did not do. Such accounts are provided to render behaviour intelligible and prevent conflict" (p. 920).

Within financial accounting, accountability is discharged to investors and lenders through accounting practices such as annual reports (including financial statements) and media releases (Cohen et al., 2022; Sinclair, 1995). In management accounting, accountability is discharged to employees, managers and boards (internal stakeholders) using accounting tools such as budgets, forecasts and variance analysis (i.e., management reports) (Agyemang & Ryan, 2013). However, these traditional accounting technologies fail to consider an organisation's accountability to a broader range of stakeholders such as employees, customers, suppliers, investors, lenders, local communities, non-governmental organisations (NGOs, such as environmental groups, labour rights organisations, etc.) and government agencies, who also have a legitimate stake in an organisation's sustainability practices (Farooq et al., 2018).

In line with this broader notion of accountability, a range of sustainability accounting tools and practices, such as sustainability reporting (and related standards such as those developed by Global Reporting Initiative [GRI]), have been developed (Gray et al., 2001). In the sustainability accounting literature, accountability is described as "the rights of groups/stakeholders within society which emerge from the relationship between the accountable organisation (the accountor) and the accountee" (Gray, 2006, p. 334). However, this conceptualisation of accountability and related accounting tools originates from Western societies and thus may not be suitable for other societies (Gray & Bebbington, 2000; Morrison et al., 2024; Scobie et al., 2020). In this regard, Messner (2009) states, "Social communities feature norms which define who is expected to account for what, to whom, and in which manner. Moreover, accountability is a morally significant practice since to demand an account from someone is to ask this person to enact discursively the responsibility for his/her behaviour" (p. 920). Given that each society is unique in terms of values, culture and religion, it is likely that accountability as a concept and the related accounting practices and technologies to discharge this accountability will also be unique.

The KRI's economy heavily depends on oil and gas revenue (Hasan, 2019), with many companies in the extractive industries being either multinational petroleum conglomerates or state-controlled entities (Leezenberg, 2015). While these companies depend on the local natural resources for their operations, their reporting practices and the reporting frameworks they adopt often serve the interests of foreign investors and the ruling Iraqi elite. These interests are often aligned through a shared focus on economic growth, oil revenue generation, political stability, and maintaining foreign investment flows, which may prioritise financial and geopolitical objectives over local social and environmental concerns. However, such reporting often fails to meet the information needs of local stakeholders and does not adequately promote transparency and corporate accountability.

Non-Western countries have many differences in religions, political environments, regulatory systems, economic ambitions, economic level of development, and socio-political culture from Western countries (Tilt, 2016, 2018). Explorations of these differences and related inferences can add value to the extent of sustainability reporting research and make this field essential and insightful for a non-Western context, making new contributions to how sustainability reporting is done (Osman et al., 2021; Qian et al., 2021). The majority of existing examinations of corporate sustainability reporting use a Western accountability lens that does not address the needs of societies in developing countries/regions, such as the KRI (Hossain et al., 2016; Morrison et al., 2024). Consequently, accountability should be conceptualised from the perspective of local stakeholders to generate insights into how sustainability reporting aligns or fails to align with the local stakeholders' expectations, and how reporting practices can be adapted to promote meaningful accountability to the local stakeholders. These local stakeholders are often the ones who are adversely affected by deficient sustainability practices. This study, therefore, addresses this sustainability reporting gap by examining the corporate sustainability reporting practices of oil and gas companies in the KRI and evaluates the extent to which these practices meet the accountability needs of local stakeholders.

1.2 Research aim and questions

A sustainability report provides information on a reporting entity's social, economic, and environmental performance (Amoako et al., 2022; Farooq & de Villiers, 2019; Orazalin & Mahmood, 2020). It is a transparency tool to promote corporate accountability on sustainability (Gray et al., 2001). Whereas sustainability reporting has gained considerable global traction (Farooq & de Villiers, 2019), MNCs operating in developing societies adopt Western notions of accountability when preparing sustainability reports (Dissanayake, Tilt, & Qian, 2021; Morrison et al., 2024). Such reports fail, therefore, to consider local conceptualisations (grounded in local beliefs and values), leaving a gap in meaningful engagement with local stakeholders (Gray & Bebbington, 2000). This study seeks to address this gap by evaluating the adequacy of the sustainability reporting practices of both local and foreign oil companies (LOCs and FOCs, respectively) in addressing accountability needs in the KRI.

Following years of internal and external conflicts, the KRI is now being shaped by both globalisation and local traditions, making it a distinctive and dynamic setting for exploring the relationship between sustainability reporting and accountability. Its dual economy, combining multinational corporate influence with an independent extractive sector, gives the KRI a distinctive economic identity. As a non-Western Islamic culture, the KRI faces the challenge of balancing local cultural values with the global push for harmonised business practices, including sustainability reporting. This study addresses these dynamics through four interrelated aims. First, it investigates how accountability for sustainability is conceptualised in the KRI setting from the perspective of local stakeholders. Second, it examines how institutional structures and dynamics, particularly the roles of FOCs and the KRI government, shape corporate accountability, sustainability reporting practices, and sustainability impacts in the oil and gas sector. Third, it evaluates the extent to which the sustainability reporting practices of LOCs and FOCs align with the accountability expectations of local stakeholders. Fourth,

it explores a form of sustainability reporting that could satisfy local stakeholders' information needs and promote transparency and corporate accountability.

A locally grounded conceptualisation of accountability for sustainability is essential for bridging the gap between corporate sustainability reporting and local expectations. Such an approach enables a more meaningful assessment of corporate practices and brings to light culturally relevant dimensions of responsibility often overlooked by Western-derived definitions, which may not reflect the socio-cultural, religious, and political realities of a post-conflict society like the KRI. Therefore, the first research question this study is designed to answer is:

> *RQ1: How is accountability for sustainability conceptualised in the KRI from local stakeholders' perspectives?*

The oil and gas sector in the KRI operates within a complex environment characterised by fragmented regulatory frameworks and competing interests between FOCs and the KRI government (Hassan et al., 2023). This complexity creates uncertainty around roles, responsibilities, and reporting expectations. Understanding how these institutional arrangements and governance dynamics influence corporate accountability, sustainability reporting practices, and sustainability impacts is therefore crucial to explaining how accountability is shaped in the region. Thus, the second research question explored in this study is:

> *RQ2: How do institutional arrangements influence corporate accountability, sustainability reporting practices, and sustainability impacts in the oil and gas sector in the KRI?*

The concept of accountability in the KRI is embedded in its socio-cultural, religious, and post-conflict realities, which differ significantly from the Western institutional assumptions that form the basis of most sustainability reporting frameworks. Consequently, the expectations of local stakeholders are likely to diverge from the corporate reporting approaches adopted by oil and gas companies. Assessing the alignment between corporate sustainability reporting and the conceptualisation of accountability for sustainability developed in RQ1, while considering the institutional dynamics explored in RQ2, is essential to reveal the extent to which reporting practices meet local expectations. The aim is to determine the gaps between the sustainability reporting expectations of the KRI's local stakeholders and what is being reported in the sustainability reports of LOCs and FOCs. Therefore, the third research question is:

> *RQ3: To what extent do corporate sustainability reporting practices adhere to the KRI local stakeholders' conceptualisation of accountability for sustainability?*

Lastly, addressing the accountability gap identified in RQ3 requires examining practical, contextually relevant solutions. Therefore, the fourth research question is:

> *RQ4: What types of sustainability reporting practices can be used to promote transparency and corporate accountability to local stakeholders in the KRI?*

1.3 Motivation, the significance of the context and research contribution

This section examines the study's motivation, the significance of the research context, and its contribution to the existing literature.

1.3.1 Motivation of the study

This study is motivated by the lack of a locally grounded conceptualisation of accountability for sustainability that reflects the challenges faced by local communities in post-conflict contexts such as the KRI. While prior research has examined sustainability reporting in the MENA region (Morrison et al., 2024; Osman et al., 2021), it has fundamentally overlooked how accountability is understood, demanded, and enacted from a local perspective. This research also responds to calls for more context-specific sustainability reporting studies in developing and post-conflict regions (Lauwo et al., 2016; Osman et al., 2021; Qian et al., 2021), where local socio-political and economic dynamics shape corporate accountability differently from Western contexts. Additionally, there is a strong sense of duty to contribute to the researcher's community by expanding the voices of local stakeholders directly affected by industry practices (Morrison et al., 2024). The study aims to bring the perspectives of local KRI stakeholders to the forefront and provide a voice for those affected by these industry practices. The study aims to explore the sustainability reporting practices of oil and gas companies operating in the KRI and evaluate their effectiveness in promoting corporate accountability. It also investigates the extent to which these practices align with the conceptualisation of accountability for sustainability in the KRI.

1.3.2 Significance of the context

The KRI provides a distinctive setting for examining corporate sustainability reporting, shaped by its geopolitical challenges, historical background, and socio-cultural characteristics. Unlike Western contexts, accountability expectations in the KRI emerge from community traditions, tribal affiliations, and political dynamics, all within a predominantly Islamic society, where 96% of the population identifies as Muslim (Mills, 2016). Within this context, religion functions as one of several influences on how corporate accountability is understood, often intersecting with cultural norms and historical experiences of conflict. Additionally, the region has experienced a significant post-conflict economic transition, particularly following the fall of Saddam Hussein's regime in 2003. This transition has reshaped governance structures, resource management strategies, and sustainability policies (Hassan et al., 2023).

The KRI also offers an excellent setting to explore the tensions between the financial interests of powerful international stakeholders and the sustainability concerns of weaker local stakeholders. As a post-conflict region striving for economic growth, the KRI faces the challenge of balancing development with the risk of social and environmental degradation. The region's fragile socio-political environment heavily depends on oil and gas revenues, constituting over 90% of government income (World Bank, 2016). This economic dependence further complicates sustainability efforts, as multinational corporate interests are often prioritised over local environmental and social concerns. Moreover, the KRI is characterised by weak environmental regulations and accountability mechanisms, limiting the enforcement of sustainability commitments.

Furthermore, the KRI's ongoing struggle for political autonomy creates additional challenges for regulatory enforcement and transparency in sustainability reporting. The complexities of governance, corporate influence, and weak institutional oversight make the KRI a compelling setting for understanding how sustainability reporting intersects with corporate accountability and socio-political realities in a non-Western, post-conflict environment. Currently, the KRI lacks a locally developed sustainability reporting framework or mandatory sustainability reporting guidelines tailored to its socio-cultural and institutional context. Consequently, oil and gas companies primarily rely on internationally developed frameworks, which may not adequately reflect local accountability expectations. This study, therefore, recommends the development of context-sensitive reporting guidance that incorporates local socio-cultural, religious, and stakeholder priorities.

1.3.3 Contribution of the study

This study makes several key contributions to sustainability reporting, corporate accountability, and Islamic accountability literature, particularly in the context of the KRI. The knowledge gained can contribute to both academia and practice.

1.3.3.1 Empirical contributions

The study contributes to the literature on accountability and sustainability reporting in the non-Western world by providing empirical evidence on how accountability for sustainability is conceptualised from a local perspective in a post-conflict setting. While prior studies have extensively examined sustainability reporting in developed Western contexts (e.g., Farooq & de Villiers, 2019; Kaur & Lodhia, 2018), research in post-conflict and resource-dependent regions remains scarce (Amos, 2023; Hassan, 2023; Morrison et al., 2024). The KRI provides a contextual contribution, as the study demonstrates how historical conflict, geopolitical dependencies, and aspirations for autonomy shape the framing and practice of sustainability reporting in the region. Despite the challenges of limited data and political sensitivities in the oil and gas sector, this study addresses this gap by examining FOCs' sustainability practices within the KRI, a region with significant resource wealth and aiming for economic and political autonomy. The empirical contribution of this study originates primarily from a set of interview data that illuminates the voices and perspectives of local stakeholders of a post-conflict region concerning sustainability reporting practices. Such insights are essential but scarce within the current sustainability reporting literature (Belal et al., 2013; Morrison et al., 2024), and assist in thoroughly evaluating and addressing the region's unique socio-environmental challenges. The findings of this study can also inform policymaking and contribute to sustainable development in the KRI.

In addition, by assessing the sustainability reports of FOCs operating in the KRI, this research identifies gaps between corporate sustainability disclosures and local stakeholder expectations. Prior studies have shown that corporations often employ sustainability reporting to serve the interests of investors, donors, and political elites (Belal & Owen, 2015; Lauwo et al., 2016; Muttakin et al., 2018) or maintain legitimacy and manage stakeholder perceptions (Hassan, 2023; Khan et al., 2020; Lauwo et al., 2020), rather than promoting accountability and meaningful stakeholder engagement and dialogue and neglect of culturally specific and contextually relevant issues (Morrison et al., 2024; Qian et al., 2021). In the KRI, this misalignment is particularly pronounced, as local stakeholders expect accountability for environmental degradation,

employment opportunities, and social investment – issues that are frequently marginalised or omitted from formal reports. Addressing this misalignment requires sustainability reporting approaches that integrate local accountability norms and provide genuine transparency for all stakeholders, rather than privileging external audiences.

1.3.3.2 Theoretical contributions

The study contributes to accountability theory by extending four accountability questions identified by Agyemang (2024) – to whom, for what, when/how, and with what consequences – within the socio-political, cultural, and religious context of the KRI in order to conceptualise accountability for sustainability in the region. While existing literature often conceptualises accountability as a formal, two-party relationship between an accountor and an accountee (Agyemang, 2024; Gray et al., 1996; Messner, 2009), this study demonstrates how accountability in non-Western, post-conflict settings such as the KRI is shaped by communal, religious, and relational obligations. Prior studies in religious societies (e.g., Gallhofer et al., 2011; Haniffa & Cooke, 2005; Jayasinghe & Soobaroyen, 2009; Kamla et al., 2006; Kamla et al., 2012) and tribal societies (Gallhofer & Haslam, 2004) show how spiritual duty, kinship, and collective well-being often override market-based or shareholder-focused accountability norms. Building on and advancing this body of work, this study develops a contextualised conceptualisation of accountability for sustainability in the KRI that is culturally embedded, morally grounded, and relational in nature. It argues that accountability extends beyond formal disclosure mechanisms to include obligations to local actors such as community leaders, tribal elders, and religious authorities. In doing so, the study not only applies but also reframes accountability theory to reflect the moral and social expectations of stakeholders in Islamic, post-conflict societies.

This study advances the conceptualisation of accountability by situating it within the broader literature on sustainability reporting and corporate accountability. Prior studies have shown that Western frameworks typically emphasise contractual and legalistic dimensions of accountability, often privileging shareholders and financial stakeholders (e.g., Bovens, 2007; Gray et al., 1996; Messner, 2009). In contrast, the KRI accountability lens has been conceptualised as a moral and spiritual obligation, grounded in Islamic notions and collective well-being, where accountability extends beyond investors to Allah (SWT), the nation, society, and future generations (Haniffa & Hudaib, 2007; Kamla et al., 2006; Lewis, 2006). This study contributes to the latter literature by demonstrating how sustainability reporting practices in the KRI interact with neoliberal models of corporate accountability, revealing tensions between profit-driven imperatives and Islamic ethical principles of justice, stewardship, and social responsibility. Therefore, beyond the KRI, this study offers insights relevant to other developing and Islamic countries facing comparable socio-political and economic challenges.

The research aligns with global sustainability efforts, particularly the United Nations (UN) Sustainable Development Goals (SDGs) related to responsible production, reduced inequalities, and environmental sustainability. This study contributes to the ongoing debate on how corporate responsibility can be adapted to diverse socio-cultural environments by showcasing the limitations of Western-centric sustainability reporting models in a non-Western context.

1.3.3.3 Practical contributions

The findings offer practical insights for policymakers, regulatory bodies, and corporate managers by emphasising that, in the context of the KRI, accountability mechanisms must be grounded in the local socio-political and cultural realities. Building on the study's earlier contributions, which highlight the accountability needs of local communities and the misalignment between Western-style sustainability reporting and these expectations, this research recommends frameworks that integrate local norms with international standards. Policymakers and regulatory bodies are urged to make sustainability reporting compulsory and to adapt internationally recognised standards and external assurance mechanisms so that they explicitly respond to local stakeholder concerns, such as environmental degradation, employment opportunities, and community welfare, rather than privileging external audiences. The GRI and the International Sustainability Standards Board (ISSB) could support this process by developing guidance that embeds local perspectives into global frameworks. Meanwhile, professionals preparing and assuring sustainability reports should apply these insights to better represent the marginalised stakeholder groups' voices. In this way, regulatory reforms and assurance practices can improve compliance and directly contribute to narrowing the accountability gap identified in the KRI.

1.4 Theoretical framework

Accountability theory is applied in this study to provide an in-depth analysis of sustainability reporting practices in the KRI. According to this theory, the term "accountability" represents the duty of accountors, such as directors and managers who are in charge, to provide an account (information or report) to those they serve, including stakeholders and society, which are known as accountees (Gray, 2006). Accountors, according to Gray et al. (1995), need to fulfil their duties by discharging financial and non-financial information. Some accountees might have a legal right to this information (powerful), while others may not expect it (powerless). However, they can still benefit from a company's transparency and corporate accountability (Gray et al., 1995).

Given that each society is unique in terms of values, culture, and religion (Tilt, 2016, 2018), the accountability between the accountor and the accountee differs depending on the accountee. Therefore, it is likely that accountability as a concept and related accounting practices and technologies will be used to discharge and meet the information needs of local stakeholders in the KRI, where tribal affiliations, kinship ties, and cultural norms strongly shape social relations and expectations of corporate behaviour. Unlike Western notions of accountability, which often emphasise formal disclosure, investor rights, contractual obligations, and regulatory compliance, accountability in the KRI is shaped by communal relationships, tribal affiliations, Islamic values, and moral obligations to society. In the KRI context, accountability is not limited to shareholders and regulators but extends to local communities, religious expectations, and collective social responsibilities. In such a society, the concept of accountability is complex and is not a simple accountor–accountee relation. Rather, it reflects obligations embedded in tribal loyalty, communal solidarity, and religious traditions. From an accountability lens, Muslims are accountable to Allah (SWT), and this goes beyond legal or contractual duties (Khodakarami et al., 2024). This principle adds a spiritual dimension, where

accountability is not only towards shareholders but also affects social and environmental responsibilities, including accountability to Allah (SWT) and the broader community.

In an Islamic context, then, accountability is primarily directed towards Allah (SWT), followed by society and other stakeholders. This study expands accountability theory by including a broader spectrum of stakeholders beyond just shareholders. Specifically, FOCs operating in Islamic countries can disclose information in line with Sharia requirements to fulfil accountability to Allah (SWT) and serve local stakeholders' interests. This theory was used to develop an understanding of, and challenge, FOCs' sustainability reporting practices in order to promote transparency and corporate accountability to local stakeholders in the KRI.

1.5 Research design

The study relies on a qualitative, interpretive research methodology (Silverman, 2013), guided by a conceptualisation of accountability for sustainability developed for the KRI context. This conceptualisation recognises that accountability in the region is embedded in tribal affiliations, communal values, and Islamic traditions, and therefore requires methods that capture the perspectives and lived experiences of local stakeholders. The data collected for this study, therefore, comprise semi-structured interviews and available public sustainability reports of FOCs.

Interview participants were purposively selected according to their local knowledge of contextual factors and concept of accountability, their actual experience of sustainability issues, and their knowledge and experience of sustainability reporting practices (Silverman & Patterson, 2021). The researcher advertised his research in the KRI, and interview participants were recruited using snowball sampling (Patton, 2002) and the researcher's professional contact network, as he is a governmental employee in the KRI. A pre-interview conversation was conducted with participants to explain the goal of the study, provide data confidentiality, discuss the interview language and time, and address any questions/concerns raised by participants (Fritz & Vandermause, 2018; Nassar et al., 2011). The final sample consisted of a diverse range of local stakeholders, including corporate social responsibility (CSR) managers, managers of companies (local and multinational), NGO representatives and experts in sustainability issues, Muslim scholars, and local community representatives, including tribal leaders, mukhtars,[5] citizens, and local workers in the extractive industries.

A total of 46 interviews were conducted between February and November 2023. Thirty-nine of the interviewees were local stakeholders, and seven were FOC managers. Semi-structured interviews were conducted using audio and online technologies (Farooq & de Villiers, 2017). The researcher subsequently transcribed all interviews verbatim (Miles et al., 2014). The researcher himself conducted the translation process to maintain the cultural and contextual meaning of the original interview language. The study followed the translation timing model developed by Esfehani and Walters (2018). In this translation timing model, timing refers to when the data needs to be translated from the source language (local language) into the target

[5] In the context of the KRI, mukhtars are government-appointed officials who act as intermediaries between the villagers/local communities and the government. Their role is administrative and formalised, including representing their village in governmental matters.

language (English). Key quotes were back-translated where feasible and reviewed by a bilingual peer expert to check for consistency of meaning. Emphasis was placed on conceptual and cultural equivalence rather than strict literal translation, allowing local metaphors to be translated with context. The translation process was documented transparently, including decisions about challenging phrases. These methods follow best practices in cross-language qualitative research (McKenna, 2022; Squires, 2009) and increase confidence in the trustworthiness and authenticity of the translated data. After the transcription and translation processes, the text was ready for analysis and interpretation. The interview data were analysed using a thematic analysis approach, a qualitative method that involves identifying and interpreting patterns or themes within the data. This technique entails a detailed process of reading and re-reading the material to uncover recurring ideas or issues that are central to the dataset (Braun & Clarke, 2006).

In addition to interviews, the study analysed FOC sustainability reports in order to fully address RQ3. The publicly available corporate sustainability reports of FOCs currently operating in the KRI were analysed to establish to what extent their sustainability reporting practices adhere to the KRI conceptualisation of accountability for sustainability. The study reviewed the 2023 parent company reports (the same year that the interviews with FOC managers were conducted) and used qualitative content analysis of textual data to identify words, sentences, paragraphs, or phrases aligned with the conceptualisation of accountability (i.e., "Islamic accountability", "tribal accountability"). The documents were analysed using the thematic analysis technique (Morrison et al., 2025).

1.6 Thesis structure

Table 1.1 presents a summary of the structure of the thesis.

Table 1.1: Summary of the thesis

Chapter Numbers	Chapter Name	Chapter Purpose
Chapter 1	Introduction	Provides a general overview of the thesis.
Chapter 2	Research context: The Kurdistan Region of Iraq	Provides background and introduction of the context.
Chapter 3	Literature review: Sustainability reporting	Provides a review of the literature on sustainability reporting.
Chapter 4	Theoretical framework	Discusses the theoretical lens employed to analyse data and research findings.
Chapter 5	Research methodology and method	Discusses the research method employed to collect and analyse data and the research methodology guiding the research.
Chapter 6	Research question 1: Conceptualising accountability in the Kurdistan Region of Iraq	Addresses the RQ1. The chapter concentrates on the conceptualisation of accountability in the KRI from the perspectives of local stakeholders.
Chapter 7	Research question 2: Sustainability reporting practices and the institutional roles of FOCs and the KRI government	Addresses the RQ2 and discusses the sustainability impacts of oil companies in the KRI and the role of the KRI government and FOCs in promoting corporate accountability.
Chapter 8	Research question 3:	Addresses the RQ3. The chapter concentrates on the extent to which corporate sustainability

	Evaluating the sustainability reporting practices of oil and gas companies against the conceptualisation of accountability for sustainability	reporting practices adhere to the Kurdistani conceptualisation of accountability.
Chapter 9	Research question 4: The contextualising of sustainability reporting in a post-conflict region	Addresses the RQ4. The chapter concentrates on the type of corporate sustainability reporting practices and other accounting tools that should be introduced to meet the information needs of stakeholders in the KRI and promote accountability.
Chapter 10	Research summary, conclusion and recommendations	The chapter provides the findings of the study and how these findings contribute to theory and practice. Further, study limitations and recommendations for future research are provided.

1.7 Chapter summary and conclusion

This chapter has introduced the research presented in this thesis by outlining its background, rationale, and research problem, which revolves around the inadequacy of Western-derived sustainability reporting practices in addressing the accountability needs of local stakeholders in the KRI. It has highlighted the research gap in existing literature regarding context-specific understandings of sustainability reporting practices in post-conflict, resource-rich, and predominantly Islamic societies. The research aim and four interrelated research questions to address this knowledge gap were presented, which together guide the inquiry into corporate sustainability reporting practices of oil and gas companies in the KRI, a post-conflict region in the MENA, and evaluate the extent to which these practices meet the accountability needs of local stakeholders.

The chapter further justified the significance of the KRI as a research setting by highlighting its distinctive socio-political, economic, and religious characteristics. These include its dependence on oil and gas revenues, fragile governance structures, tribal affiliations, and the Islamic values that shape its social and moral fabric. In response to these contextual specificities, the chapter introduced accountability as the theoretical lens before outlining the study's qualitative, interpretive research design, which incorporates semi-structured interviews with diverse stakeholders and qualitative content analysis of sustainability reports issued by both local and foreign oil and gas companies.

Chapter 2
Research context: The Kurdistan Region of Iraq

2.1 Introduction

This chapter describes the contextual setting of this study by examining the sustainability context of the KRI, where this research is situated. Understanding this context is essential to uncovering how corporate sustainability reporting practices emerge, evolve, and shape within a post-conflict, resource-rich, and yet politically fragmented setting such as the KRI. The chapter is structured in four sections. After this introduction, Section 2.2 provides an overview of the geographic, political, and historical context of the KRI, offering essential background for understanding the region's historical and contemporary governance. Section 2.3 then provides an overview of the economic, social, and environmental characteristics associated with the operations of oil and gas companies in the KRI. It aims to situate the discourse on sustainability within the region's broader political, economic, and institutional context. Finally, Section 2.4 provides a summary and conclusion of the chapter.

2.2 Political, historical, and geographic context

This section explains the KRI's geographical, political, and historical context to provide an understanding of the structural and institutional environment in which sustainability reporting practices have evolved in the region. These contextual dimensions are essential for interpreting how governance arrangements, historical struggles, and territorial dynamics have shaped the region's regulatory capacity, autonomy, and development priorities. The section is organised into three subsections covering the geopolitical context, the political context, and the history of the Kurds, respectively.

2.2.1 Geopolitical context

The expression "a land without frontiers" has frequently been used to describe the region historically inhabited by the Kurds. The word "Kurd" is believed to originate from the Sumerian or Houri word *kurti*, meaning "high country" (O'Shea, 2004, p. 139). Over time, this designation has been associated with a geographically fluid region whose boundaries have shifted significantly due to centuries of conflict, imperial dominance, and contested state formations. Geopolitics is defined as the influence of geographic factors such as location, resources, and physical terrain on political power, international relations, and strategic decision-making (Flint, 2021). This geopolitical context is grounded in the fact that the Kurdish people primarily inhabit a mountainous region characterised by a distinct culture and language and surrounded by Persian, Turkish, and Arab states (Khedir, 2021). With an estimated population of 25 to 30 million, the Kurds remain the largest stateless nation in the world (Mohammed & Alrebh, 2020).

Historically, the Kurdish people have been key actors in the geopolitics of the Middle East and have consistently played the role of "armed bodies" in serving various kingdoms and sultanates (Bozarslan et al., 2021). The region known as Great Kurdistan encompasses territories within Iraq, Iran, Syria, and Türkiye

(Radpey, 2022). Following the collapse of the Ottoman Empire after World War I, colonial powers divided the Kurdish-inhabited areas among these emerging nation-states, thereby institutionalising the fragmentation of Kurdish identity and territory (Mirhanoglu, 2023). The geographical area of Great Kurdistan is estimated at around 550,000 square kilometres (Forti et al., 2021), with significant socio-political and cultural variations across its regions. Table 2.1 provides an overview of the geographic and demographic characteristics of Great Kurdistan, illustrating its diverse but interconnected nature.

Table 2.1 Characteristics of Great Kurdistan

Kurdistani part	Country	Capital City	Land area (km^2)	Population in Millions	Percentage of Country Occupied by Kurds
North (Bakur)	Türkiye	Amed	250,000	20–30	18%
East (Rojhalat)	Iran	Sine	175,000	10–15	10%
South (Bashur)	Iraq	Erbil	98,000	5–6	27%
West (Rojava)	Syria	Qamishlo	29,000	3–4	8%

Source: Kurdistan24 (2024b).

While Great Kurdistan encompasses a wide region, this study focuses on the southern part of Great Kurdistan, officially known as the Kurdistan Region of Iraq (KRI). The KRI, located in northern Iraq, is a post-conflict, semi-autonomous region that has exercised de facto self-governance since 1991. It possesses its own government, judiciary, and legislative framework, independent from Iraq's federal institutions (Anderson & Stansfield, 2003). The region also maintains distinct national symbols, including its own flag, constitution, and anthem, all of which reflect its unique political and cultural identity (Abdullah & Hama, 2020).

The strategic significance of the KRI is magnified by its proximity to energy reserves, control over critical border crossings, and its role as a buffer between regional powers. These factors have shaped both its internal governance structures and external relationships, particularly with Baghdad, Ankara, and Tehran.[6] In this geopolitical environment, questions of sovereignty, identity, and economic self-reliance remain central to the region's political discourse (Natali, 2010).

2.2.2 Political context

The KRI operates under a parliamentary system of governance that was formally established following the Gulf War in 1991, when the region gained de facto autonomy from Baghdad (Palani & Fazil, 2023). Although more than 30 political parties are officially registered, the political landscape is overwhelmingly dominated by two major parties: the Kurdistan Democratic Party (KDP) and the Patriotic Union of Kurdistan (PUK) (Abdullah, 2018; Rudaw Research Center, 2017). The KDP and PUK control the KRI government (Abdullah

[6] Baghdad, Ankara, and Tehran are the capital cities of Iraq, Türkiye, and Iran, respectively.

& Hama, 2020). These two parties have alternated between cooperation and rivalry and oversee key government institutions, security forces, and regional policymaking processes.

Other parties, such as Goran and several Islamic factions, including the Kurdistan Islamic Union (KIU) and Kurdistan Islamic Group (Komal), play less dominant but still visible roles, particularly in regional assemblies and public discourse (Hassan et al., 2023). Despite their presence, political power remains centralised mainly within the KDP-PUK power-sharing arrangement, often referred to as the "dual administration system", which emerged after the 1994–1998 civil conflict between the two parties (Gunter, 2019; Leezenberg, 2015; Natali, 2010). The KDP, headquartered in the capital city of Erbil, controls much of the western part of the region, while the PUK, based in Sulaymaniyah, has a stronger influence in the eastern areas. This political fragmentation has created parallel structures in governance, including separate ministries, intelligence agencies, and media outlets, which at times hinder cohesive policymaking and institutional development (Natali, 2010).

In recent years, the KRI's political scene has also been shaped by several external and internal pressures, including the financial crisis following the 2014 drop in oil prices, which exposed fiscal weaknesses (Auzer, 2017); tensions with the federal government in Baghdad, particularly over oil revenues and budget transfers (Natali, 2013); and the fallout from the 2017 independence referendum, which, although symbolically significant, resulted in a political and economic backlash against the KRI (Palani et al., 2019).

2.2.3 Kurds in Iraq: A century of striving for independence

The Kurds are an indigenous, stateless ethnic group with deep historical roots in the Middle East. While some trace their origins back thousands of years, Kurdish history is more accurately characterised by a long-standing struggle for autonomy and self-determination (Gunter, 2019, 2021). This political struggle for identity and independence dates back to the late Ottoman period and intensified significantly in the 19th and 20th centuries.

During the Ottoman Empire, the Kurds revolted multiple times, with six known uprisings in the 19th century alone, particularly in response to the empire's increasing emphasis on Turkish nationalism over its former unifying identity based on Islam (Bajalan, 2020; McDowall, 2021). These uprisings were partly sparked by Sultan Abdul Hamid II's centralisation policies, which aimed to disempower semi-autonomous Kurdish emirates and redefine the empire through the lens of Turkism. This ideological shift alienated many Muslim Kurds who had previously aligned with the empire on religious grounds. The emergence of Turkish nationalism was also influenced by Turkish intellectuals who migrated from the Russian Empire and sought to redefine national identity in response to growing Slavic, Armenian, and Greek nationalism (Findley, 2010). Amid these shifts, the Kurds, though predominantly Muslim, found themselves excluded from the dominant nationalist visions, prompting calls for recognition and autonomy. These developments are summarised in Table 2.2, which outlines the primary phases, key actors, and political outcomes in the Kurdish pursuit of independence within the Iraqi context.

Table 2.2: Historical stages of the Kurdish independence movement in Iraq

Independence stage	Period	Key outcome (Events, Actors, and Significance)
Early uprisings	1806–1919	Under leaders like Abdurrahman Pasha and Sheikh Mahmoud Barzanji, Kurdish revolts against Ottoman and later British control failed, leading to suppression and exile.
Disputed annexation of Mosul	1921–1925	The League of Nations and British authorities facilitated Mosul's annexation to Iraq despite Kurdish objections, triggering further dissent.
Barzani revolts and the KDP formation	1930s–1945	Ahmad and Mulla Mustafa Barzani led revolts; they were later exiled to Iran and the Soviet Union. Their efforts shifted the struggle from tribal resistance to organised nationalism with the founding of the KDP.
The Aylul uprising	1958–1975	Initiated under Mulla Mustafa Barzani after early republican promises failed and supported by Iran and the United States, the uprising collapsed following the 1975 Algiers Agreement, and Barzani died in exile.
Anfal and genocide	1980s	Amid the Iran-Iraq War, the KDP and PUK allied with Iran, prompting Saddam Hussein's Anfal campaign, in which 183,000 Kurds were killed and thousands of villages destroyed.
Federalism and referendum	2003–2017	After Saddam's fall, the KRI gained federal recognition but clashed with Baghdad over oil; the 2017 referendum saw strong support for independence but no international backing.
Post-Referendum Isolation	2017–Present	Following the 2017 independence referendum, in which 92% voted in favour, the KRI entered a post-conflict period marked by military pushback from Baghdad, economic sanctions, and diplomatic isolation. The central government reasserted control over disputed territories, and the KRI's institutional autonomy was constrained. While the region continues to export oil, governance has shifted towards internal consolidation amid ongoing negotiations over revenue sharing and legal status within Iraq's federal framework.

Sources: Gunter (2021), McDowall (2021), and Natali (2013).

2.3 Economic, social, and environmental characteristics and challenges

This section provides an overview of the economic, social, and environmental characteristics associated with the operations of oil and gas companies in the KRI. It situates the discourse on sustainability within the region's broader political, economic, and institutional context. The section is divided into three interrelated subsections covering the economic characteristics of the KRI, the environmental characteristics of the oil and gas sector, and the social characteristics of hydrocarbon development in the region.

2.3.1 Economic characteristics and challenges of the KRI

This subsection focuses on the economic characteristics of the KRI. It is organised into four parts covering political economy and resource dependency; resource estimates, production infrastructure, and revenue allocation; the legal framework for sustainability disclosure; and employment, inequality, and local economic development. These economic dimensions are critical for understanding the broader sustainability landscape in the region, particularly how oil dependency, weak regulatory structures, and uneven development shape corporate practices and limit the effectiveness of sustainability reporting.

2.3.1.1 Political economy and the dependency on resources

Since gaining de facto autonomy in 1991, the KRI has functioned under a distinct governance structure formally recognised in Iraq's 2005 Constitution, which grants it substantial authority, particularly in managing

natural resources (Anderson & Stansfield, 2003; Hassan et al., 2023). The KRI's economy has been fundamentally shaped by resource abundance and political fragmentation. The development of the oil and gas sector became central to the region's economic model after the fall of Saddam Hussein in 2003 and the ratification of the 2005 Constitution, which recognised the KRI's autonomy in managing resources (Hassan et al., 2023). The KRI Ministry of Natural Resources (MoNR), established in 2006, launched a strategy based on production-sharing contracts (PSCs), attracting FOCs such as DNO, Genel Energy, and later Chevron and ExxonMobil (Mills, 2016).

While oil revenues have supported economic growth, they have also institutionalised a rentier economic model, whereby the KRI derives the vast majority of its income from natural resource rents, especially oil exports, rather than from diversified economic activity such as manufacturing, services, or agriculture (Hasan, 2019; Natali, 2010; World Bank, 2021). More than 90% of the KRI's public budget depends on oil exports, leaving the region vulnerable to price shocks, political disputes, and external crises (Khudir, 2021). This dependency has discouraged private sector development, innovation, and economic diversification (World Bank, 2021). Non-oil sectors such as tourism, manufacturing, and information technology remain underdeveloped and contribute marginally to gross domestic product (GDP) (United Nations Development Programme, 2022). The fragility of this model has been repeatedly exposed. In 2014, the Islamic State of Iraq and Syria (ISIS) conflict forced many FOCs to suspend operations. Public finances in the KRI collapsed under the dual pressures of war expenditure and humanitarian need (World Bank, 2015). The COVID-19 pandemic and recurrent disputes with the federal government of Iraq over revenue-sharing and export rights further highlighted the risks of this model (Hafner et al., 2023).

State legitimacy is maintained through patronage-based public employment rather than effective governance or service delivery. Opaque oil contracts and unaccounted revenue flows have led to widespread public distrust (Hassan et al., 2023). The 2017 independence referendum, which was followed by punitive measures from the federal government and neighbouring states, highlighted how oil dependence intersects with political instability (Degli Esposti, 2021; Sumer & Joseph, 2018). The referendum, in which 92% of KRI residents voted in favour of secession from Iraq, triggered retaliatory measures from Baghdad and neighbouring countries, including border closures, military pressure, and the suspension of the KRI's budget by the federal government of Iraq (Sumer & Joseph, 2018). These developments highlighted the fragility of the region's political autonomy and its vulnerability to geopolitical shocks, especially in relation to oil transport and export routes (Degli Esposti, 2021).

This unstable environment undermines institutional oversight, weakens law enforcement, and reduces transparency. Favouritism, political interference, and resource mismanagement have been widely reported as major governance concerns. These factors hinder the development of meaningful sustainability reporting, as institutions often lack the independence, coherence, or capacity to monitor and enforce compliance with environmental and social standards (Hassan et al., 2023). Furthermore, ongoing legal disputes between Baghdad and Erbil concerning the legality of the KRI's independent oil exports have created contractual

uncertainty for investors (Mirhanoglu, 2023). A February 2022 Iraqi Supreme Court ruling deemed the Kurdish oil law unconstitutional, further complicating the region's legal and economic standing (Hafner et al., 2023).

2.3.1.2 Resource estimates, production infrastructure, and revenue allocation

There is no clear consensus on the KRI's oil and gas resources volume, as estimates vary widely depending on methodology and institutional source (Khudir, 2021). According to the US Geological Survey, the Zagros fold belt, which extends across much of the KRI, holds an estimated 41 billion barrels of undiscovered oil and 54 trillion cubic feet of gas. In contrast, the MoNR (2023) claims that oil reserves amount to 45 billion barrels, a figure published on the KRI government's website without detailed technical substantiation. The International Energy Agency (2012) had earlier reported proven reserves of only 4 billion barrels. These disparities reflect both technical classifications, including distinctions between proved, probable, and contingent resources, and political motivations to inflate or understate reserves.

From analysis of KRI government data and corporate reports, oil reserves have been estimated at around 7 billion barrels, with an additional 3.8 billion barrels of contingent resources, totalling approximately 10.8 billion barrels, roughly one-third of Iraq's total reserves (Mills, 2016). Regarding gas resources, according to the MoNR, the KRI has 25 trillion cubic feet (708 billion cubic meters) of proven gas reserves and 99–198 trillion cubic feet (2,800–5,600 billion cubic meters) of unproven gas resources. These reserve figures are likely to increase as further exploration, field appraisal, and expansion activities allow additional resources to be reclassified as proven or probable reserves (MoNR, 2023). The reserves of significant fields in the KRI are detailed in Table 2.3.

Table 2.3 The reserves of significant fields in the KRI

Field	Proven and Probable Oil Reserves and Contingent Resources (million barrels)	Proven and Probable Gas Reserves and Contingent Resources (trillions of cubic feet)
Khurmala	2,726	3.6
Shaikan	1,001	1.3
Atrush	854	0.1
Tawke	731	0.1
Taq taq	579	0.1
Kurdamir	541	2.3
Sheikh Adi	531	0.4
Pulkhana	409	NA
Topkhana	55	1.7
Chemchemal	110	3.4
Khor Mor	138	4.4
Miran	34	3.5
Bina Bawi	45	4.9
Summail	0	1.4

Source: Mills (2016).

The rapid development of these reserves has resulted in significant infrastructure expansion, including pipelines, refineries, and export terminals. The dedicated KRI-Türkiye pipeline, completed in 2013, enabled

independent crude exports via the Turkish port of Ceyhan, circumventing Baghdad's authority and intensifying political tensions (Hassan et al., 2023; Mills, 2016). Table 2.4 presents the annual oil production and revenue shares of FOCs and LOCs.

Table 2.4 Annual oil production and revenue shares of FOCs and LOCs

Year	Total Production (million barrels)	FOC Production (80%) (million barrels)	LOC Production (20%) (million barrels)	Avg. Price ($/barrel)	Total Revenue ($bn)	FOC Revenue ($bn)	LOC Revenue ($bn)
2018	138.64	110.91	27.73	$55	$7.63	$6.13	$1.38
2019	170.98	136.78	34.20	$55	$9.40	$7.52	$1.88
2020	165.94	132.75	33.19	$55	$9.13	$7.30	$1.83
2021	162.53	130.02	32.51	$55	$8.94	$7.15	$1.79
2022	158.30	126.64	31.66	$55	$8.71	$6.96	$1.74
2023	93.78	75.02	18.76	$35	$3.28	$2.63	$0.66

Sources: Compiled by the researcher using data from Hassan et al. (2023), the Deloitte report and the Rudaw Research Center.

As shown in Table 2.4, FOCs have consistently dominated oil production in the KRI since 2018, receiving approximately 80% of total output and revenues. This reflects the central role of PSCs in the region's extractive economy. However, the significant revenue fluctuations, particularly the sharp decline in 2023, highlight the vulnerability of this model to external shocks, including price volatility and geopolitical tensions. The persistent imbalance between FOCs and LOCs also raises questions about local capacity-building and long-term fiscal sovereignty.

2.3.1.3 Legal framework for sustainability disclosure

Despite this resource wealth, the KRI's legal and institutional frameworks for sustainability reporting and corporate accountability remain underdeveloped. Although the region has passed its own environmental regulations, such as Law No. 8 of 2008 and the 2015 Environmental Impact Assessment Regulation issued by the KRI government, these are rarely enforced in practice (Amjadian et al., 2018; Hassan, 2010). In addition, at the federal level, Iraq's Law No. 27 of 2009 for the Protection and Improvement of the Environment outlines important provisions, including mandatory environmental impact reports (Article 10), pollution monitoring and reporting (Article 9), and the maintenance of pollution records (Article 23). However, this law does not impose public sustainability disclosure requirements on corporations and is inconsistently implemented in the KRI. The region also continues to operate under Iraq's outdated Companies Law No. 21 of 1997, which focuses on financial reporting and lacks provisions mandating environmental or social disclosure (Al-Janabi et al., 2024).

The Erbil Stock Exchange (ESX), established in 2010, provides limited guidance and requirements for non-financial reporting, which are mainly silent in terms of corporate governance oversight. In the absence of mandatory sustainability disclosure standards at either the regional or federal level, most sustainability disclosures by companies in the KRI remain voluntary, inconsistent, and weakly aligned with international

standards (Noh et al., 2025). FOCs often apply home-country practices, which are not subject to local verification, further contributing to regulatory inconsistency (Khudir, 2021). Additionally, oversight institutions such as the Supreme Audit Board face significant political interference, and fiscal transparency remains weak, with limited publication of budget execution reports and oil revenue statements. These deficiencies highlight the gap between resource extraction and regulatory accountability, posing significant challenges for advancing sustainability governance in the region.

In recent years, however, both the Iraqi federal government and the KRI have expressed an intention to improve sustainability performance through broader development planning instruments. For example, Iraq submitted voluntary national reviews (VNRs) to the UN in 2019 and 2021, outlining commitments aligned with the SDGs, including environmental sustainability and responsible resource governance. The VNRs refer to targets in the National Development Plan and acknowledge the importance of reforming the oil and gas sector in terms of transparency, emissions reduction, and diversification (UN, 2024). However, these intentions have not yet been translated into enforceable regulatory mechanisms within the KRI, and implementation remains limited and fragmented.

2.3.1.4 Employment, inequality, and local economic development

Oil extraction in the KRI has attracted significant foreign investment, particularly through PSCs with FOCs. However, the sector has failed to deliver broad-based employment opportunities or promote inclusive development (Hassan et al., 2023). According to the MoNR (2023), the oil and gas industry employs only a small fraction of the local population, with most technical and managerial roles dominated by foreign and large local contractors. This pattern of exclusion shows issues of labour market segmentation, skills mismatch, and a lack of investment in local workforce development, directly undermining SDG 8 (Decent Work and Economic Growth). Furthermore, oil wealth has contributed to elite accumulation, highlighting socio-economic disparities. Patronage networks tied to political parties and tribal elites have consolidated control over oil revenues, with disproportionate benefits captured by urban centres such as Erbil and Sulaymaniyah. In contrast, oil-producing margins and rural areas often report negligible returns regarding infrastructure, basic services, and employment generation (Hassan et al., 2023). Persistent geographic and class-based inequalities directly contradict SDG 10 (Reduced Inequalities), revealing a governance system that exacerbates territorial and social divisions.

The issue of land acquisition has also become a prominent source of social tension in oil-producing zones, particularly where hydrocarbon development overlaps with agricultural or pastoral lands (Lange, 2022). Exploration and drilling activities frequently influence lands historically used by rural Kurdish and tribal communities, triggering disputes over land access, ownership, and compensation (Tinti, 2021). These conflicts are particularly acute in districts such as Chamchamal and Kirkuk, where local populations have voiced growing concerns about displacement, loss of income, and erosion of traditional livelihoods. The failure to provide transparent compensation mechanisms or involve affected communities in decision-making processes compounds grievances and exacerbates distrust towards both government agencies and oil operators.

Moreover, the disruption of land-based socio-economic systems is seen as a direct threat to local development trajectories and cultural continuity, especially for populations whose identities are closely tied to land stewardship.

Recent policy critiques highlight that despite oil's overwhelming contribution to the national budget, accounting for over 86% of public revenues (World Bank, 2022), its benefits rarely trickle down to the broader KRI population. As highlighted by Omer (2024), a significant portion of oil revenue does not reach the local population, who continue to experience widespread multidimensional poverty, high levels of unemployment, and inconsistent access to basic services. Poor fiscal governance, centralised revenue control, and weak redistribution policies have allowed oil rents to consolidate wealth among a narrow elite, leaving structural poverty largely unaddressed (Omer, 2024). The International Monetary Fund (2024) and the World Bank (2022) have repeatedly urged the KRI government to reduce oil dependency and invest in non-oil sectors capable of generating employment and sustainable livelihoods. In the absence of such diversification, the KRI risks deepening a cycle of exclusion and dependency that renders its oil economy socially unsustainable.

2.3.2 Environmental characteristics and challenges of the KRI

This subsection focuses on the environmental characteristics of the KRI. It comprises four parts covering climate change implications; water pollution and resource contamination; environmental degradation and agricultural vulnerability; and biodiversity loss and ecosystem disruption. These aspects are examined to provide a contextual understanding of the environmental conditions in the region, which shape its sustainability priorities.

2.3.2.1 Climate change implications

Gas flaring[7] constitutes one of the most visible and persistent environmental issues in the KRI's oil-producing zones, particularly in the Tawke and Peshkabir fields (Agbonifo et al., 2024). These emissions contribute significantly to global warming and deteriorate local air quality, exacerbating respiratory illnesses in communities near flaring sites. Despite the potential of capturing this gas for power generation and industrial applications, the region suffers from inadequate gas infrastructure, poor integration of gas-to-power systems, and limited enforcement of environmental regulations (Hassan et al., 2023). This inefficiency reveals a broader institutional failure to align the region's energy practices with sustainable development objectives, notably SDG 7 (Affordable and Clean Energy) and SDG 13 (Climate Action). In addition to its climate consequences, gas flaring poses serious public health risks due to the release of toxic pollutants such as benzene and sulphur dioxide, particularly in the capital city. However, these health impacts remain unaddressed in both federal and regional sustainability policies, reflecting an institutional failure to integrate environmental and public health accountability into reporting and regulation (Juhasz, 2019).

[7] Gas flaring involves the routine burning of associated gas during oil extraction, which emits large volumes of greenhouse gases, including carbon dioxide, methane, and sulphur dioxide, alongside nitrogen oxides (Wen et al., 2023).

Although there have been scattered efforts, including gas reinjection and selective CSR initiatives, flaring remains widespread across the KRI. In 2023, approximately 1.4 billion cubic meters of gas were flared: 789 million in Erbil, 508 million in Duhok, and 104 million in Sulaymaniyah (Rudaw Research Center, 2024). A total of 45 flaring sites were recorded, with the most intensive activity concentrated in Makhmour, Mala Qara, and Gwer (Erbil) and Atrush, Sarsang, and Baadre (Duhok). In Sulaymaniyah, flaring occurred on a smaller scale, including two oil fields and a newly established refinery along the Arbat Road (Rudaw Research Center, 2022). While certain projects, such as the Sarqala oil field's integration with a 165-megawatt power station, have contributed to reduced emissions by utilising over a million cubic meters of associated gas daily, their impact remains limited. Official figures from the MoNR suggest a modest 9 per cent improvement in gas utilisation from 2021 to 2023. However, rising oil production, from 3.99 million barrels per day in 2013 to 4.3 million per day in 2023, has outpaced mitigation efforts, with associated gas flaring increasing from 13.3 to 18.02 billion cubic meters over the same period (Rudaw Research Center, 2024).

According to the World Bank (2022), Iraq is among the top five countries most vulnerable to climate change, and the KRI is no exception to this trend. The recent Climate Vulnerability Assessment (CVA) published by the International Organization for Migration (IOM, 2024) provides a detailed account of the region's deteriorating climate conditions. The report highlights that the KRI is undergoing rapid warming, with a projected 25% decrease in annual rainfall by 2050. These climatic changes are also driving an increase in extreme weather events, including sand and dust storms, prolonged droughts, and intensified heat waves, which are becoming particularly frequent in the region's southern parts (Kurdistan24, 2025).

Livelihoods dependent on agriculture and pastoralism are particularly vulnerable. Farmers are turning to unsustainable practices, such as excessive groundwater pumping, which further depletes natural reserves and intensifies land degradation (IOM, 2024). Moreover, the CVA identifies stark disparities within the KRI. While northern mountainous areas receive relatively more rainfall and exhibit cooler temperatures, they also face warming trends and shifting precipitation patterns. The central and southern regions of the KRI, closer to the arid zones of central Iraq, are experiencing more severe drought conditions and heat stress, thereby amplifying existing vulnerabilities (IOM, 2024).

Climate-induced environmental stress also has socio-political implications. As water resources shrink, competition among communities and between agricultural and urban sectors intensifies. The CVA warns of potential localised conflicts, particularly in subdistricts where multiple climate-related challenges converge (IOM, 2024). Such developments pose risks to regional stability and highlight the critical interlinkages between climate change, resource governance, and peacebuilding. From a policy perspective, the KRI's current development path, which remains heavily reliant on fossil fuel extraction, contradicts SDG 13 (Climate Action) and the principles of a just energy transition. The absence of a regional emissions inventory, coupled with limited regulation of oil-sector emissions, leaves the region ill-equipped to meet the mitigation targets outlined in Iraq's Nationally Determined Contributions (NDCs) under the Paris Agreement (World Bank, 2022).

2.3.2.2 Water pollution and resource contamination

Oil and gas operations in the KRI have emerged as a major contributor to water pollution and resource contamination, particularly in areas where environmental regulation and oversight are weak (Arif, 2023). Activities such as crude oil spills, refining, and the routine discharge of untreated wastewater directly pollute surface water bodies and seep into groundwater reserves. The Tanjero River, located near Sulaymaniyah, illustrates the scale of degradation, as it has become heavily polluted with industrial effluents linked to hydrocarbon activities, severely compromising aquatic ecosystems and the surrounding water supply (We Are Water Foundation, 2021). Contaminants associated with oil production, especially hydrocarbons and heavy metals, persist in water systems, disrupting aquatic biodiversity and making water unfit for irrigation or consumption (Rasheed & Moradi, 2024). These effects seriously threaten SDG 6 (Clean Water and Sanitation), especially as the region increasingly relies on these freshwater resources for agriculture and energy production.

Wastewater management in the KRI is significantly constrained, with only 10–20% of wastewater receiving treatment, while the remainder is discharged untreated or partially treated into natural water bodies (Mahmodi, 2023). This increases pollutant loads in the environment and heightens the toxicity of already stressed water systems near oil production zones. The situation is particularly concerning in downstream areas near oil fields and refineries, where water contamination tends to accumulate due to reduced flow, minimal dilution, and lack of regulatory enforcement (Rodgers, 2023). Moreover, the proximity of drilling activities to river basins, dams, and aquifers elevates the risk of long-term ecological damage. Without systematic monitoring, environmental impact assessments, and strict discharge controls, oil sector pollution will continue to degrade vital water resources. Addressing this issue requires urgent investments in environmental infrastructure, rigorous enforcement of environmental legislation, and accountability mechanisms within the hydrocarbon sector to ensure compliance and protect the KRI's critical freshwater ecosystems (Arif, 2023).

2.3.2.3 Environmental degradation and agricultural vulnerability

The KRI is experiencing an environmental crisis characterised by severe soil degradation, water scarcity, and declining agricultural productivity, which stem from wider dynamics of climate vulnerability and institutional inattention (Baban & Haji, 2019). Traditionally reliant on rain-fed agriculture, the region has experienced a significant reduction in crop yields in recent years. Between 2021 and 2022 alone, wheat production in the KRI dropped by 45%, primarily due to prolonged drought and decreasing rainfall. These climatic pressures are compounded by structural issues, including overreliance on outdated farming methods, land fragmentation, and the absence of regionally tailored agricultural policy frameworks (Eklund et al., 2017).

Desertification in the KRI is taking on distinct local forms, erosion is spreading, and the already limited fertile land is coming under growing strain from environmental degradation and population pressures (Ibraheem et al., 2024). Rural communities are economically dependent on subsistence farming and face deepening poverty and uncertainty. In response, out-migration from villages to urban centres like Erbil, Sulaymaniyah, and Duhok is accelerating, creating a demographic imbalance and straining urban infrastructures that are already ill-

equipped to absorb displaced rural populations. These movements illustrate a broader failure to maintain the region's environmental stewardship and economic sustainability (UN, 2022).

The implications of soil degradation in the KRI extend beyond the environmental sphere, directly challenging the region's ability to meet key SDGs, particularly SDG 2 (Zero Hunger), SDG 12 (Responsible Consumption and Production), and SDG 15 (Life on Land). As arable land diminishes, food insecurity intensifies, and the region becomes increasingly reliant on food imports from other parts of Iraq and abroad. This dependency introduces further vulnerability, particularly in times of global crisis, such as the COVID-19 pandemic or disruptions to international grain supply chains (ReliefWeb, 2023).

2.3.2.4 Biodiversity loss and ecosystem disruption

Environmental degradation is linked to extractive industries, and climate change drives significant biodiversity loss across the KRI. The expansion of oil infrastructure, pipelines, roads, and extraction sites into ecologically sensitive areas has contributed to habitat loss, pollution, and the displacement of native flora and fauna. These pressures are compounded by deforestation, wildfires, and unsustainable land conversion (Othman et al., 2020). According to Baban (2023), from 2001 to 2022, Iraq lost 137 hectares of wooded land, with 22 hectares lost to fires alone and the rest due to anthropogenic factors. In the KRI, forest fires and logging, exacerbated by rising temperatures and militarised conflict, have destroyed over 298,000 acres of forest between May and September 2020 alone.

The degradation of green cover and forest ecosystems undermines essential ecosystem services, such as carbon sequestration, water regulation, and biodiversity support, thereby diminishing progress towards SDG 15 (Life on Land). In particular, protected and high-altitude areas, including those in Balakyati and Sulaymaniyah province, have been severely affected by fire events and military operations. These disruptions impact wildlife and native vegetation and diminish the resilience of ecosystems that support traditional pastoral and agricultural livelihoods. As forests and wetlands recede, the region faces increased vulnerability to climate-induced events, such as floods, droughts, and erratic weather, which further intensify ecological instability (Baban, 2023).

2.3.3 Social characteristics and challenges of the KRI

This subsection focuses on the social characteristics of the KRI and is organised into four subsections covering tribal foundations of power and governance; demographic complexity and religious diversity; social impacts of infrastructure and employment; and public health. These characteristics are outlined to provide an understanding of the region's social fabric, which underpins broader societal dynamics and development challenges in the KRI.

2.3.3.1 Tribal foundations of power and governance

The KRI has a rich cultural and tribal heritage embedded in the region's historical and geopolitical significance (Bonine, 2002). The region is located at a crossroads of ancient civilisations like Mesopotamia, Persia, and

Babylon. While Islamic values continue to shape Kurdish culture, many distinct traditions rooted in pre-Islamic and regional civilizational exchanges have been preserved. In recent decades, there has been a notable cultural revival, with efforts to revive the Kurdish language, promote national holidays and festivals, and establish cultural institutions (Jongerden, 2020). However, key challenges, such as economic difficulties, external influence, and political instability, still present obstacles to realising cultural goals, and the struggle of the KRI with regard to its identity and self-determination continues in the context of ongoing regional conflicts and geopolitical factors (O'Leary et al., 2006).

Tribalism remains a fundamental organising principle within Kurdish society (Murphy, 2001; Van Bruinessen, 2002). Historians, sociologists, and anthropologists working in the Middle East agree that Kurdish social organisation is deeply embedded in tribal structures (Mirhanoglu, 2023). Kurdish tribalism is consistently characterised by shared kinship ties, territorial attachments among community members, and a common language. It is also defined by a shared culture, distinct territory, and linguistic identity that differentiate Kurds from neighbouring populations (Ross & Mohammadpur, 2018). Most tribal identities in the region are grounded in perceived or actual genealogical connections, making lineage a critical element of political and social organisation (Van Bruinessen, 1992).

Although Kurdish society has experienced increasing urbanisation, tribalism continues to shape both social relations and political loyalties. The tribal system in the KRI comprises semi-autonomous entities with hierarchical structures based on either factual or constructed kinship ties (Van Bruinessen, 1991). This identity system is multifaceted and often intersects with religious and political affiliations, creating a complex matrix of loyalties and self-identifications (Shakely, 2005). In many cases, religious identity overlaps with tribal affiliation, thereby strengthening intra-group solidarity (Kennedy, 2015).

A shared common ancestor is one of the characteristic features of the Kurdish familial tribe. This common ancestor is a key reason that KRI tribes are united. This common ancestor is a figure whose history is used to make a common cause between groups (McDowall, 2021). Van Bruinessen (1992) highlights numerous accounts of tribal confederations in the KRI that assert common ancestry despite historical records demonstrating that many of these claims lack a factual basis. Such assertions of shared ancestry often serve to unify groups that might otherwise experience internal divisions or conflicts. In some instances, where the sense of kinship is entirely imagined, the common ancestor is a constructed figure. For example, Van Bruinessen (1992) recounts the Mahmudkan and Etmankan clans whose lineages combined when an Etman male defected to the Mahmudkan and eventually ascended to leadership. Following reconciliation, the two tribes were merged, and, several generations later, the collaborating families spoke of the leaders of the two groups as if they were biological brothers.

Lineages and less prestigious households occasionally establish imagined kinship ties in an arrangement that binds them to their leaders. These families frequently assert ancestral ties to great local leaders or claim that they are connected to the politically influential family in their region. The nature of these declared relationships

remains unclear, leaving uncertainty about whether they are intentional misconceptions or just products of memory manipulation. Lineages and households are likely to align themselves with a prosperous state and family, embracing that family's name as their tribal loyalty. This political alliance could gradually become conflated with a real kinship tie, leading to chaos several generations later. This form of organisation is often called a tribal coalition and has been highly typical in times of armed conflict in the KRI (Van Bruinessen, 1992).

2.3.3.2 Demographic complexity and religious diversity

The KRI presents a complex landscape of demographics and social diversity, shaped by its unique ethnic composition, legacy of conflict, and continuing efforts to strengthen social resilience. The KRI is a culturally and religiously diverse region that is recognised for its historical commitment to coexistence among various religious communities with populations of Sunni Arabs, Sunni and Shi'a Turkmen, Christian Chaldeans, Assyrian and Syriac ethnicity, Shabak, Kaka'i, and Yezidis (Gade & Palani, 2020). Notably, the region has gained international recognition for its relative religious tolerance, particularly during and after the ISIS crisis, which led many persecuted minorities from other parts of Iraq to seek refuge in the KRI (Van Bruinessen, 1991). Despite this diversity, however, over 95% of Kurds in the KRI are Sunni Muslims, primarily following the Shafi'i school, setting them apart from neighbouring Sunni groups who typically follow the Hanafi school[8] (Mustafa, 2020).

This social complexity is further reflected in recent demographic data. The 2024 census reports that the KRI's population stands at approximately 6.37 million, accounting for 14% of Iraq's total population. With 84% of residents living in urban areas and over 63% of the population in the working-age group (15–64 years), the region faces critical challenges and opportunities in labour market development, infrastructure provision, and social services. Moreover, the presence of female-headed households (11.86%) signals shifting gender roles and evolving family structures (Kurdistan24, 2024b).

2.3.3.3 Social impacts of infrastructure and employment

The expansion of the oil and gas sector in the KRI has had significant social implications, particularly in shaping access to infrastructure and employment opportunities. While the sector has contributed to regional development, its benefits have been unevenly distributed, raising social equity and inclusion concerns (World Bank, 2015). Key infrastructure projects, such as the oil export pipeline to Türkiye and road improvements in oil-rich areas, have enhanced regional connectivity. However, these developments have primarily served extractive operations and foreign corporate interests, often bypassing broader community needs. Investments by FOCs in logistical hubs, power stations, and field housing have had limited spillover effects on local living standards (Zadeh, 2025).

[8] Shafi'i, Maliki, Hanafi, and Hanbali are four recognised *madhhabs* (schools of Islamic jurisprudence) among Sunni Muslims. In the Ottoman Empire, the Hanafi were the official *madhabs*. In addition to Kurdistan, the Shafi'i religion has followers in Hadramaut, Egypt, and particularly in Southeast Asia.

Employment outcomes have similarly reflected a skewed pattern. Although the hydrocarbon sector created jobs during the post-2003 reconstruction phase, high-value positions remain dominated by expatriates and large contractors. Local communities often access only low-skilled, short-term roles, contributing to labour segmentation and perpetuating economic vulnerability. A lack of coordination between government ministries has further weakened efforts to align oil-driven growth with sustainable job creation and workforce development (Hassan et al., 2023). Some FOCs have implemented CSR initiatives, such as school renovations and electricity extensions, in areas adjacent to oil fields. While these efforts offer modest improvements to local services, they are typically small in scale, lack community input, and are insufficient to address deeper social inequalities or grievances (Hassan et al., 2023).

2.3.3.4 Public health

The growing oil and gas activities in the KRI highlight a significant concern for public health. Oil refineries and gas flaring sites have become primary sources of environmental pollution, with severe implications for human health, especially among communities living close to production (Agbonifo et al., 2024). Refining and flaring processes are linked to the release of a broad spectrum of hazardous pollutants into the air, water, and soil. These emissions pose severe risks to respiratory and cardiovascular health and have also been associated with reproductive disorders, skin conditions, and elevated cancer rates (Ibraheem et al., 2024).

Communities located near major oil fields and refining zones, such as Taq Taq, Khurmala, Shaikan, and particularly Tawke, have reported a significant deterioration in health outcomes. Local observations and case reports indicate a rise in respiratory diseases, chronic fatigue, and various forms of cancer (Agbonifo et al., 2024). The village of Agolan, located near a refinery in Erbil, presents a striking example where unusually high rates of congenital disabilities and cancer have been documented (Ibraheem et al., 2024). These localised patterns of disease are corroborated by statistical trends. Data from the KRI Ministry of Health confirm an alarming increase in cancer incidence between 2013 and 2019. In Erbil, cancer rates rose from 73 to 174 per 100,000 people, while Duhok experienced an increase from 36 to 85 per 100,000 during the same period (Soran, 2025). These figures suggest an expanding public health crisis that correlates strongly with extractive industry expansion.

Beyond direct health effects, systemic weaknesses in rural healthcare infrastructure intensify the burden of environmental exposure. Communities near operational sites, such as those surrounding the Tawke field, often lack access to essential medical services, diagnostic facilities, and specialised care for chronic or environmentally induced diseases (Agbonifo et al., 2024). Local health systems remain underfunded and overstretched, limiting their ability to manage the growing disease burden. This disconnect between exposure and medical capacity deepens health inequities across the KRI and directly undermines the objectives of SDG 3 (Good Health and Well-Being).

2.4 Chapter summary and conclusion

This chapter has examined the KRI as the contextual foundation for investigating the sustainability reporting practices of oil and gas companies. It has been demonstrated that sustainability reporting is context-dependent, shaped by the region's distinct political, economic, cultural, and institutional realities. The historical and geopolitical analysis traced the Kurdish people's enduring struggle for autonomy and the emergence of the KRI as a semi-autonomous political entity with its own governance systems, yet one marked by political fragmentation, dual administration, and limited institutional capacity. The socio-cultural examination subsequently highlighted the continuing influence of tribal structures, religious composition, and demographic dynamics in shaping how accountability is conceptualised and practised, often privileging personal, communal, and tribal obligations over formalised, procedural reporting forms.

The chapter has also identified several key features that can be used to establish a KRI-based accountability perspective. First, the post-conflict status of the KRI generates pronounced expectations for transparency and trust-building, yet these are mediated through informal governance structures and entrenched political patronage systems. Second, the dominance of the oil and gas sector, which accounts for over 90% of public revenues, sustains a rentier political economy in which resource control is central to political legitimacy, while accountability mechanisms remain underdeveloped. Third, the coexistence of globalised corporate operations and deeply embedded local socio-cultural norms creates tensions between Western reporting frameworks and local community understandings of responsibility and corporate accountability.

A complex interrelationship between formal and informal institutions thus shapes governance and accountability in the KRI. Formal institutions refer to codified rules, laws, and regulatory frameworks, including the KRI constitution, petroleum laws, production-sharing agreements, and the oversight mechanisms of the MoNR. However, these institutions are often weakly enforced, fragmented, or politicised. In contrast, informal institutions, such as tribal affiliations, kinship networks, patronage relations, and religious norms, play a significant role in shaping social expectations, access to resources, and local forms of accountability. These informal institutions often mediate or even override the influence of formal laws and policies, embedding governance within networks of loyalty and personal authority.

The chapter has also revealed unique environmental accounting features that distinguish the KRI from prior research contexts. These include (1) the environmental consequences of oil production in a region with weak enforcement of environmental laws, leading to extensive gas flaring, water contamination, and biodiversity loss; (2) the interaction between climate vulnerability and extractive operations in a mountainous, semi-arid environment facing rapid warming and severe drought; and (3) the socio-political dimension of environmental degradation, where land disputes, displacement, and loss of traditional livelihoods directly intersect with extractive industry expansion.

Chapter 3
Literature review: Sustainability reporting

3.1 Introduction

This chapter reviews the literature relevant to understanding corporate sustainability reporting and its role in promoting accountability, with a particular focus on the context of developing countries. The literature review directly supports the thesis aim of examining corporate sustainability reporting practices of oil and gas companies in the KRI and evaluating the extent to which these practices meet the accountability needs of local stakeholders by situating the research within existing academic debates, theoretical frameworks, and methodological traditions. The chapter begins by examining the conceptual foundations of sustainability and sustainability reporting, tracing their historical evolution within the accounting literature. The review also considers empirical research conducted in contexts comparable to this study, such as the extractive industries, developing economies, the Middle East, and post-conflict settings, to identify how similar institutional, cultural, and governance conditions influence sustainability reporting and accountability practices. This comparative perspective enables an evaluation of the methodological strengths and limitations of existing work and provides a clear rationale for the interpretive, qualitative approach and accountability lens adopted in this thesis.

The chapter is structured into five sections. Following this introduction, Section 3.2 defines sustainability and its importance. Section 3.3 then explains the paths for developing sustainability reporting, how sustainability reporting is defined, and how the definitions have developed over time. Section 3.4 examines the literature relevant to this study. This section covers sustainability reporting studies in different fields, such as environmentally sensitive industries (e.g., mining, oil and gas companies), farming, extinction accounting, religion, sustainability reporting in developing countries, the Middle East, and the post-conflict context. Finally, section 3.5 provides a summary and conclusion of the chapter.

3.2. Defining sustainability and its importance

The concept of sustainability has been a subject of significant discussion among scholars, consultants, policymakers, and organisational managers (Bebbington, Brown, & Frame, 2007a; Engert & Baumgartner, 2016). While scholars in the accounting literature have proposed comprehensive definitions of sustainability in three dimensions (Adams & Larrinaga, 2019; Purvis et al., 2019), historically, sustainability has emerged as a practical approach in industries such as forestry, agriculture, and fishing, focusing on balancing resource use with natural regeneration. For example, European foresters emphasised managing tree harvesting to ensure long-term forest viability, while agricultural practices prioritised soil health and productivity (Gray, 1992).

A UN World Commission on Environment and Development report provided the first definition of sustainability within the Brundtland report as “meeting the needs of the present without compromising the ability of future generations to meet their own needs” (Brundtland, 1987, p. 16). The International Institute for Sustainable Development (2022) subsequently elaborated on the report’s two key concepts. The first concept

is "needs" and how society's requirements can be fulfilled. This involves evaluating the needs of society's members, especially powerless and poorer members, coupled with a forward-looking perspective that considers future generations' needs. The second concept revolves around "limitations" and how the world's finite resources impose limitations on society's current consumption levels, ensuring that future generations' ability to meet their needs is not compromised. However, Brundtland's (1987) definition has been criticised as too broad to present specific topics in a sustainability context (Gimenez & Tachizawa, 2012; Williams et al., 2011). Thus, alternative definitions have been proposed to conceptualise sustainability in narrower ways to fit various contexts more precisely.

Some of these newer definitions focus on the environmental dimension of sustainability. For instance, Pfeffer (2010) describes sustainability as "efforts to conserve natural resources and avoid waste in company operations" (p. 34). Other definitions emphasise the social dimension of sustainability. For example, Biart (2002) defines sustainability as "efforts to identify the challenges that may hinder society's function and development in the long run". From an economic perspective, sustainability is defined as "meaning the incorporation of social, environmental and economic" (Perry & Battisti, 2011, p. 125). Finally, the International Sustainability Standards Board (ISSB, 2022) has recently provided an update on the current working definition of sustainability, describing it from a corporate perspective as "the ability for a company to sustainably maintain resources and relationships with and manage its dependencies and impacts within its whole business ecosystem over the short, medium, and long term" (para. 5). From these definitions, it can be concluded that sustainability describes information disclosure, and the common themes in these definitions are social, environmental, and economic performance.

As a part of this discussion, the organisation's[9] role in attaining sustainable development must be acknowledged (Abhayawansa et al., 2021; Bebbington & Gray, 2001; Gray, 1992, 2010). Modern organisations, especially MNCs empowered by deregulation and globalisation, wield substantial influence, exerting a considerable impact on societies, environments, and economies in which they operate (Adams & Zutshi, 2004; Bebbington et al., 2007a; Beddewela & Herzig, 2013; Gray, 2010). Hence, organisations can play an influential role in advancing sustainable development (Abhayawansa et al., 2021; Jones, 2010). Yet, in order to promote sustainability at an organisational level, it is essential to take what may seem to many as a theoretical global notion into practical implementation at the organisational level (Gray, 2010; Williams et al., 2011). Sustainability entails organisational operations being both "socially sustainable" and "environmentally sustainable" at an organisational level (Brehmer et al., 2018). Environmental sustainability is denoted as "eco-efficiency" and assures organisations do not adversely influence global environmental stability. In contrast, social sustainability pertains to "eco-justice", seeking a fair allocation and distribution of development benefits both within and among generations, containing both "inter-" and "intra-generational" equity (Bebbington, 2001, p. 137).

[9] "Organisation" is used in this thesis in the sense of Gray (1992), as a term that covers a diverse array of entities with differing legal statuses (incorporated and non-incorporated), objectives (profit-making and not-for-profit) and owner structures (both public and private sector).

While there is no consensus on how best to define sustainable development, there is agreement that the notion is involved with a wide range of complicated inter-related economic, social, and environmental issues (Abhayawansa et al., 2021; Bebbington et al., 2007a; Broman & Robèrt, 2017; Gray, 1992, 2010). Social equity, environmental stability, and economic growth are three key goals of sustainable development that were already identified in the Brundtland (1987) report. Therefore, for the purposes of this thesis, sustainable development is defined at the organisational level as "those activities undertaken at the organisational level that seek to maintain, integrate and improve environmental protection, social equity and economic/financial growth within the community" (Williams et al., 2011, p. 177).

3.3 The concept and evolution of sustainability reporting

This section introduces the concept of sustainability reporting by first defining its scope, purpose, and varying interpretations in the academic literature. It then traces the historical development of sustainability reporting, identifying key phases that illustrate how corporate reporting practices have expanded to address broader social, environmental, and economic concerns.

3.3.1 The development of sustainability reporting

Sustainability reporting has grown significantly over the past decades and has been shaped by shifting corporate priorities (Abela, 2022) and societal expectations in response to increasing demands for corporate transparency, stakeholder accountability, and the recognition of environmental and social risks (Alsahali & Malagueño, 2022; Perkiss et al., 2021). The development of sustainability reporting can be explained in four phases. These phases emphasise how organisations have progressively developed the scope of their reporting practices to include broader dimensions of sustainability. The first phase (1950s–1970s) focused on the emergence of corporate social responsibility (CSR) and early social disclosures. The second phase (1980s) then introduced environmental concerns into corporate reporting. The third phase (1990s) saw the introduction of the "triple bottom line" approach, encompassing social, environmental, and economic dimensions. The fourth phase (from 2010 onwards) is characterised by the adoption of integrated reporting frameworks that combine financial and non-financial information (Buallay, 2022). Each phase reflects evolving expectations of corporate accountability and transparency, laying the groundwork for understanding how these practices have developed globally and how they may be interpreted in emerging contexts such as the KRI.

Beginning in the 1950s, the first phase is associated with developing the term CSR (Moura-Leite & Padgett, 2011). During this era, organisations primarily concentrated on demonstrating their social commitment to community development and employee welfare (Christofi et al., 2012). However, the reporting practices in this phase lacked formal reporting practices and laid the groundwork for including social aspects in corporate disclosures (Lai & Stacchezzini, 2021). From the 1960s to the 1970s, sustainability received minimal attention, and corporate reporting primarily focused on financial information. During this time, the cultural debate surrounding reporting dealt mainly with enhancing financial accounting standards to achieve greater transparency and make them comparable among industries and countries (Lai & Stacchezzini, 2021).

The second phase was a turning point in corporate reporting, as environmental concerns were introduced. This introduction started in the 1980s and was mainly driven by growing global awareness of environmental degradation as a result of corporate activities (Clarkson et al., 2008; Dienes et al., 2016). Corporations began to address the impact of their operations in their reporting, such as waste management and emissions control. This phase marked the broadening of corporate accountability to include environmental considerations (Buallay, 2022).

The third phase was the integration of the "triple bottom line" (Rambaud & Richard, 2015). In the early 1990s, the concept of sustainability reporting matured further by integrating the triple bottom line of social, environmental, and economic dimensions into corporate disclosures (Fonseca et al., 2014). Organisations began recognising these factors' interconnectedness and relevance to long-term value creation. This period saw the emergence of more structured reporting frameworks, mainly developed by the GRI, which provided standardised guidelines for sustainability reporting (Buallay, 2022).

The last phase started when integrated reporting frameworks were developed around 2010. These frameworks present a holistic view of an organisation's performance, encompassing financial, environmental, social, and governance (ESG) aspects. Integrated reporting demonstrates a growing recognition that sustainability is integral to business strategy and decision-making. This phase has advanced transparency and accountability in corporate practices (Buallay, 2022).

In recent decades, a rich body of literature has examined sustainability reporting and its growing trends (Adams et al., 2016; Dienes et al., 2016; Passetti et al., 2014; Shabana et al., 2017). Studies in sustainability reporting can be divided into three different categories. In the first category, researchers have investigated who the reporters are and why they report (e.g. Adams, 2002; Amoako et al., 2022; Hossain et al., 2017). They have examined a range of macro- and micro-level drivers motivating organisations to engage in sustainability reporting and disclose more information. The second category has investigated what is disclosed in the sustainability reports. Most studies in this stream attempt to evaluate published sustainability reports using content analysis to understand if sustainability reports provide balanced information (Unerman & Zappettini, 2014). A number of studies have gone beyond mere content analysis and seek to understand whether sustainability reports fulfil stakeholders' information needs and promote accountability (e.g., Abeysekera, 2022; Chakhovich & Virtanen, 2023; Gray, 2006). Some do so by adopting a reflective approach, while others engage with stakeholders/users through surveys or in-depth interviews (e.g., Hossain & Alam, 2016). The third category has explored how managers prepare sustainability reports (e.g., Farooq & de Villiers, 2019). These studies are usually qualitative in nature and rely on in-depth interviews to understand the dynamics of the reporting process. The present study reviews the second two streams of sustainability reporting research only, as it seeks to understand accountability in the KRI, evaluate sustainability reporting practices against conceptualisations of accountability for sustainability, and ultimately understand the types and forms of sustainability reports that should be used to meet local Kurdish information needs and promote transparency and corporate accountability to local stakeholders in the KRI.

3.3.2 Defining sustainability reporting and its importance

Sustainability reporting, as one type of accounting technology, is now considered a monitoring tool to control organisational activities and communicate organisational performance to a diverse range of stakeholders (Bebbington, 2001; Fusco et al., 2024). It applies to social (Gray, 2006) and macro-levels (Christ et al., 2024) while also playing a role in promoting transparency and corporate accountability (Abeydeera et al., 2016; Perkiss et al., 2021). However, the growing dominance of MNCs, globalisation, and stakeholders' demand for information have raised the need to question the relationship between society and businesses (Belal et al., 2015). As MNCs began to disclose information on their social contributions and report their activities on the company website, annual reports, and other communications media (Fifka, 2013), the last two decades have witnessed the emergence of non-financial reporting guidelines, particularly the GRI (Dimes & Molinari, 2024). MNCs now employ a variety of media, including sustainability reports, to communicate their social responsibility issues to a broader range of stakeholders (Manetti & Bellucci, 2016). Since the advent of this phenomenon, scholars have paid great attention to corporate reporting in general and sustainability reporting in particular (Fifka, 2013). However, there has yet to be a global consensus on the definition of the sustainability report and what it should contain (Marimon et al., 2012).

The sustainability report has been understood as a voluntary organisational disclosure form[10] and has been given a wide range of different names, such as "social report", "environment report", "corporate social responsibility report", "corporate sustainability report", "social and environmental responsibility report", "sustainable development report", and "triple bottom line report" (Kolk, 2010; Mahoney et al., 2013; Owen et al., 2001). The original term "social and environmental reporting" has been displaced by "sustainability reporting", but many scholars still see this term as conceptually vague, as there are significant variations in the content, length, rigour in preparation, and the intended audience for sustainability reports (Adams & Larrinaga-González, 2007; Gray, 2010; Owen et al., 2001).

The GRI (2013) defines sustainability reports as documents providing information on the day-to-day operation of organisations, mainly concentrating on their economic, environmental, and social consequences.[11] According to GRI (2013), the reporting entity is required to disclose how the organisation is governed, its values, and how its strategy contributes to a sustainable global economy. The GRI's definition has obtained support from international organisations and academics who similarly characterise sustainability reporting as the voluntary information disclosure about the social, economic, and environmental effects originating from an organisation's operation (Adams & Frost, 2008; Mahoney et al., 2013). However, other researchers argue that sustainability reporting as an organisational practice can be most accurately described as triple bottom line reporting (Milne & Gray, 2013; Rambaud & Richard, 2015). This view argues that, while critical, such reporting pertains primarily to disclosures regarding the organisation's primary stakeholders and the local

[10] Sustainability reporting was traditionally a voluntary activity in nature in the past. However, governments are shifting towards instituting mandatory requirements (KPMG, 2022). South Africa, Taiwan, France, and Denmark are examples of countries that have experienced significant increases in government regulation that has made the practice mandatory.
[11] The GRI, headquartered in the Netherlands, is an international organisation formulating sustainability reporting standards and guidelines for reporting entities.

environment. However, sustainability reporting is also argued to be a more complicated global notion (Gray, 2010; Milne & Gray, 2013). Therefore, sustainability reporting terms are widely employed by organisations with little consideration of how the organisation intends to embody these terms or know their true meaning (Deegan, 2013; Gray, 2010). Sustainability reports may, in fact, contribute to supporting the status quo, potentially causing more harm than good to endeavours sought to promote global sustainability (Milne & Gray, 2013). However, despite these differences in viewpoints and interpretations, this voluntary reporting practice, whether referred to as sustainability reporting or triple bottom line reporting, shares a fundamental goal, which is providing and meeting the information needs of a diverse array of stakeholders and holding organisations accountable to society (Ardiana, 2023; Junior et al., 2014).

3.4. Sustainability reporting literature relevant to this research

This section reviews the literature relevant to this study and is organised into seven subsections. It covers literature on environmentally sensitive industries; oil and gas companies; stakeholder engagement in sustainability reporting; sustainability reporting and farming; extinction accounting; the role of religion; and sustainability reporting in developing countries, particularly in the Middle East and post-conflict contexts.

3.4.1 Sustainability reporting in environmentally sensitive industries

Environmentally sensitive industries[12] often operate in highly sensitive social, environmental, and economic settings (Boiral, 2013; Elmaghrabi et al., 2025). The very nature of their activities, which involve extracting non-renewable resources, frequently leads to significant environmental harm, social disruption, and long-term economic consequences for local communities. As a result, these industries face increasing pressure to act responsibly, protect the environment, engage with local communities, and maintain transparency in their governance (Amos, 2023; Lodhia & Hess, 2014).

Environmentally sensitive industries are expected to deliver high-quality reports, and mining companies in particular face significant pressure from powerful stakeholders to disclose the social and environmental consequences of their activities (Appiagyei & Donkor, 2024; Lodhia & Hess, 2014). KPMG (2024) reports that sustainability reporting has become a routine business practice for almost all of the world's 250 largest companies (96%) now reporting on ESG and sustainability issues. The report highlights that this represents a continuation of strong reporting levels observed in previous years. New regulatory developments, such as the European Union's Corporate Sustainability Reporting Directive (CSRD), are expected to further enhance the breadth and depth of reporting practices (KPMG, 2024).

Perez and Sanchez (2009) found that environmentally sensitive industries have improved the form, comprehensiveness, and depth of their sustainability reports, demonstrating an overall trend towards improved reporting practices and closer alignment with established reporting guidelines. However, Amoako et al. (2017) note that, despite these improvements, the quality and sophistication of sustainability reporting still differ

[12] Corporations operating in sectors such as energy, mining, metals, construction, chemicals, and pulp and paper are considered environmentally sensitive due to the nature of their industrial activities and the significant environmental impacts associated with their operations (García et al., 2017).

across environmentally sensitive industries, especially mining companies' reports. Research across different countries and research contexts further indicates that sustainability reporting often serves as a key tool for environmentally sensitive industries to maintain legitimacy and justify their operations to stakeholders (Amos, 2023; Böhling et al., 2019; Khalid et al., 2019; Lodhia & Hess, 2014; Murguía & Böhling, 2013; Pellegrino & Lodhia, 2012). For example, Amos (2023) investigates how three International Council on Mining and Metals (ICMM) member companies disclosed social and environmental responsibility (SER) indicators in their reports, focusing on the period surrounding the implementation of the ICMM's Sustainable Development Framework in 2008. The study applies content analysis and interpretive textual analysis to 27 SER reports published between 2006 and 2014, employing a disclosure index adapted from Hackston and Milne (1996) and other relevant literature. This index includes 60 items across six disclosure categories: employees, environment, community involvement, energy, governance, and general disclosures. The findings reveal that 51% of the potential disclosure items were reported, indicating selective disclosure practices. The companies appeared to strategically manage both pragmatic and moral legitimacy through their reporting, often tailoring disclosures to specific company priorities or external events. This selective or "cherry-picking" approach suggests that while disclosures may respond to stakeholder interests in the short term, they may also undermine the comprehensiveness and consistency of sustainability reporting over time.

Previous studies have also shown that external pressures often drive environmentally sensitive industries to increase environmental disclosures (Appiagyei & Donkor, 2024). However, companies may also avoid disclosing negative information to reduce legal risks, leading to selective or reduced reporting (de Villiers & Barnard, 2000; de Villiers & Van Staden, 2006). Although sustainability reporting has generally expanded to address legitimacy concerns, particularly in the mining sector (de Villiers et al., 2014), significant variation remains in reporting practices due to industry characteristics, national regulations, managerial discretion, and cultural factors (Amoako et al., 2017; de Villiers et al., 2014). This selective disclosure is often shaped by isomorphic pressures, where global reporting trends are adapted to fit local contexts. Some scholars (e.g., Böhling et al., 2019; Murguía & Böhling, 2013; Pellegrino & Lodhia, 2012) argue that sustainability reports in mining serve to strengthen companies' social licence to operate, balancing compliance with efforts to legitimise the industry as a whole. However, weak regulatory systems and limited civil society pressure, such as exist in Tanzania and Argentina, often enable companies to disclose only partial or strategically curated information to manage stakeholder perceptions without addressing underlying social and environmental harms (Khalid et al., 2019; Lauwo et al., 2016).

The content and quality of sustainability disclosures in environmentally sensitive industries demonstrate the priorities and power of different stakeholder groups (Jenkins & Yakovleva, 2006; Perez & Sanchez, 2009). Powerful actors such as governments, local authorities, investors, and labour unions tend to influence the reporting of key issues like employment, health and safety, environmental management, and resource use, while less powerful or marginalised communities frequently receive minimal or purely symbolic attention (Azapagic, 2004; de Villiers et al., 2014). To manage and minimise societal pressures, organisations such as the ICMM have issued various guidelines to help mining companies navigate risks, stakeholder expectations,

and legitimacy concerns (Ali et al., 2017). Governance disclosures, covering board composition, ethics, third-party assurance, and compliance, are also increasingly used to enhance transparency and strengthen corporate legitimacy (de Villiers & Alexander, 2014; de Villiers et al., 2014). Likewise, community involvement disclosures on issues such as poverty alleviation, local development, and resource sharing are often produced to meet external expectations, though they rarely reflect genuine accountability to affected communities (Khalid et al., 2019; Lodhia & Hess, 2014). General disclosures, such as vision statements and CSR reporting structures, further shape the overall narrative of corporate responsibility (Perez & Sanchez, 2009). However, these studies also expose deeper fractures in sustainability reporting practices in environmentally sensitive industries. Sustainability reporting in mining tends to serve upward accountability to powerful external stakeholders, while downward accountability to local communities remains weak or absent (Lauwo et al., 2020). Rather than proactively addressing long-term harms or structural injustices, companies often disclose information reactively in response to legitimacy threats or public criticism, resulting in forms of performative accountability that protect corporate legitimacy but leave underlying power asymmetries and community grievances unresolved (Amos, 2023; Khalid et al., 2019; Murguía & Böhling, 2013; Uche & Khalid, 2022).

3.4.2 Sustainability reporting of oil and gas companies

In recent years, growing attention has been directed towards how oil and gas companies engage with social and environmental accountability and manage the consequences of their operations (Egbon et al., 2018; Hassan & Kouhy, 2013; Ivory & Brooks, 2018; Noah et al., 2021). Many studies highlight that failures by these companies to take full responsibility for their environmental impacts have contributed to serious environmental incidents, often harming the health, livelihoods, and well-being of affected communities (Belal et al., 2015; Noah et al., 2021; Noah et al., 2024). For example, Noah et al. (2021) investigate the failure of state regulations to hold corporations in the oil and gas industry accountable for their environmental activities in Nigeria. The study examines how corporations exploit weaknesses in the regulatory system to serve their own interests at the expense of environmental accountability. Using a qualitative approach, the researchers analysed documentary evidence and conducted 16 semi-structured interviews with key informants, including government regulators, media practitioners, and NGO representatives. The findings reveal that environmental regulations in Nigeria are undermined by a lack of political will, outdated legislation, weak enforcement, limited sanctions, widespread corruption, and manipulation by politically connected companies. Particularly in the oil and gas sector, corporations use their financial and political power to capture regulators, avoid meaningful compliance, and continue environmentally harmful practices with minimal accountability.

Prior studies have mainly examined corporate disclosures related to major negative incidents. Several studies have investigated corporate disclosures following two major oil spills in the United States that received extensive media attention. These well-documented cases include the 2010 BP Gulf of Mexico oil spill (Arora & Lodhia, 2017; Goosen-Botes & Samkin, 2013; Heflin & Wallace, 2017; Summerhays & de Villiers, 2012) and the 1989 *Exxon Valdez* oil spill (Deegan et al., 2000; Wehmeier & Schultz, 2011). For example, Goosen-Botes and Samkin (2013) analysed how BP responded to the crisis and stakeholder criticism following the Gulf of Mexico oil spill. They argue that BP employed various strategically crafted narratives to influence

stakeholder perceptions and mitigate the potentially severe consequences of the disaster. These strategies, often referred to as "apologia," included denial, counterattacks, differentiation, and apologies, which collectively helped BP to partially deflect blame. Similarly, Arora and Lodhia (2017) explored how BP utilised social and environmental disclosures to manage the reputational risks arising from the same crisis. Applying a reputation risk management framework, they found that BP actively used its website to disseminate social and environmental information, employing various image-restoration techniques to address the reputational damage caused by the spill. Both studies demonstrate that the oil spill created significant threats to BP's reputation, prompting the company to construct corporate narratives to reshape stakeholder perceptions and reduce negative reactions.

Summerhays and de Villiers (2012), meanwhile, investigated whether the BP oil spill led other major oil companies to increase environmental disclosures in their annual reports due to the legitimacy threat the disaster posed to the entire industry. Assessing firms based on three disclosure strategies (image enhancement, disclaimer, and deflection), they found that companies primarily adopted image-enhancement tactics, increasing mostly positive environmental disclosures to restore their legitimacy. Investors may react negatively to companies that fail to provide greater environmental disclosures following industry disasters, as such omissions raise concerns about future disaster costs and heightened regulatory risks. Similarly, Deegan et al. (2000) observed that companies tend to increase voluntary disclosures in the aftermath of disaster incidents involving peers within their industry compared to periods before such events. In the case of the *Exxon Valdez*, for instance, Deegan et al. (2000), along with Summerhays and de Villiers (2012) and Patten (1992), found that oil companies in Australia increased their environmental disclosures after that oil spill.

In developing countries, the literature on sustainability reporting and accountability in the oil and gas sector has mainly been concentrated on contexts such as Nigeria and Ghana, where environmental degradation, weak governance, and power asymmetries dominate the discussion (e.g., Asare et al., 2021; Asare et al., 2024; Egbon & Mgbame, 2020; Noah et al., 2021; Nwagbara & Belal, 2019; Pupovac & Moerman, 2022). For example, Egbon and Mgbame (2020) explore how MNCs in Nigeria strategically frame narratives to deflect blame for recurring oil spills, focusing on their attempts to shape stakeholder perceptions and avoid accountability. The study draws on sensegiving theory and blame avoidance to analyse how MNCs manage the legitimacy threats arising from oil spills. Using a longitudinal qualitative case study, they analysed corporate reports, external documents, and 20 semi-structured interviews conducted with NGO representatives, community leaders from the Niger Delta, and legal experts. Their findings reveal that oil companies largely attribute oil spills to sabotage by third parties (scapegoating), minimise internal operational failures such as pipeline corrosion (misrepresentation), and emphasise their narratives through the joint investigation process (justification). This narrative framing enables corporations to avoid financial compensation liabilities and shield themselves from legal consequences. The study highlights how weak regulatory frameworks, ambiguous evidence, and socio-political complexities allow these corporations to continue operating with limited accountability despite the severe and ongoing environmental damage.

Asare et al. (2021) explored how accountability is discharged in Ghana's emerging oil and gas industry, with a focus on stakeholder engagement, governance, and legitimacy. This study applies elements of legitimacy theory to interpret how government and corporate actors manage accountability towards society. Using a qualitative research design, the researchers conducted semi-structured interviews with representatives from the government, private oil companies, and civil society organisations. The study reveals that rather than delivering substantive accountability, both the state and oil companies employed various legitimising strategies to maintain appearances of compliance without genuinely addressing societal concerns. These practices reflect a significant absence of accountee power, with citizens and civil society groups marginalised mainly from decision-making processes. The authors conclude that robust enforcement and stronger regulatory frameworks are essential to break entrenched power structures that sustain weak accountability practices.

In a more recent study, Asare et al. (2024) analysed accountability in Ghana's oil and gas sector by applying hegemonic theory, drawing on the work of Jessop (2003) and Joseph (2002, 2003). This study uses a qualitative methodology based on interviews with government officials, corporate managers, and civil society representatives to examine the nature of accountability relationships. The findings show that while both the state and oil companies demonstrate selective engagement with civil society, they maintain a close and transparent relationship with one another, forming what the authors describe as an "exclusionary hegemonic coalition". This alliance allows both parties to protect their mutual interests while marginalising citizens and civil society from meaningful participation. The study exposes how such hegemonic alliances entrench accountability failures and undermine efforts to ensure that natural resource wealth benefits the broader population.

Morrison et al. (2024) recently investigated the environmental accountability challenges encountered by FOCs operating in Iraq. They attribute these difficulties to the imposition of Western accountability frameworks, which often fail to align with Iraq's cultural and societal context, rendering their application problematic. This study identifies tensions within the global oil supply chain, particularly the mismatch between globally standardised reporting frameworks and local stakeholder expectations, raising concerns about the cultural relevance and effectiveness of sustainability reporting in Iraq. However, the analysis offers limited insight into how these sustainability reports address the broader social and economic concerns of local communities. In contrast, the present study seeks to offer a more in-depth assessment by exploring how both LOCs and FOCs discharge accountability across environmental, social, and economic dimensions in the KRI.

When companies are aware that stakeholders expect them to behave in an environmentally responsible manner, they often adjust their narratives to project such an image to their audience (Cho et al., 2018). Increasingly, corporations are utilising sustainability disclosures to communicate formally with shareholders and other stakeholders (Cho et al., 2018; Goosen-Botes & Samkin, 2013; Pupovac & Moerman, 2022). They disseminate these narratives through various channels such as the media, corporate websites, and sustainability reports (Du & Vieira, 2012), using them as persuasive tools to shape public discourse during controversial crises like oil spills.

3.4.3 Sustainability reporting and stakeholder engagement

Stakeholder engagement is a key to the present study because it represents one of the primary mechanisms through which sustainability reporting is expected to promote accountability, particularly in contexts where communities are directly affected by extractive activities. Stakeholder engagement refers to an ongoing, interactive relationship in which stakeholders are recognised as contributors to organisational value creation and potential sources of competitive advantage (Ardiana, 2023). Greenwood (2007) conceptualises stakeholder engagement as a set of consultative and communicative activities involving dialogue, information exchange, and reciprocal interaction. Extending this perspective, empirical evidence shows that meaningful stakeholder engagement is essential for advancing genuine accountability (Bellucci et al., 2019), and that without substantive dialogue and responsiveness to a broad range of stakeholder groups, sustainability reporting risks becoming a symbolic exercise that fails to meet its accountability objectives (Manetti, 2011). Amran et al. (2014) argue that high-quality stakeholder engagement enhances the overall quality of sustainability reporting. Consequently, they contend that engagement should be integrated as a core component of the reporting process.

Stakeholder engagement should be understood as an ongoing, cyclical process that spans the planning, implementation, and monitoring phases of sustainability reporting (AccountAbility, 2015). Empirical evidence supports this view: Kaur and Lodhia (2018), for example, emphasise that engagement must occur continuously across sustainability planning, accounting, and reporting, noting that active involvement at each stage is critically important. Given its central role in shaping credible and responsive reporting, organisations are expected to work with stakeholders in co-creating sustainability knowledge, jointly addressing emerging issues, and collaboratively determining which topics are material and should be included in the report (AccountAbility, 2015; Bellucci et al., 2019; GRI, 2016; Kaur & Lodhia, 2018).

According to the GRI Standards (2016), organisations are required to explain how they identify and select stakeholders for engagement (Disclosure 102-42), outline their overall engagement approach (Disclosure 102-43), and report the key issues raised through these interactions (Disclosure 102-44), among other related disclosures. In essence, sustainability reports are expected to provide information on which stakeholders are considered relevant and the ways in which these groups are involved in discussions on sustainability matters. Several studies (e.g., Bellucci et al., 2019; Beske et al., 2020; Kaur & Lodhia, 2014) assess the extent to which stakeholder engagement is embedded in reporting by developing disclosure indices that capture who is engaged, how engagement occurs, and other characteristics of the process. Bellucci et al. (2019) illustrate the prevailing assumption underpinning these indices: that the engagement information disclosed by organisations faithfully represents what occurs in practice. However, Kaur and Lodhia's (2018) study of Australian local councils challenges this assumption, showing that some entities may engage extensively with stakeholders without reporting these activities. This potential gap between practice and disclosure raises concerns about the reliability of stakeholder engagement information presented in sustainability reports, suggesting that disclosures may not fully reflect what happens in practice.

Although stakeholder engagement disclosures are voluntary (Ardiana, 2023), their underlying purpose is to demonstrate to users of sustainability reports that report content is not determined exclusively by preparers but

is shaped through joint deliberation between organisations and their stakeholders (Puroila & Mäkelä, 2019). However, while translating engagement activities into disclosures is important, simply confining this information to a designated section within the report is often inadequate for conveying a comprehensive or meaningful account of engagement practices (Adams, 2004; de Micco et al., 2021; Journeault et al., 2021).

Sustainability reporting requires more than presenting economic, social, and environmental information; it also involves demonstrating *who* the relevant stakeholders are and *how* they have been engaged on these issues, in line with the GRI (2016)'s stakeholder engagement disclosures. This means that organisations are expected to communicate not only their sustainability performance but also the processes through which stakeholders contributed to identifying and shaping the topics reported (Ardiana, 2023). Integrating engagement disclosures with sustainability information signals that companies recognise stakeholder concerns and have attempted to address them through their reporting. Such integration enhances the informativeness and credibility of sustainability reports and also indicates that reported topics stem from stakeholder input rather than cherry-picking of favourable information (Ardiana, 2023; Gray & Milne, 2002). Conversely, when sustainability information is presented without any link to stakeholder engagement, disclosures risk becoming generic or boilerplate, lacking clarity about which stakeholder groups are relevant to specific issues and how their concerns were considered in the reporting process (Michelon et al., 2015).

3.4.4 Sustainability reporting and farming

The relevance of sustainability reporting in the farming sector arises from the negative impacts of oil and gas operations on agricultural land, water resources, and rural livelihoods (Ayompe et al., 2021). In response, sustainability reporting in the farming sector has gained increasing scholarly attention, particularly regarding how reporting mechanisms influence farming practices, stakeholder relationships, and sustainability outcomes (Munasinghe et al., 2021; Silva et al., 2024). Given the considerable role of oil and gas operations in environmental degradation and social inequalities, their effect on farming has increasingly been critically examined. This is particularly relevant to this study, as oil and gas operations in the KRI can have a direct impact on agricultural sustainability, rural livelihoods, and food security. Accordingly, there is a growing demand for accountability through transparent and meaningful sustainability disclosures (Munasinghe et al., 2021). Although sustainability certifications are often perceived as tools for greenwashing, the literature also discusses their potential to improve environmental and social outcomes when designed and implemented effectively (Pratama et al., 2025). The farming sector, especially in the Global South,[13] presents unique complexities shaped by local socio-economic contexts, smallholder dynamics, and export-oriented production pressures (Munasinghe et al., 2021).

For example, Munasinghe et al. (2021) examined sustainability certification in the Sri Lankan tea sector through an interpretive lens, showing that while certification raised awareness of national environmental laws

[13] The United Nations Conference on Trade and Development (2018) defines the Global South as generally encompassing Africa, Latin America and the Caribbean, most of Asia (excluding Israel, Japan, and South Korea), and Oceania (excluding Australia and New Zealand).

and improved estate-level practices, it often excluded broader social concerns and prioritised export-oriented economic logic. Thus, through certification and associated accounting practices, sustainability reporting mechanisms recast producers primarily as economic agents within global value chains. This framing enables partial, compliance-oriented sustainability gains while leaving corporations with disproportionate power to define, measure, and market what is counted as "sustainable". Such mechanisms ultimately promote a narrow, managerialist vision of sustainability that aligns with external auditability and branding imperatives.

Similarly, Zamri et al. (2024) conducted a comparable analysis within a distinct contextual framing, investigating how dairy farmers perceive the environmental impacts of their operations and engage with environmental management accounting (EMA) practices. The findings reveal that farmers conceptualise environmental sustainability in dairying as the ability to nourish the population while preserving natural resources for future generations. While there is an awareness of the need to modify farming practices to mitigate environmental harm, the adoption of EMA techniques is primarily driven by regulatory compliance. Additional motivations include pursuing economic benefits, reputational concerns, and personal fulfilment. However, several barriers hinder the implementation of EMA practices, notably the perceived ambiguity and impracticality of regulatory requirements, regulatory coercion, poor communication from authorities, and the high costs associated with compliance. This study is relevant to this research as it highlights how contextual factors and regulatory pressures shape sustainability practices, offering insights into similar dynamics influencing sustainability reporting in the KRI.

In an earlier study using a broader systems-level analysis, Munasinghe et al. (2017) investigated sustainability issues in Sri Lanka's tea sector using the "Sustainomics" framework, which advocates for balanced and inclusive green growth. The study employed life cycle assessment and value chain analysis to assess tea production's economic, social, and environmental impacts across its full supply chain, from cultivation to consumption. Data were collected from ten tea factories and secondary sources to evaluate sustainability indicators such as emissions, energy use, labour intensity, and cost of production. The findings highlight major challenges related to chemical use, soil degradation, high energy consumption in processing, and the vulnerable conditions of smallholders and female workers. The study concluded that sustainability in the sector requires cross-stage interventions, stakeholder inclusion, and policy support aimed at energy efficiency, organic practices, and social equity. This study is relevant to the present research as it demonstrates how sector-specific sustainability challenges, such as environmental degradation and labour conditions, require effective reporting and policy responses, which are also critical considerations in assessing sustainability reporting practices in resource-driven economies like the KRI.

3.4.5 Sustainability reporting and extinction accounting

Biodiversity refers to the diversity and equilibrium of species that underpin healthy ecosystems and is essential for global sustainability and human survival (Roberts & Elamer, 2025). Yet, the exploitative relationship between humans and nature has driven the earth into what many scientists identify as the sixth mass extinction (Abeer Hassan et al., 2022). Biodiversity degradation and the collapse of ecosystems are now considered among the top five global threats, carrying severe consequences for humanity (World Economic Forum, 2020).

In response, corporations must recognise the inherent value of nature and acknowledge that environmental decline is often directly or indirectly connected to corporate actions (Adler et al., 2018; Atkins & Maroun, 2018; Roberts et al., 2021). Gray and Milne (2018) argue that the pursuit of capitalistic goals has played a central role in accelerating species extinction, warning that continued corporate inaction could make human extinction a conceivable outcome. In the context of this research, these debates on biodiversity and extinction accounting are particularly relevant, as oil and gas operations have caused significant disruption to local ecosystems, loss of biodiversity, and long-term environmental degradation in the KRI with minimal corporate acknowledgement or disclosure.

Although biodiversity is facing a significant decline, academic research on the subject remains limited (Adler et al., 2018; Atkins & Maroun, 2018; Abeer Hassan et al., 2022; Rimmel & Jonäll, 2013). Early academic research has examined corporate accountability for biodiversity across various national contexts, including Danish firms (Van Liempd & Busch, 2013), Swedish corporations (Rimmel & Jonäll, 2013), a conservation organisation in New Zealand (Samkin et al., 2014), Australian mining companies (Adler et al., 2017; Boiral, 2016), and several global studies (e.g., Skouloudis et al., 2019). Nevertheless, only a few studies have extended corporate environmental disclosures to explicitly address extinction and threats to species and their habitats (Abeer Hassan et al., 2022).

The field of biodiversity and extinction accounting is primarily shaped by contributions from South Africa (Atkins & Maroun, 2018; Atkins et al., 2018) and the UK public sector (Weir, 2018). For example, Weir (2018) examines extinction accounting in the UK public sector through an interpretive multi-case study involving 21 interviews with local authority staff, environmental managers, volunteers, and wildlife trust members. The study explored how local councils engage in species monitoring and biodiversity reporting within economic and organisational constraints. While extinction accounting supports data collection and environmental planning, its transformative potential is limited by budget pressures, audit culture, and managerial logic. Councils often use disclosures to satisfy statutory requirements or symbolically demonstrate responsibility, with decisions filtered through cost-effectiveness criteria.

However, corporate accountability for extinction remains underexplored globally (Roberts et al., 2021), despite the significant biodiversity impacts associated with extractive industries such as oil and gas. These industries contribute to habitat destruction, pollution, and ecological degradation, which are particularly relevant in the context of the KRI, where oil and gas operations intersect with ecologically sensitive areas. However, some recent studies have begun to address this gap, suggesting corporate disclosures on extinction are often ambiguous, inconsistent, and largely rhetorical (Addison et al., 2019; Gaia & Jones, 2020). Consistent and transparent reporting on biodiversity and extinction would benefit from the introduction of prescriptive, mandatory regulations and corporate disclosure guidelines (Haque & Jones, 2020) and implementation of standardised indicators to ensure comparability across organisations (Skouloudis et al., 2019). The credibility of the widely used GRI standards has been subject to strong critique (Atkins & Maroun, 2018; Gray & Milne, 2018), particularly in relation to biodiversity disclosures, where companies often engage in impression management by offering symbolic rather than substantive statements (Skouloudis et al., 2019). These critiques

point to the urgent need to reform sustainability reporting practices so that organisations can address their impact on natural capital more pragmatically and accountably (Abeer Hassan et al., 2022).

The COVID-19 pandemic has amplified societal awareness of environmental degradation, with studies linking zoonotic diseases like COVID-19 to the destruction of ecosystems and biodiversity loss (Everard et al., 2020; WHO, 2020). Furthermore, the integration of biodiversity-related targets into the SDGs has enhanced public concern for environmental protection and sustainable development. As countries implement economic stimulus packages in response to the pandemic, biodiversity is increasingly being recognised as a central component of green recovery strategies (Organisation for Economic Co-operation and Development [OECD], 2020). In this context, meaningful corporate reporting becomes essential for stakeholder engagement (Hassan, Roberts, et al., 2020).

3.4.6 Sustainability reporting, religion, and culture

A growing body of literature explores the intersection between religion, culture, and sustainability reporting, recognising religion as a moral framework that can inform and shape corporate accountability practices (Hardy & Ballis, 2013). Scholars have increasingly argued that religious worldviews provide ethical foundations that go beyond technocratic and market-based approaches to sustainability (Kamla et al., 2006). Within this discourse, Islam has received notable attention for its emphasis on social justice, environmental stewardship, and intergenerational equity, values that align closely with sustainability principles (Khodakarami et al., 2024)

Islamic teachings promote accountability to Allah (SWT), the *ummah* (community), and future generations through concepts such as *khalifah* (environmental stewardship), *amanah* (trust), and *adl* (justice). These principles frame sustainability as a divine obligation, not merely a regulatory requirement, and offer a culturally embedded alternative to Western reporting frameworks (Haniffa & Hudaib, 2007; Kamla, 2009). As such, several studies advocate for integrating Sharia-compliant practices into corporate reporting to ensure that disclosures represent both ethical commitments and societal expectations (Hassan & Syafri Harahap, 2010; Maali et al., 2006). This discussion is relevant to this research as it provides a cultural and religious lens for understanding how accountability and sustainability reporting can be interpreted in the KRI, where Islamic values and local traditions significantly influence perceptions of corporate responsibility.

In Islamic contexts, the application of global frameworks such as the GRI often fails to capture these normative dimensions, leading to a disconnect between formal disclosures and local stakeholder values (Osman et al., 2021). This cultural misalignment contributes to symbolic compliance, where companies report sustainability efforts primarily to meet global legitimacy expectations rather than local ethical imperatives. The literature thus highlights the need to decolonise sustainability reporting by embedding indigenous and religious ways of knowing into disclosure practices (Alawattage & Fernando, 2017; Osman et al., 2021). For example, Osman et al. (2021) investigate how Islamic ethical commitments interact with sustainability reporting practices within the Egyptian banking sector. The study explored how local religious values shape corporate responsibility practices in a context marked by both Islamic traditions and global reporting pressures. The researchers adopted an interpretive methodology and conducted semi-structured interviews with managers from Islamic banks,

Sharia supervisory board members, and central bank officials. The findings show that while banks formally adopt global frameworks such as the GRI to satisfy external legitimacy demands, the implementation of these standards is shaped by Islamic notions of accountability, specifically, accountability to Allah (SWT), the community, and future generations. This tension leads to symbolic compliance with global standards, where formal disclosures are often detached from the ethical substance valued by local stakeholders.

In addition, sustainability reporting is more than a mechanism for disclosing corporate performance; it is also a medium through which organisations communicate their underlying values, priorities, and identity (Gallhofer & Chew, 2000; KPMG, 2024). These values are often shaped by the cultural context in which a corporation operates, influencing both the content and tone of disclosures (Al-Akra et al., 2009; Kamla, 2007; Kuasirikun & Sherer, 2004; Thoradeniya et al., 2015). Sustainability reports often incorporate narratives, imagery, and symbolic references representing local traditions and belief systems (Abeydeera et al., 2016), thereby situating corporate accountability within a specific socio-cultural frame (Gallhofer & Chew, 2000).

Empirical research across diverse regions illustrates the influence of culture and religion on reporting practices. For example, Boiral et al. (2019) showed how extractive companies operating near indigenous communities integrate cultural traditions, spiritual values, and local priorities into their sustainability and community engagement initiatives to secure a social licence to operate, while Thai companies have incorporated Buddhist heritage into narratives on community engagement (Kuasirikun & Sherer, 2004). The latter study found that only a few Thai companies were committed to upholding Buddhist principles in an increasingly secular society. In Arab countries, Islamic values such as transparency and social justice have influenced corporate disclosure patterns (Al-Akra et al., 2009). However, even in culturally distinct settings, globalised reporting frameworks, often derived from Western accounting models, tend to dominate, sometimes diluting the depth of culturally grounded disclosures (Kamla, 2007).

3.4.7 Qualitative sustainability reporting studies in the context of developing countries

Sustainability reporting practices have been studied in many developing countries (Tauringana, 2021a, 2021b) and have seen significant growth across the last two decades (Adams & Abhayawansa, 2022; Hahn & Kühnen, 2013; Ye et al., 2020). A series of KPMG surveys on corporate responsibility disclosures between 2008 and 2024 highlights this upward trend, particularly in Latin America and Asia-Pacific. This growth is attributed to increased government-mandated reporting laws, regulations, and rules that stock exchanges and financial market regulators implement. The survey further emphasised that sustainability reporting has become standard practice among the world's largest companies, with increasing alignment to frameworks such as the European Union's CSRD and ISSB standards (KPMG, 2024).

As sustainability reporting has expanded globally, scholars have sought to understand the extent of reporting and the motivations and contextual factors driving these practices. Consequently, the existing literature has employed both qualitative and quantitative methodologies to explore sustainability reporting practices in these settings (Tauringana, 2021a). Qualitative studies have employed open-ended interviews, semi-structured interviews, qualitative content analysis, and questionnaires to investigate sustainability reporting in particular

settings (Belal & Owen, 2007; Dissanayake, Tilt, & Qian, 2021; Zhao & Patten, 2016). The essential advantage of the qualitative approach in sustainability reporting studies, as summarised by Tauringana (2021a), is that it may enable direct investigations of the motivations for sustainability reporting based on the perceptions and experiences of managers.

Given that the present research adopts a qualitative approach and focuses on sustainability reporting in a post-conflict developing region, it is important to review existing qualitative studies on sustainability reporting (QSSR) in similar contexts. These studies offer insights and unique perspectives on sustainability reporting practices and cover contextual factors influencing reporting practices. They are mainly context-based and often focus on themes such as stakeholder expectations and influence, barriers to reporting, and contextual and institutional dynamics, which are particularly relevant to understanding sustainability reporting practices in developing and post-conflict regions and to this study (Hiebl, 2023). These themes are discussed in greater detail in relation to the context of this study below.

3.4.7.1 Stakeholder expectations and influence

Stakeholder expectations and influence represent key themes in QSSR conducted in developing countries. This theme delves into how different stakeholder groups, such as local communities, NGOs, international bodies, governments, and regulators, shape or are shaped by corporate sustainability reporting practices, particularly in the context of social and environmental sustainability. Stakeholder theory has been widely used as a theoretical lens to analyse how companies respond to the diverse demands and informational needs of these groups and how geopolitical and institutional contexts influence stakeholder expectations and corporate responses (e.g., Abdalla & Siti-Nabiha, 2015; Amoako et al., 2022; Elijido-Ten et al., 2010; Hossain & Alam, 2016; Kamal, 2021; Momin, 2013; Petcharat & Zaman, 2019). Studies on this theme have used stakeholder influence as a strategic factor in shaping the evolution of sustainability reporting practices as companies seek to promote transparency and corporate accountability in their reporting processes.

For example, a study by Momin (2013) examined how social and environmental NGOs in Bangladesh perceive corporate social disclosures. The study adopts stakeholder theory as its theoretical framework to analyse how NGOs, as secondary stakeholders, influence corporate behaviour and assess the adequacy of corporate disclosures. The study is based on 15 semi-structured interviews with representatives from social and environmental NGOs actively engaged in monitoring corporate activities in Bangladesh. Findings show that NGOs perceive corporate social disclosures in Bangladesh as largely symbolic and motivated by corporate efforts to enhance legitimacy rather than genuine accountability. The study highlights the lack of detailed and credible information in disclosures, expressing concerns that such practices often amount to greenwashing. Overall, the findings emphasise the need for stricter regulations and more authentic engagement with stakeholders to improve the quality and credibility of corporate social disclosures.

In Malaysia, Elijido-Ten et al. (2010) explored how various stakeholder groups influence environmental disclosure practices in Malaysia. This study uses stakeholder theory to understand the strategic interactions between stakeholders and corporations and focuses on how stakeholders apply influence strategies to shape

disclosure outcomes. It is based on 20 semi-structured interviews conducted with a diverse group of stakeholders, including representatives from NGOs, regulatory bodies, and corporate managers. The study finds that stakeholders in Malaysia employ both direct and indirect strategies, such as dialogue, advocacy, and public campaigns, to influence the quality and transparency of environmental disclosures. However, the findings reveal a gap between stakeholder expectations and corporate responses, often due to weak enforcement mechanisms and competing priorities. The researchers emphasise the need for stronger regulatory frameworks and enhanced stakeholder engagement to bridge this gap and improve the overall effectiveness of environmental reporting.

3.4.7.2 Barriers to reporting

Studies on this theme focus on what hinders organisations from engaging in effective sustainability reporting. The barriers often stem from resource constraints, weak regulatory frameworks, lack of awareness or expertise, and socio-political and cultural challenges. Researchers focus on identifying these barriers and understanding how they limit the scope, quality, and credibility of reporting practices (Belal & Cooper, 2011; Dissanayake, Kuruppu, et al., 2021). Findings show that in many developing countries, organisations struggle to adopt comprehensive reporting practices due to the absence of mandatory regulations, insufficient stakeholder pressure, and limited organisational capacity.

For example, Belal and Cooper (2011) investigated the reasons behind the lack of CSR reporting among companies in Bangladesh. The study uses legitimacy theory to explore how the absence of reporting affects organisational legitimacy. The research is based on 18 semi-structured interviews with corporate managers, policymakers, and industry experts. Findings show that barriers such as limited financial resources, lack of managerial expertise, weak regulatory enforcement, and a culture of secrecy prevent companies from adopting CSR reporting practices. Additionally, companies fear that increased transparency might expose poor performance or create reputational risks, further discouraging reporting.

Researchers have identified and analysed the key obstacles to sustainability reporting practices in five countries within the Indo-Pacific region (Dissanayake, Kuruppu, et al., 2021). The study adopted institutional theory as its theoretical framework to examine how institutional pressures and contextual challenges influence the adoption and quality of sustainability reporting. Based on 25 semi-structured interviews conducted with regional corporate managers, policymakers, and sustainability consultants, findings show that significant barriers to sustainability reporting include a lack of awareness and expertise, additional costs associated with reporting, insufficient time and resources, weak regulatory frameworks, and limited government initiatives to support reporting practices. Cultural resistance to transparency and prioritisation of short-term financial performance over long-term sustainability are also identified as significant challenges. These findings point to profound institutional weaknesses characterised by inadequate enforcement mechanisms, fragmented regulatory support, and limited institutional capacity. Overall, the study emphasises the need for institutional reforms, enhanced capacity building, and stronger stakeholder engagement to overcome these barriers and advance regional sustainability reporting practices.

3.4.7.3 Contextual and institutional dynamics

Given that this study focuses on the KRI, a post-conflict and resource-rich setting, understanding how contextual and institutional forces influence sustainability reporting is crucial. The contextual and institutional dynamics theme explores how local cultural, socio-political, economic, and institutional factors shape corporate sustainability reporting practices. Studies on this theme explore the relationship between global frameworks like the GRI and the SDGs and local environments, which come with their own sets of challenges and opportunities for sustainability reporting. Institutional theory is frequently employed to understand how organisations navigate competing institutional logic, such as market-driven imperatives, governmental expectations, and societal norms (e.g., Alawattage & Fernando, 2017; Khan et al., 2011; Lauwo et al., 2016; Li & Belal, 2018; Mahmood & Uddin, 2021; Parsa et al., 2021).

Research within this theme reveals that contextual factors, such as post-conflict reconstruction, political instability, resource dependency, and cultural resistance to transparency, significantly influence reporting practices. Studies in regions like Sri Lanka and sub-Saharan Africa show how historical and political contexts shape reporting practices, often incorporating global standards with local needs. For example, Dissanayake, Tilt, and Qian (2021) examined how public companies in Sri Lanka utilise sustainability reporting to respond to national challenges and enhance their legitimacy in the eyes of both local and international stakeholders. The study applies integrative social contracts theory to analyse how companies strategically disclose sustainability initiatives to maintain their social licence to operate and align with national development priorities. Based on 15 semi-structured interviews conducted with senior-level managers of listed companies in Sri Lanka, the findings indicate that managers' views on the value of sustainability reporting, local contextual challenges, and global standards shape the extent and nature of corporate sustainability disclosures. Specifically, Sri Lankan company managers aim to implement sustainability initiatives that not only benefit their organisations but also contribute to national development. However, despite their willingness to engage in sustainability reporting, they face tensions between global expectations and local contextual realities when implementing and disclosing sustainability efforts. This dynamic is also reflected in the content of their annual reports, where certain aspects, such as social sustainability, are more focused on addressing local issues.

Tilt et al. (2021) investigated the current status of sustainability reporting practices in sub-Saharan African countries. This study employed new institutional economics theory to explore how institutional factors, such as informal norms and regulatory frameworks, influence sustainability reporting. It involved a comprehensive analysis of sustainability reports from 78 companies across 18 countries, supplemented by seven semi-structured interviews with sustainability managers from firms in Botswana, Nigeria, and Kenya. Findings show that while sustainability reporting is gaining momentum in the region, it remains largely underdeveloped, with significant barriers, including weak regulatory frameworks, a lack of awareness, and resource constraints. However, voluntary reporting frameworks like the GRI have emerged as a bridge between informal social norms and formal regulatory requirements.

3.4.8 Sustainability reporting in the Middle East region

While there is considerable literature on sustainability reporting in developing countries, the Middle East[14] has received less attention from scholars (Ismaeel & Zakaria, 2019). In the Middle Eastern context, the existing literature on sustainability reporting research has been dominated by environmental reports that are descriptive in nature. Most studies use a positivist approach (Morrison et al., 2024), and relatively few interpretive studies have been investigated (Osman et al., 2021). In addition, the literature reveals ample gaps and unexplored geographical contexts in some Middle Eastern countries (Fifka, 2013; Pisani et al., 2017). This is in line with the work of Ali et al. (2017) and Qian et al. (2021), which emphasises the many untapped geographical contexts and suggests that more studies are needed to explain the complexities of the sustainability reporting concept and create insights across industries and contexts to address new geographical contexts. These gaps are particularly relevant to the present study, which investigates sustainability reporting practices in the KRI, a largely under-researched context within the Middle East. The lack of interpretive, context-driven research in the region highlights the need for a qualitative approach that can examine how sustainability reporting may promote accountability to local stakeholders. Moreover, accountability expectations in Middle Eastern contexts often differ from those in developed countries due to the influence of weak institutional structures, political instability, socio-cultural dynamics, and limited stakeholder participation in corporate decision-making processes (Osman et al., 2021; Thoradeniya et al., 2022).

Several empirical studies have focused on sustainability disclosure in Middle Eastern countries (e.g., Ibrahim & Hanefah, 2016; Menassa, 2010; Rizk et al., 2008; Salama, 2009). Most of these studies have concentrated on the annual reports of listed companies and have sought to determine the factors influencing the level of sustainability disclosures using content analysis. Recent studies, however, have reported a growth of sustainability disclosure in the region (Gerged et al., 2018) and have examined manifest reporting practices in the Middle East (Ismaeel & Zakaria, 2019; Jamali et al., 2020). A few studies have also sought to comprehend the perceptions and attitudes of stakeholders towards sustainability reporting in practical situations (e.g., Osman et al., 2021). Yet, both types of studies suffer from similar limitations and weaknesses. Both research areas have a narrow focus, and there is a notable lack of studies exploring less developed countries and historical contexts. This gap is especially pronounced in research on perceptions and attitudes, as highlighted by Belal and Momin (2009) in their work with various stakeholders within developing countries. Moreover, both types of studies commonly lack comprehensive interpretive approaches, theoretical grounding, and contextual analysis in examining sustainability reporting. Therefore, Osman et al. (2021) have called for more contextual studies with in-depth interviews with different stakeholders. Contextual research, in-depth interpretation, and theoretically informed approaches to sustainability reporting remain underdeveloped (Osman et al., 2021). Additionally, themes related to corporate sustainability reporting practices in post-conflict regions, particularly assessing how these accounting practices address the accountability needs of local stakeholders, are not clearly articulated in the existing literature.

[14] "The Middle East" is a geopolitical phrase that typically refers to the region spanning the Arabian Peninsula, Anatolia (including Cyprus and Türkiye), Levant, Egypt, Iran, and Iraq (Culcasi, 2010).

This limitation contrasts with much of the sustainability reporting literature in developed countries, where stronger institutional environments, regulatory systems, and stakeholder activism often place greater emphasis on formal accountability mechanisms, transparency, and standardised sustainability disclosures. A similar pattern is observed in the context of sustainability reporting in the Arab world. Research on sustainability reporting in Arab countries remains relatively limited, often focusing on recurring Western themes, even when studies incorporate the Islamic dimension (e.g., Aribi & Gao, 2010; Farook et al., 2011; Hassan & Salma Binti Abdul Latiff, 2009; Megeid, 2013).

A few contextual studies, which examine sustainability reporting within specific socio-political, economic, and historical settings, have been conducted. For example, a study employing institutional theory by Ismaeel and Zakaria (2019) covered seven nations in the Middle East (Qatar, Oman, the United Arab Emirates, Lebanon, Bahrain, Kuwait, and Palestine) in its examination of the sustainability reporting motivation and understanding of the preparers' perception of sustainability reports. The study was based on interviews with one manager from each of the seven countries mentioned. The findings show that sustainability reporting is differently perceived among Arab countries. The different perceptions among companies are connected to their scope and nature, whether international or local. The authors also determined several motives for sustainability reporting in the Middle East, including enhancing sustainability performance, spreading the culture of accountability, stakeholders' right to know, and transparency.

In Egypt, meanwhile, Sorour et al. (2021) reported how Egyptian banks have shifted from a business case perspective to a more politically compelled disclosure by emphasising the significance of regulatory change for sustainability reporting expansion. With the aim of investigating sustainability reporting as a way to reduce scepticism in the public bank sector, the authors' findings reveal that after the 2011 Arab Spring, the banking sector moved towards more "political CSR reporting" and adopted a more moral approach regarding societal expectations of sustainability reporting and government. These findings further demonstrate how accountability practices in post-conflict and developing contexts are often shaped by political transitions, institutional instability, and broader societal expectations rather than purely market-driven or shareholder-oriented considerations commonly observed in developed economies.

3.4.9 Sustainability reporting in the post-conflict context

There is little discussion regarding corporate sustainability reporting practices in the post-conflict context in general (Thoradeniya et al., 2022). Post-conflict contexts refer to countries that have recently emerged from internal strife, armed conflict, or civil war (Cunningham, 2017). They are characterised by a precarious state of peace and stability, and they frequently face critical challenges related to restoring governance, addressing social and economic inequalities, and reconstructing infrastructure (Dissanayake et al., 2016). Some examples of post-conflict contexts include Iraq, Syria, Yemen, Libya, South Sudan, Rwanda, Liberia, Bosnia and Herzegovina, and Sierra Leone. These countries have experienced influential internal conflicts and have implemented peacebuilding and reconstruction processes with the global community's support. These countries have experienced unique challenges in the aftermath of conflict, especially regarding social, environmental, and economic difficulties (Smith, 2015).

Wars destroy social and economic growth and cause extreme damage to infrastructure, community life, and the natural environment (Collier, 2003; O'Reilly & Powell, 2015). Exploring the effects of war on a country's environment, O'Reilly and Powell (2015) argue that crises can change "the power of vested interests or change people's ideas about how the world works and what policies a government should adopt" (p. 31). Their findings reveal that wars often expand government regulations in many areas, such as business regulation, labour markets, and credit markets. Consequently, post-war reconstruction can potentially change institutions by prioritising economic, social, environmental, and corporate sustainability practices. Similarly, Suarez et al. (2018) argue that post-conflict governments often prioritise economic recovery, poverty reduction, and peacebuilding over environmental sustainability, resulting in weak environmental governance and increased dependence on extractive industries. Their study further highlights that post-conflict reconstruction can intensify environmental degradation through deforestation, land-use conflicts, and expanded natural resource extraction unless environmental concerns are integrated into long-term development and governance frameworks.

Several countries have experienced varying degrees of success in redevelopment in post-conflict periods (Chen et al., 2007). However, for some countries, like Iraq, the road towards recovery has proven to be particularly challenging. Maconachie (2019) argues that countries facing post-conflict in the MENA region seek foreign direct investment and trade and refocus on enhancing economic and social well-being, including health, education, and employment opportunities. However, this focus may inadvertently negatively affect the natural environment due to a lack of government priority on environmental issues (Maconachie, 2019; Wilson, 2015). The extant literature stresses the government's role as a key player in sustainability in post-conflict countries. During times of conflict, governments tend to prioritise economic issues due to life-threatening situations and resource scarcity (Thoradeniya et al., 2022). However, in the post-conflict period, there is a change in focus towards addressing both economic *and* social issues to enhance welfare and economic growth and sustain the prospects of peace (Panić, 2009).

Recent literature emphasises the role of the social and political context in shaping corporate reporting practices in developing countries that have experienced considerable civil unrest, especially in the case of the Arab Spring movement (Al Mahameed et al., 2021; Osman et al., 2021; Sorour et al., 2021). In the pre–Arab Spring era, corporate reporting practices were seen as a supplement to authoritarian regimes' social, economic, and political conditions. However, the post–Arab Spring era has witnessed more significant humanitarian and social concerns, indicating a shift towards democratic values (Al Mahameed et al., 2021). For example, in the aftermath of the 2011 revolution in Egypt, there was increased societal awareness of the pressing need to promote economic development, counteract corruption and social injustice, and address social issues (Osman et al., 2021; Sorour et al., 2021).

In Sudan, Abdalla and Siti-Nabiha (2015) investigated the motivation of sustainability reporting in oil companies using both legitimacy and new institutional theory. Data were collected from 40 interviews with key informants of managers from various departments, organisational levels, and external stakeholders. In Sudan, internal and external pressures have been exerted on companies to adopt sustainability practices.

However, the change forces have mainly come from NGOs' allegations and foreign partners' audit pressure. The study provides valuable insights into the strategy embraced by organisations functioning in emerging markets to deal with internal and external accountability pressures. The results show that organisational responses to both internal and external pressures were affected by managers' perceptions of the influence of the various stakeholders' actions on their organisation's legitimacy. Similarly, Uche and Khalid (2022), in the context of mining companies in Ghana, demonstrate how corporate reporting practices can function as mechanisms of legitimacy management rather than genuine accountability in conflict-affected settings. Their findings reveal that sustainability disclosures were strategically used to justify corporate actions, marginalise artisanal miners, and obscure historical inequalities and human rights concerns associated with resource extraction. The study further highlights the role of NGOs and media actors in producing counter-accounts that challenge corporate narratives and expose social injustices and human rights abuses.

In the context of Sri Lanka, studies investigating sustainability reporting practices during wartime (Beddewela & Herzig, 2013; Hettiarachchi & Gunawardana, 2012; Thoradeniya et al., 2015) have concentrated primarily on the sustainability disclosure practices of listed companies (Hettiarachchi & Gunawardana, 2012; Rajapakse, 2003; Wijesinghe, 2012) and demonstrated significantly low levels of disclosure by listed companies in Sri Lanka. These studies reveal that listed companies disclose information in a self-laudatory manner, fail to provide sufficient material information for decision-making goals (Rajapakse, 2003), and often neglect GRI guidelines in their reporting practices (Thoradeniya et al., 2022). However, studies during the war indicate an increase in social disclosure related to the Sri Lankan community compared to environmental disclosures (Hettiarachchi & Gunawardana, 2012), which stemmed from the entrenched practice of disclosing charitable donations associated with CSR programmes and activities. Studies investigating sustainability reporting practices in the post-war era in Sri Lanka have shown similar disclosure trends, with companies prioritising the disclosure of social indicators over environmental indicators (Akram & Thilakarathne, 2016; Dissanayake et al., 2016).

Similarly, In Vietnam, Kane et al. (2022) explored the perceptions of corporate and NGO executives regarding sustainability practices, issues, and priorities in Vietnam. The study employed legitimacy theory to examine how companies use CSR to align with global expectations while addressing local socio-economic challenges. Based on 20 focus group participants and a survey of 186 companies across different sectors in Vietnam, the findings show that CSR practices among Vietnamese domestic companies are strongly influenced by cultural values and religious beliefs, emphasising philanthropy and social welfare contributions. However, MNCs operating in Vietnam adopt more structured and strategic approaches to CSR by focusing on sustainability initiatives aligned with global standards. The results indicate that while companies recognise the importance of CSR for reputation enhancement and stakeholder engagement, local firms face challenges in integrating strategic sustainability initiatives due to limited resources and regulatory inconsistencies. Relatedly, Al-Shaer et al. (2024) argue that corporate accountability for human rights in conflict-affected contexts is increasingly shaped by sustainability-oriented governance mechanisms, including sustainability reporting, independent assurance, and board-level sustainability committees. Their study on conflict mineral reporting demonstrates

that firms with stronger sustainability governance systems are more likely to provide transparent disclosures regarding human rights risks and due diligence practices within their supply chains. The study further highlights that accountability in conflict-affected settings extends beyond legal compliance and requires companies to demonstrate responsiveness to broader stakeholder concerns regarding ethical sourcing and human rights protection.

Furthermore, Buanaputra et al. (2022) show that accountability and legitimacy in post-conflict and religiously influenced contexts can operate in a mutually reinforcing manner rather than as competing concepts. Examining accountability practices in an Islamic educational institution, the study demonstrates how accountability mechanisms were used both to discharge moral and religious responsibilities and to maintain organisational legitimacy and public trust. The findings suggest that accountability practices in fragile and culturally distinct contexts are often shaped by local religious and ethical values, indicating that accountability cannot be fully understood through Western corporate frameworks alone.

In summary, this section has highlighted the multifaceted challenges that post-conflict countries face in adopting and implementing meaningful sustainability reporting practices. A recurring observation across the reviewed contexts, such as Iraq, Sudan, Sri Lanka, and Vietnam, is the dominance of social over environmental disclosures, often shaped by pressing socio-political priorities, resource scarcity, and weak regulatory environments. Post-conflict governments typically prioritise economic recovery and peacebuilding, which can sideline environmental and sustainability concerns. These priorities often result in an imbalanced focus on social disclosures, with environmental issues receiving limited attention. Studies also show that reporting practices in these contexts tend to be driven by reputational concerns, with limited adherence to global standards, such as the GRI. Such practices often serve to maintain legitimacy in the eyes of powerful external stakeholders rather than to promote transparency or accountability to local communities. These insights are particularly relevant for the present study, as they inform an understanding of how conflict legacies and transitional governance structures influence sustainability reporting and its potential role in promoting accountability and rebuilding trust in fragile environments such as the KRI.

3.5 Chapter summary and conclusion

This chapter has provided a comprehensive review of the evolving field of sustainability reporting, tracing its conceptual roots and historical development. It began by defining sustainability and its significance, then introduced sustainability reporting by outlining its scope, purpose, and diverse interpretations in the literature. The chapter also traced the historical evolution of sustainability reporting, highlighting key phases in which corporate reporting expanded to address social, environmental, and economic concerns. It also covers the literature relevant to this study, including sustainability reporting studies in environmentally sensitive areas such as oil and gas and mining, developing, post-conflict, and Middle Eastern contexts.

The review identified three interrelated themes emerging from QSSR in developing countries: stakeholder expectations and influence, barriers to reporting, and contextual and institutional dynamics, which collectively shape how sustainability reporting practices evolve within diverse national settings. Evidence suggests that in

politically unstable or resource-constrained contexts, reporting is often employed strategically to satisfy external demands and demonstrate compliance rather than to strengthen local accountability. Yet, a persistent gap remains in critical, interpretive research exploring how these practices are embedded within local socio-political and cultural environments. Underexplored regions, such as the KRI, offer a valuable opportunity to examine the extent to which global reporting frameworks align with local norms and customs, and how they can promote accountability to local stakeholders.

These insights position the present study within an important and underdeveloped area of inquiry. In the KRI, the legacies of conflict, an oil-dependent economy, and strong cultural-religious norms combine to create distinctive expectations for corporate accountability. Yet, these are mainly absent from prevailing sustainability reporting practices. The gap this study seeks to address includes the limited understanding of sustainability reporting in weak institutional environments, where stakeholder engagement is minimal, regulatory enforcement is weak, and social accountability is often compromised by political or economic interests. Furthermore, the current body of QSSR tends to illustrate Western theoretical assumptions and methodological approaches, which may not adequately capture the dynamics in post-conflict and culturally distinct regions such as the KRI. Addressing this gap requires an in-depth, context-driven approach that captures the tension between global reporting standards and local accountability expectations. For this reason, the study adopts a qualitative case study methodology, with a particular focus on how corporate sustainability reporting can promote accountability to local stakeholders in the KRI. This approach enables a nuanced exploration of the ways in which reporting practices are interpreted, negotiated, and adapted in a post-conflict, resource-dependent society, providing both theoretical and practical contributions to sustainability reporting scholarship.

Chapter 4
Theoretical framework

4.1 Introduction

This chapter presents the theoretical framework that guides the analysis and interpretation of this study, offering insight into how the research questions are addressed within the context of the KRI. Building on the literature reviewed in the previous chapter, this chapter develops the theoretical framework used to conceptualise accountability for sustainability in the KRI and to evaluate the corporate sustainability reporting practices of oil and gas companies in relation to this conceptualisation. The overarching aim is to examine corporate sustainability reporting practices of oil and gas companies in the KRI, a post-conflict region in the MENA, and evaluate the extent to which these practices meet the accountability needs of local stakeholders. In pursuing this aim, accountability is adopted as the central theoretical lens, given its analytical strength in interrogating power relations, reporting processes, and the extent to which corporate practices respond to stakeholder concerns within sustainability discourse. Drawing from the literature, this chapter outlines accountability as a multidimensional and context-sensitive concept that offers a robust analytical foundation for engaging with the power dynamics, stakeholder relationships, and reporting mechanisms relevant to the research questions.

The chapter is structured into four main sections. Following this introduction, Section 4.2 explores the historical development and conceptual foundations of accountability within the accounting literature. It examines accountability as a multidimensional concept, addressing its relational nature, scope, temporal dimensions, and potential outcomes. Section 4.3 then discusses the multidimensional nature of accountability by addressing four foundational questions. First, it explores "Accountability to whom?" highlighting how power asymmetries shape accountability relationships and often marginalise less powerful stakeholders, particularly within the context of sustainability reporting. Second, it investigates "Accountability for what?" critically analysing the scope of accountability and the limitations of dominant reporting frameworks that prioritise financial materiality over social and environmental justice. Third, it discusses "When and how accountability is discharged?", contrasting procedural and retrospective models with more dynamic, continuous, and culturally embedded approaches, including religious and indigenous perspectives. Finally, it evaluates "What are the consequences/outcomes of accountability?", assessing how accountability practices can either perpetuate existing power structures or serve as mechanisms for stakeholder empowerment and systemic change. Finally, Section 4.4 closes the chapter with a summary and conclusion.

4.2 Defining accountability

Accountability is central to this study because this concept moves beyond descriptive assessments of sustainability reporting to interrogate whether reporting practices address the expectations of those affected by corporate activities. While other frameworks, such as legitimacy theory or stakeholder theory, provide insights into how organisations manage perceptions or balance competing interests (e.g., Mahmood & Humphrey,

2013; Morrison et al., 2024; Uche & Khalid, 2023), they often emphasise managerial strategies for securing acceptance rather than evaluating the quality of the account rendered. However, accountability directly emphasises the rights of stakeholders to receive information and the obligations of companies to provide a meaningful account of their actions (Fusco et al., 2024; Gray et al., 1996). This emphasis is especially relevant in the KRI, where post-conflict dynamics and power asymmetries between FOCs and local communities raise questions about whether reporting actually fulfils its social purpose. In this study, accountability serves as both a normative lens, defining how reporting should operate in serving stakeholders, and an analytical tool for assessing the extent to which sustainability reporting practices in the KRI meet these expectations. Oil and gas companies are conceptualised as accountors responsible for disclosing their economic, social, and environmental impacts, while local communities are positioned as accountees with a rightful claim to that information.

The concept of accountability has been used in accounting literature to explain accounting phenomena (Asare et al., 2022; Gray & Jenkins, 1993), with its importance recognised in governance, social, environmental, and economic contexts (Asare et al., 2022). Early contributions to the accounting literature conceptualised accountability through the lens of the social contract between society and organisations, recognising the expectations of diverse stakeholders (Gray et al., 1988). Accountability, in this view, embodies evolving societal concerns and expectations (Shaoul et al., 2012). Ebrahim (2003) links the definitional ambiguity to the social nature of accountability, whereby organisations, as accountors, are answerable to various stakeholders (accountees) with potentially conflicting interests. This perspective aligns with Roberts' (1996) distinction between individualising and socialising forms of accountability, in which accountability is understood as a relational and dialogic process embedded in social interactions. Beattie (2014) supports this view, noting that organisations must navigate accountabilities to investors, employees, regulators, customers, and the broader community. Gray et al. (1988) earlier conceptualised accountability as a fundamental element of stakeholder engagement, while Greiling and Spraul (2010) stressed its procedural components, including collecting, processing, and disseminating information. Despite these broader interpretations, much of the accounting literature has reduced accountability to "triple bottom line" reporting, emphasising economic, environmental, and social disclosures (Deegan, 2017, 2025; Morrison et al., 2024).

In the 1990s, a narrower conceptualisation of accountability emerged, focusing on principal-agent relationships, particularly between shareholders and managers. This was exemplified by the UK Cadbury Report (Cadbury Committee, 1992), which positioned accountability as a formal, hierarchical mechanism grounded in the provision of financial information to facilitate control and oversight. In this context, managers serve as accountors, while shareholders are accountees. Such interpretations often equate accountability with reporting, thus reducing it to an act of disclosure (Richardson, 2012). However, critics have argued that limiting accountability to shareholders excludes broader stakeholder interests (Brennan & Solomon, 2008; Carlisle et al., 2024). Moreover, previous studies have been criticised for privileging managerial perspectives, often ignoring democratic dimensions of accountability (Greiling & Spraul, 2010; Scobie et al., 2020). From a democratic standpoint, accountability entails both giving and receiving accounts, framed as a dialogical or

forum-based process (Morrison & Lowe, 2021). Accountability lacks substance without such a forum between accountors and accountees, as mere information disclosure is insufficient (Bovens et al., 2014; Roberts, 2009).

Alternative perspectives advocate for a broader, stakeholder-oriented view of accountability to address this limitation. From this standpoint, accountability requires the willingness to explain and justify actions not only to shareholders but to all affected parties (Agostini et al., 2023; Munro & Hatherly, 1993). Gray et al. (1996) define accountability as "the duty to provide an account (by no means necessarily a financial account) or reckoning of the actions for which one is held responsible" (p. 38), highlighting its social dimension beyond economic considerations. In this view, stakeholders are defined as any individuals or groups affected by or capable of affecting an organisation's objectives (Freeman, 1984; Gray et al., 1996). Within this relationship, accountability involves both the accountor, the party responsible for reporting, and the accountee, who has the right to demand information and justify or contest actions. These roles are dynamic and context-dependent and can overlap; for example, management is accountable to employees for workplace conditions, while employees are accountable to management for job performance (Gray et al., 1996).

Transparency is a core mechanism for discharging accountability (Wenar, 2006), yet scholars caution against assuming that transparency alone guarantees accountability (Fox, 2007). Instead, meaningful accountability requires *engagement*, not only the provision of information but also the capacity for stakeholders to question, evaluate, and influence outcomes. Thus, reporting tools, such as sustainability reports, become vehicles for accountability when they facilitate informed stakeholder scrutiny (Fusco et al., 2024; Hossain & Alam, 2016).

The quality and relevance of disclosures are critical. If stakeholders perceive that their concerns are unacknowledged or misrepresented, dissatisfaction may ensue (Beske et al., 2020; Diouf & Boiral, 2017). Accountability, then, is not merely a technical function but is embedded in power relations between accountors and accountees (Cooper & Owen, 2007). Stewart (1984) conceptualises this dynamic as a "bond of accountability", in which obligations are shaped by the expectations of the accountee, and the mechanisms for monitoring and sanctioning performance. Diab (2024) further argues that accountability requires not only reporting but also the evaluation of performance against established standards or expectations. Smyth (2012) emphasises the need for enforcement mechanisms, such as rewards or sanctions, for relationships to be effective in accountability.

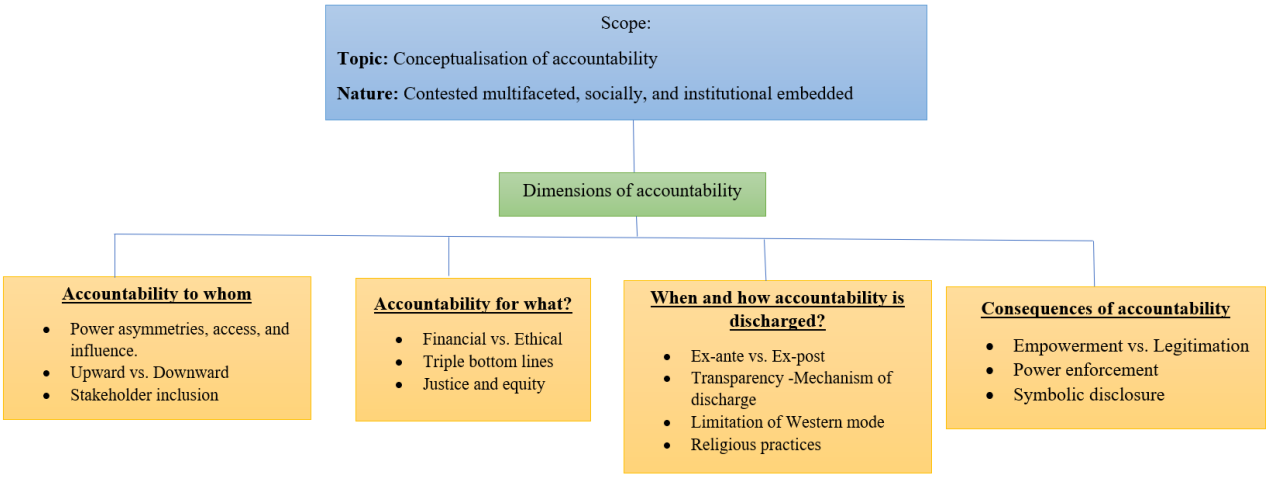
4.3 Dimensions of accountability

In the accounting literature, researchers have identified four key questions that help explicate the concept of accountability. These questions are:

- To whom is accountability rendered?
- What is the scope of accountability (accountability for what)?
- When and how is accountability discharged?
- What are the consequences/outcomes of accountability? (Agyemang, 2024, p. 2)

Figure 4.1 illustrates a framework of the dimensions of accountability developed by the researcher based on his review of the literature. Each dimension is explained individually below.

Figure 4.1 Dimensions of accountability



Source: Agyemang (2024)

4.3.1 Accountability to whom?

The question of "Accountability to whom?" concerns how accountability relationships are fundamentally shaped by power imbalances, where some voices are heard while others remain silent, reflecting asymmetries of power, access, and influence (Agyemang, 2024; Morrison et al., 2024). These relationships are embedded within social and institutional structures that privilege actors with greater access to resources, influence, and authority, often marginalising those most affected by organisational decisions (Belal et al., 2015; Morrison et al., 2024). In most organisational contexts, accountability operates in a predominantly upward, one-directional manner, privileging the demands of powerful accountees such as shareholders or donors while excluding or silencing those most affected by organisational decisions, such as local communities, workers, and other stakeholders (Cooper & Owen, 2007; Hassan, 2023; Noah et al., 2024). This illustrates the dominance of the principal-agent model, where businesses (accountors) are primarily accountable to shareholders (accountees), institutionalising a narrow, investor-centric conception of accountability focused on profit generation rather than social or environmental justice (Agyemang & Ryan, 2013; Bushman & Smith, 2001; Constable & Kuasirikun, 2007; Messner, 2009).

While this traditional Western view has dominated corporate governance and reporting practices, it overlooks the broader network of stakeholders, such as unions, governments, suppliers, employees, customers, regulators, and society at large, who are directly or indirectly impacted by organisational operations (Brown & Dillard, 2015). As Unerman and O'Dwyer (2007) argue, this limited perspective inadequately addresses the adverse consequences experienced by those most at risk. Cooper and Owen (2007) further highlight that social consequences, such as employee health and safety, often remain outside conventional disclosures.

Sustainability reports are often positioned as tools for discharging this broader accountability (Adams & McNicholas, 2007; Boiral, 2013; Perkiss et al., 2021). For example, Fusco et al. (2024) and Hossain and Alam (2016) argue that such reports help managers engage with a wider array of stakeholders by disclosing structured information on sustainability performance. However, Cooper and Owen (2007) caution that such mechanisms often fail to reflect genuine stakeholder engagement due to embedded power imbalances and performative practices. They argue that sustainability reporting can become a symbolic exercise, used more to manage impressions than to empower affected communities or challenge dominant corporate interests. As a result, those most impacted, socially and environmentally, are often marginalised in both the process and content of sustainability disclosures (Morrison et al., 2024).

Such dynamics are particularly visible in upward accountability relationships, such as NGOs reporting to donors, which Agyemang (2024) describes as coercive and distorting. Upward accountability often incentivises "tactical compliance" at the expense of local realities. In contrast, promoting downward accountability, where affected stakeholders have space to question and influence decisions, can be empowering. This becomes particularly salient in sustainability reporting, where disclosures often cater to financial stakeholders and institutional investors, leaving out socially or environmentally impacted groups (Alcadipani & de Oliveira Medeiros, 2020; Belal et al., 2013; Hassan, 2023; Noah et al., 2021; Noah et al., 2024). This aligns with Rached's (2016) "spatial vector" dimension, which examines vertical (top-down) and horizontal (bidirectional) accountability. Vertical accountability structures typically emphasise hierarchical power dynamics, whereas horizontal mechanisms allow for more reciprocal accountability relationships (Rached, 2016).

The exclusion of impacted communities from accountability processes is a recurring issue in sustainability practices. For example, Noah et al. (2021), based on 16 semi-structured interviews with regulators, media, and NGO representatives, revealed how weak enforcement and regulatory capture prevent effective environmental accountability in Nigeria's oil and cement sectors. The study found that impacted communities are consistently excluded from accountability processes, as corporations manipulate weak regulations to avoid oversight, leaving socially and environmentally affected groups without a voice or recourse. Similarly, several studies have highlighted how sustainability reporting frameworks often prioritise investor interests and global standards while marginalising local perspectives (Alcadipani & de Oliveira Medeiros, 2020; Hassan, 2023; Morrison et al., 2024).

This dynamic is clearly illustrated in the case of Sri Lanka, where Abeydeera et al. (2016) showed that, despite Buddhism being a dominant cultural and ethical force, corporate sustainability reports overwhelmingly reflect global reporting standards such as the GRI, sidelining local values. The authors argue that accountability is shaped more by the need to gain legitimacy with powerful global actors than by meaningful engagement with local communities or ethical traditions. Consequently, reports become vehicles for symbolic conformity rather than tools for downward accountability to those most affected by corporate practices.

Religion-oriented sustainability reporting studies reveal a multifaceted conception of accountability embedded in distinct theological, cultural, and institutional logics (Abeydeera et al., 2016; Kamla, 2007; Kamla &

Rammal, 2013; Kamla et al., 2006; Khodakarami et al., 2024; Song, 2021; Terzani & Turzo, 2023). Across Islamic, Christian, and Buddhist contexts, organisations are accountable not merely to shareholders or regulatory authorities but to broader moral communities and even transcendental entities. In Islamic contexts, accountability is often framed vertically, to Allah (SWT) through the principles of *khalifah* (environmental stewardship), *tazkiyah* (purification), preparation for *ma'ad* (the afterlife), and horizontally, to the *ummah* (community) and future generations (Kamla & Rammal, 2013; Khodakarami et al., 2024). Here, accountability transcends compliance, becoming an ethical-spiritual obligation embedded in divine oversight and communal trust.

In the Christian tradition, Terzani and Turzo (2023) illustrate that corporate sustainability assurance in Catholic contexts emerges from hierarchical religious structures that emphasise external validation. In contrast, Protestant settings promote more relational, community-oriented forms of mutual accountability. These configurations reflect how religious affiliation mediates: whether accountability is formalised through third-party assurance or enacted through internalised communal norms. Conversely, Buddhist frameworks conceptualise accountability as an introspective, continuous practice directed not to a deity but to all sentient beings and one's own moral consciousness. Song (2021) highlights how meditative mindfulness and non-attachment reframe accountability as a process of "ethical becoming", resisting instrumental disclosures in favour of relational and ecological harmony. Notably, studies from Sri Lanka (e.g., Abeydeera et al., 2016) and the Arab Middle East (e.g., Kamla, 2007) also caution against the marginalisation of indigenous religious values under global reporting pressures, showing how accountability to local moral orders is often displaced by symbolic allegiance to international frameworks. These studies highlight that accountability in religious sustainability discourse is not a uniform mechanism but a culturally embedded, spiritually inflected relational ethic one that both challenges and complements secular reporting regimes.

4.3.2 Accountability for what?

In the accounting literature, the question of "Accountability for what?" addresses the accountability concerns regarding what organisations are expected to report, justify, or take responsibility for (Agyemang, 2024). Early conceptualisations framed this as a duty grounded in a social contract between organisations and society, extending beyond financial performance to include social and environmental impacts (Gray et al., 1988).

From a financial and managerial perspective, accountability has traditionally been shaped by accounting logic, which privileges what can be measured, controlled, and reported. Such logic emphasises metrics such as profitability, efficiency, and risk management, often at the expense of ethical or distributive concerns (Richardson, 2012). Financial accounting typically provides only a partial representation of organisational reality, focusing primarily on economic performance (Beattie & Smith, 2013; di Tullio et al., 2022; Troshani & Rowbottom, 2024). Consequently, critical scholars argue that this approach obscures vital issues such as justice, fairness, and inequality (Agyemang, 2024; Gray et al., 1996).

In response to these limitations, sustainability accounting has emerged to broaden the scope of accountability to include social equity, environmental protection, and intergenerational responsibility. Frameworks such as

the GRI were developed to integrate these dimensions into corporate reporting, seeking to hold organisations accountable for the triple bottom line: economic, social, and environmental performance (Deegan, 2017).

However, sustainability accounting often struggles to realise its transformative potential despite these intentions. In practice, even frameworks such as triple-bottom-line reporting frequently centre on investor-relevant, financially material information (Deegan, 2017; Owen, 2008). Organisations often engage in selective transparency, disclosing information that enhances their reputation while omitting contentious or community-specific issues (Belal et al., 2015; Boiral, 2013; Khan et al., 2020; Lauwo et al., 2016). Global reporting standards in developing countries may overlook local priorities such as poverty alleviation, labour conditions, or environmental degradation (Belal et al., 2013; Hassan, 2023; Noah et al., 2024). They also tend to prioritise procedural compliance over assessing whether the disclosed information holds substantive meaning for affected stakeholders (Qian et al., 2021). Postcolonial critiques further interrogate this by pointing to the marginalisation of local accountability demands in favour of globalised, standardised indicators (Alcadipani & de Oliveira Medeiros, 2020).

Agyemang (2024) advances this critique by urging a rethinking of what organisations are held accountable for, particularly in contexts shaped by inequality, historical trauma, and social marginalisation. She argues that the prevailing emphasis on quantifiable outcomes and financial performance reflects a logic of "accounting-based accountability", which privileges technical metrics over ethical responsibility and social justice. Drawing on Rached's (2016) coordinates of accountability, Agyemang (2024) reframes "Accountability for what?" as a normative and political question, one that must recognise invisible harms, suppressed voices, and long-term social consequences that are often absent from formal disclosures. This illustrates how accountability can be shaped by informal mechanisms, collective memory, and struggles for recognition. Agyemang (2024) calls for a shift towards "accountability-based accounting", where the role of accounting is reoriented to serve emancipatory goals rather than perpetuate existing power hierarchies. This perspective adds critical depth to the accountability debate by illustrating how decisions about what is reported and what is not are shaped by broader institutional values and power asymmetries (Dillard & Vinnari, 2019).

Religious perspectives on sustainability reporting further reconfigure "Accountability for what?" by embedding it in ethical, spiritual, and communal responsibilities that extend beyond market-based or regulatory concerns (Khodakarami et al., 2024; Song, 2021). These studies demonstrate how religion broadens the ethical foundations of sustainability reporting by grounding accountability in moral obligations, spiritual awareness, and culturally embedded understandings of justice and well-being. Religious traditions embed sustainability disclosures with ethical imperatives, calling on organisations to be accountable for environmental stewardship, social justice, intergenerational equity, and spiritual integrity. For example, in Islamic contexts, organisations are expected to uphold *khalifah* (environmental stewardship) and *adl* (justice), making them accountable for responsible resource use and the welfare of the *ummah* (community) (Kamla et al., 2006; Khodakarami et al., 2024).

Similarly, Kamla and Rammal (2013) show that Islamic banks claim responsibility for wealth redistribution and poverty alleviation, though their disclosures often fall short of these ideals. In Catholic settings,

sustainability assurance becomes a vehicle for demonstrating ethical behaviour, signalling accountability for values like honesty, compassion, and social solidarity (Terzani & Turzo, 2023). In contrast, Song (2021) draws from Buddhist epistemology to argue that accountability lies not in outcomes but in mindfulness, detachment, and ethical intention, a spiritual discipline rather than a strategic pursuit. However, in Sri Lanka, Abeydeera et al. (2016) found that global standards have displaced local Buddhist values, replacing contextually meaningful accountabilities with procedural conformity. Likewise, Kamla (2007) critiques Arab organisations' reporting as largely symbolic but suggests that Islamic ethics could inform more socially responsive and contextually grounded forms of accountability.

4.3.3 When and how is accountability discharged?

The question of "When and how accountability is discharged?" introduces important temporal and procedural dimensions that complicate traditional understandings of accountability. While conventional views tend to frame accountability as a retrospective process, where accountors provide information after the fact (Agyemang, 2024), scholars have increasingly argued for a more dynamic and ongoing conceptualisation (Bovens, 2007; Mulgan, 2000).

Agyemang (2024) introduces a crucial distinction between ex-ante (before the event) and ex-post (after the event) accountability, arguing that limiting accountability to retrospective reporting overlooks how decisions are shaped by both future expectations and historical legacies. This perspective challenges static representations of accountability and aligns with Rached's (2016) concept of the "timing vector", which conceptualises accountability as temporally embedded, constructed across past, present, and future moments. For example, Agyemang's (2024) historical analysis of the trans-Atlantic slave trade illustrates how past accountability failures continue to inform contemporary demands for justice, highlighting the necessity of integrating historical injustices into modern accountability frameworks.

In managerial and financial contexts, accountability is typically discharged through formalised reporting cycles and audit mechanisms, which are largely ex-post and heavily focused on justification and compliance (Messner, 2009; Roberts & Scapens, 1985). These practices are often procedural and control-oriented, underpinned by transparency imperatives (Roberts, 2009). Yet meaningful accountability extends beyond procedural compliance, requiring mechanisms for evaluation, feedback, and consequences, including both rewards and sanctions. This aligns with Stewart's (1984) notion of the "bond of accountability", which posits that accountability relationships remain incomplete without well-defined evaluative criteria and enforceability structures (Bovens et al., 2014; Smyth, 2012; Stewart, 1984).

Transparency plays a central role in how accountability is discharged by enabling stakeholders to assess whether accountors have acted appropriately (Fox, 2007; Wenar, 2006). Hossain and Alam (2016) identify sustainability reporting as a key vehicle for this process. However, Diab (2024) cautions that information disclosure alone is insufficient. For accountability to be effective, disclosures must be intelligible, measurable, and actionable, enabling stakeholders to evaluate performance and intervene when standards are unmet.

A major limitation of the Western model of accountability is its emphasis on quantifiable inputs and outcomes, often at the expense of deeper social, cultural, and institutional dimensions. McGee and Gaventa (2011) contend that effective accountability systems must be grounded in local realities and institutional capacities. Without this grounding, especially in non-Western or fragile contexts, accountability frameworks risk becoming symbolic or ineffective. The globalisation of trade and the growing dominance of MNCs have further weakened local accountability mechanisms, particularly in settings with underdeveloped civil societies or limited political freedoms (Goetz & Jenkins, 2005; Hopper et al., 2017).

Sustainability disclosures, particularly in developing countries and extractive sectors, are often used strategically to manage legitimacy rather than to promote transparency or stakeholder empowerment (Hassan, 2023; Morrison et al., 2024). Prior studies have shown that corporations tend to employ these reports to shape public perception rather than to facilitate dialogue or meaningful engagement with affected communities. MNCs operating in sectors such as oil and gas have been heavily criticised for exacerbating the vulnerability of local stakeholders while simultaneously excluding them from disclosure processes (Morrison et al., 2024; Noah et al., 2024). These groups often lack the power and institutional channels to question or influence disclosures. As a result, reporting mechanisms not only fail to capture stakeholder realities but may also deepen power asymmetries, producing symbolic legitimacy rather than operational accountability (Alcadipani & de Oliveira Medeiros, 2020; Belal et al., 2015; Elsayed & Ammar, 2020; Khan et al., 2020; Lauwo et al., 2020; Morrison et al., 2024; Qian et al., 2021).

In religious contexts, the discharge of accountability transcends periodic reports and enters the domain of ongoing moral, spiritual, and communal responsibilities. From an Islamic perspective, accountability is multidimensional and continuously enacted through both divine and social systems (Kamla et al., 2006). Mechanisms such as *hisbah*,[15] historically institutionalised through the role of the *muhtasib* (a supervisor of bazaars and trade), ensured ethical compliance in economic and environmental matters. This illustrates a model where accountability is not episodic but continuous, embedded in both theological principles and community norms (Kamla et al., 2006). The concepts of preparation for *ma'ad* (the afterlife) and *tazkiyah* (self-purification) frame accountability as a sacred duty discharged through ethical trade, *zakat* (an obligatory charity), and *khalifah* (environmental stewardship), reflecting a holistic form of assurance rooted in faith (Khodakarami et al., 2024).

In Christian contexts, the discharge of accountability varies between Catholic and Protestant traditions. In Catholic-majority societies, accountability tends to be formalised and institutionalised through mechanisms such as sustainability reporting assurance, reflecting a hierarchical theology where legitimacy is externally conferred. Assurance becomes a form of ethical ritual akin to a sacrament that signals institutional integrity (Terzani & Turzo, 2023). In contrast, Protestant contexts emphasise relational ethics and peer monitoring, viewing accountability as a more informal but equally binding moral responsibility enacted through mutual

[15] *Hisbah* is an Islamic institution and principle that embodies the concept of promoting good and preventing harm. It is rooted in the Qur'an and Hadiths, and historically it has been institutionalised in various Islamic societies to ensure moral and ethical conduct in public and economic life.

trust and community vigilance. Although both traditions recognise the need for periodic disclosures, their theological underpinnings shape whether assurance is internalised or externally imposed.

The Buddhist tradition introduces a radically different view. Accountability is not discharged at regular intervals or through institutional mechanisms but is cultivated moment-by-moment through mindfulness, ethical awareness, and non-harm practice (Song, 2021). Here, sustainability is *lived* rather than *reported*. This form of accountability is not concerned with verification but with ethical intentionality. Formal assurance may be seen as counterproductive if it commodifies ethical action. In this view, accountability becomes a continuous, reflexive practice of alignment between one's actions, consciousness, and the interconnected world.

4.3.4 What are the consequences/outcomes of accountability?

Finally, the question of "What are the consequences/outcomes of accountability?" necessitates an examination of how accountability outcomes affect both powerful and powerless groups (Agyemang, 2024). Accountability does not affect all groups equally; its outcomes frequently perpetuate existing power asymmetries. Corporate accountability systems tend to highlight existing hierarchies, serving the interests of powerful actors while marginalising others (Beattie, 2014; Shaoul et al., 2012). Accountability, therefore, is not merely a tool for improving performance but also a lens through which power dynamics are exposed and challenged. When such systems rely on formal accounting logic, they may suppress alternative narratives and obscure the needs of marginalised groups. In this sense, accountability is both a technical mechanism and a deeply political process that shapes what is recognised, valued, and acted upon within organisational life (Agyemang, 2024; Rached, 2016).

This tension is particularly evident in the sustainability accounting and reporting literature. Corporations frequently adopt sustainability disclosures to manage legitimacy and mitigate reputational risks rather than to promote genuine stakeholder empowerment or address structural inequalities. These practices tend to serve the strategic interests of corporations while marginalising those most affected by their operations (Belal et al., 2015; Elsayed & Ammar, 2020; M. Khan et al., 2020; Lauwo et al., 2020; Morrison et al., 2024). For example, Elsayed and Ammar (2020) examine BP's response to the *Deepwater Horizon* incident in the Gulf of Mexico oil spill, focusing on how the company employed sustainability governance as a strategy to manage and restore its legitimacy. The study used Suchman's (1995) legitimacy framework and analysed the company's sustainability disclosures and governance practices post-crisis. The authors found that sustainability governance was characterised by a hybridisation of corporate governance and CSR, aiming to project an image of responsibility and accountability. However, these efforts were more about impression management and regaining legitimacy than addressing the underlying issues or engaging meaningfully with affected stakeholders.

Diab (2024) argues that for accountability to be meaningful, it must include evaluative judgement, where stakeholders have access to information and the power to assess whether expectations have been met. However, these capacities are often unavailable to less powerful stakeholders. Although sustainability assurance is

intended to enhance trust through third-party verification, critics contend that such practices often emphasise managerial control rather than promoting participatory or democratic accountability (Morrison et al., 2024; Scobie et al., 2020). Consequently, the outcome of current sustainability accountability systems may be more about legitimising corporate image than empowering stakeholders, particularly in non-Western contexts where civil society engagement is limited.

Scholars have therefore called for more inclusive and participatory accountability models to address these limitations (Morrison et al., 2024). Morrison et al. (2024) and Roberts (2009) describe accountability as an interactive, deliberative process involving the giving and receiving of accounts in open forums. These participatory models challenge corporate frameworks dominated by shareholder and managerial logic, calling instead for dialogue, inclusiveness, and social justice (Scobie et al., 2020). However, these models are primarily based on Western liberal democratic ideals and may require re-contextualisation for non-Western contexts such as the KRI (Gray & Bebbington, 2000; Morrison et al., 2024).

Counter-accounting and dialogic accountability frameworks offer promising alternatives. These models call for the inclusion of diverse stakeholder voices, particularly those traditionally excluded from corporate disclosures. By highlighting the consequences of accountability for both powerful and marginalised groups, these frameworks reposition accountability as a contested space shaped by competing interests, histories, and ethical claims (Dillard & Vinnari, 2019).

Emerging perspectives advocate for grassroots or downward accountability, where silenced and marginalised groups actively participate in shaping accountability demands (Bebbington, Brown, Frame, & Thomson, 2007b; O'Dwyer & Unerman, 2008). However, the effectiveness of such models is often constrained in settings marked by entrenched power asymmetries. Local stakeholders may lack the collective representation or institutional leverage to influence the behaviour of dominant actors, resulting in their accountability needs being ignored or sidelined (Jayasinghe & Wickramasinghe, 2011). This challenge is particularly relevant in developing regions such as the KRI, where systemic barriers continue to limit the civic capacity of local actors (Thomson & Bebbington, 2005).

Religiously informed sustainability accountability reframes "outcome" not simply as reputational legitimacy or compliance but as ethical transformation, social cohesion, and spiritual fulfilment. In the Islamic tradition, the ultimate outcome of accountability is both worldly and eternal. On one level, accountability generates trust within the community (*ummah*), emphasises environmental stewardship (*khalifah*), and supports justice (*adl*) and intergenerational equity (Kamla et al., 2006; Khodakarami et al., 2024). On another level, it aligns the reporting entity with divine expectations, framing accountability as a means of spiritual elevation through *tazkiyah* (purification) and preparation for *ma'ad* (the afterlife). Thus, the outcome extends beyond material legitimacy to existential responsibility, emphasising that sustainability practices are not only socially required but also divinely witnessed. When disclosures are aligned with Islamic ethics, they have the potential to reshape corporate priorities towards the common good and long-term ecological balance (Kamla, 2007).

In the Christian context, particularly within Catholic settings, the outcome of accountability often manifests as enhanced institutional legitimacy and stakeholder trust, achieved through formal assurance mechanisms (Terzani & Turzo, 2023). Here, sustainability reporting assurance adoption is not only a response to external pressures but also a reflection of moral seriousness and institutional responsibility. It functions symbolically to demonstrate conformity with ethical and communal expectations, serving both an internal function of managerial discipline and an external function of legitimation. Protestant traditions, by contrast, promote relational trust and community-based moral guidance as key outcomes. In this context, accountability produces mutual recognition rather than top-down control, promoting ethical cultures without necessarily relying on external verification.

From a Buddhist standpoint, the outcomes of accountability are more introspective and processual. Rather than aiming for instrumental ends, such as regulatory approval or enhanced social standing, Buddhist-informed accountability yields ethical mindfulness, detachment from ego-driven motives, and harmony with all sentient life (Song, 2021). The desired outcome is not a measurable impact but a right relationship, a moral realignment of the self with the interdependent web of existence. In this tradition, sustainability is not something to *prove* but something to *live*. Thus, the outcome of accountability becomes a form of ethical becoming: a deeper presence, reduced harm, and alignment with a cosmological ethic of non-attachment and compassion (Song, 2021).

4.4 Chapter summary and conclusion

This chapter has provided a comprehensive and critical examination of accountability as a contested, multidimensional concept, drawing on a wide range of theoretical and empirical literature. It began by unpacking the definitional complexity of accountability, highlighting its evolving interpretations across contexts, particularly within accounting, sustainability, and governance discourses. The chapter then structured its analysis around four foundational questions: “Accountability to whom?”, “Accountability for what?”, “When and how accountability is discharged?”, and “What are the consequences/outcomes of accountability?” These dimensions revealed how accountability is embedded in social relationships, power asymmetries, cultural norms, and institutional structures. These constructs form the analytical lens through which accountability will be examined in the context of the KRI, particularly in relation to sustainability reporting.

Key insights were drawn from both secular and religious accountability frameworks, illustrating how Western technocratic models tend to emphasise procedural disclosure, financial materiality, and shareholder interests, while alternative perspectives, including Islamic, Christian, and Buddhist traditions, foreground ethical, communal, and spiritual responsibilities. Furthermore, the chapter identified major barriers to meaningful accountability, including structural power imbalances, weak regulatory enforcement, limited stakeholder engagement, and the marginalisation of local voices, especially in developing and resource-dependent contexts.

This theoretical discussion serves an important function in advancing the aims of the thesis. It lays the conceptual groundwork for analysing how accountability is understood, negotiated, and discharged in the context of the KRI. This chapter has highlighted the limitations of the dominant reporting frameworks and explored culturally grounded alternatives, thereby providing a lens through which the accountability features of the KRI can be interpreted, particularly the interplay between tribal, religious, institutional, and economic dynamics. These insights are essential for examining how oil and gas companies in the KRI engage with local stakeholders through sustainability reporting and how such practices align or diverge from the region's accountability expectations.

This chapter has achieved three key objectives for the thesis. First, it has mapped the conceptual landscape of accountability and clarified its core theoretical constructs (social relationships, power asymmetries, cultural/religious norms, and institutional structures) by critically engaging with relevant literature and theoretical perspectives. Second, it has assessed the adequacy of prevailing sustainability reporting, highlighting its limitations in addressing the needs of diverse stakeholders, particularly those who are marginalised and most affected by corporate activities. Finally, the chapter has established a theoretical foundation for understanding and interpreting the conceptualisation of accountability in the KRI and developed a framework through which the empirical findings of the thesis can be analysed and contextualised.

Chapter 5
Research methodology and method

5.1 Introduction

This chapter outlines and justifies the philosophical and methodological foundations of the study, explaining how they align with the research aim of examining sustainability reporting practices of oil and gas companies in the KRI and their accountability to local stakeholders. The chapter explains how the selected research paradigm and methods work together to enable an in-depth and contextually grounded investigation of the phenomenon under study. It also explains how these choices are consistent with the interpretive research paradigm and the accountability theory guiding the study. The previous chapter identified the key constructs of accountability, which informed the methodological design of this study by guiding the selection of data sources, participants, and interview questions, as well as the criteria for analysing sustainability reports.

The chapter is divided into four sections. After this introduction, Section 5.2 outlines the research paradigm used to conduct this study. It discusses ontological and epistemological considerations, along with the core aspects of interpretive research. Section 5.3 delves into an in-depth discussion of the research methods used for data collection and analysis, including the steps taken by the researcher, the use of audio and online interviews, the rationale for conducting interviews online, the use of secondary data (publicly available documents), the procedures for analysing interview data, issues related to trustworthiness, and ethical considerations and how these were addressed. Finally, Section 5.4 closes the chapter with a summary and conclusion.

5.2 Research paradigm – interpretive research

A research paradigm[16] represents a distinct perspective for understanding the social world. It encompasses a set of fundamental beliefs and assumptions that shape how a researcher interprets and approaches reality (Creswell & Creswell, 2017; Denzin & Lincoln, 2008; Leavy, 2022). Burrell and Morgan (1979) identify four main research paradigms, including interpretive, radical structuralist, functionalist, and radical humanist, in social science.[17] Table 5.1 summarises the differences in the objectivist and subjectivist approaches to social science research.

[16] Some scholars, like Creswell (2014), prefer the term "research philosophy" or "philosophical worldview" over the term "research paradigm", which has gained popularity in the last decade.

[17] However, Burrell and Morgan (1979) have been criticised for promoting the use of mutually exclusive dichotomies based on objectivism versus subjectivism, instead of seeing research paradigms as existing on a continuum. Chua (1986) suggests an alternative category, which places interpretive, positivist, and critical research as three primary paradigms in accounting research.

Table 5.1 Comparison between objectivist and subjectivist approaches in social science

Paradigm	Objectivist	Subjectivist
Ontology	Realism	Nominalism
Human nature	Determinism	Volunteerism
Epistemology	Positivist	Anti-positivist
Methodology	Nomothetic	Idiographic

Source: Burrell and Morgan (1979).

Ontology refers to the researcher's underlying assumptions about the nature of reality: what exists and what forms it (Burrell & Morgan, 2019; Gray, 2021). It addresses fundamental questions about the essence of existence and reflects the researcher's beliefs (Goertz, 2020). Realism and relativism are two key categories of ontology in social science. A realist ontology, also known as objectivism, holds there is only one objective reality, and the social world consists of objective truths and facts that the researcher can discover. In this view, the social phenomenon under study is independent of the experience and perception of social actors (Braun & Clarke, 2013). On the contrary, relativist ontology argues that there are multiple realities in a social world based on how individuals perceive social situations (Burrell & Morgan, 2019; Gray, 2021). In this view, which is suitable for this study, social phenomena can be created through social actors' experiences, actions, and perceptions (Burrell & Morgan, 1979; Chua, 1986). Within relativism, nominalists view social phenomena as internally constructed, created by social actors' views, actions, and behaviours (Burrell & Morgan, 1979; Chua, 1986). Hence, nominalists do not perceive social reality as a singular external entity but rather multiple entities that continuously evolve as social actors change their perceptions of what constitutes reality (Bryman, 2016). Accordingly, reality depends on social actors' perceptions and actions (Braun & Clarke, 2013). This perspective aligns with the present study's aim to capture the diverse realities of stakeholders involved in, or affected by, corporate sustainability reporting practices of oil and gas companies in the KRI.

Epistemology flows directly from these ontological assumptions, as beliefs about the nature of reality shape beliefs about how knowledge can be acquired (Cohen & Wartofsky, 2013; Gray, 2021). It concerns gathering knowledge presumed to exist independently of the researcher, which the researcher aims to discover (Beattie, 2014). Epistemological questions include what humans know and what humans can accept as knowledge. Therefore, it is a way of inquiring about the social world. Positivists support the philosophical approach of natural scientists and claim that reality and knowledge of it are tangible, concrete, and objective. They argue that only phenomena demonstrated through value-free scientific investigation, such as traditional scientific methods, can be considered valid knowledge (Bryman, 2016). However, anti-positivists deny that research can identify regularities that can be illustrated through generalisable laws (Burrell & Morgan, 1979). They contend that the social world is relativistic and shaped by the perception of individuals. Anti-positivists are critical of applying scientific models to study social phenomena and argue that the latter are subjective and developed through experience (Burrell & Morgan, 1979). This research is informed by a relativist-nominalist ontology with an anti-positivist epistemology, which together provide a basis for exploring sustainability reporting of

oil and gas companies in the KRI from the perspectives and lived experiences of local stakeholders, aligning with the interpretive paradigm. This paradigm connects the theory in Chapter 4 to the methods in this chapter by providing a framework for operationalising the constructs of accountability.

The interpretive paradigm has been applied in accounting to explore organisational behaviour, processes, and practices from the inside (Chua, 1986) and is often used in qualitative studies (Parker, 2008; Sridharan, 2021). The purpose was to investigate accounting practices from a perspective different from the mainstream positivist/functionalist or economically-driven approaches in traditional accounting research (Parker & Northcott, 2016), where researchers seek "to provide essentially rational explanations to social phenomena, based on objectivism" (Lukka, 2010, p. 112). Researchers in the field of sustainability reporting practices in the context of developing countries have noted that most of the existing studies in this area have adopted a functionalist/positivist approach (Tauringana, 2021a).

The interpretive paradigm is grounded in a strongly subjectivist foundation (Lukka & Modell, 2010) and aligns with a nominalist ontology (i.e., view of reality) and an anti-positivist epistemology (i.e., view of knowledge). This paradigm considers the world as socially constructed – created and continuously shaped through the interactions and actions of individuals within that social reality (Hoque, 2018). As Chua (1986, p. 615) states, "Social reality is emergent, subjectively created, and objectified through human interaction." In fact, social reality reflects human understanding, as individuals can construct their own reality. As a result, there is no expectation of convergence in interpretations (Chand et al., 2010). The interpretive paradigm focuses on the subjective meaning that individuals attach to things and recognises that the world is socially constructed (Lukka, 2010).

Interpretive accounting research is concerned with interpreting individuals' experiences to gain insights into the phenomenon being studied (Elharidy et al., 2008) and seeks to reconstruct social actors' daily experiences and actions, interacting directly with the phenomenon as part of their everyday lives (Farooq, 2018). This research aims to provide rich insights into the phenomenon under investigation (de Loo & Lowe, 2017) by embracing the investigation's diversity, pluralism and complexity rather than avoiding them. Interpretive researchers seek to examine organisational practices, behaviours, and processes from the inside (Lukka, 2014). Tucker and Parker (2015) argue that this research aims to understand and interpret the perspective of social actors who have experienced and have directly engaged with the phenomena.

The interpretive accounting research paradigm has been chosen for this study because it explores the overarching aims of understanding corporate sustainability reporting practices in the KRI with a view to evaluating the extent to which these practices meet the accountability needs of local stakeholders. The purpose is to understand corporate sustainability reporting practices in the KRI by engaging with social actors directly involved in these practices (Blaikie, 2007). This study is exploratory in nature (Yin, 2009), and the phenomenon under investigation is based on Western practices (see Chapters 1–3). Furthermore, this paradigm supports a range of theoretical lenses, like organisational theories, to examine the phenomenon (Scapens,

2008). Therefore, it is a suitable paradigm for this study, which applies an accountability theory to analyse the research findings (see Chapter 4).

5.3 Research method

Grounded in the interpretive paradigm, this study seeks to understand how individuals construct meanings around sustainability reporting and accountability within the socio-political and cultural context of the KRI. Interpretivism is concerned with understanding social reality through the lived experiences, perspectives, and interpretations of people and assumes that knowledge is co-created between the researcher and participants. This section focuses on the specific research methods employed in this study to collect and analyse data. The primary data sources employed in this study were semi-structured interviews and document analysis (sustainability reports[18] of FOCs). Hence, this section discusses the recruitment process for interview participants, how interviews were conducted, and how the publicly available documents were reviewed and analysed.

5.3.1 Identifying interview participants

The interview participants were purposefully selected to acquire data relevant to understanding the sustainability reporting practices in the KRI. They were chosen because of their in-depth local knowledge of contextual factors influencing sustainability reporting and accountability; their actual experience of environmental, social, and economic challenges; and their familiarity with corporate sustainability reporting practices, stakeholder engagement processes, and regulatory compliance requirements. These criteria ensured that participants possessed insights critical to addressing the research objectives and forming the basis for the interview questions. This strategy is referred to as "purposeful sampling" (Silverman & Patterson, 2021).

The sample of interview participants was restricted to local stakeholders in the KRI and the managers of FOCs currently operating in the KRI. Participants representing various stakeholder groups, including CSR managers, KRI government managers, managers of FOCs, NGOs, and experts in sustainability issues, Muslim scholars, and local communities like tribal leaders, mukhtars (government-appointed officials for local communities), local citizens, and local workers in extractive industries, collectively formed the sample of interviewees.[19] The purpose behind selecting various interview participants was to secure a wide range of perspectives, which would allow the researcher to have a thorough understanding of the phenomenon and gain a deeper understanding of the sustainability reporting practices of FOCs in the KRI. This would enable the researcher to compare differences in perspectives on sustainability reporting practices and discuss the suitable form and shape of sustainability reporting practices to meet the information needs of local stakeholders and promote accountability. In short, diverse research participants were selected through purposeful sampling from local

[18] The term "sustainability report" refers to both stand-alone sustainability reports and sustainability-related information included within a company's broader annual report.
[19] Further details and information about the interview participants are not provided to preserve the anonymity of participants, which the researcher guaranteed (Saunders et al., 2015).

stakeholders and managers of FOCs based on the nature of the research, the context, the research questions, and the nature of the phenomenon under investigation (Lillis, 2008).

5.3.2 Recruiting interview participants

Three channels were used to recruit interview participants for this study. The first was advertising the research in the KRI. In doing so, the researcher first advertised the research on LinkedIn (Appendix A). Next, the research was advertised on the website of Soran University, one of the KRI's leading universities, in three different languages,[20] as the researcher is a lecturer at that institution (Appendices B–D). Potential participants who were interested in the study emailed or contacted the researcher on WhatsApp to confirm their interest. The researcher then emailed them the participant information sheet and consent form. The information about the research project was given to potential participants via a participant information sheet. This method allowed the researcher to recruit a few local participants, such as accounting professors.

The second channel was the researcher's professional contact network. Given the researcher's background as a lecturer and former accountant in the governmental sector of the KRI, this network was utilised to access participants with firsthand knowledge of regulatory frameworks and expectations regarding sustainability reporting. Engaging with these contacts provided valuable insights into the institutional challenges, policy implementation, and the alignment of sustainability reporting practices with local governance structures. This channel allowed the researcher to recruit many participants, particularly managers from the Ministry of Finance (MoF), Ministry of Natural Resources (MoNR), and the Ministry of Planning (MoP).

The third channel can best be described as internet-based recruitment combined with snowball sampling (Patton, 2002). Initially, the researcher identified and contacted potential participants through online searches, including organisational websites, LinkedIn profiles, and publicly available contact details of stakeholders associated with sustainability reporting practices in the KRI. This approach introduced the researcher to new interviewees, including three CSR managers, two managers of FOCs, one sustainability advisor, three NGOs, two mukhtars, and two tribal leaders. In addition, participants who had already taken part in the study were asked whether they could suggest or introduce other individuals with relevant knowledge and experience related to sustainability reporting practices in the KRI. This channel was operationalised through a three-step approach that combined online searches and direct engagement with relevant stakeholders:

1. An internet search was conducted to identify relevant companies and key stakeholders within the extractive industries in the KRI. This step focused on those FOCs and local companies that had published sustainability reports and was guided by the study's qualitative interpretive approach, which seeks to explore the extent to which sustainability reporting practices align with the local accountability framework. In addition, the Association of the Petroleum Industry of Kurdistan

[20] Kurdish and Arabic are the two official languages in Kurdistan. However, the use of English in education and work (including the public sector and private sector organisations) is common.

(APIKUR)[21] website was identified through an internet search. This first step gave access to one manager from MoNR and the other manager from FOCs.

2. Once the relevant companies and governmental ministries have been identified, the researcher had to contact the companies and governmental ministries and ask for the relevant stakeholders, such as the FOC managers responsible for the sustainability reports or local stakeholders with experience in sustainability. The relevant information was often not provided on the company's sustainability reports or the KRI government website. Therefore, it was necessary to contact the organisations' corporate offices and the KRI government's ministries' offices by email or WhatsApp, explain the aim of the call/email, and request to speak to the relevant stakeholder/manager.
3. It was found that telephone invitations were more effective for participant recruitment than written invitations by email (Farooq & de Villiers, 2017). Contacting potential participants through WhatsApp allowed the researcher to conduct a pre-interview conversation over the phone (Hermanowicz, 2002).

5.3.2.1 Pre-interview conversation

Pre-interview online conversations were conducted via WhatsApp with potential participants, including government officials, company managers, and local stakeholders, to achieve two key objectives in preparation for the interviews. First, these conversations provided an opportunity to introduce the research project and address any concerns and/or misunderstandings that participants may have. This process was necessary in the KRI context to build trust and ensure participants felt comfortable engaging in the study. Several concerns were raised by the participants, including data confidentiality, the time difference, language used, and, most importantly, participant anonymity, which interviewees raised as key concerns. These concerns were addressed by explaining that the interview could be conducted in the time and language preferred by the researcher participant. Also, participants were assured that the research aimed not to find fault with their organisations' sustainability reporting practices or to critique their opinion regarding accountability and the social, economic, and environmental issues in the KRI, but rather to understand/learn their processes and perceptions. They were also informed that they were not obligated to answer any questions that they were uncomfortable with. To further enhance trust and transparency, all participants were emailed a participant information sheet outlining their rights, including confidentiality and anonymity and a participant consent form, in line with standard research protocols. Emphasising these aspects proved to be an effective strategy in alleviating participants' concerns and encouraging their participation (Farooq & de Villiers, 2017).

Second, the pre-interview online conversation allowed the researcher to engage with interview participants and provide a professional yet friendly environment. The key goal was to engage participants and develop a rapport before the interview. This engagement was important in promoting a comfortable environment where participants felt valued and motivated to share their insights (Farooq & de Villiers, 2017; Glogowska et al., 2011). This was easily achieved, as the research topic of this study represents the FOC and local managers'

[21] APIKUR is a company limited by guarantee founded in 2023 under English law for international upstream oil and gas companies active in the KRI.

day-to-day work and other local stakeholders' interests, and they were passionate about these areas. Interview participants were actively engaged in the subject, dealing with its challenges, and felt passionately about it. Therefore, by leveraging this interest and passion, the researcher could express curiosity about the participants' experiences, using phrases like "I want to learn about what's going on in the KRI" or "You're pioneers in the field", emphasising the value of their insights.

Furthermore, the researcher endeavoured to improve the participants' sense of altruism (Cachia & Millward, 2011). Interview participants were informed on how their contribution to this study was essential to advancing research that could benefit others. The researcher explained how the academic and local community relies on the support of the participants to promote knowledge and enhance learning. As a result, many participants responded positively and often asked, "Did it help you?" or offered to assist further by saying, "If you have more questions, feel free to contact me again." Finally, participants were also informed that they would receive a copy of the research findings. Hence, their participants shared their perspectives and knowledge, making their involvement beneficial to them as well. Many participants showed enthusiasm about reviewing the results, with comments like "I'm eager to review your findings." However, the researcher discovered that cold calling (mainly through WhatsApp) invitations required considerable effort. A number of calls (sometimes text or voice messages) were often needed before participants were willing to participate. As a result, the researcher had to stay highly organised, maintaining a detailed log of each call/text and its outcome.

5.3.2.2 Email communication

Some interview participants were contacted through email, as it provided a formal and traceable method for initial communication. Participants were provided with essential information, such as the aim of the study, assurances of anonymity, and data confidentiality. Additional details, including estimated time commitment and a study overview, were also shared via email. Hence, email was an alternative to the phone call during the pre-interview. The email sent to participants was brief and concise to convey professionalism, positivity, and friendliness. According to Farooq (2017), email communication can provide participants with a broad overview of the research and its aim, and a general idea of the questions they will be asked. This process allowed participants to think and reflect on their answers, ultimately leading to richer data (Burke & Miller, 2001). In addition, the contact details of the researcher and primary supervisor were provided to offer participants reassurance and comfort in the experience of the researcher's supervisory panel. At least two emails were exchanged with each participant prior to the interview, which helped build rapport. The researcher monitored his email carefully to provide timely responses, answer any questions about the research, or accommodate requests to reschedule interviews.

5.3.2.3 Arranging interview time

Interview times and durations were varied. Some participants, especially local stakeholders, were willing and able to allocate more time than others. There was a considerable time difference between the researcher and participants that had to be accounted for. Most local participants agreed to schedule a 1-hour interview, while KRI government officials and FOC managers mainly scheduled an interview of 40–45 minutes. For example,

the KRI government replied, “I only have time on Friday after Jumma prayer and lunch for 45 minutes”, or the FOCs’ manager replied and said, “I can manage the interview within 30 to 40 minutes”. The KRI government and FOC managers considered the key time issue as they had limited participation time. One of the FOC managers stated, “The company permits their employees to participate in academic research, but we allocated limited time, and before that, I need to share the questions with them” (CM1). Due to these concerns, the researcher proposed conducting more than one interview with the same manager over two months. However, the managers declined the request. Some stated their concerns that sharing detailed information about the KRI context could pose a risk to their position. Hence, the researcher was especially flexible when recruiting KRI government officials and FOC managers for interviews. Another approach employed by the researcher was to ask hesitant participants to commit to “40 minutes or so” for the interview. Ultimately, interviewees enjoyed sharing their perspectives. As a result, these sessions were often extended to 50 minutes. Finally, some FOCs, mainly from Asia, did not reply to the invitation email or stated that their company does not permit sharing information regarding the KRI.

5.3.2.4 Deciding on the language of communication

The interviews were conducted in the local language (Kurdish and Arabic) or English (managers of FOCs). The researcher believed that allowing participants to communicate and share their perspectives in their preferred language was vital for making them feel comfortable and for ensuring the accuracy and depth of the information collected. For example, most of the local stakeholders asked for the interview in Kurdish, and just a few asked for Arabic. Some local participants stated, “I only know Kurdish” or “I can express my ideas [best] in the Kurdish language.” Interviews with FOC managers were conducted in English.

5.3.3 Semi-structured interviews

Semi-structured interviews were conducted as the primary data collection method to explore the views, experiences, and perspectives of stakeholders in the KRI regarding sustainability reporting and accountability practices. This method was chosen because it provides the flexibility to delve into complex and context-specific issues while clearly focusing on key research themes (Rowley, 2012). Semi-structured interviews are now a widely accepted data collection tool in interpretive research (Kallio et al., 2016), and their use in this study facilitated the exploration of the complexities associated with accountability in the extractive sector of the KRI. This study aligns with previous accounting research that has employed semi-structured interviews to investigate accountability (e.g., Joannides, 2012; Joannides de Lautour et al., 2021) and sustainability reporting (e.g., Amoako et al., 2022; Dissanayake, Tilt, & Qian, 2021; Farooq & de Villiers, 2019).

A set of key questions was developed based on the research questions and stakeholders’ perceptions of sustainability reporting, their expectations, and the challenges faced in the reporting process. These key questions were designed to ensure comprehensive coverage of the research topics while allowing room for follow-up questions and probing to elicit richer, more in-depth responses. This approach offered the opportunity to adjust questions based on the flow of conversation. It enabled participants to elaborate on aspects they found most relevant. This flexibility was significant for understanding the diverse perspectives of

different stakeholder groups, including KRI government officials, FOC managers, and local community representatives. The interviews were conducted in a conversational manner, which helped establish rapport and encouraged participants to share their insights openly.

5.3.3.1 Interview style

The semi-structured interview allows researchers to use a conversational interview style where the pace and order of questions can adjust to the flow of the discussion. Hence, this flexibility allows interviewees to express themselves in their own words, using their own language. This helped the researcher gain a deeper understanding of the phenomenon under study through the eyes of the interviewee. The goal here was to have a natural, free-flowing conversation rather than a superficial one. The researcher aimed to be friendly, relaxed, and approachable while still maintaining a serious and professional tone as an academic. Interview questions were asked in a relaxed, conversational way, avoiding any uncomfortable pauses.

5.3.3.2 The interview guide

Well-structured interview guides were prepared to create a good connection with interviewees and make them feel more open and comfortable with the researcher. Two separate guides were developed to ensure the interview questions were relevant. The interview guide for local stakeholders regarding conceptualisation, accountability, and accountability for sustainability in the KRI is reproduced in Appendix E:

- What is your understanding when you hear the term “accountability”?
- What is accountability in KRI?
- What factors shape or influence accountability in KRI?
- How do oil and gas companies’ operations in the KRI affect the region’s economy, society, and environment?
- Is accountability for sustainability important in KRI? To what extent do you think that the KRI Government and oil companies practice accountability for sustainability?
- Do you think the current role of the KRI government is sufficient to promote accountability for sustainability in Kurdish society? If not, what needs to be done?
- How do power asymmetries and governance structures in a post-conflict context shape accountability outcomes in the KRI’s extractive industries?
- What is the role of non-financial reporting (e.g., sustainability reporting) in enhancing and promoting accountability for sustainability in KRI?
- What form of accountability for sustainability should be practised in Kurdish society?

Local stakeholders were asked to discuss their knowledge and perceptions of accountability first, followed by accountability for sustainability in the KRI.

The interview guide for FOC managers regarding their sustainability reporting practices in the KRI is reproduced in Appendix F:

- Have you prepared and/or read a sustainability report? Name of the reporter, report year, and reporting standards adopted.
- How does your company approach the preparation and publication of corporate sustainability reports?
- What frameworks do you use to ensure these reports align with accountability?
- In what ways does your company engage with local stakeholders in KRI during the preparation of sustainability reports?
- How do you assess the local stakeholder expectations?
- What form of sustainability reporting practices should be practised in KRI to meet the information needs of stakeholders in Kurdistan and promote accountability?

The managers were asked to share their experience with sustainability reporting practices and whether their practices promote accountability to local stakeholders. The questions asked were mainly based on the background information of the company, their familiarity and engagement with sustainability reporting practices, their purpose of publishing sustainability reports, the framework followed in reporting practices, the level of engagement with local stakeholders, challenges and pressures (if any), and their recommendations for the best sustainability reporting practices in the KRI.

These main interview questions were supported by a series of prompts and follow-ups to dig deeper (see below). The interview guide was employed flexibly (Silverman, 2013) and wasn't meant to be followed strictly – deviations from the guide were expected and encouraged (Bryman, 2016). Also, the interviewees had the freedom to adjust the order of the questions or even introduce new ones if different subtopics arose during the discussion. The goal was to truly listen to the interviewee and let the conversation flow naturally rather than stick rigidly to the guide (Hossain & Scott-Villiers, 2019; Taquette & Borges da Matta Souza, 2022; Trier-Bieniek, 2012). Ultimately, the aim was to have a smooth, natural conversation that followed the guide loosely. The interview was organised into themes/stages, with each theme/stage flowing naturally into the next, and the questions were designed to help guide the interviewee from one theme to the next.

5.3.3.3 Initiating the interview and beginning the conversation

The following process and strategy were used to initiate the interview and begin the conversation:

- As a Kurdish tradition, the conversation started in a warm, friendly, and respectful way. The conversation began with a warm greeting: "Salam o Aleykom. Can you hear me?"
- The researcher also used polite titles such as *kaka* (meaning brother) or *mamosta* (meaning a teacher/lecturer) to show his respect, particularly when addressing elders or people of status.
- Small talk then followed, mainly about time differences, local news, and Middle Eastern situations.
- Then, the researcher showed his respect for formality by saying, "First of all, dear …, thank you so much for accepting my invitation and participating in this interview. My name is Ibrahim. I'm a second-year accounting PhD student at the Auckland University of Technology in New Zealand. My

research is on sustainability reporting practices in the KRI and how this accounting technology can promote accountability in the KRI."

- This was followed by: "In academia, we depend on the cooperation of the local and business community to gain insights and stay informed about current practices. Your participation is truly valued!"
- And finally: "If you are ready, we can start. Do you allow me to record the session?"

This strategy provided an effective way to initiate the interview and begin the conversation. The researcher initiates the interview by thanking the interviewee in an informal (mainly local language) manner and using formal words and tone to show the researcher's respect and a polite manner of interest in hearing what the interviewee has to say. The first question asked in the interview proper was intentionally simple to make it easy for all interviewees to answer. This strategy was applied to all participants. For example, with local stakeholders, the conversation mainly started with "Why don't we begin with a little about yourself and your background, and we'll go from there?" However, with FOC managers, the conversation started with "Why don't we begin with a little about the company background and your role within the company, the area of the operation in the KRI, and we'll go from there?". This question was supported by the following sub questions:

- Does your organisation prepare sustainability reports?
- Are these reports part of annual reports or separate reports?
- How does your organisation prepare these reports?
- Which sustainability reporting standard was used in preparing the sustainability report?"

Starting an interview with this simple strategy and asking simple personal/organisational questions encouraged interviewees to talk about themselves/company and become open up. This strategy was effective in building rapport and gathering important background information. After establishing rapport, the conversation shifted to the main research questions. At the beginning of the interview, questions were kept broad with both local stakeholders and FOC managers to allow them to explore their own perspectives. Further, the order of the questions was intentionally structured to ensure that this specific topic or stage of the interview would only be addressed after the interviewee had explained their processes in detail. This part of the interview tended to be more challenging for participants. In such cases, the researcher remained politely persistent, using probes and changing his tone of voice where necessary.

5.3.3.4 Ending the interview

Each interview was concluded in the following fashion:

- "That's all the questions I have! Is there anything else you feel is important, or any point I may have missed, that you think should be included in the research?"
- "Thank you so much. This helped me a lot. I've got some valuable insights from this interview."

This strategy allowed the researcher to conclude the interview positively with the interview participants. These "clean-up questions" allow the interviewees to raise and bring up any issues/topics they feel are essential but may not have been addressed. Asking such questions at the end of the interview can often lead to valuable and unexpected data.

At the end of each interview, the researcher sought to reflect on the conversation. The aim was to recall key points and identify areas for further exploration, either via follow-up questions sent through email or discussed over a WhatsApp call at a later date and/or to ask other participants in future interviews. The researcher also reviewed and reconsidered the sequence of questions for upcoming interviews, and considered improvements in how questions were posed, including the use of formal and informal language, voice tone, and the overall pace of the conversation.

All interviews were conducted online through WhatsApp, Zoom, or Microsoft Teams. The interviews were recorded using a digital audio recorder, with a phone recorder as a backup in case of malfunction. After each interview, the recordings were immediately transferred to a computer (WhatsApp call), and the audio files on both the recorder and phone were deleted to prevent any risk of loss or theft. Back-up copies of the audio files were made to safeguard against potential computer crashes on the Auckland University of Technology (AUT) OneDrive. The computer and files were password-protected to maintain confidentiality (Mealer & Jones, 2014). Additionally, an Excel spreadsheet was used to track key details of each interview, such as the date, start and end times, duration, participant names, comments, and any follow-up queries. This file was updated immediately after each interview.

5.3.3.5 Summary of interviewees

A total of 46 interviews were conducted between February 2023 and November 2023. Thirty-nine of the interviewees were local stakeholders, and seven were FOC managers. Hence, the interview sample comprised 39 participants based in the KRI and seven in other countries (the respective headquarters of the FOCs).[22] All interviews were conducted online. Out of 46 interviews conducted, 45 were held on a one-on-one basis. For the remaining one (MoNR2; see below), the KRI manager asked one of his colleagues to join the session, as it offered the manager a chance to gain further insight into the KRI's sustainability reporting practices. However, the colleague's contribution to the discussion was limited to occasional comments and clarifications, while the primary participant led the conversation. As such, the session was still considered a one-on-one interview for analytical purposes. Analysis of the interview transcripts showed that the KRI manager answered most of the interview questions, and his colleague provided extra clarification. The interviewing process was completed upon reaching "theoretical saturation" (Bryman, 2016), a point where additional data no longer yielded new

[22] Interviews with FOCs were conducted with managers from the headquarters of FOCs operating in the KRI. The researcher first contacted local subsidiaries and FOC offices in the KRI, however these offices declined to participate in the study, as their headquarters did not allow them to engage in academic research. They also lacked awareness and knowledge about the preparation and publication of sustainability reports.

theoretical insights or introduced new aspects to the identified themes. The local stakeholders' interviews varied between 40 and 90 minutes, with an average time of 53 minutes. Twenty-four interviews were conducted in the Kurdish language, four in Arabic, and 11 in English. The interviewer posed questions on the accountability framework, economic, social, and environmental issues, and sustainability reporting practices to all local stakeholders, even though they may not have extensive expertise in all areas. Table 5.2 provides a summary of the interviews with local stakeholders.

Table 5.2 Details of the local stakeholder interviews

Interview	Local Stakeholder Code	Designation	Interview Date	Interview Mode	Interview Language	Interview Length (in minutes)
1	TL1	Tribal leader	14/02/2023	WhatsApp	Kurdish	53
2	TL2	Tribal leader	20/02/2023	WhatsApp	Kurdish	64
3	TL3	Tribal leader	13/03/2023	WhatsApp	Kurdish	57
4	TL4	Tribal leader	21/04/2023	WhatsApp	Kurdish	41
5	AMM1	Ministry advisor	10/02/2023	WhatsApp	English	52
6	AMM2	Ministry advisor	08/05/2023	WhatsApp	English	61
7	AL1	Accounting prof.	26/02/2023	WhatsApp	Kurdish	53
8	AL2	Accounting prof.	27/03/2023	WhatsApp	Arabic	44
9	AL3	Accounting prof.	02/11/2023	WhatsApp	Kurdish	39
10	AL4	Accounting prof.	14/10/2023	WhatsApp	Arabic	37
11	NGO1	Environmental NGO	08/03/2023	WhatsApp	English	69
12	NGO2	Environmental NGO	19/03/2023	WhatsApp	Kurdish	67
13	NGO3	Environmental NGO	03/11/2023	WhatsApp	Kurdish	34
14	NGO4	Environmental NGO	17/11/2023	WhatsApp	English	41
15	NGO5	Environmental NGO	17/10/2023	WhatsApp	English	41
16	NGO6	Environmental NGO	11/10/2023	WhatsApp	English	45
17	MMF1	Manager – MoF	12/03/2023	WhatsApp	Kurdish	63
18	MMF2	Manager – MoF	07/04/2023	WhatsApp	English	51
19	MMF3	Manager – MoF	20/05/2023	WhatsApp	English	44
20	MMP1	Manager – MoP	03/03/2023	WhatsApp	Kurdish	78
21	MoNR1	Manager – MoNR	27/11/2023	WhatsApp	Arabic	32
22	MoNR2	Manager – MoNR	10/03/2023	WhatsApp	English	48
23	MS1	Muslim scholar	14/05/2023	WhatsApp	Kurdish	52
24	MS2	Muslim scholar	17/07/2023	WhatsApp	Kurdish	42
25	MS3	Muslim scholar	23/11/2023	WhatsApp	Arabic	49
26	MO1	Mukhtar	02/04/2023	WhatsApp	Kurdish	79
27	MO2	Mukhtar	03/10/2023	WhatsApp	Kurdish	42
28	MO3	Mukhtar	17/08/2023	WhatsApp	Kurdish	53
29	MCSR1	CSR manager	06/09/2023	WhatsApp	English	48
30	MCSR2	CSR manager	30/10/2023	WhatsApp	Kurdish	87
31	MCSR3	CSR manager	17/07/2023	WhatsApp	English	43
32	LW1	Local FOC worker	03/10/2023	WhatsApp	Kurdish	48
33	LW2	Local FOC worker	10/09/2023	WhatsApp	Kurdish	56
34	LW3	Local FOC worker	12/08/2023	WhatsApp	Kurdish	51
35	LC1	Local farmer	16/08/2023	WhatsApp	Kurdish	57
36	LC2	Local farmer	27/09/2023	WhatsApp	Kurdish	61
37	LC3	Local citizen	14/08/2023	WhatsApp	Kurdish	52
38	LC4	Local citizen	07/10/2023	WhatsApp	Kurdish	49
39	LC5	Local fishermen	27/11/2023	WhatsApp	Kurdish	61

A total of seven interviews with FOC managers were conducted. The duration of these interviews ranged from 38 to 55 minutes, with an average length of 46 minutes. Four interviews were conducted via Zoom, and three via Microsoft Teams. All interviews were conducted in English, and the participants did not permit the

researcher to record the sessions. Each of these managers worked for a FOC currently operating in the KRI. All interviews were conducted on a one-to-one basis. Table 5.3 provides a summary of the interviews conducted with FOC managers.

Table 5.3 Details of the FOC manager interviews

Interview	Stakeholder Code	Designation	Interview Date	Interview Mode	Interview Language	Interview Length (minutes)
1	CM1	Corporate manager	23/09/2023	Zoom	English	41
2	CM2	Corporate manager	24/06/2023	Zoom	English	49
3	CM3	Corporate manager	24/07/2023	Zoom	English	52
4	CM4	Corporate manager	21/05/2023	Teams	English	43
5	CM5	Corporate manager	29/08/2023	Teams	English	55
6	CM6	Corporate manager	06/09/2023	Teams	English	38
7	CM7	Corporate manager	26/09/2023	Zoom	English	41

Additional details about the interviewees cannot be disclosed because of the assurances the researcher made regarding participant anonymity.

5.3.4 Secondary data – publicly available documents

In addition to interviews, the study analysed sustainability reports of FOCs to address RQ3 as a secondary dataset. Merriam and Tisdell (2015) explain that document analysis provides valuable descriptive information and helps confirm and expand upon data gathered from interviews. This study analysed the publicly available corporate sustainability reports of FOCs currently operating in the KRI to see to what extent their sustainability reporting practices adhere to the KRI conceptualisation of accountability. Currently, there are 18 FOCs and two local extractive companies in the KRI. Despite the researcher's efforts to identify any publicly available information, LOCs neither provide sustainability reports nor publish annual reports on their websites. This lack of transparency suggests that sustainability reporting has not yet been integrated into the corporate culture of these companies. Therefore, the focus was on sustainability reports published by FOCs, information on corporate websites, and other useful corporate publications. However, some of the FOCs, mainly from East Asia, do not publish dedicated sustainability reports. Instead, these FOCs use their websites to communicate their sustainability performance with their stakeholders, which tended to include limited information that only vaguely discussed the importance of environmental issues to the company.

This study reviewed reports published in 2023, the same year the interviews with FOC managers were conducted. For companies without dedicated sustainability reports, their annual reports and websites were reviewed for relevant information (such as specific sentences, paragraphs, tables, or graphs). A total of 18 reports were studied and analysed (seven sustainability reports and 11 annual reports) using qualitative content analysis guided by the conceptualisation of accountability in the KRI, searching for any specific sentences, paragraphs, tables, graphs, etc., aligned with the accountability framework (i.e., Islamic accountability, tribal accountability). Table 5.4 presents the FOCs and corporate documents included in the secondary data analysis.

Table 5.4: FOCs and corporate documents included in the secondary data analysis

Company	The origin of the company	Data Source used
DNO ASA	Norway	Sustainability report
Genel Energy	Türkiye	Sustainability report
Forza petroleum	Canada	Sustainability report
Gulf Keystone	United Kingdom	Sustainability report
Taqa	United Arab Emirates	Sustainability report
MOL GROUP	Hungary	Sustainability report
Dana Gas	United Arab Emirates	Sustainability report
HKN Energy	U.S.	Annual report
ShaMaran Petroleum Corp.	Canada	Annual report
Hunt Oil	U.S.	Annual report
OMV	Austria	Annual report
ASCOM group	Moldova	Annual report
Total Energies	France	Annual report
Petoil Petroleum	Türkiye	Annual report
Repsol	Spain	Annual report
Addax Petroleum	Switzerland	Annual report
WesternZagros	Canada	Annual report
Gazprom	Russia	Annual report

5.3.5 Data analysis procedure

This study employed a thematic analysis approach to analyse interview data, consistent with its interpretive research orientation. Thematic analysis is widely used in qualitative studies on sustainability reporting and accountability (e.g., Egbon et al., 2018) as it allows researchers to identify and interpret patterns of meaning across textual data (Braun & Clarke, 2006; Miles et al., 2014). This approach aims to develop themes that capture significant insights related to the research questions, with themes evolving inductively from the data rather than being imposed a priori (Creswell, 2021; Flick et al., 2004).

The analysis began with transcribing all audio-recorded interviews, a task undertaken manually by the researcher himself. This involved translating responses in the local language into English and repeatedly listening to the recordings to ensure accuracy and completeness. Each transcript was checked against its corresponding audio file (Bryman, 2016). To enhance the reliability of the transcription process, the researcher revisited the audio recordings multiple times during transcription and cross-checked the transcripts against the recordings after completion to ensure that participants' responses were accurately documented. Due to data confidentiality concerns and the sensitive nature of some interviews, transcription was not outsourced or shared with external transcribers. This manual process, though time-consuming, was methodologically valuable, as it facilitated close engagement with the data and allowed the researcher to develop an intimate familiarity with the participants' narratives. A verbatim transcription approach was used to preserve the richness of the data. However, non-verbal indications such as pauses and emotional expressions were excluded as they were not central to the research focus (Kvale, 2009).

As several interviews were conducted in the local language, the researcher himself translated these transcripts into English, following the translation timing model proposed by Esfehani and Walters (2018), which guides

when translation should occur within the research process. In this study, translation was performed after transcription to maintain data accuracy and consistency. The researcher ensured that the meanings and nuances of participants' responses were preserved throughout the analytical process. Key quotes were back-translated where feasible and reviewed by a bilingual peer expert to check for consistency of meaning. The translation process was documented transparently, including decisions about challenging phrases. These methods follow best practices in cross-language qualitative research (McKenna, 2022) and increase confidence in the trustworthiness and authenticity of the translated data. In addition, preliminary interpretations and emerging findings derived from the transcripts were discussed with the researcher's supervisors throughout the analysis process to further enhance the credibility and consistency of the interpretations.

Following transcription and translation, the researcher read and reread the transcripts to develop an initial understanding of the data and the phenomenon under investigation. This iterative reading enabled the researcher to immerse themselves in the narratives and identify meaningful patterns. The coding process was then undertaken manually, without using data analysis software. This decision was based on the researcher's direct involvement in the data preparation stages, which enhanced familiarity and allowed for a more reflective and context-sensitive approach to coding.

Coding involved assigning descriptive labels to units of meaning, typically sentences or paragraphs, that captured essential aspects of the data (Wiedemann, 2016). These codes were generated inductively, emerging from the data rather than being derived from a pre-existing framework. Miles et al. (2014) note that this interpretive process varies depending on the researcher's perspective and analytical lens. Codes were then systematically grouped into broader categories and refined to develop preliminary themes and subthemes.

Theme development involved organising codes into meaningful clusters that represented core issues raised by participants in relation to sustainability reporting practices and accountability. Labels for themes were closely aligned with participants' experiences and the contextual dynamics of their organisational roles (Miles et al., 2014). To ensure the analytical rigour of these themes, the researcher undertook a critical review process, as recommended by Braun and Clarke (2006). This involved checking the coherence of themes, identifying overlap, and refining theme labels where necessary. Some themes were renamed, merged, or removed based on their relevance to the research questions, literature review, and theoretical framework. An overview of these stages is presented in Table 5.5.

Table 5.5 Stages in thematic analysis

Stage	Phase Description	Explanation
1	Become familiar with the data	Engage with the data by reading and re-reading transcripts, gaining an overall understanding.
2	Create initial codes	Identify key ideas by coding relevant words or concise phrases from the data.
3	Identify potential themes	Organise similar codes into preliminary themes and subthemes.
4	Refine and review themes	Reassess themes in light of the research questions, theoretical lens, and existing literature.

5	Define and name themes	Continuously sharpen and clarify the meaning and scope of each theme.
6	Write the report	Integrate selected quotations into the analysis during the write-up phase.

Source: Braun and Clarke (2006).

The final stage involved a theory-informed interpretation of the data, guided by the accountability constructs identified in Chapter 4, such as social relationships, power asymmetries, cultural/religious norms, and institutional structures. At this point, the researcher stepped back from coding and theme development to reflect critically on the broader patterns and meanings within the data. This stage was not linear but involved moving back and forth between transcripts, codes, themes, and the emerging narrative (Silverman, 2013). Adopting a reflexive stance, the researcher aimed to remain open to new insights while avoiding the influence of unexamined assumptions. Representative excerpts were selected to illustrate key themes and to ground the analysis in participants' own words. These findings were then interpreted in relation to the study's conceptual framework, producing a synthesised and theoretically informed account of sustainability reporting practices in the KRI.

Regarding the document analysis, the study employed qualitative document analysis of sustainability reports published by FOCs operating in the KRI. The aim was to identify whether, and how, these reports reflect the conceptualisation of accountability. This involved a thematic analysis of the content, where the researcher manually reviewed and coded relevant sections, sentences, paragraphs, or figures that aligned with key accountability dimensions. Following Bowen's (2009) guidance, the documents were systematically examined, interpreted, and categorised to uncover patterns and meanings relevant to the research problem. Integrating document analysis with interview data enabled triangulation, adding contextual depth and supporting the credibility of the findings.

In maintaining consistency and anonymity, each sustainability report was assigned an analytical code (CP1–CP7). The full content of each report was examined, and accountability-related disclosures were coded using the same strategy employed in analysing the interview transcripts. Descriptive codes—covering areas such as community initiatives, environmental mitigation, and stakeholder engagement—were initially produced and subsequently organised into broader thematic categories informed by the accountability framework. These report codes (CP1–CP7) are used throughout the findings to support clear referencing and cross-report comparison.

5.3.6 Trustworthiness

Interpretive researchers need to find a thoughtful balance between research's creative and often interpretive elements and the responsibility to build trust and confidence in their findings (Modell & Humphrey, 2008). Although criteria such as validity, reliability, and objectivity are used in quantitative or positivist research, interpretive researchers need to focus more on establishing qualities like trustworthiness, authenticity, and credibility in their work (Creswell, 2021). In interpretivism, knowledge is viewed as inherently subjective. It

is shaped by each individual's unique context, experiences, and worldview. Interpretivism emphasises that interpretations are not fixed or definitive but rather emerge from a constant interaction between the researcher and the subject.

In this study, trustworthiness was addressed not only at a general level but also by explicitly linking the collection and interpretation of data to the constructs of accountability identified in Chapter 4: social relationships, power asymmetries, cultural/religious norms, and institutional structures. Ensuring credibility, therefore, requires including participants who can speak to each construct. Lincoln and Guba (1985) argue that criteria such as credibility, transferability, dependability, and confirmability need to be met for the credibility of interpretive research.[23] These standards help assess the trustworthiness and quality of interpretive studies. In the context of this study, these standards are particularly important because sustainability reporting practices in the KRI have not been systematically explored through local stakeholder perspectives before, meaning the credibility of interpretations is essential for them to be seen as legitimate by both academic and practitioner audiences.

Accordingly, this study aimed to achieve this by providing an in-depth and detailed description of the sustainability reporting practices of FOCs in the KRI from the perspectives of local stakeholders and FOC managers, complemented by carefully selected transcript excerpts. These excerpts enrich the findings and allow readers to engage with and assess the researcher's interpretations. However, if a reader's interpretation differs from the researcher's, this does not indicate that the original interpretation is flawed (Farooq, 2018). Since each interpreter brings a unique prior understanding, differing interpretations naturally arise. Understanding diversity is valued in interpretive research, and agreement on interpretation is not required. Hence, interpretation is a continuous, evolving process that encourages diverse perspectives, facilitating a deeper and more comprehensive understanding of the phenomenon (Farooq, 2018). For this study, this means that multiple valid understandings of sustainability reporting in the KRI can coexist, reflecting the complex mix of cultural, political, and organisational perspectives present in a post-conflict setting.

Prolonged engagement, on the other hand, requires adequate time in the field to gain a thorough understanding of the phenomenon under investigation (Lincoln & Guba, 1985). This process involves interviewing a range of social actors and developing rapport with interviewees in order to encourage them to provide rich, in-depth accounts of their experiences. Given that oil and gas companies operate in a politically sensitive and socially complex environment in the KRI, prolonged engagement was vital to build sufficient trust for participants to discuss sensitive issues such as transparency, accountability, and corporate-government relations. Hence, this study has attempted to engage a range of stakeholders, such as MoF, MoNR, and MoP managers, CSR managers, NGO representatives, etc., and FOC managers who have published CSR/sustainability reports. This provides a rich, diverse set of data for analysis. In terms of rapport, the researcher employed rapport-building

[23] In qualitative research, *credibility* refers to ensuring truth in the findings. *Transferability* indicates that the findings can be applied to other contexts. *Dependability* means that the findings are consistent and can be repeatable, while *confirmability* signifies that the researchers' bias does not influence the findings (Ahrens & Dent, 1998; Bryman, 2016; Lincoln & Guba, 1985; Lukka & Modell, 2010).

strategies, including the pre-interview audio and online conversation at the recruitment stage and then the conversation style during the interview stage. Further, the study has guaranteed participant anonymity and data confidentiality. As a result, participants were more willing to engage openly and share their insights. This was particularly important in the KRI context, where fears of future repercussions can limit openness in research interviews. The success of these rapport-building efforts is reflected in participants introducing the researcher to potential other recruits (i.e., snowball sampling).

Finally, the researcher also consciously maintained an audit trail. This means that the researcher ensures a complete record of each stage of the research process (Bryman, 2016; Lincoln & Guba, 1985). This documentation allows peers to review the research, allowing others to evaluate the research quality. Additionally, systematic data management, covering data collection, storage, and retrieval (Hardy & Bryman, 2009), facilitates the handling of large data volumes and ensures transparency in the analysis. In this study, the audit trail was especially critical for demonstrating how interpretations were derived from the voices of diverse stakeholder groups and for ensuring that findings could be traced back to original data to build confidence in the credibility of the research. The researcher could seamlessly transition between data analysis and writing up by maintaining an organised data system. In return, this enhanced the quality and effectiveness of ongoing data collection (Hardy & Bryman, 2009).

5.3.7 Ethical issues

First, to collect data and interview participants, the researcher applied for ethics approval and gained approval to conduct interviews through the AUT Ethics Committee on 10 February 2023 (Appendix G). Following this, as discussed before, each participant was given a participant information sheet (Appendix H) outlining their rights within the study. This information sheet assured participants that all collected data would remain confidential and that their identities and those of their organisations would be kept anonymous. Participants were asked to review this information before the interview and sign a consent form (Appendix I) to confirm their willingness to participate in the study.

5.4 Chapter summary and conclusion

This chapter has outlined and justified the research methodology and methods adopted in this study. The study drew its interpretive research framework directly from the theoretical foundation developed in Chapter 4. In particular, the constructs of accountability, such as social relationships, power asymmetries, cultural and religious norms, and institutional structures, provided the epistemological basis for determining what kinds of knowledge needed to be collected, from whom, and how. This ensured that the study's methodological choices aligned closely with the research aim of examining how sustainability reporting practices of oil and gas companies in the KRI address local accountability.

A detailed account has been provided of the participant selection process, recruitment strategies, and rapport-building techniques, which were essential for accessing a diverse range of voices in a politically sensitive and post-conflict context. The chapter also described how the interviews and document analysis were conducted,

the considerations for language and cultural sensitivities, and the measures taken to ensure trustworthiness, including prolonged engagement, maintaining an audit trail, and applying Lincoln and Guba's (1985) criteria of credibility, transferability, dependability, and confirmability. The chapter presented the thematic network approach used to analyse the qualitative data, demonstrating how themes were inductively developed and refined to capture patterns in participants' narratives and documentary evidence. This method facilitated a systematic and transparent analysis while remaining sensitive to the complexity and plurality of interpretations inherent in the data.

This chapter has made three main contributions to the thesis. First, it has established a clear philosophical and methodological foundation by demonstrating how the interpretive paradigm and qualitative methods are appropriate for exploring the socially constructed nature of accountability and sustainability reporting in the KRI context. Second, it has shown how the rigorous and transparent research design, combining interviews, document analysis, and thematic network analysis, ensures the credibility and depth of the findings that follow. Third, it has provided a roadmap for how the empirical data were generated, analysed, and validated, creating a solid basis for the presentation and discussion of findings in subsequent chapters. The chapter enables the reader to assess the methodological integrity of the study and the trustworthiness of the interpretations presented in subsequent chapters.

Despite the strengths of the methodological approach, several limitations must be acknowledged. One significant challenge was the lack of familiarity among local stakeholders with academic research interviews. Some participants, particularly from rural or non-academic backgrounds, expressed concerns that their names or responses might be made public, despite being assured of anonymity and confidentiality. This required the researcher to invest time in building trust and providing repeated reassurances, which may have limited the openness or depth of some responses. Another challenge was the sensitivity of the post-conflict political and institutional environment in the KRI, which affected participants' willingness to respond fully, especially those from government ministries and FOCs. Some KRI officials and corporate actors chose not to answer particular questions or gave guarded responses. These limitations may affect the depth, diversity, and completeness of the data collected. Nevertheless, they do not diminish the value of the contextual insights gained, particularly within an interpretive framework that values partial, situated knowledge.

Chapter 6
Conceptualising accountability in the Kurdistan Region of Iraq

6.1 Introduction

This chapter is the first of the four empirical findings chapters of this thesis. It addresses RQ1: *How is accountability for sustainability conceptualised in the KRI from local stakeholders' perspectives?* The chapter examines how accountability is understood and expressed within the KRI's distinctive post-conflict and socio-cultural environment. The findings are informed by the accountability dimensions discussed in Chapter 4, enabling a contextually informed exploration of how the concept is shaped by local values, histories and socio-cultural norms. This chapter aims to provide an in-depth contextual understanding of accountability for sustainability as defined and experienced by local KRI stakeholders. It highlights how accountability is perceived as a social and moral obligation embedded in religious belief, tribal affiliation, and national identity. This localised understanding of accountability provides the foundation for an evaluation of the extent to which sustainability reporting practices of the KRI oil and gas companies align with those of their Western counterparts.

This chapter is structured into four sections. Following this introduction, Section 6.2 focuses on how accountability for sustainability is understood in the KRI and the local interpretation of the concept of accountability. Section 6.3 examines the conceptualisation of accountability for sustainability in the KRI, focusing on four dimensions of accountability, including accountability to whom, accountability for what, when and how accountability is discharged, and the consequences/outcomes of accountability. Finally, Section 6.4 closes the chapter with a summary and conclusion.

6.2 Understanding accountability for sustainability in the KRI

This section examines how the concept of accountability for sustainability is understood by local stakeholders within the KRI, drawing on three interrelated themes. First, accountability for sustainability is frequently framed as answerability – the need to explain and justify actions to others (Bovens, 2007; Ebrahim, 2003; Pilon & Brouard, 2023). Second, stakeholder understandings are shaped by cultural, religious, and historical values, including tribal leadership traditions, Islamic ethical principles, and the region's post-conflict experiences (Narayan & Oru, 2024; Norris et al., 2023; Scobie et al., 2023). Third, and finally, accountability for sustainability is viewed as an ethical obligation, where being accountable means acting responsibly in ways that reflect communal and moral expectations (Dillard & Vinnari, 2019; Gray et al., 1996).

A central way in which local stakeholders understood accountability for sustainability was as answerability. This form of accountability was often described as a mechanism for enhancing transparency, promoting trust, and improving performance in sustainability-related initiatives. For example, an NGO director expressed the following:

> *Accountability is an obligation and means answerability. As a director, I should be answerable for my actions. It involves organisational transparency and our willingness to explain our actions to the public (NGO2)*

This emphasis on answerability reflects the expectation that accountability requires openness, transparency, and responsiveness (Belal et al., 2013; Wenar, 2006). The same expectation extended across all organisational levels and positions, as evidenced by the following quote from a MoP manager:

> *For me, accountability means that I have a responsibility, and I am responsible at any level and position within the organisation (MMP1).*

In the context of organisational roles, accountability for sustainability was therefore understood as the obligation of individuals to justify decisions and actions associated with their professional responsibilities. At the individual level, accountability for sustainability was also described as a personal and moral set of values that individuals are expected to embody and justify in their daily decisions and interactions, as one local citizen explained:

> *For me, accountability is when I can explain my actions without shame, whether to my manager, my family, or my community. If I cannot justify it, then I have failed to be accountable (LC3).*

This understanding indicates that accountability extended beyond formal organisational responsibilities and was embedded within everyday social and moral relationships. Accountability was therefore perceived not only as an external process of being answerable but also as an internal practice of self-explanation, emphasising its procedural and relational dimensions.

In addition to answerability, interviewees highlighted how accountability for sustainability is understood by cultural and historical influences specific to the KRI. These understandings have evolved within the region's post-conflict context, particularly after 2007, when the KRI government passed its own Oil and Gas Law (Hassan et al., 2023), allowing the region to manage its natural resources independently. The study finds that before this legislative change; social and environmental accountability was not a local priority. However, following the fall of the Saddam regime in 2003 and increased regional control over extractive resources, corporate accountability gained prominence. This shift marked a turning point as local actors began to emphasise the importance of holding extractive industries accountable for their socio-environmental impacts. Local citizens became more aware that the management of natural resources should be accompanied by responsibility to the local community and future generations. The following quote from a ministry advisor explains this view:

> *Since the KRI government passed its Oil and Gas Law and started thinking about transferring oil … the issue of accountability, especially concerning sustainability, has been viewed with great importance within extractive industries in the KRI (AMM1).*

There was widespread acceptance among interviewees that the KRI's current social and environmental issues can be attributed to the lack of corporate accountability for sustainability. Before 2007, the KRI relied on the Iraqi federal government and international institutions to monitor and regulate natural resources for the region, and local stakeholders did not perceive a direct need for corporate accountability within the region itself. One accounting professor used the term "wake-up call" in relation to the region's social and environmental issues

and suggested that while the KRI has gained more control over its natural resources, the need for self-regulation and responsibility, particularly regarding sustainability, has become more urgent. The following quote explains:

> *The current issues regarding the extractive industry in the KRI are a wake-up call for all of us … Before, the accountability in this sector was not felt. We had the Iraqi government and some international institutions monitor extractive industries for us. However, the need for accountability for sustainability in the KRI is felt more than ever (AL3).*

These perspectives reveal how accountability for sustainability is embedded in lived histories of conflict, resource management, and self-governance. Cultural traditions, including tribal authority and religious teachings, particularly Islamic principles of honesty and justice, further shape local expectations of accountability, as one local citizen explained:

> *In our culture, accountability comes from our values. Islam teaches us honesty and fairness, and our Kurdish history teaches us resilience. These make accountability part of who we are (LC4).*

As part of a broader cultural and religious understanding, participants expressed accountability for sustainability using local terminology that conveys social duty and moral obligation. They described accountability as *berparsyareti* "بەرپرسیارەتی" or *helgirtini berparsyareti* "هەڵگرتنی بەرپرسیارەتی", both of which imply a deep sense of moral responsibility embedded in social relationships and cultural expectations. Participants explained that this term applies to personal conduct and how organisations should act in the interest of the community and environment. For example, one accounting professor said:

> *In our culture, the term بەرپرسیارەتی can explain accountability as it requires a person to explain, along with providing logical reasons about the actions he has done (AL1).*

This interpretation aligns with another participant's explanation, which highlights the spiritual roots of the term in Islamic teachings:

> *بەرپرسیارەتی means we as an individual have a responsibility to Allah (SWT) first, then to society, as we should contribute positively to society and then to work towards the betterment of the community (MS1).*

These findings highlight the moral and ethical dimensions of accountability for sustainability in the KRI (Schweiker, 1993; Shearer, 2002), demonstrating that it is not only a formal or institutional requirement but also an embedded social and religious expectation. The findings further suggest that accountability was understood not only through procedural and relational dimensions, but also through personal responsibility, moral values, individual conscience, and religious obligation. In this context, accountability was closely associated with an individual's duty to act ethically before Allah (SWT), society, and the wider community. This highlights the importance of understanding sustainability-related accountability through local cultural frameworks, where personal, communal, and spiritual responsibilities are closely linked (Tilt, 2018).

Finally, accountability for sustainability was also understood as an ethical obligation, rooted in the cultural and moral expectations of community life. Within the context of sustainability, this ethical dimension signifies a commitment to serving others, protecting shared resources, and acting in ways that promote the long-term

well-being of the community. One tribal leader explained this in terms of personal responsibility and leadership aimed at achieving collective goals:

> *Accountability is about being responsible for what you're doing, particularly at an individual level. For example, I'm a tribal leader, and I lead my people by helping them gain the necessary knowledge to achieve the tribe's goals (TL2).*

This view highlights the relational and role-based nature of accountability, where leadership involves more than authority; it carries an ethical obligation to act in the interests of others and to support communal development. In the context of sustainability, such leadership implies a responsibility to care for the environment, share knowledge, and ensure equitable outcomes. Here, accountability is tied to one's social position within the community, but also embodies deeper moral expectations around guidance, responsibility, and collective well-being (Stewart et al., 2023).

In the KRI context, this often takes shape through tribal gatherings, oral storytelling, and public demonstration of service, where moral standing and accountability are performed and reinforced communally. Ethical accountability here is not merely a principle but a lived practice embedded in everyday leadership. These communal spaces act as arenas for informal oversight, where elders, leaders, and community members affirm shared moral values and evaluate the actions of those in positions of responsibility, as one interviewee explained:

> *In our culture, a person shows accountability not by writing reports but by sitting with people, listening, and helping (TL1).*

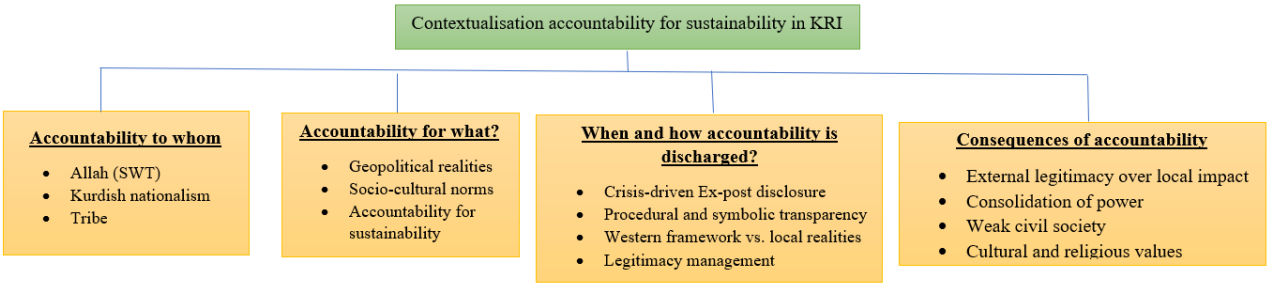
The findings of this section contribute to the extant literature by showing how local understandings of accountability for sustainability in the KRI are shaped by culturally embedded values rooted in religion and community life. While previous studies have emphasised the importance of aligning accountability for sustainability with local values and stakeholder perspectives (e.g., Abhayawansa et al., 2021; Grossi et al., 2022; Scobie et al., 2020), this study illustrates how such values are expressed through relational obligations, moral duties, and social expectations. The results reveal that accountability for sustainability in the KRI is not viewed solely as an upward, compliance-based mechanism directed towards regulators or donors. It also involves a downward, participatory commitment to community well-being, one that signifies local values of service, transparency, and moral responsibility. Such an understanding aligns with emerging perspectives in the sustainability reporting literature, which advocate for stakeholder-centred and culturally responsive approaches (Fusco et al., 2024; Morrison et al., 2024). The findings also contribute to existing calls for context-specific understandings of accountability, informed by local beliefs, norms, and practices (e.g., Dillard et al., 2004; Morrison et al., 2024; Scobie et al., 2023).

6.3 Conceptualisation of accountability for sustainability in the KRI

This section explores how contextual values and factors influence the conceptualisation of accountability for sustainability in the KRI. It builds on the theoretical framework developed in Chapter 4, where accountability was examined through key constructs such as social relationships, power asymmetries, cultural and religious norms, and institutional structures. This study adopts the core dimensions of accountability widely used in the

literature, including accountability to whom, accountability for what, when and how accountability is discharged, and the consequences/outcomes of accountability (Agyemang, 2024). These categories provide an analytical lens for interpreting local stakeholder perspectives and contextualising them within broader accountability debates. Figure 6.1 presents a contextual conceptualisation of accountability for sustainability in the KRI and illustrates how these dimensions are expressed in relation to local cultural, historical, and religious influences. Each of the following subsections is structured around one of these dimensions and draws on empirical data to explore how accountability for sustainability is conceptualised in the region.

Figure 6.1 Conceptualisation of accountability for sustainability in the KRI:



6.3.1 Accountability to whom?

In Western accounting literature, accountability is often understood as a formal relationship between two separate parties: an accountee and an accountability holder (Agyemang, 2024; Gray et al., 1996; Messner, 2009). However, this study finds that this two-party model obscures the complex socio-cultural and institutional dynamics that influence accountability in the non-Western and post-conflict context of the KRI. Accountability in the KRI is embedded in multiple layers of allegiance, moral obligation, and identity, and is seen as a commitment to Allah (SWT), to the Kurdish nation, and to the tribe.

6.3.1.1 Accountability to Allah (SWT)

Given that the majority of Kurds are Muslim (Leezenberg, 2007), accountability in the KRI is fundamentally tied to Islamic teachings. Interviewees consistently highlighted their belief that ultimate accountability to Allah (SWT) plays a key role in shaping how they approach ethics and conduct themselves professionally. For example:

> *Central to accountability is that we believe individuals are eventually accountable to Allah (SWT) for intentions and deeds (MS2).*
>
> *Commitment to Islamic principles is emphasised in our society ... Islamic concepts such as honesty, integrity, and justice are key interpersonal and societal affinities (AL2).*

This view embodies the principles of Islamic accountability, which extend beyond conventional stakeholder relationships to incorporate divine oversight (Abdelzaher & Abdelzaher, 2017; Helfaya et al., 2018). Another interviewee supported this and provided evidence from the Qur'an to explain accountability in the KRI:

> *Allah (SWT) clearly says in the Qur'an, "Whoever does an atom's weight of good will see it, and whoever does an atom's weight of evil will see it"24 … This verse illustrates that every action, no matter how small, carries accountability (MS3).*

Another interviewee pointed to the Hadiths of the Prophet Mohammad (PBUH)[25] and argued that accountability in the KRI is based on a Hadith collected in the *Sahih al-Bukhari*:

> *The Imam [ruler] of the people is a guardian and responsible for his subjects; a man is the guardian of his family and responsible for them; a woman is the guardian of her husband's home and children and responsible for them[26] (AL3).*

These insights demonstrate that accountability in the KRI is perceived not only as a professional or managerial obligation but as a moral and spiritual duty. In this sense, the concept of accountability incorporates a wide range of life activities and extends beyond legal or institutional frameworks. As one participant concluded:

> *I think that Hadiths contain everything, being accountable for everything. Whatever happens in life, according to this Hadith, we can take accountability for our whole lives (MS1).*

This religious orientation reframes accountability as both horizontal (to society) and vertical (to divine authority), contrasting sharply with secularised and contractual notions of accountability predominant in Anglo-American models. While prior studies (e.g., Kamla & Rammal, 2013; Khodakarami et al., 2024) highlight the influence of Islamic principles on environmental and ethical accountability within organisational settings, this study reveals how accountability in the KRI is grounded in everyday religious consciousness. Here, accountability is a formal disclosure mechanism and a pervasive ethical orientation shaped by Qur'anic injunctions and Prophetic Hadiths. Unlike Kamla and Rammal (2013), who found that Islamic banks often instrumentalise Sharia law for reputational purposes, this study finds an internalised and enduring sense of divine accountability. This form of spiritual governance is not mediated through institutionalised religious structures but is lived and enacted in daily ethical praxis, suggesting a grassroots religiosity that informs professional behaviour more substantively than organisational policies.

These findings contrast with Abeydeera et al. (2016), who observed a disconnect between Buddhist ethics and corporate sustainability disclosures in Sri Lanka, where global reporting standards tended to overshadow local religious values. In the KRI, by contrast, Islamic accountability is foundational, shaping both intention and behaviour. This study therefore contributes to the extant literature by uncovering (a) the operationalisation of spiritual accountability at the individual level, (b) the role of scriptural and Prophetic Hadiths in framing ethical obligations beyond organisational boundaries, and (c) the expansion of accountability to encompass all domains of life, not merely environmental or financial concerns.

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[24] Qur'an 99:07–08.

[25] PBUH is an abbreviation used to signify "peace be upon him," a phrase Muslims recite after mentioning the Prophet Muhammad's name as a sign of respect.

[26] The *Sahih al-Bukhari* is a collection of Hadith compiled by Imam Muhammad al-Bukhari (d. 256 AH/870 CE) that is recognised by the majority of the Muslim world to be the most authentic collection of the Sunnah (the Prophet Muhammad's (PBUH) sayings, deeds, and tacit approvals).

6.3.1.2 Accountability to the Kurdish nation

In addition to accountability to Allah (SWT), accountability in the KRI was found to be tied to Kurdish nationalism, which interviewees referred to as "*Kurdayetî û Berxwedan* کوردایەتی و بەرخۆدان". The results show that accountability to the Kurdish nation is strongly linked to the resistance and resilience of the Kurds, particularly in their ongoing struggle against geopolitical oppression. This struggle stems from the post-conflict history of the region, where ongoing efforts to secure national recognition and rights influence the concept of accountability, as explained by the following quotes:

> *We should be accountable to our nation. We have faced many adversities because of the KRI's geopolitical position. Also, we are accountable to the Kurdish nation as we fight for our autonomy and culture in the face of historical geopolitical challenges (TL4).*

> *We are in a post-conflict region. We are accountable to our nation to secure our culture and greater autonomy in Iraq to protect our identity and interests. We should be accountable for our Kurdish nationalism so that we can secure political representation. This is important as we want Kurdish voices to be heard in decision-making processes that affect our lives (MS3).*

The Kurds are the world's largest stateless nation and have endured a century-long struggle for rights, autonomy, and an independent KRI (Karim, 2025). Kurdish nationalism in the KRI is a movement and ideology that highlights Kurds' rights and their identity. Supporting Kurdish identity within the context of accountability represents a commitment to promoting the culture of local citizens. This commitment contains many dimensions, including preserving the Kurdish language, which is a key tool for communicating and transmitting cultural knowledge and values among the Kurdish people. This commitment also affects promoting and celebrating many Kurdish traditions, customs, and historical narratives representing the collective Kurdish ancestry and heritage. As one study interviewee explains:

> *It is very important for us as Kurds to be accountable for our nationalism. This is important because of the political, cultural, and historical factors that influence and shape our identity (MO1).*

These findings introduce a novel dimension to the accountability literature by showing how, in the KRI, accountability to the nation is not shaped by external reporting standards or global sustainability frameworks but rather emerges from a deep moral and political obligation to preserve Kurdish identity and cultural resilience. While Alawattage and Fernando (2017) reveal that corporate actors in Sri Lanka strategically mimic and reinterpret global sustainability discourses to gain acceptance from external audiences in postcolonial contexts, the findings from KRI show a markedly different orientation. In the KRI, accountability is expressed through a collective responsibility to safeguard national heritage, linguistic continuity, and historical memory. This responsibility is enacted to honour communal resistance and assert political autonomy in the face of ongoing marginalisation. In this sense, accountability to the nation is a lived commitment embedded in historical trauma, cultural pride, and the aspiration for self-determination.

The findings of this study significantly contrast with the dominant literature that frames accountability as primarily upward and institutional, often privileging investor or donor interests. While such perspectives highlight how marginalised voices are often excluded from global accountability mechanisms (e.g., Agyemang, 2024; Belal et al., 2013; Hassan, 2023; Morrison et al., 2024), this study contributes a distinctive

perspective by positioning Kurdish nationalism as an endogenous accountability framework. It operates independently of external validation, functioning as a form of social governance and ethical orientation. This research, therefore, builds on existing literature by advancing three key contributions: (a) accountability in the KRI is community-centred and directed towards preserving collective identity; (b) Kurdish nationalism serves not only as a political stance but as an ethical system embedded in everyday life; and (c) in post-conflict regions like the KRI, accountability encompasses emotional, symbolic, and existential dimensions often overlooked in mainstream sustainability discourse.

6.3.1.3 Accountability to the tribe

The results reveal that accountability to the tribe is a crucial aspect of the KRI context, owing to the deeply incorporated structure of the tribe's life and its significant influence on the social, economic, and political dimensions of local citizens' lives. As one tribal leader explained:

> *In the KRI, the tribal affiliation and ties offer a fundamental social identity for Kurds. It is a network of support; therefore, it is important to be accountable to the tribe for maintaining social harmony and fulfilling responsibilities within the community (TL3).*

The findings indicate that tribal values and norms serve as powerful informal institutions, playing a significant role in shaping both individual behaviour and broader community dynamics. Accountability in the KRI extends beyond formal structures and is closely embedded in tribal customs, which consistently stress collective honour, loyalty, and solidarity. Individuals are typically held accountable to their tribe through mechanisms such as shared responsibilities, where all members are expected to contribute to upholding the values and obligations of the group. For example, if a member faces financial hardship, others are expected to provide support. Similarly, in cases of dispute, the tribe may step in to mediate and reach a resolution aligned with traditional norms.

> *In our tribe, accountability is not just an expectation; it is a duty that binds us together. If one member struggles, we all share the burden, whether by settling disputes to the best of our ability or offering financial help. We stand by each other, as this is how we preserve our identity and honour our ancestors (TL1).*

Individual actions, especially in public or economic settings, are viewed as reflections of the tribe's collective ethical and moral identity. Conducting business with integrity and honesty strengthens the tribe's reputation, while unethical behaviour can damage the tribe's honour, demonstrating the close link between personal and communal accountability. These values also shape how disputes are resolved and how intertribal harmony is preserved.

> *There is often an obligation for compensation and retribution between villages and tribes. We used this mechanism to ensure that our young members were accountable to the tribe for any conflict caused to their fellow tribe members. Also, it was like a system to maintain a balance of power between tribes. In a business context, this concept of accountability is similar, as business leaders and organisations are expected to uphold the reputation and integrity of the tribe or community. Just as the tribe maintains balance and harmony through these mechanisms, businesses are also expected to operate honestly and responsibly, reflecting the collective honour and maintaining the tribe's image in the marketplace (TL3).*

Moreover, members are expected to comply with established tribal customs and norms. Deviating from these expectations may lead to a loss of support from tribal leaders, whose authority is grounded in traditional roles. The study finds that tribal allegiance often takes precedence over national or state loyalties. Aghas, or tribal leaders, are primarily accountable to their members, playing critical roles in mediating disputes and managing communal resources and welfare. Their influence extends beyond leadership; they are embedded in regional traditions and perform key functions in social governance. This concept of tribal leadership constitutes a vital component of accountability in the KRI, influencing the management of resources, enforcement of norms, and resolution of conflicts through relational, rather than bureaucratic, means.

> *Our loyalty is first to the tribe. The Agha looks after our needs, solves our problems, and we trust him more than the government. He knows our ways, our history, and what is right for us (TL2).*

Kurdish understandings of retaliation and compensation illustrate how tribes have historically handled internal justice and dispute resolution. These customs help maintain the balance of power and prevent recurring feuds. They illustrate an accountability system where tribal leaders are held accountable for upholding communal values and ensuring equitable resource distribution. While the prevalence of these traditions has declined over time, their continued relevance highlights how tribal processes adapt to changing socio-political contexts and preserve their role in maintaining accountability. Social governance thus serves as a framework for ensuring that leaders act in the community's best interest, upholding their accountability to tribal members and communal values. As one local citizen stated:

> *We still follow the old ways when needed, like compensation for harm. It's not about revenge now, but about keeping balance and respect between families and tribes (LC4).*

Finally, respect for tribal customs remains a vital expression of cultural identity and social cohesion. This respect is not merely a matter of politeness; it is integral to sustaining the tribe's collective identity. The pressure to adhere to tribal norms upholds a system of accountability wherein individuals are held responsible for aligning their actions with community expectations. Non-compliance can result in serious social consequences, such as exclusion or diminished standing in the tribe, further institutionalising respect and conformity as mechanisms of accountability. One tribal leader explained:

> *Tribe customs are extremely important. For example, hospitality is a tribal custom ingrained in our tribal societies. We use this tribal culture to show our respect and generosity. So, tribe members need to respect these customs not because of social nicety but because it is an obligation. When guests arrive, it is customary for us to provide shelter and food to them regardless of their background (TL4).*

This is a novel finding in the literature on accountability to whom, as it uncovers how tribal structures in the KRI function as powerful informal systems of accountability that operate outside the scope of formal institutions. Prior studies have emphasised that sustainability reporting essentially privileges upward accountability to powerful actors such as donors, shareholders, and global standard-setters, thereby marginalising local communities (e.g., Agyemang, 2024; Belal et al., 2015; Noah et al., 2021). This study extends the literature by demonstrating that in the KRI accountability is sustained through tribal structures that remain culturally embedded and socially binding. While Abeydeera et al. (2016) found that local religious ethics in Sri Lanka are displaced by global reporting frameworks, this study finds that, in the KRI, tribal and

religious values remain central to shaping ethical conduct and accountability practices. These findings build on and contribute to the extant literature by demonstrating that (a) tribal leaders function as informal accountability agents through culturally embedded and relational mechanisms; (b) tribal norms embedded in honour, solidarity, and social cohesion sustain horizontal forms of accountability among members; and (c) tribal allegiance can override formal, state-based affiliations, suggesting that ethical obligations are shaped by collective identity and social governance.

6.3.2 Accountability for what (scope of accountability)?

This subsection explores the "Accountability for what?" question within the KRI context. It focuses on the scope of accountability and what institutions and actors are expected to report on, justify, or take responsibility for. The section is organised into three parts and covers the geopolitical realities, socio-cultural norms, and the importance of accountability for sustainability in the KRI.

6.3.2.1 Geopolitical realities

The geopolitical reality of the KRI is a lived experience for Kurds, shaped by persistent power struggles and the broader rhythms of the Middle East (Rudaw Research Center, 2025). Situated between powerful regional actors such as Iran and Türkiye and embedded in global energy markets, the KRI finds itself in a position where its autonomy, resources, and political future are often subject to external calculation (Mills, 2016). The study finds that the KRI is caught in a geopolitical storm, where developmental decisions are rarely insulated from international influence and strategic bargaining. As one accounting professor stated:

> *In this region, no major decision is just local. There's always a foreign hand involved, either influencing it or blocking it (AL3).*

In such an environment, oil and gas companies operating in the KRI must be accountable not merely for financial or operational performance but for safeguarding the region's developmental sovereignty. This includes ensuring that decisions regarding natural resource governance, revenue allocation, and strategic partnerships serve the long-term interests of local communities rather than advancing the agendas of external powers or narrow political elites. As one local fisherman stated:

> *We understand that oil brings investment, but we need to ensure that our region does not lose control over its future. These companies must be accountable for more than profits; they need to show that their presence strengthens our economy, respects our resources, and responds to the needs of our people, not the interests of others (LC5).*

In a region where short-term political and economic gains are often prioritised over structural reform (World Bank, 2016), accountability must be about resisting extractive geopolitical logic. It must uphold the right of the Kurdish population to shape their development trajectory on their own terms through mechanisms that promote environmental stewardship, equitable service delivery, and social justice. One NGO representative shared his concerns in this area:

> *What worries us is that development is being traded for diplomacy. Projects come and go, but they're shaped by deals we don't see and decisions we don't make. Accountability, for us, means protecting*

> *our right to decide what development looks like, not having it dictated by foreign powers or short-term political interests (NGO6).*

A further layer of complexity emerges from internal governance dynamics that are tied to geopolitical pressures. As in many post-conflict regions with contested autonomy, political legitimacy in the KRI is compromised by foreign influence. Participants in this study voiced concern that oil and gas companies often appear more accountable to external patrons and elite networks than to the broader KRI public. As one local citizen stated:

> *It feels like our resources are negotiated between foreign companies and a few powerful hands at the top. Where is the accountability to the people who actually live here? (LC3).*

In response to these challenges, this study aims to articulate a KRI-owned accountability and development framework. Such a framework must adopt a multidimensional view of accountability. First, environmental security is essential in the face of unchecked oil extraction, deforestation, and water scarcity, all of which threaten the region's ecological resilience. Second, human security must be prioritised, encompassing access to public services, employment, and education – areas too often sidelined in favour of political patronage. Finally, as one Muslim scholar noted, resource sovereignty must be asserted to ensure that oil and land are governed transparently, equitably, and with a focus on the public good.

> *Accountability shouldn't just be about numbers in a report. It should be about whether people have clean water, decent schools, and a say in how their land and oil are used. If decisions are made in Erbil or abroad without us, how can we call it development? (MS2).*

The status quo in the KRI reflects what Dillard and Vinnari (2019) term "accounting-based accountability", which centres on technical compliance and investor-oriented reporting while sidelining the ethical and distributive issues most relevant to affected communities.

These findings contribute to the sustainability accounting literature by illustrating how geopolitical fragmentation, tribal patronage, and foreign influence uniquely shape the scope of accountability in the KRI. While prior studies (e.g., Deegan, 2017, 2025; Gray et al., 1996) have conceptualised accountability as expanding beyond financial metrics to include ethical and environmental considerations, they often assume relatively stable governance systems. In contrast, this study finds that in post-conflict, semi-autonomous regions like the KRI, accountability is contested and negotiated amid shifting political alliances and external pressures. The identification of a dual accountability structure – upward accountability to foreign and federal actors and downward accountability fragmented by tribal politics – extends the work of Frynas (2010) and Haufler (2013), illustrating how political fragmentation and external leverage co-produce a uniquely constrained space for sustainability reporting. These findings highlight the importance of reframing accountability not as a managerial function but as a political, normative, and contextually embedded practice.

6.3.2.2 Socio-cultural norms

Socio-cultural norms in the KRI also play a role in shaping the expectations and practices of accountability. These norms, which are rooted in Kurdish collectivism, tribal loyalty, and Islamic moral teachings, promote a deeply embedded, informal system of accountability that extends beyond formal legal or institutional

frameworks. Individuals and organisations are expected to comply with official regulations and act according to community values such as honour, fairness, and mutual respect. Participants consistently highlighted that accountability is a social obligation (i.e., accountability to society). Actions are judged not merely on legal grounds but on their alignment with societal expectations and communal welfare. As one tribal leader explained, this sense of moral duty is enforced through mechanisms such as family and tribal oversight, peer evaluation, and public reputation:

> *This collectivism in our society supports an expanded sense of accountability. Individuals are aware of their activities and actions in the wider community context. Deviating from our cultural norms and values and engaging in activities that are not acceptable might bring shame and will impact both individual and tribe reputations (TL3).*

In this context, social pressure acts as a powerful accountability mechanism. Tribal leaders, religious figures, and respected elders play a critical role in setting and shaping expectations. These cultural dynamics create unique downward accountability, where community members hold each other to moral and ethical standards, often more stringently than formal institutions do. However, these same norms can also pose challenges. Loyalty to family or tribe can sometimes conflict with formal rules, creating ethical dilemmas for public officials and professionals. As one local citizen stated:

> *For example, we may prioritise the interests of our tribe or family over organisational policies or legal requirements, especially in situations where the two are perceived to be at odds (LC4).*

These findings illustrate that Kurdish socio-cultural norms shape accountability in complex ways, promoting solidarity, moral behaviour, and communal responsibility while at the same time posing risks to impartiality and institutional coherence. The socio-cultural context adds a critical dimension to how accountability is defined, enacted, and realised in the region.

These findings contribute novel dimensions to the accountability literature by contextualising the "Accountability for what?" question within the lived experiences of a post-conflict, resource-dependent society like the KRI. While prior studies (e.g., Agyemang, 2024; Deegan, 2017, 2025; Gray et al., 1988) have pushed accountability beyond financial performance to incorporate justice, equity, and stakeholder inclusivity, this study reveals how socio-cultural norms in the KRI embed accountability in moral, tribal, and reputational logics that sit outside formal institutional systems. This constitutes a significant departure from dominant Western-centric paradigms that conceptualise accountability primarily in procedural or institutional terms.

While much of the existing literature emphasises disclosure practices and performance metrics (Beattie & Smith, 2013; di Tullio et al., 2022; Troshani & Rowbottom, 2024), this study uncovers how accountability in the KRI is constructed through informal social architectures, communal norms, collective identity, and public honour, often enforced by informal social actors like religious leaders and tribal elders. The downward pressure exercised by community expectations forms a robust accountability mechanism that is largely invisible in global frameworks such as the GRI. These findings extend the critical interventions of Agyemang (2024) and Dillard and Vinnari (2019), who call for a shift from "accounting-based accountability" to "accountability-based accounting" by centring justice, ethics, and marginalised voices. This study empirically shows how such

a reorientation is already partially realised in the KRI, albeit through informal mechanisms embedded in cultural memory and moral obligation.

6.3.2.3 Accountability for sustainability

The economic development of the KRI over the past two decades has primarily relied on the oil and gas sectors (Hassan et al., 2023). However, this growth has been accompanied by significant socio-environmental risks, making accountability for sustainability increasingly crucial in the current context of the KRI, as one NGO representative explained:

> *You can see the economic benefits from oil, yes, but the environmental damage is growing too. Without proper accountability, this development model just shifts the burden onto local communities. Sustainability isn't a luxury here; it's a necessity if we want any future (NGO5).*

Participants consistently emphasised that accountability for sustainability is essential to ensure that both companies and state actors do not externalise the socio-environmental costs of extraction onto local communities and future generations. As one Muslim scholar noted:

> *When there's no real accountability, the pollution, the noise, the health issues, all of it stays with us. Companies take profits, but our children and we live with the consequences. If they are serious about sustainability, they must be answerable for the long-term impacts, not just the short-term gains (MS1).*

However, local citizens' trust in oil and gas companies is limited due to the fragile institutional environment, as one mukhtar explained:

> *We have lived through war, displacement, and years of conflict. So, when companies come and say they care about sustainability, we are naturally sceptical. But if they are open with us, involve us, and actually deliver on what they promise, then maybe trust can slowly be rebuilt. Accountability is how they show us they mean it (MO3).*

Local communities in the KRI have faced exclusion from the benefits of economic growth, especially those residing near oil production zones, who suffer the consequences of environmental harm without adequate compensation or a voice. As a result, accountability for sustainability ensures that these communities are recognised as stakeholders, not passive recipients of corporate decisions. It shifts the accountability logic from technical disclosures to ethical responsibility and social justice. One tribal leader explained:

> *They dig here, burn gas here, and pollute our water, but no one asks us anything. We see the trucks and the pipelines, but none of the benefits. If companies were truly accountable, they would treat us as people with rights, not just as neighbours to their projects (TL2).*

Finally, in a region exposed to geopolitical volatility and competing foreign interests, sustainability accountability offers a framework for resisting extractive external pressures. It can reorient development towards local priorities, such as poverty alleviation, public service delivery, and environmental protection, rather than global market logic or political expediency. In this sense, accountability for sustainability is not just a reporting obligation but a strategic and moral necessity for the KRI's long-term resilience and self-determined development. As one local FOC worker stated:

> *Too often, decisions are shaped by outside agendas, what the investors want, what foreign governments expect. But accountability should be about our people first. If sustainability is taken seriously, it can*

help shift the focus back to what matters here: clean air, jobs, schools, and a future we define ourselves (LW1).

These findings contribute new empirical insights to the accountability for sustainability literature (e.g., Frostenson & Johnstone, 2023) by foregrounding the lived experiences of communities in a post-conflict, resource-dependent context. This study builds on Agyemang's (2024) call to reframe accountability as a normative and political construct by showing how sustainability in the KRI is mobilised as a tool for corporate transparency and as a strategy for self-determination and resistance against extractive external pressures. In doing so, the findings address the calls in the literature (Dillard & Vinnari, 2019; Tilt, 2018) to shift the focus of accountability scholarship from procedural compliance to contextually grounded, socially responsive, and ethically driven forms of account-giving.

6.3.3 When and how is accountability discharged?

The study finds that, in the KRI, accountability in the oil and gas sector is primarily discharged through ex-post voluntary disclosures (after the event), often triggered by crisis events, such as gas flaring or moments of reputational threat, including regulatory debates and shifts in policy discourse. These disclosures reflect a procedural, control-oriented approach (Roberts, 2009) framed by transparency imperatives but confined mainly to one-way reporting. As a result, accountability becomes temporally embedded, limited to reactive communication rather than proactive or continuous engagement. As one NGO representative explained:

Usually, they only report after something bad happens, like a fire or a gas leak. It's not part of an ongoing dialogue; it feels like damage control. We don't hear from them until they feel pressure from the media (NGO2).

The findings further reveal that historical accountability failures (Agyemang, 2024), such as exclusion from resource governance or unremedied environmental damage, continue to shape contemporary demands for justice, highlighting the need to integrate past injustices into present frameworks. However, meaningful accountability remains elusive due to the absence of evaluative criteria, feedback loops, and enforceable consequences, which are essential to converting disclosure into action. As one local farmer stated:

They never fixed what they damaged years ago. We've been asking about the pollution and broken promises since the early days, but nothing has changed. If there's no follow-up or consequences, how can we trust any report? (LC1).

This gap is attributed to the dominance of the Western framework of accountability, which overemphasises quantifiable outcomes (Morrison et al., 2024) while overlooking the social, cultural, and institutional dimensions crucial in a post-conflict and semi-autonomous region like the KRI. As one Muslim scholar explained, the lack of meaningful stakeholder engagement further undermines the effectiveness of accountability processes, resulting in symbolic acts rather than substantive responsiveness:

They bring their own standards and tick boxes, but those don't reflect our reality. We have our own ways of dealing with responsibility and trust, but they ignore that. It feels like they just want to be seen as transparent without really listening to us (MS3).

The findings reveal that in the KRI, the reporting mechanism by oil and gas companies is often deployed as a legitimacy management tool, designed more to satisfy external observers and reputational metrics than to

promote transparency or stakeholder empowerment (Belal et al., 2015; Khan et al., 2020; Lauwo et al., 2020). Rather than acting as a platform for inclusive dialogue, the reporting mechanism addresses the concerns of investors and international audiences (Morrison et al., 2024) with minimal regard for the lived experiences of communities most affected by extractive operations (Alcadipani & de Oliveira Medeiros, 2020; Hassan, 2023; Noah et al., 2021). As such, reporting mechanisms fail to account for local stakeholder realities, particularly those of rural and marginalised populations living near production sites. The lack of meaningful engagement or two-way communication emphasises a power imbalance in which information disclosure is unidirectional and non-negotiable. Consequently, what emerges is a surface-level appearance of accountability, rather than operational accountability that involves active responsiveness, remedy, or participatory decision-making (Elsayed & Ammar, 2020; Lauwo et al., 2020). This performative model of disclosure exacerbates existing asymmetries between corporate actors and local communities, undermining the potential of reporting to function as a tool for justice, equity, or long-term social accountability. As one NGO representative stated:

> *They say they are transparent, but who are they talking to? Not us. We never get to review their reports, and they never ask what matters to our people. It's all about their image, not our needs (NGO1).*

These findings contribute to the extant literature on accountability by offering an empirically grounded account, based on interviews with local stakeholders, of how temporal and procedural dimensions are enacted in a semi-autonomous context shaped by political instability, weak institutions, and the legacy of past conflict. While prior studies (e.g., Agyemang, 2024; Bovens, 2007; Pilon & Brouard, 2023; Rached, 2016) have conceptualised accountability as a dynamic process spanning past, present, and future, this study reveals, through examples such as crisis-triggered disclosures after gas leaks or fires and unaddressed historical environmental damage, that in the KRI oil and gas sector, accountability is mainly ex-post, crisis-driven, and performative. It builds on existing critiques of procedural transparency (Diab, 2024; Roberts, 2009) by showing that in the KRI, disclosures are triggered not by institutionalised feedback mechanisms but by moments of reputational threat. Moreover, while McGee and Gaventa (2011) call for accountability systems grounded in local realities, this study highlights how Western-centric, quantification-heavy models dominate, marginalising culturally embedded and relational forms of accountability. The findings extend Morrison et al. (2024) and Belal et al. (2015) by demonstrating how symbolic compliance, rather than operational accountability, becomes the dominant mode of corporate response, exacerbating power asymmetries and limiting stakeholder empowerment.

6.3.4 What are the consequences/outcomes of accountability?

The question of "What are the consequences/outcomes of accountability?" necessitates an examination of how accountability outcomes affect both powerful and powerless groups (Agyemang, 2024). The study finds that the consequences of accountability in the KRI are shaped by its unique political, socio-economic, and institutional environment, characterised by post-conflict state-building, weak regulatory structures, the dominance of political-business elites, and a nascent civil society. These features shape the outcomes of accountability initiatives in ways that differ markedly from Western contexts, where accountability is often linked to democratic consolidation and stakeholder empowerment (Ebrahim, 2020; Pilon & Brouard, 2023).

The study finds that, in the KRI, accountability often perpetuates existing patronage networks. Due to the fusion between political elites and economic actors, accountability mechanisms are frequently co-opted to consolidate power. As such, formal reporting processes, including sustainability disclosures, tend to be symbolic rather than substantive, aimed at satisfying international investors or multinational partnerships rather than empowering local stakeholders. This instrumentalisation of accountability is illustrated by the following quote:

> *Political accountability in the KRI's oil and gas sector is tied to the KRI government's broader political goals, often prioritising political interests over transparency (LC1).*

Therefore, accountability outcomes in the KRI often prioritise external validation over internal reform. Reporting practices are typically oriented towards demonstrating compliance with international standards rather than addressing the needs of local populations suffering from environmental degradation or inequitable resource distribution (Cooper & Owen, 2007). Consequently, the main consequence of accountability initiatives is often the production of an external image of transparency, with limited substantive impact on local realities. As one MoNR manager noted:

> *Nowadays, multinational companies seek environments with transparent business practices, so we need accountability on sustainability in the region to enhance attractiveness as a secure destination for multinationals (MoNR2).*

In addition, weak institutional frameworks mean that downward or grassroots accountability remains significantly constrained. Civil society organisations (CSOs) in the KRI often lack the capacity, resources, or political space necessary to demand meaningful accountability from corporations or public bodies. Where such organisations do exist, their efforts are frequently fragmented, heavily dependent on external funding, and vulnerable to political interference. As a result, accountability initiatives fail to deliver empowerment outcomes for local communities. One CSR manager captured this limitation:

> *In the KRI, formal accountability mechanisms exist in theory but often fail in practice, serving governmental and external stakeholders rather than addressing local community needs (MCSR3).*

The study also finds that accountability mechanisms are often selectively applied, protecting dominant interests while disciplining weaker actors. Such practices undermine the effectiveness of accountability processes and breed public scepticism and disengagement. The political instrumentalisation of accountability is evident in one accounting professor's remark:

> *The current tribal political environment of the KRI significantly affects accountability (AL4).*

Moreover, cultural and religious values continue to influence the meaning of accountability in the KRI context. Islamic principles such as environmental stewardship (*khalifah*) and justice (*adl*) could, in theory, provide a powerful ethical foundation for sustainability accountability. However, in practice, these values are often invoked rhetorically rather than operationalised substantively, limiting their transformative potential. As one accounting professor expressed:

> *The Islamic mode of accountability is a demand for the KRI because this framework not only guides fiscal policies but also influences regulatory environments (AL2).*

Finally, accountability in the KRI is primarily experienced as a top-down administrative exercise rather than a relational, participatory process. Reporting obligations tend to be compliance-driven (e.g., financial disclosures to regulators or international bodies) rather than co-constructed with affected communities. Consequently, accountability outcomes rarely promote deliberative spaces for dialogue or social learning, limiting their potential to challenge injustices or reconfigure power relations. As one NGO representative critically noted:

> *It's true that we have a reporting mechanism in the local language, but I do believe that our reporting mechanism can't promote accountability for local citizens because we do not have access to these reports (NGO1).*

This subsection offers insights by showing that, in the KRI context, accountability outcomes not only emphasise existing patronage networks and external legitimacy but also fail to promote relational or participatory processes despite the presence of religious and cultural frameworks that could potentially support more inclusive forms of accountability. While prior studies (e.g., Belal et al., 2015; Morrison et al., 2024; Shaoul et al., 2012) find that accountability systems often serve powerful interests and marginalise stakeholders in corporate settings, this research finds that, in the KRI, these dynamics are exacerbated by post-conflict state-building, weak civil society structures, and tribal-political entanglements, resulting in even more fragile and externally focused accountability practices. These findings contrast with calls for participatory and dialogic accountability frameworks (J. Roberts, 2009; Scobie et al., 2020), which assume a minimum level of civic engagement and institutional stability, conditions largely absent in the KRI context. This study also builds on and extends the extant literature by uncovering two dimensions: (a) the dominance of upward, compliance-driven accountability to external actors rather than local stakeholders; and (b) the embeddedness of accountability outcomes within geopolitical and tribal dynamics that systematically limit grassroots empowerment.

6.4 Chapter summary and conclusion

This chapter has addressed RQ1: *How is accountability for sustainability conceptualised in the KRI from local stakeholders' perspectives?* Drawing on local stakeholder perspectives, it has examined how accountability is understood, constructed, and discharged in a semi-autonomous, post-conflict context shaped by political instability, socio-cultural norms, and external influence. The findings reveal that accountability in the KRI extends beyond formal legal compliance and is rooted in social, ethical, religious, and tribal obligations. This understanding represents a hybrid conceptualisation that combines procedural reporting with relational and moral expectations embedded in the region's historical and cultural context.

The chapter was organised around four key dimensions of accountability introduced in Chapter 4: accountability to whom, accountability for what, when and how accountability is discharged, and the consequences/outcomes of accountability. Within this framework, several critical themes emerged. The analysis revealed that accountability to whom is shaped by deeply embedded loyalties to religion, tribal leaders, and the Kurdish nation as a political and cultural identity. These identity-based affiliations highlight how accountability is owed to communities of belonging, where religion, tribe, and nationalism function as

powerful reference points. Regarding accountability for what, the findings demonstrate that geopolitical pressures, concerns over resource sovereignty, and socio-cultural norms shape expectations. In this context, oil and gas companies are expected to report on their operational performance and contribute meaningfully to long-term development, service delivery, and local empowerment. The dimension of when and how accountability is discharged shows that disclosures are predominantly ex-post and reactive, typically triggered by crisis events or reputational threats. These practices are shaped by Western models of accountability that emphasise transparency and quantification, primarily directed towards international investors, donors, and regulatory bodies. However, they were perceived by local stakeholders as insufficient to meet their demands for justice, participation, and relevance. Finally, the consequences/outcomes of accountability were found to be limited due to the absence of robust enforcement mechanisms, the influence of political patronage, and the dominance of symbolic disclosures, which collectively hinder the translation of reporting into substantive change.

These findings contribute to the accountability literature by demonstrating how the conceptualisation and practice of accountability in a post-conflict region are shaped by overlapping pressures: colonial legacies, tribal affiliations, religious obligations, national identity, and party-political alignments. Each of these emerged directly from participants' accounts, where references to loyalty, solidarity, and belonging framed expectations of corporate responsibility. This chapter builds on the contextual analysis in Chapter 2 by showing how political fragmentation, historical marginalisation, and these identity-based loyalties directly inform accountability expectations. It also extends the conceptual framework developed in Chapter 4 by grounding theoretical dimensions in the lived realities of the KRI. Therefore, this chapter provides the foundation for understanding the gap between global sustainability reporting models and local accountability needs, a theme that will be explored further in subsequent chapters. The findings emphasise the need for a more inclusive, culturally embedded, and locally responsive approach to corporate accountability in fragile and conflict-affected regions.

Chapter 7
Sustainability reporting practices and the institutional roles of FOCs and the KRI government

7.1 Introduction

This chapter presents the second of four empirical findings chapters and addresses RQ2: *How do institutional arrangements influence corporate accountability, sustainability reporting practices, and sustainability impacts in the oil and gas sector in the KRI?* In the previous chapter, the conceptualisation of accountability from the perspective of local stakeholders was developed. This chapter extends the discussion by examining the institutional arrangements that influence corporate sustainability reporting practices in the region. Specifically, the chapter focuses on the economic, environmental, and social impacts of FOCs and the role of the KRI government in promoting accountability on sustainability. The findings presented here provide the foundation for the following chapters, which will evaluate the extent to which sustainability reporting aligns with local accountability expectations (Chapter 8) and explore context-specific mechanisms for enhancing transparency and corporate accountability in the KRI (Chapter 9).

The chapter is structured into five sections. Following this introduction, Section 7.2 explores oil and gas companies' economic, environmental, and social impacts in the KRI. This section critically examines the sustainability impacts of oil and gas companies, revealing patterns of structural inequality, environmental degradation, and community marginalisation driven by extractive practices.[27] Section 7.3 explores the corporate accountability mechanisms in the KRI before Section 7.4 examines the role of the KRI government in regulating corporate activities and implementing sustainability measures. Finally, Section 7.5 provides a summary and conclusion of the chapter.

7.2 Economic, social, and environmental impacts of oil and gas companies

This section outlines the economic, environmental, and social impacts of oil and gas companies in the KRI and is structured into three subsections.

7.2.1 Economic impacts of oil and gas companies

This subsection outlines the economic impacts of oil and gas companies' operations in the KRI. These impacts are structured into three parts covering the growth absent of structural transformation, limited opportunities for employment, and the fiscal consequences of tax exemptions granted to oil and gas companies.

7.2.1.1 Economic expansion without transformation

As explained in Chapter 2, the KRI government's post-2007 economic policies have opened the extractive industries up to oil and gas exploration. These reforms significantly altered the region's economic landscape

[27] According to the UN (2015), structural inequality refers to systemic disparities in access to resources and power (SDG 10); environmental degradation involves damage to ecosystems from human activity (SDGs 13 and 15); and community marginalisation is the exclusion of groups from decision-making and access to benefits (SDG 16).

(Hassan et al., 2023). The government's strategic decision to prioritise the extractive sector has positioned oil and gas as the principal drivers of economic growth, contributing to a notable increase in GDP per capita from USD 3,200 in 2007 to USD 7,038 in 2022 (Hawramy, 2023; Kurdistan Regional Government, 2022). Moreover, the KRI has set an ambitious goal of achieving 10% annual GDP growth over the coming years (Hawramy, 2023), highlighting its heavy reliance on oil and gas as the cornerstone of economic expansion. These reforms have attracted numerous MNCs, including FOCs, seeking to capitalise on liberalised market conditions and the region's resource wealth.

However, this rapid growth has sparked debates about whether the resulting prosperity is equitably distributed and economically sustainable (World Bank, 2016). While liberalisation has facilitated growth and drawn substantial foreign direct investment (FDI), particularly in oil and gas, this study finds that it has also heightened the KRI's exposure to global market fluctuations and geopolitical risks. This externally driven development model has produced a structurally fragile economy, overly dependent on oil exports and the behaviour of international markets, as illustrated by one NGO representative:

> *The economic reforms have opened doors to foreign investment, but this reform has also made the region susceptible to shocks (NGO1).*

Interviewees expressed concerns that the region's economic trajectory is now tied to volatile global oil prices and unstable regional politics, including disputes with Baghdad, strategic dependence on Türkiye, and the broader geopolitical volatility of the Middle East. Given that the KRI's primary export route runs through Türkiye, the region's fiscal stability is highly susceptible to global fluctuations (Hassan et al., 2023). The lack of economic diversification and weak institutional capacity imply that downturns in oil prices or political friction could rapidly result in salary delays, stalled infrastructure projects, and broader economic stagnation. As a CSR manager and an NGO representative explained:

> *The economic development is tied to global oil prices and regional stability, making its growth vulnerable to unpredictable geopolitical tensions (MCSR3).*
>
> *Everything depends on that pipeline to Türkiye. If relations go bad or the pipeline shuts down, the whole economy feels it, salaries stop, projects freeze, and people start to panic (NGO3).*

Although oil liberalisation has tied the KRI's fiscal trajectory to the extractive sector, this study reveals a troubling absence of structural transformation. Despite increased revenues from selling oil and gas, there is little evidence that these gains have been reinvested in building a more diversified economic base. The region remains unbalanced, with limited development in alternative productive sectors. For example, while the agricultural sector's contribution to GDP fell to just 6.8% in 2022 (Kurdistan Regional Government, 2022), approximately 74% of the population still resides in rural areas and depends heavily on agriculture for livelihood (Kurdistan Region Statistics Office, 2018). This mismatch between investment priorities and livelihood realities highlights a broader failure to channel oil revenues towards inclusive and sustainable development. As one local farmer stated:

> *The oil and gas brought money, but not for everyone. Some people got rich, but for most of us, life didn't change (LC2).*

The study further finds that the exploitation of oil and gas resources by oil and gas companies is often driven by poor government policies and weak institutional frameworks, allowing companies a free hand to treat the KRI's oil and gas as a "free gift" (Foster et al., 2011)—that is, an abundant natural resource to be used without accountability, ultimately leading to unsustainable exploitation. As one NGO representative stated:

> *We are currently facing the issue of unsustainable consumption of natural resources … This is an issue in the post-conflict regions that have natural resources like ours but lack comprehensive long-term sustainability practices (NGO1).*

7.2.1.2 Labour gaps in oil-led growth

The findings of this study indicate that oil-led development in the KRI has not transformed the region's employment structure. Instead, the sector has deepened structural dependency, limited local empowerment, and sustained a superficial model of development that excludes the majority of the population from actively participating in or benefiting from the resource economy. Despite the government's strategic emphasis on the oil and gas sector, the industry has failed to deliver meaningful employment growth or inclusive job creation. It remains highly capital-intensive (Hasan, 2019), heavily reliant on foreign technical and managerial expertise, and offers limited opportunities for the local workforce. As one local FOC worker explained:

> *Most of the good jobs go to foreigners. You see them in the offices and running the projects while our people are either unemployed or doing low-level work. It's like we have the oil but not the opportunity (LW3).*

There was wide acceptance among interviewees that the benefits of oil development are unevenly distributed, with local capacities systematically overlooked in favour of expatriate labour. This illustrates how the structural characteristics of the sector limit its ability to absorb the domestic workforce, particularly in senior, technical, or decision-making roles. As another local FOC worker commented:

> *Honestly, most of the senior and technical positions are filled by expatriates. Even though there are many qualified locals, the system doesn't really support their progression. It feels like we're only considered for operational or lower-tier roles, not the decision-making ones. The benefits of the oil sector are not reaching the local workforce in a fair way (LW1).*

In contrast to strategic oil megaprojects in countries like Kuwait, which generated substantial short-term employment during construction phases (Nourelfath et al., 2022), the KRI has witnessed no comparable job gains, mainly due to the absence of enforceable local content policies and the lack of a functional national oil company to regulate employment standards. Furthermore, participants in this study emphasised that production-sharing contracts (PSCs) are either poorly designed or inadequately enforced, allowing FOCs to operate without meaningful accountability for local hiring or capacity development. As one NGO representative explained:

> *These contracts don't really force the companies to hire locals or invest in building our skills. They do what suits them, and no one checks if they're following through on promises (NGO4).*

7.2.1.3 The economic cost of oil tax exemptions

The study finds that neither LOCs nor FOCs pay taxes directly to the KRI government. The LOCs are affiliated with the dominant political parties in the KRI, and there is no documented evidence that they pay income tax. As one NGO representative explained:

> *Everyone knows the local companies are backed by the parties, so they operate however they want, no taxes, no oversight. It's like the rules don't apply to them (NGO6).*

In the case of FOCs, although oil and gas companies operating under PSCs are subject to corporate income tax, the KRI government assumes responsibility for this obligation. According to Article 31 of the KRI's Model PSC, each FOC is liable for income tax on profits generated from oil and gas operations. However, this tax is paid by the KRI government on behalf of each FOC using the government's share of oil and gas profits. It is remitted directly to the KRI's tax authorities. While FOCs remain technically liable, the government effectively assumes the financial burden, thereby exempting the companies from making direct tax contributions. This arrangement is explicitly designed to attract foreign investment by reducing the fiscal obligations placed on companies operating in the region, as one NGO representative explained:

> *They made it easy for foreign companies to come, no direct taxes, no heavy obligations. The goal was to bring in investment quickly, even if it meant giving too much away (NGO2).*

While the KRI's tax policy may attract foreign investors, the findings of this study suggest that this structure delivers limited tangible benefits to local citizens. When corporate tax responsibilities are shifted onto the government through public oil revenues, funds that could support essential services, infrastructure, and development are effectively forfeited. Although framed as a pro-investment strategy, this approach highlights a rentier dynamic: FOCs profit from resource extraction with minimal fiscal contribution, while the local community sees little material improvement in living conditions.

In the absence of effective mechanisms to ensure that oil revenues are transparently collected, equitably distributed, and reinvested in public goods, the economic benefits of the sector remain concentrated among political and corporate elites. The lack of direct tax contributions from oil and gas companies weakens the critical link between resource wealth and socio-economic development for the people of the KRI. One tribal leader commented:

> *All this oil was supposed to help us, but we don't see much benefit. The companies get their profits, and the government covers their taxes. Meanwhile, our schools, roads, and hospitals are still struggling (TL1).*

7.2.2 Environmental impacts of oil and gas companies

This subsection outlines the environmental impacts of oil and gas companies in the KRI. It is divided into two parts: the first explores issues related to air and water pollution, and the second examines the effects of oil and gas activities on fishing and wildlife.

7.2.2.1 Air and water pollution

Oil refineries emit hazardous air pollutants, toxic and organic compounds, and heavy metals,[28] contributing significantly to environmental degradation across the MENA (Salih et al., 2023). The study finds that air quality in the KRI has declined considerably, with research participants frequently expressing concerns about the polluted atmosphere, particularly in cities like the capital Erbil and Sulaymaniyah, attributed to the operations and proximity of oil refineries.[29] The following quote from a NGO representative illustrates the severity and persistence of air pollution in the region:

> *Smoke from the refineries rises into the sky, forming dark clouds that linger above and enter our lungs as they displace the oxygen (NGO2).*

As noted by several participants, this scene has become a daily reality in the capital city, with its physical and sensory effects becoming increasingly apparent. One local FOC worker remarked:

> *It smells very, very bad, like a chemical odour. When you breathe it in, it feels like your lungs are shrinking (LW2).*

Despite the evident environmental impact, the KRI government has not designated industrial zones to manage pollution (Wiktor-Mach & Zangana, 2024). As a result, oil extraction sites are often located near towns and villages, thereby increasing localised air pollution (World Bank, 2016). Refineries processing crude oil are also located near critical water sources. This spatial arrangement has intensified community grievances about the degradation of local ecosystems:

> *We do not have a normal life anymore. Our children are all sick. When we went to see the doctor, the doctor told us that the main cause was air pollution. No one does anything for us. I hope the KRI government solves this problem as soon as possible (LC3).*
>
> *I can't let the kids play outside. The smell of oil and diesel always wraps around the streets and neighbourhoods (LC2).*

These accounts highlight the growing frustration over the environmental implications of industrial expansion, particularly the transformation of once-natural spaces into polluted zones.

Oil refineries also generate effluents and wastewater, which require proper treatment prior to discharge (Guo et al., 2024). However, poor waste management has led to the contamination of rivers and waterways with untreated chemical waste, resulting in ecological degradation (Belal et al., 2015). Many oil companies[30] have chosen to set their refineries next to vital water bodies, which has resulted in severe water pollution and river erosion. As one NGO representative explained:

> *Most of our extractive industries were set up beside rivers. Because of that, two serious things are happening. One is pollution, and the other is river erosion. As they have been uncontrolled for a long time, it has created a critical condition now (NGO3).*

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[28] Examples of these pollutants include benzene, toluene, nitrogen oxides, volatile organic compounds, lead, and particulate matter (World Health Organization [WHO], 2018).

[29] Iraq currently ranks as the world's second-most-polluted country, with PM2.5 concentrations exceeding WHO standards sixteen-fold. Baghdad's air quality exceeds WHO standards by more than 10 times, and Erbil 5 to 7 times. (Rudaw Research Center, 2023).

[30] The KRI has five official refineries and numerous small to medium-sized unofficial refineries across the provinces of Erbil, Sulaimani, and Duhok (Rudaw Research Center, 2023).

River erosion, the gradual removal of soil and rock from riverbanks, is exacerbated by industrial activity such as oil and gas extraction (Chassiot et al., 2020). This study finds that, in the KRI, the expansion of oil infrastructure, including road construction, pipeline installation, and land clearance, has damaged riverbanks and disrupted natural vegetation, thereby accelerating erosion processes. A notable example raised by several participants was the growing erosion along the Little Zab and Greater Zab Rivers,[31] where oil-related infrastructure has increased degradation. One tribal leader commented:

> *These activities disturb natural landscapes and remove vegetation that stabilises soil, accelerating the collapse of riverbanks (TL1).*

The cumulative ecological consequences are significant. River erosion threatens agricultural land, disrupts the natural flow of waterways, and depletes biodiversity by fragmenting habitats and stripping fertile soil. In a region where livelihoods remain tightly connected to land and water systems, such environmental transformations represent a critical challenge for sustainable resource management. Moreover, local water sources have been impacted by the disposal of oil production waste into rivers. A local citizen and a local FOC worker observed:

> *The oil production waste is discharged into the Tanjero River, which is discharged into the Sirwan River. People in Darbandikhan drink water from the Sirwan River without any filters. That's the poison we're drinking (LC1).*
>
> *The water of the rivers around Erbil smells terrible and is unsuitable/unsafe for drinking (LW1).*

Several interviewees explained that the polluted water from the rivers flows into the land, further aggravating the situation. One NGO representative stated:

> *A real example of environmental pollution in the region is that the oil, black bitumen and diesel are mixed with water and flow easily on the soil..... You can't live here if you don't wear a mask ... The oil smell is so strong that you can easily smell it, and your head hurts immediately..... (NGO1).*

Further, oil refineries consume large quantities of water to refine crude oil and cool plants and machinery. Thus, in addition to generating waste, oil refineries compete for water required for agriculture and domestic use (Lauwo et al., 2016). Such industrial water demand exacerbates competition over scarce resources, especially in areas already facing environmental strain. The unstable security environment has also contributed to pollution risks. Oil is transported by tankers across the region, and accidents during this process have led to contamination of water, air, and soil. As one local FOC worker noted:

> *Oil is transferred to neighbouring countries using tankers. This process has caused significant damage to the environmental resources (water, air and soil) of the cities of Zakho, Koya, Dukan, Chamchamal, and Kirkuk. I've seen many times oil tankers that have crashed and burned. This is very dangerous because each tanker has the capacity to transport 36,000 litres of oil, so 36,000 litres of oil spilled on the ground and into the groundwater sources and mixed with the air (LW3).*

7.2.2.2 Impact on fishing and wildlife

This study finds that the operations of oil and gas companies have negatively impacted the fishing sector in the KRI, disrupting both aquatic ecosystems and the livelihoods of those who depend on them. Oil extraction

[31] These rivers are two major tributaries of the Tigris River, which flows through the KRI, providing vital water sources for agriculture, ecosystems, and rural communities.

activities contribute to water pollution through oil spills, industrial runoff, and the discharge of untreated waste, all degrading river systems and diminishing fish populations. One local FOC worker commented:

> *We witness how the Tigris River is transforming into a dump for the waste of oil companies. It significantly impacts our lives and fishing income (LW2).*

The Iraqi Observatory for Human Rights (2023) recently reported the widespread contamination of water sources extending from the KRI to the rest of Iraq. According to the report, oil waste is the primary driver of river pollution, resulting in a 50% decline in fish stocks across several governorates. This decline is particularly concerning for communities that rely on fishing for subsistence and income generation. As one local fisherman stated:

> *Polluted water bodies have caused mass fish deaths and disrupted breeding cycles. The water pollution has made fishing more difficult for us, with some species becoming scarce or showing signs of disease and contamination (LC5).*

Such environmental degradation damages the ecological balance of river systems and renders the fishing sector economically unsustainable. The accumulation of oil-derived toxins has cascading ecological effects, contributing to species decline and the disruption of aquatic food webs. One local citizen stated:

> *The fish don't come like they used to. It's not just the numbers; something in the water changes everything. We see dead fish floating, and even the birds don't come to feed anymore. It's like the whole river system is collapsing (LC4).*

This study also finds that the impact of oil and gas operations extends beyond aquatic ecosystems to the broader wildlife and biodiversity of the region. It has affected habitats, bird populations, and overall biodiversity. With the rapid expansion of the oil industry and weak environmental regulations, pollution and habitat destruction have become widespread problems, putting a lot of species at risk, especially migratory birds. In places like Khurmala and Taq Taq, oil waste pits have turned into deadly traps for birds. One tribal leader highlighted:

> *In my city, oil waste pits are death traps for migratory birds, and they cause poisoning and habitat destruction that severely impact biodiversity (TL2).*

In addition to direct physical hazards, the oil and gas companies contribute to atmospheric pollution through gas flaring, which releases carbon dioxide, methane, and black soot into the environment. This practice boosts global warming and degrades local air quality, with human and animal health implications. In the KRI, it is estimated that only half of the gas produced daily is processed (Brown et al., 2025). Consequently, it is one of the largest gas-flaring regions in the Middle East. This practice releases approximately 30 million tons of carbon dioxide annually, significantly contributing to environmental pollution (Shuker, 2023).

The most visible illustration of ecological collapse is the case of the Tanjero River. Once a vital freshwater resource and a biodiverse aquatic habitat, the Tanjero has become what research participants described as an "ecological disaster zone". This transformation has been driven by the cumulative impact of refineries, industrial dumping, and toxic discharges, all occurring with little to no regulatory oversight. As one local fisherman observed:

> *We used to fish and swim in the Tanjero when I was young. It was full of life, birds, frogs, fish, everything. Now, it's just black water and sludge. Nothing lives there anymore. It's like the river has died (LC5).*

The destruction of the Tanjero River is not limited to water quality degradation; it represents a complete collapse of ecological function. Fish populations have vanished, aquatic invertebrates are absent, and sediment samples show contamination from heavy metals such as lead, arsenic, and mercury. These substances bioaccumulate, eliminating species and contaminating downstream ecosystems. As one local farmer stated:

> *Before, we used to drink from the river and water our animals with it. Now, even the animals refuse to go near it. We don't see fish anymore, not even insects. People are getting sick, and we don't know what's in the water, but we know it's poisoning everything (LC1).*

The river is no longer suitable for drinking, fishing, or irrigation. What remains is not merely a polluted waterway but a sacrificed ecosystem, which one NGO representative described as a space strategically abandoned to pursue petro-capital accumulation:

> *They've turned the river into a dumping ground. It's not a river anymore. It's a graveyard for everything that used to live there. It feels like they've decided this place doesn't matter, as our land and our lives are the price for their profits (NGO4).*

This case illustrates a form of environmental inequality in which ecosystems and marginalised communities remain outside existing accountability frameworks. The loss of biodiversity in the KRI appears to stem not from isolated incidents but from structural factors within a political economy that tends to prioritise short-term economic objectives over long-term ecological resilience. Currently, there are limited mechanisms for systematic environmental monitoring, biodiversity assessment, or ecosystem restoration, leaving many ecological impacts insufficiently recorded and inadequately addressed in public policy:

> *They take everything from this land, oil, gas, whatever they want, but they leave nothing behind except destruction. No one counts what we've lost. Not the animals, not the trees, not the people. It's like we've been erased from their plans (NGO3).*

These findings empirically document the collapse of aquatic and terrestrial ecosystems in the KRI as a direct and unmonitored outcome of oil and gas extraction, where biodiversity loss unfolds entirely outside the scope of formal disclosures or accountability mechanisms. Prior studies (e.g., Adler et al., 2018; Hassan et al., 2022) have revealed that biodiversity reporting, particularly among mining and energy companies, is often superficial, focusing on positive actions while omitting site-specific harm. Similarly, Rimmel and Jonäll (2013) and Van Liempd and Busch (2013) have shown that biodiversity disclosures are shaped by reputational concerns and external reporting frameworks, with little evidence of deep ecological accountability. This study extends these insights by documenting a specific post-conflict context, the KRI, where biodiversity loss is unreported and entirely unrecognised within institutional and corporate systems. Unlike settings where biodiversity is reported only symbolically, it is structurally erased in the KRI.

These findings build on and extend the existing literature by shifting attention from performative conservation narratives to the material realities of ecological collapse, revealing (a) the disappearance of species such as migratory birds and fish, (b) the destruction of habitats through oil waste pits and gas flaring, and (c) the political marginalisation of communities excluded from biodiversity governance. Furthermore, this study

responds to calls in the literature by Atkins and Maroun (2018) and Weir (2018) to develop impact-based extinction accounting by providing grounded, site-specific evidence of how ecosystems, such as the Tanjero River, are sacrificed under extractive regimes.

7.2.3 Social impacts of oil and gas companies

This subsection outlines the social impacts of oil and gas companies in the KRI. It is divided into two parts: the first explores issues related to air and water pollution, and the second examines the effects of oil and gas activities on agriculture.

7.2.3.1 Health and safety

The findings reveal widespread concerns regarding the negative effects of oil extraction on the health of the local citizens. Participants consistently highlighted the growing health crisis caused by exposure to pollutants from oil companies' operations. As one local farmer noted:

> *We have to incur huge costs yearly because of pollution-related diseases. Pollution has vast implications for our health … Before 2005, we did not know what cancer was, but now, even our kids have cancer (LC2).*

An NGO representative from a community near the oil fields raised his concern about the impact of petroleum hydrocarbons on the surrounding environment and stated:

> *Soil and water in our city, which is very close to the oil fields, showed altered physicochemical properties (NGO6).*

This demonstrates a pattern of environmental neglect by corporations operating in fragile settings (Belal et al., 2015), where extractive activities advance with minimal consideration for community well-being. Participant narratives revealed how these harms are experienced, framing environmental degradation not as a distant concern but as a lived daily struggle. As one local farmer stated:

> *Living here is not easy anymore. We are all sick. When we visit doctors, the doctors tell us that our air and water are not clean (LC1).*

This study reveals that, for many local citizens, these ongoing health challenges are perceived as evidence of both corporate neglect and government inaction. Continuous exposure to pollution has raised widespread fear, stress, and anxiety, significantly impacting the mental well-being of affected communities. Yet, corporate accountability frameworks often overlook the cumulative emotional and mental effects of environmental harm in post-conflict settings. One mukhtar was particularly moved:

> *Do you know why Kurdish people can't sleep at night or get angry quickly? Why didn't these health problems exist before? Now, environmental pollution has become a serious health issue facing Kurdistan (MO1).*

Concerns about water safety further highlight perceptions of systemic neglect. According to one NGO representative:

> *Oil waste comes to Darbandikhan Lake and contains many toxic chemicals. This water is distributed to citizens every two days without any filter (NGO5).*

This finding demonstrates the failures of environmental governance and public service provision, whereby contaminated water is insufficiently treated and supplied to residents. It further illustrates how institutional fragility and regulatory capture allow corporations to externalise environmental harm, shifting the burden of medical care and deteriorating living standards onto local communities (Belal et al., 2013; Noah et al., 2024).

In addition, one of the most concerning practices in oil extraction is gas flaring, as noted above. Gas flaring emits high levels of benzene, a known carcinogen, contributing to a rise in respiratory illnesses and cancers. In 2023, Kirkuk was the most polluted city in the KRI and the second-most polluted city in Iraq. The city had the highest number of cancer cases among KRI cities in that year (Kurdistan24, 2024a). One CSR manager confirmed the rising number of cancer cases:

> *A total of 9,061 cancer cases were officially recorded in 2023. Among these, 147 children were diagnosed with cancer in Erbil, 203 cases were recorded in Sulaymaniyah, and Duhok had only 69 cases of cancer among children (MCSR3).*

The persistent exposure to pollution has created a sense of fear, stress, and anxiety among local communities, contributing to a decline in their mental well-being.

7.2.3.2 Impact on agriculture

The agriculture sector in the KRI is facing challenges due to pollution from the oil and gas industries. Oil refineries have been discharging untreated waste into water bodies, destroying agricultural land and threatening food security. The interaction between land and heavy oil spillage has resulted in losses in crop production. Local farmers are witnessing these effects firsthand:

> *The industrialisation of Kurdistan has polluted our areas very seriously. The waste mixes with water, and the rain falls on crops. As a consequence, the crops are poisoned (LC1).*

These findings align with broader evidence that pollution and industrial waste discharge can significantly disrupt rural agricultural systems and threaten food security in developing regions (Munasinghe et al., 2017). When sustainability disclosures neglect the lived experiences of farming communities, they facilitate the externalisation of environmental harm onto already vulnerable populations (Munasinghe et al., 2021). The contamination of agricultural land has reduced crop yields and affected the livelihoods of farmers who depend on farming as their primary source of income. Many farmers have been forced to abandon their land due to soil degradation[32] and water contamination. The long-term impact of oil pollution threatens the region's food security, pushing local communities further into economic hardship. As one local farmer stated:

> *Our soil is not fertile now. Even when we plant, the crops do not grow the same way. The water we use is polluted. We are losing our land, our food, and our future (LC1).*

Addressing this situation requires constructive engagement from both the KRI government and the oil and gas companies. However, current evidence suggests limited progress on regulatory reforms or accountability mechanisms. The KRI government faces ongoing challenges in implementing comprehensive oversight, while

[32] The oil industry has significantly affected soil degradation through oil spills, refinery waste, and chemical discharges. In areas like the Khurmala oil field, soil contamination has damaged farmlands, reduced fertility, and impacted local livelihoods.

LOCs and FOCs continue operating under existing arrangements that do not prioritise long-term sustainability or equitable outcomes. These challenges are further shaped by a broader pattern of limited environmental governance, where environmental protection tends to receive lower priority in policy and regulatory agendas, particularly in the context of maintaining stable relations with the oil industry. In this context, agricultural sustainability is often overlooked in favour of short-term economic gains. Local stakeholders like these tribal leaders expressed their growing concern and frustration:

> *I told them and sent a clear message to them. If I am someone who is starving here in my land and oil wells have been drilled nearby, do you think I'll stay silent? (TL3).*
>
> *We know very well that the government has no power over these companies. We talk with these companies' managers, and if they do not fulfil our demands, we will not allow them to operate (TL1).*

The above findings highlight how environmental degradation associated with oil and gas activities in the KRI poses serious risks to agricultural sustainability, rural livelihoods, and food security, with limited mechanisms of accountability observed among both corporate and state actors. While prior studies (e.g., Kumarasinghe et al., 2021; Munasinghe et al., 2017; Munasinghe et al., 2021) document how firms in Sri Lanka strategically use ethical disclosures, certifications, or sustainability practices to manage stakeholder expectations and align with global pressures, this study finds a context where corporate engagement with sustainability remains minimal, and state regulatory responses appear constrained by capacity or political considerations.

These findings build on and contribute to the extant literature because while previous research has demonstrated how sustainability practices can be instrumentalised for market advantage or legitimisation (Munasinghe et al., 2021), this study has uncovered (a) the existence of accountability gaps in extractive economies, (b) the environmental dispossession of farmers outside formal sustainability frameworks, and (c) emergent grassroots resistance among affected communities. Moreover, the findings address the calls in the literature by Munasinghe et al. (2017) and Munasinghe et al. (2021) for further exploration into smallholder marginalisation, the limits of voluntary sustainability governance, and the role of the socio-political context in shaping (or impeding) corporate accountability for environmental and social harms.

7.3 Corporate accountability

The empirical findings highlight the significant tensions between corporate activities and societal expectations in the KRI, particularly within the extractive sector. Similar to the tensions observed in literature (Adams et al., 2019; Belal et al., 2015; Moses et al., 2024), contexts marked by institutional fragility and limited oversight often see the promise of economic growth through oil and gas investments lead to disproportionate and adverse consequences for marginalised stakeholders. These consequences include social dislocation and environmental degradation, affecting rural livelihoods and undermining community well-being. For many local actors, the benefits of economic development remain elusive, with oil operations undermining traditional industries such as agriculture and fishing and exacerbating health problems through unchecked industrial pollution.

These challenges are typically mitigated in developed nations, where severe environmental regulations, especially air and water quality, are more effectively implemented (Lauwo et al., 2016). In contrast, in

developing and post-conflict settings like the KRI, inadequate regulatory capacity enables extractive companies to operate with minimal accountability (Hassan et al., 2023). This has resulted in rising discontent within communities persistently affected by unregulated industrial growth. As one local citizen explained:

> *There are no strict laws here. These companies do whatever they want, and no one stops them. If this were Europe, they would be punished, but here, they are free (LC3).*

The findings highlight that in the absence of effective accountability mechanisms, LOCs and FOCs are likely to fail in adopting sustainable business practices. Instead, their operations appear to prioritise economic gains at the expense of the local economy, society, and environment. LOCs fail to engage in sustainability reporting, whether through published reports or sustainability data and information uploaded onto their websites. These LOCs are closely linked to the political structures governing the KRI, indicating that sustainability priorities are often shaped by economic interests rather than by broader public accountability considerations. This lack of transparency sets a poor example for FOCs, who arguably feel little pressure from influential local stakeholders to publish high-quality sustainability reports. Instead, FOCs can justify publishing poor-quality sustainability reports by arguing that they are ahead of local reporting norms and are, in fact, setting an example for LOCs to follow. The sustainability reporting practices of FOCs are also influenced by international sustainability frameworks, global reporting expectations, and external stakeholders such as foreign investors and international institutions. However, as discussed further in Chapter 8, these externally driven approaches often remain disconnected from local accountability expectations and community needs in the KRI. Indeed, LOCs may not want FOCs to improve their sustainability reporting, as this may (in the long run) create pressure on them to start reporting on their own sustainability performance to local stakeholders.

In addition to the weak enforcement of environmental and social standards, this study also reveals a significant lack of stakeholder engagement, particularly with powerless local groups, in the preparation of sustainability reports. Despite claims of community support, these processes mainly exclude those most affected by corporate activities. The following quotes from a tribal leader and a mukhtar illustrate this:

> *They never come to us. The companies make decisions, extract our resources, and leave us with dust and damaged land. We hear about their reports, but no one has ever asked our opinion or involved us in any meeting. If they really wanted to help, they would sit with the people, speak our language, and understand our needs, not just write reports in English for people far away (TL1).*

> *As a mukhtar, I've never been invited to speak or share my village's concerns. These companies come, build their projects, and publish reports saying they support the community, but they've never asked us what we actually need (MO2).*

These findings offer an alternative perspective to Morrison et al. (2024), who linked the shortcomings in sustainability reporting to the limitations of applying Western accountability models. In contrast, this study finds that oil and gas companies in the KRI fail to follow key principles outlined in the GRI's standards, especially stakeholder engagement.

7.4 The role of the KRI government in promoting corporate accountability

This section examines the role of the KRI government in promoting corporate accountability. As discussed in the previous sections, the KRI faces significant social and environmental challenges linked to post-2007

economic development driven by extractive industry activities. Despite the growing urgency of these challenges, this study finds that governmental initiatives to address them remain limited. Sustainability and corporate accountability often receive less emphasis compared to immediate economic and geopolitical priorities. These conditions have led many local communities and stakeholders to express concern over the adequacy of current responses, as illustrated by the following quotes:

> *Extreme heat, drought, water shortages, and environmental degradation are directly threatening local citizens' lives and livelihoods and have helped to spur instability in the region (MCSR2).*
>
> *We increasingly struggle with heat-related illness or respiratory conditions as dust and sandstorms intensify (LC2).*

There was a broad consensus among interviewees that the KRI's pressing environmental issues necessitate stronger corporate accountability for pollution caused by extractive industries. While there has been growing attention to environmental degradation, discussions are often limited to acknowledging the problem without a strategic plan for holding corporations to account. Though the sector is frequently criticised for its negative impacts, it also has the potential to contribute positively through community-based sustainability initiatives. However, this potential remains unrealised mainly as government officials and industry leaders fail to prioritise environmental and social concerns. As the CSR manager observed:

> *The KRI has many issues with Baghdad and neighbouring countries. Social and environmental issues are very important, but economics, working with FOCs, and exporting oil come first (MCSR2).*

One MoF manager expressed a similar view, describing the reality of decision-making in the sector:

> *I am also a Kurdish citizen. I want to live in a clean place with a safe environment. However, there are many internal issues that I should consider. Extractive industries and KRI government officials mostly prioritise economic pressures and think about profitability over social and environmental issues (MMF1).*

An ad hoc "firefighting" approach appears to dominate corporate responses to environmental concerns, with a lack of strategic planning. The following quote from an NGO representative captures the current extractive industries' perspective:

> *The general mindset in extractive industries in the KRI is to focus on troubleshooting or addressing issues when they arise. I can't see a long-term plan or strategy … This is a survival approach. It means quick problem-solving is prioritised, not environmental concerns (NGO2).*

Foster et al. (2011) argue that the ability of the corporation to externalise the environmental pollution cost, or their ability to pollute without diminishing their profits, is symptomatic of capitalism. The findings indicate that extractive industries in the KRI avoid bearing these costs, transferring the burden onto powerless local communities struggling to sustain their livelihoods. This study finds that corporate accountability is hindered by several factors, such as the limited enforcement capacity of environmental regulations, high pollution control costs, and the substantial investment required for environmental protection. Many interviewees expressed concern about the perceived lack of effective oversight mechanisms, suggesting that gaps in enforcement may allow corporations to operate with limited accountability. Examples include:

> *At the beginning, we did very well, asking companies like Exxon Mobil to come and work in the KRI. Exxon Mobil paid a lot of attention to social and environmental issues. However, as problems have*

escalated with Baghdad in the last decade, the KRI government has signed contracts with Chinese and East Asian companies. Of course, they are only interested in their profit and not in anything else (MoNR2).

Many Asian companies began operating in the KRI after 2015, when the problems between Erbil and Baghdad escalated. They accepted contracts with lower profit potential than the major FOCs, just to gain a foothold in the region. That's why they don't allocate any funds for environmental protection (MMF2).

Additionally, one MoF manager noted that geopolitical constraints also limit the government's ability to impose stricter environmental conditions, particularly when trying to attract foreign investment:

We're a small region, and we have to take a lot of things into consideration. Due to geopolitical issues, not all oil companies are ready to work in the KRI. Let us not forget that Iraq and our neighbouring country, Iran, have massive oil and gas reserves, and they do not readily allow us to show up. Let us be a little fair; not everything is the fault of the KRI government (MMF1).

Despite the establishment of environmental laws and policies in 2007 (Hassan et al., 2023), compliance and enforcement remain weak. Between 2007 and 2015, the KRI government made several amendments to the environmental regulations in the region and made them compulsory for all energy and extractive industries operating in the region to follow. However, this study finds widespread corporate non-compliance and a lack of government oversight. A MoP manager summed it up as follows:

This is simple. It is a matter of a lack of enforcement and compliance. Environmental laws are written on paper and passed by the parliament. However, the issue is the cost of enforcement, which I believe is not feasible. And also, let's not forget that there is no monitoring environment. The KRI government set up an infrastructure on paper, but it never worked (MMP1).

While some viewed the environmental laws as a positive step, their limitations remain evident. As one ministry advisor noted:

The first environmental laws were passed in our parliament in 2007. At that time, Iraq did not have environmental policies. The environmental rules had flaws, but it was a good legal framework to start with (AMM2).

One NGO representative believed that the core problem was the lack of enforcement of the existing legal framework, a sentiment that consistently recurred throughout the interviews:

I do believe that the problems are in the KRI government machinery, which is why laws and regulations are not being implemented. Even, sometimes, high court orders have been ignored (NGO4).

In the KRI, the Board of Environmental Protection and Improvement (BEPI) is responsible for enforcing environmental laws and regulations (Salih & Ali, 2015). However, several factors have contributed to the BEPI's ineffectiveness, including a lack of human resources, power imbalances between the BEPI and internal political actors, influence from the corporate sector, and broader governance challenges. Although professional accounting bodies such as the Kurdistan Accountants and Auditors Syndicate exist in the KRI, participants did not identify them as playing a significant or explicit role in developing or promoting sustainability reporting frameworks in the region. One CSR manager explained:

The BEPI is responsible for all initiatives to protect the environment and raise environmental sustainability in the KRI. They are supposed to have power, but a sufficient workforce does not match

> *this power. Let's not forget that challenges are undoubtedly immense … Ideally, the BEPI should wield significant power, making extractive industries compliant or wary, but the situation is actually reversed (MCSR2).*

Insights from interviewees also reveal that enforcement efforts have been largely ineffective over the last two decades and are unlikely to improve without significant investment and political will. Consequently, environmental risks persist, and the failure to implement environmental regulation continues to undermine both ecological integrity and public health. One MoNR manager summed things up thus:

> *The role of regulatory agencies is important in controlling the pollution of extractive industries. We must be careful because the extent and magnitude of such pollution and its impact on local citizens' livelihoods are unknown. The application of regulatory standards in the KRI is very weak or, in some cases, non-existent (MoNR2).*

These findings contribute to the literature by highlighting how limited policy engagement and concentrated decision-making can constrain corporate accountability in a post-conflict, resource-dependent economy. While prior studies in Nigeria (Egbon & Mgbame, 2020; Egbon et al., 2018; Noah et al., 2024), Iraq (Morrison et al., 2024), Bangladesh (Belal et al., 2015), and Tanzania (Lauwo et al., 2016) all emphasise regulatory failure, weak enforcement, and symbolic sustainability reporting disclosures, this study extends those debates by demonstrating that, in the KRI, regulatory challenges are both institutional and political in nature. The extractive industries operate within a governance environment where regulatory capacity is limited, and political-economic relationships can influence enforcement priorities. Regulatory bodies such as the BEPI often face resource constraints, reducing their ability to monitor environmental performance effectively. Consequently, environmental law is weakly implemented, particularly in sectors where political and economic interests are closely interlinked with development objectives (Adger, 2006; Belal et al., 2013; Hassan, 2023).

This study also advances prior studies' conceptualisations of vulnerability and exploitability in a post-conflict, resource-dependent economy (e.g., Belal et al., 2013; Hassan, 2023) by empirically uncovering three interconnected patterns of accountability failure in the KRI: (a) the gradual weakening and disempowerment of environmental oversight bodies, reflecting what Noah et al. (2024) describe as regulatory capture; (b) the deliberate shifting of the blame by FOCs onto smaller domestic actors, echoing the blame avoidance and image-management strategies documented in the Nigerian oil sector (Egbon & Mgbame, 2020); and (c) the persistent exclusion of local communities from meaningful participation in environmental decision-making, even though they bear the brunt of pollution and live daily with its consequences, a finding that resonates with research highlighting the silencing of vulnerable populations in governance processes (Morrison et al., 2024).

Moreover, this research responds directly to calls from Belal et al. (2015) and Egbon et al. (2018) to interrogate how power asymmetries, state complicity, and governance fragility mediate accountability outcomes. The KRI case reveals a clear pattern of performative environmental governance, in which corporate responsibility is organised in legal instruments but routinely bypassed in implementation, mirroring the symbolic disclosure strategies found in Tanzanian (Lauwo et al., 2016) and Sri Lankan contexts (Beddewela & Herzig, 2013).

7.5 Chapter summary and conclusion

This chapter addressed RQ2: *How do institutional arrangements influence corporate accountability, sustainability reporting practices, and sustainability impacts in the oil and gas sector in the KRI?* by examining the sustainability reporting practices of oil and gas companies in the region, revealing how extractive-led development has intensified structural inequality, environmental degradation, and community marginalisation. The findings highlight a pattern of economic growth without structural transformation, characterised by limited employment opportunities, overreliance on foreign expertise, and the displacement of local livelihoods. Both LOCs and FOCs exploit weak regulatory frameworks, evade taxation, and operate with minimal obligations towards environmental or social sustainability. Environmental impacts are severe and far-reaching, including water and air pollution, ecological collapse, and widespread harm to biodiversity and agriculture. Socially, communities face rising health problems, food insecurity, and exclusion from decision-making processes, reflecting broader patterns of environmental injustice and institutional neglect.

In terms of corporate accountability, this study finds a clear failure by both LOCs and FOCs to uphold sustainability principles, particularly stakeholder engagement, with reporting practices largely symbolic. LOCs, protected by political elites, engage in no reporting, while FOCs publish sustainability disclosures that, while formally structured, remain disconnected from the concerns of local stakeholders. These reports are directed at international audiences and overlook locally material issues, rendering them ineffective in addressing community accountability expectations. Though possessing environmental legislation, the KRI government lacks the political will, institutional capacity, and enforcement mechanisms to hold companies accountable. Regulatory agencies such as the BEPI are underresourced and politically undermined; consequently, corporate accountability remains institutionally weak and politically compromised.

This chapter contributes to the thesis by empirically demonstrating how the absence of effective regulation, combined with elite capture and post-conflict institutional fragility, leads to a deep accountability gap in the KRI's extractive sector. It reveals how symbolic reporting and the failure to engage local stakeholders render sustainability practices ineffective, contributing to environmental injustice and public health crises. The chapter also uncovers the structural factors constraining corporate accountability in post-conflict resource economies, highlighting the thesis's broader argument that international sustainability frameworks fail to translate into meaningful accountability in fragile, resource-dependent regions. This sets the foundation for subsequent chapters to explore alternative, contextually grounded accountability frameworks that are more responsive to local social and environmental needs.

Chapter 8

Evaluating the sustainability reporting practices of oil and gas companies against the conceptualisation of accountability for sustainability

8.1 Introduction

This chapter presents the third set of findings from the study and addresses RQ3: *To what extent do corporate sustainability reporting practices adhere to the KRI local stakeholders' conceptualisation of accountability for sustainability?* The aim is to evaluate the sustainability reporting of FOCs operating in the KRI against the conceptualisation of accountability for sustainability developed in Chapter 6, which reflects the expectations of local stakeholders. Previous chapters have established this conceptualisation, embedded in moral responsibility, cultural solidarity, and relational obligation, and examined the economic, social, and environmental impacts of oil and gas operations in the KRI. This chapter moves the analysis forward by assessing whether the reporting practices of FOCs align with these locally embedded expectations.

The significance of this analysis lies in bridging two perspectives: the externally driven frameworks that dominate corporate sustainability reporting (e.g., GRI, International Finance Corporation (IFC) standards, home-country regulations) and the locally grounded norms that prioritise community welfare, religious morality, and socio-cultural cohesion. It examines the extent to which reported practices align with the Kurdistani conceptualisation of accountability for sustainability, identifying areas of alignment and divergence, and considering the implications for stakeholder trust, policy development, and the promotion of accountability in the region.

This chapter is structured into five sections. Following this introduction, Section 8.2 explores how corporate actors define the concept of accountability, the frameworks they use to prepare sustainability reports, and the materiality assessments they rely on in the reporting process. Section 8.3 examines FOCs' corporate sustainability reports for 2023 and how they define stakeholders and communicate with local Kurdish communities formally and informally. Section 8.4 explores how the sustainability reports of FOCs adhere to the Kurdistani conceptualisation of accountability for sustainability. Finally, Section 8.5 provides a summary of the chapter.

8.2 Corporate accountability and sustainability reporting frameworks

This section is organised into two parts: the first focuses on how FOCs interpret the concept of accountability while operating in the KRI, and the second examines the frameworks they use to prepare sustainability reports and the materiality assessments that inform their reporting processes.

8.2.1 Interpreting accountability: FOC perspectives

FOC managers frequently used the term "compliance"[33] to describe their corporate reporting practices. They explained that their reports are "compliance-based" or primarily designed to comply with their country's regulatory requirements and listing rules. Several participants defined accountability as fulfilling legal obligations. For example:

> *For us, accountability means meeting the legal requirements set by the regulatory bodies. That is the extent of our obligation (CM2).*

Similarly, another stated:

> *It is about fulfilling what the law tells us to do, nothing more, nothing less (CM4).*

Another explained that accountability is primarily understood as ensuring compliance with government regulations, focusing on avoiding breaches and fulfilling mandatory reporting requirements without extending beyond this narrow remit:

> *Accountability to regulatory authorities (CM6).*

While some FOC managers equated accountability with legal compliance, others offered a more expansive view, emphasising ethical responsibility and openness. For example, one remarked:

> *Being accountable means being honest regarding what you do and share with stakeholders (CM1).*

Similarly, one manager offered a more detailed interpretation that reflected a sense of duty extending beyond formal regulatory obligations:

> *Accountability is about taking risks in informing the public; it's not always easy, but it's necessary (CM3).*

These differing interpretations suggest a variation within FOCs' understandings of accountability in the KRI. While some managers adopted a procedural view focused on regulatory compliance, others hinted at a broader conception that values honesty, openness, and a sense of ethical duty, even in the absence of legal obligation. As prior studies suggest, compliance-based reporting risks marginalising broader social and environmental concerns (Baudot & Cooper, 2022). In contrast, moral and risk-informed approaches may promote more inclusive forms of disclosure (Sciulli & Adhariani, 2023), with the risk-taking approach highlighting the importance of transparency in addressing public concerns (Nahar & Azim, 2023).

Compounding this issue is the absence of formal reporting requirements within the KRI. Although the Erbil Stock Exchange (ESX) was established to support financial activities, it remains inactive, and no listing rules or disclosure mandates are currently in place (OECD, 2019). Consequently, FOCs operating in the KRI rely on regulatory frameworks from their home countries or on international standards, as the following FOC manager explained:

[33] Compliance was defined mainly, but not always, in legalistic terms: adherence to national laws, stock exchange regulations, and, where applicable, international standards (López-Santamaría et al., 2021; Sendawula et al., 2021).

We operate here based on our contract with the KRI government. The KRI does not require us to follow any specific framework. We follow the regulatory frameworks of our home countries (CM4).

This contractual model of governance creates a context where corporate accountability is defined less by formalised standards and more by discretionary managerial decisions. Another FOC manager supported the above arguments:

Our contract with the KRI government does not require FOCs to follow specific frameworks. This allows FOCs to practice and disclose in a way they deem most appropriate (CM5).

To understand what is legally needed and to gain a perspective on the disclosure level, type, and form of sustainability disclosure, I asked an advisor from the Council of Ministers and a manager from MoNR. An advisor from the Council of Ministers clarified that:

We emphasise this, but the law and our contract with FOCs do not specifically mention any framework, or a level of disclosure, or the form of disclosure related to environmental considerations (AMM2).

It is important to note that the environmental considerations referenced here refer to legal requirements for internal disclosures submitted to the government, not public-facing information typically included in sustainability reports. This distinction is crucial because, while FOCs may comply with reporting obligations to the government, this information often does not reach the public domain or align with stakeholders' expectations for transparency in corporate sustainability reporting. A governmental official explained that the Council of Ministers and MoNR are the agencies responsible for regulating disclosure levels in the KRI. Clarifying the MoNR's regulatory role, he stated:

We at the MoNR are responsible for contracting with FOCs and ensuring the environmental level of disclosure (MoNR1).

"Contracting with FOCs" refers to the agreements MoNR signs with international companies, which outline operational guidelines, including any reporting expectations. However, these contracts lack specific provisions for non-financial disclosures, creating a significant accountability gap. This means the corporate reporting law in the KRI needs to be enacted by the MoNR, approved by the Council of Ministers, and enforced by the KRI government. In the absence of this legal infrastructure, non-financial reporting remains voluntary, mainly, and responsibility for such disclosure falls to the discretion of FOCs.

8.2.2 Corporate reporting frameworks

This subsection focuses on how FOCs interpret and apply corporate reporting frameworks within the KRI context and is divided into two parts. The first part examines the application of global frameworks, particularly the GRI, and the regulatory ambiguity surrounding the concept of "material information" and different perspectives among FOCs and government officials regarding the purpose and use of non-financial reporting. The second part categorises FOCs based on their sustainability reporting practices, highlighting different levels of commitment and strategic motivations.

8.2.2.1 Sustainability reporting frameworks and the concept of materiality

Although several frameworks for non-financial reporting, such as the Carbon Disclosure Project (CDP), ISSB standards, and the GRI, exist (Manes-Rossi et al., 2020), the GRI framework has become the most popular

among FOCs who publish sustainability reports in the KRI. These companies follow the GRI framework for addressing sustainability issues. FOC managers viewed it as a mechanism to enhance international credibility and signal alignment with global sustainability standards. The following quote is representative of the managers' comments on the GRI:

> *Since its recognition … the GRI framework has received global acceptance as it focuses on social, economic, and environmental dimensions of our performance and monitors our disclosure … It also helps us with external verification performed by auditors. So, it helps to enhance our reputation and legitimacy (CM2).*

Despite the GRI's perceived comprehensiveness and international credibility (Farooq & de Villiers, 2019), this study finds that FOCs in the KRI interpret and apply sustainability frameworks in highly variable and often strategic ways. The KRI government requires FOCs to disclose "material information", as outlined in their contracts, particularly concerning the sustainability impacts of their operations. However, for FOCs, the definition of "material information" remained vague due to the lack of clarity surrounding this requirement. As one manager stated:

> *We are required to disclose information while we are working in the KRI. However, the material information does not clearly mention the type and scope of information (CM4).*

This study finds that the lack of clarity surrounding local regulatory requirements to disclose "material information" has significant implications. First, it potentially leads to inconsistent reporting practices and complicates assessing the actual social and environmental impact of FOCs' operations. Second, FOCs may selectively disclose information without a clear framework, undermining the key transparency and accountability for addressing sustainability concerns. Third, the ambiguity around materiality hinders public trust in the government's ability to enforce meaningful sustainability reporting practices, as stakeholders may question the comprehensiveness and authenticity of the disclosed information.

However, an interviewee from the MoNR offered a contrasting view and suggested that the term "material information" in the contract is meant to incorporate both financial and non-financial data, and that when disclosed, it should reflect the effect of FOCs' performance on the social, economic, and environmental aspects of the KRI. He stated:

> *Important information, both financial and non-financial information; when disclosed, it should show the effect of the FOCs' performance on the social, economic, and environmental aspects of the KRI (MoNR2).*

He further explained that the presence of FOCs in the KRI is vital as extractive industries play an essential role in the well-being of the region's economy, and disclosing information on their operation is necessary. This is evidence that the KRI government requires disclosure of sustainability issues from FOCs, and both financial and non-financial information are considered significant.

Additionally, during interviews with FOC managers, it was acknowledged that their operations have direct effects on the environment, society, and the economy of the KRI. One manager explained that while they understood the importance of disclosure, the term "material information" in the KRI government-FOC contract

is vague and broad. Therefore, it is difficult for FOCs to be convinced to disclose all relevant financial and non-financial information. The manager stated:

> *Okay. I agree that the KRI government asked to disclose information, but let's not forget that the terms in our contract are very broad and do not explicitly mention non-financial information (CM1).*

This argument, however, can be seen as a means to avoid the requirement to publish comprehensive sustainability reports. The lack of clarity in the definition of "material information" allows FOCs to avoid presenting key sustainability data, potentially limiting the transparency of their environmental, social, and economic impacts. In addition, some FOC managers believed that disclosing social and environmental information in non-financial reports is unnecessary. Instead, they preferred to disclose what they consider to be "material information", often through their websites, as one interviewee described:

> *Disclosing social and environmental information is essential for an oil company, but not all … We just disclose certain social and environmental information that could influence stakeholders' decisions and are worth highlighting publicly … Comprehensive non-financial information in terms of a report is not seen as important (CM7).*

A KPMG (2024) report reveals that the level, scope, and quality of non-financial disclosures continue to vary significantly across industries, with these differences often reflecting the nature and material risks of each sector. Notably, extractive industries, including oil and gas, remain among the sectors with the weakest performance in climate-related and sustainability disclosures, particularly in terms of specificity, forward-looking data, and alignment with stakeholder needs. In contrast, industries such as transportation and technology are leading in integrating detailed carbon reporting and science-based targets (KPMG, 2024). The findings of this study align with these observations. FOC managers in the KRI expressed awareness of the substantial environmental and social impacts associated with the extractive sector yet acknowledged the limited scope of their public disclosures. For example, one manager argued that companies in the energy and extractive sectors must transparently report the environmental consequences of their operations as part of their accountability to local stakeholders:

> *We have a responsibility to disclose social and environmental information to inform stakeholders about the impact of our operations … to ensure transparency beyond mere legal compliance (CM1).*

Another interviewee (CM3) argued that extractive industries have made great strides in disclosing non-financial information to the public. He believed that significant issues impact this sector and that accountability through non-financial reporting is more critical than ever. In CM5's opinion, this perception that some energy and extractive industries have that they do not need sustainability reports is "outrageous" and "laughable", indicating a lack of comprehension of the non-financial disclosure's aim. The following quote notes:

> *We must disclose social and environmental information to comply with laws and fulfil our responsibility to stakeholders. The idea that sustainability reporting is unnecessary is outrageous and reflects a misunderstanding of its true purpose (CM5).*

Another manager argued that social and environmental disclosure is not very important for the KRI government:

> *I can strongly say that corporate social responsibility investing is important for governments. But, in terms of the KRI government, it does not really emphasise disclosure about the environment and sustainability (CM6).*

However, a manager from MoNR had a different view and believed that non-financial reporting is important for the KRI government to enhance accountability for its oil and gas policies. One ministry advisor's comments highlight a broader use of sustainability reporting to enhance legitimacy rather than promote true transparency and accountability:

> *For us, non-financial reporting is new. I have to admit that we don't know about this report. I don't think we use this type of report to enhance accountability. We ask FOCs to disclose social and environmental information. If they have this type of report, we use it to persuade opposition parties, local citizens, and the federal government of Iraq to legitimise our oil and gas policy in the KRI (AMM1).*

8.2.2.2 FOC categories based on perceptions of "material information"

The debate surrounding "material information" in sustainability reporting centres on the distinction between single and double materiality. Single materiality focuses primarily on information considered financially material to investors and shareholders, whereas double materiality extends this perspective by also considering the social and environmental impacts of corporate activities on broader stakeholder groups and society (Abhayawansa, 2022). In the context of the KRI, this distinction is particularly important because local stakeholders expect sustainability reporting to address issues such as environmental degradation, community well-being, and social justice, reflecting a broader accountability perspective more closely aligned with the notion of double materiality. The perceptions of "material information" among FOCs can be classified into three groups. The first group of FOCs – the majority of companies currently operating in the KRI – are those who believe that material information is what shareholders expect. They do not issue any non-financial reports or just disclose very broad information on their websites. They believe that their shareholders are the key audience and are the only reason the type and scope of non-financial information are provided in the first place. Among them, one manager mentioned other stakeholders, such as the governments of the countries where they operate, but the key focus was on their shareholders:

> *Obviously, our shareholders come first, but we always listen to and follow the governments of the countries in which we operate. In terms of the KRI government, there is no explicit demand from them for non-financial reports (CM7).*

This quote highlights an important theme that emerged during the interviews. There is significant confusion about whether there is a regulatory requirement to disclose sustainability information, and if such reports are required, it remains unclear who the intended audience is. The lack of clear regulatory expectations from the KRI government contributes to this confusion, leaving FOCs uncertain about the scope and purpose of non-financial disclosures.

This study also finds that shareholders hold significant power and influence within this group of FOCs, and their approval is important for even mandatory reporting (O'Dwyer & Owen, 2005). This was particularly evident in the responses of managers who noted that their companies prioritised shareholder interests above all others, including the need for comprehensive sustainability reporting:

> *The majority of stakeholders are potential investors and shareholders, and they are satisfied with the current disclosures (CM7).*

This reflects the tendency of FOCs to consider shareholders as the primary stakeholders in their decision-making processes. Furthermore, this group of FOCs tends to conflate the concept of philanthropy with sustainability, focusing on reporting CSR activities rather than addressing the negative operational impacts of their activities on society and the environment (Hassan et al., 2023; Merkl-Davies et al., 2011). Their limited engagement with non-financial reporting demonstrates their belief that it holds little importance, as they questioned the tangible benefits and relevance of such disclosures beyond shareholder satisfaction.

The second group of FOCs regarded the compliance process as considering the preparation of material information for a report. The companies in this class did not doubt the need for sustainability reporting but rather sought to meet the minimum legal obligations only. They provided additional details only when required or when it made sense to do so within the framework of the mandatory sections of the report. As one manager explained:

> *We make it a duty that our reports include all that the stock exchange listing rules mandate before adding extra details that are necessary for explaining the disclosures at their base … Our core business is to ensure total compliance with disclosure requirements, no more, no less than the law prescribes (CM4).*

One of the managers in this group used to produce non-financial reporting but had now stopped. The company began producing non-financial reports several years ago, initially motivated by the need to comply with emerging sustainability regulations and to enhance its reputation among global investors. However, after several years of producing these reports, the company decided to stop publishing non-financial disclosures. He explained the non-financial report process was "tedious, expensive, and time-consuming" (CM5). He argued that non-financial reports are very difficult to measure and do not provide enough value in an oil economy like the KRI.

The decision to discontinue the reports was driven by the company's assessment that the material information included in them was not adding sufficient value for stakeholders, especially in the context of the KRI's developing economy. The manager clarified that the stakeholders the company had in mind were primarily shareholders and institutional investors, who were satisfied with the company's financial performance and saw little added benefit in detailed non-financial reporting. He also noted that while some other stakeholders, including local communities, were mentioned in the reports, they were not the primary focus, as the company believed that local communities were not sufficiently engaged with the content of these reports.

The company's leadership, including the management and the board of directors, spent significant time deliberating whether to continue providing non-financial reports while operating in developing countries like the KRI. They ultimately decided that the reports did not serve the interests of the company's primary stakeholders (investors) and did not align with the company's goals in developing countries. The manager explained that the company wanted to avoid producing "inaccurate figures" that did not reflect the true impact of their operations. This decision to halt non-financial reporting raised concerns about potential non-

compliance with regulatory requirements. Still, the company believed the trade-off was justified, given the lack of value derived from these reports.

Interestingly, this sentiment is not unique to this company. Other FOCs in the same group similarly argued that non-financial reporting in the KRI provides little value and does not effectively meet the needs of their stakeholders. This group of companies shares the view that non-financial disclosures, while essential in other regions, are not useful in the KRI's context, where the focus is mainly on financial performance and operational efficiency in the oil and gas sector.

The third group was made up of FOCs who did provide sustainability reports. This group of companies had decided to disclose the impact of their operations (positive and negative) in their non-financial reports. More importantly, they provided detailed actions and responses to address issues resulting from their operations. These FOCs voluntarily prepared non-financial reports to support the Paris Agreement's goal to limit global temperature rise and contribute to the 2023 UN Climate Change Conference (COP28), emphasising the importance of reducing global warming. According to a participant, COP28 called on oil and gas companies to set ambitious targets to limit global warming and actively participate in transitioning to a low-carbon economy.

> *The importance of COP28 was how we can contribute to reducing greenhouse gas emissions, address climate vulnerabilities, and invest in sustainable practices. We need to have a sustainable strategy and enhance accountability in our reporting (CM1).*

Sustainability reporting in the KRI is voluntary, meaning that companies are not legally required to prepare and submit sustainability reports. Therefore, shareholders play a key role in determining whether such reports are published. One of the key challenges of voluntary sustainability reporting in the KRI is that companies may present themselves as socially responsible despite not providing comprehensive or accurate information. The quality of the reports can often be lacking, with some companies offering minimal or inconsistent disclosures that fail to meet the higher standards demanded in other regions. One FOC manager pointed out a:

> *Lack of thoroughness and consistency, falling short of the extractive industry standards increasingly demanded elsewhere (CM1).*

This participant also argued that FOCs who do not disclose non-financial information:

> *Put themselves at a disadvantage compared to those that engage in sustainability reporting (CM1).*

He further maintained that the companies that choose not to report on non-financial information risk significant reputational damage and the loss of key opportunities, which could have long-term financial consequences:

> *I believe that oil and gas companies that do not publish a non-financial report, in fact, punish themselves … This punishment normally comes from the market, and they will miss the contracts. I think it is important for oil companies to manage the risks that this industry has. Being called out for any risks is not only a reputational thing. I believe that it is a non-financial disclosure sort of thing (CM1).*

These findings contribute to the sustainability reporting literature by revealing how the ambiguity surrounding "material information" in the KRI enables FOCs to direct upward accountability towards regulators and investors while marginalising the concerns of local stakeholders. These findings build on and extend prior

research (e.g., Farooq et al., 2021; Oll et al., 2025; Sepúlveda-Alzate et al., 2022), which examines materiality frameworks in diverse contexts but does not fully explore how regulatory vagueness intersects with political dynamics to shape accountability trajectories. Specifically, this study uncovers three dimensions: (a) the fragmentation of accountability caused by differing interpretations of contractual obligations, (b) the conflation of shareholder materiality with CSR philanthropy, and (c) the strategic use of reporting discretion to avoid disclosing adverse environmental and social impacts. While Beske et al. (2020) highlight how materiality practices are embedded in internal control systems, this study shows that in weak institutional settings, the absence of external enforcement allows reporting practices to reflect managerial priorities rather than societal needs. Finally, the findings respond to ongoing calls in the literature (Baumüller & Sopp, 2021; Jørgensen et al., 2022) for clearer regulatory definitions of materiality by showing that in the absence of such clarity, corporate discretion leads to selective disclosures that ultimately dilute the transformative potential of sustainability reporting.

8.3 Stakeholder definition and engagement with local KRI stakeholders

This subsection focuses on how FOCs define stakeholders and communicate with local Kurdish communities, and it is organised into two parts. The first part examines stakeholder engagement in sustainability reports, while the second part focuses on informal stakeholder engagement.

8.3.1 Formal stakeholders' engagement in the sustainability reports

The study finds that formal stakeholder engagement in preparing sustainability reports by FOCs in the KRI is absent, with most reporting driven by internal, compliance-oriented logic. While these reports acknowledge various stakeholders and outline engagement practices, the extent to which they genuinely address local expectations remains questionable and unclear. FOCs identify stakeholders such as investors, shareholders, local communities, governments, customers, NGOs, and the general public as the primary stakeholders in their reports. For example:

> *Proactive engagement with our stakeholders has always been a critical element of [company name]'s business, and this exercise allowed us to understand the sustainability priorities of each stakeholder. This assessment included engagements with host communities, employees, business partners, regulatory authorities, non-government organisations (NGOs) and the investment community. (CP1, sustainability report 2023, p. 4)*

However, this study finds that the level of actual engagement remains uncertain as FOCs do not use any methods involving two-way communication.[34] The reports fail to clarify how stakeholder concerns are addressed, raising doubts about the authenticity of such engagements. This suggests that stakeholder

[34] Two-way refers to communication where information flows in both directions, allowing for dialogue, feedback, and active participation from both parties involved. In this mode, stakeholders have the opportunity to provide input, ask questions, and contribute to the conversation, leading to a more collaborative exchange of ideas. In contrast, one-way communication involves the flow of information in a single direction, where the company communicates to stakeholders without expecting direct feedback or active participation. This is typically used for delivering messages, announcements, or reports where the main aim is to inform rather than engage.

consultation efforts are mainly symbolic rather than substantive. This lack of meaningful stakeholder inclusion is further supported in CP3's report:

> *No explicit external engagement was launched to prepare sustainability reports (CP3, sustainability report 2023, p. 3).*

Similarly, another company's 2023 report identifies the government, regulators, local communities, employees, contractors, clients and customers, joint ventures, and investors as key stakeholders (CP2). This company claims to engage with stakeholders through different channels and methods, such as forums and membership associations, investor briefings, sustainability reviews, local community projects, and environmental initiatives, to address their concerns and ensure accountability. These engagements are framed as efforts to address stakeholder concerns and enhance corporate accountability. However, the report lacks transparency regarding the frequency of these engagements or when they were undertaken. This raises questions about whether these interactions are meaningful or merely symbolic.

This study also finds that the materiality assessments were often treated as one-off exercises rather than dynamic processes. Once conducted, they tended to be reused across multiple reporting cycles, which risks rendering the reported information outdated and less responsive to evolving stakeholder concerns. The following quote illustrates this:

> *Stakeholder engagement is part of the material assessment. However, this process is costly and updating information every year is not easy; we use it for several reporting cycles (CM3).*

Interestingly, despite being large-scale corporations, these companies frequently avoid investing in the necessary updates to keep their assessments current. This raises concern that the unwillingness to invest in updating stakeholder engagement processes may be driven more by a desire to conceal information than actual concern about wasteful spending.

The key issues FOCs' stakeholders were concerned about were greenhouse gas emissions, air quality, water usage and quality, waste management, spill prevention, regulatory compliance, climate change, local employment and workforce development, labour practices, and health and well-being. These concerns primarily fall under sustainable business groups, social and environmental concerns, and health and well-being. However, despite listing multiple stakeholder groups, the sustainability reports often fail to engage many of them effectively. The document analysis results reveal that most of the engagement conducted to prepare sustainability reports is internal and with the company's employees and managers, without involving other stakeholder groups.

One company, which had recently decided to publish sustainability reports in both English and Kurdish, claimed to have engaged with external and internal stakeholders to identify issues that matter most to them. However, the company does not indicate who those stakeholder groups are or the method of communication used to engage and communicate with them. While in the first part of the report, the company claims that material topics result from stakeholder engagement, a later section clearly mentions that these topics were based on GRI indicators and not on what stakeholder groups want or the accountability framework of the local citizens. The report states:

> *We have identified 12 topics which we believe reflect key sustainability issues for [the company] (CP4, Sustainability report 2023, p. 7).*

The analysis reveals that the sustainability topics reflect the GRI indicators, not issues raised by internal or external stakeholders. Additionally, the report makes no reference to the use of a materiality matrix, a tool often employed to prioritise sustainability issues based on stakeholder input and international standards (Beske et al., 2020).

Another company had only recently started publishing non-financial report disclosures. The term "stakeholder" is mentioned eight times in the report, but financial stakeholders are discussed more than other stakeholders. For example, the report states:

> *[Company name] recognises the importance of a diverse range of stakeholders, particularly financial stakeholders such as shareholders, investors, and debt holders, who play a crucial role in our financial sustainability (CP5, sustainability report 2023, p.5).*

The lack of clear stakeholder engagement is also evident in how the GRI indicators are presented. The report does not provide disclosure on whether the company engaged with stakeholders or, if so, who was engaged, how the engagement took place, the frequency of engagement, or the results of these exercises. The report only states:

> *Stakeholder decision will be considered in the near future (CP5, sustainability report 2023, p. 6).*

However, it does not clarify when or how this will occur, nor does it provide any details on the methods of communication. The company has promised to improve its stakeholder engagement in the coming years.

The findings of this section offer an empirical contribution by uncovering the absence of formal, two-way stakeholder engagement practices in the sustainability reporting of FOCs operating in the KRI. While Manetti (2011) and Kaur and Lodhia (2018) identify symbolic engagement in public and private sector organisations, they still observe instances of dialogue or consultative practices. In contrast, this study finds no evidence of formal dialogic engagement, with stakeholder participation often limited to FOCs' managerial staff and reports relying heavily on predefined GRI frameworks. These findings also extend the symbolic engagement discussed by Greenwood (2007) and Bellucci et al. (2019) by illustrating how recycled materiality assessments and vague stakeholder categories function to simulate responsiveness while concealing disengagement. Moreover, the findings respond directly to calls by Ardiana (2023) and Beske et al. (2020) for more context-specific and critical investigations into stakeholder engagement practices in developing countries. The findings of this section also address Amoako et al.'s (2022) recommendation for more research in emerging economies in industries other than mining to explore the entire process of sustainability reporting and stakeholder engagement in their host communities. This study aligns with previous studies (Adams, 2017; Milne & Gray, 2013) that argue that corporate stakeholder engagement often remains a rhetorical exercise rather than a genuine accountability mechanism.

8.3.2 Informal stakeholders' engagement in the sustainability reports

In addition to the absence of formal stakeholder engagement in sustainability report preparation, this study also reveals the limited-to-non-existent involvement of powerless local groups in shaping sustainability

disclosures. Although FOCs often claim to support local communities, those most directly impacted by corporate operations remain largely excluded from these processes. This is evident in the following statements from a tribal leader and a mukhtar:

> *They make their own plans and never come to speak with us. The oil is taken from our land, but we are left with polluted air and broken promises. No one has ever asked our people what we need or how their work affects us (TL2).*

Similarly, local leaders express their exclusion from these processes:

> *In all my years as mukhtar, no company has called me to discuss our community's concerns. They decide what to do, then publish glossy reports in English, but those reports have nothing to do with the reality we live here (MO1).*

While this study identifies this exclusion at the community level, it also finds some degree of informal engagement between local workers and FOC supervisors or middle managers. However, this form of employee engagement occurs outside formal corporate governance structures. Employees reported that sustainability concerns, workplace conditions, and accountability issues were primarily discussed through informal channels such as internal networks, casual meetings, and word-of-mouth communication. As one local FOC worker commented:

> *We don't have a structured way to raise concerns about workplace conditions or environmental issues. Most of the time, we talk among ourselves first, and if we trust a manager, we approach them informally. But there's no guarantee that our concerns will be addressed (LW2).*

In some cases, informal meetings and workplace interactions serve as key spaces for employees to voice their concerns. Employees note that discussions about safety regulations, environmental risks, and working conditions occur informally among workers rather than through structured corporate platforms:

> *We don't have official sustainability meetings with FOCs like in other countries. Here, if we have concerns, we talk to each other, the supervisor, or, if we can, the managers (LW1).*

In contrast to formalised sustainability meetings in Western organisations, workplace engagement in the KRI occurs spontaneously and is heavily shaped by hierarchy and trust networks (Amoako et al., 2022). Employees rely on personal connections within the company to escalate their concerns rather than using official grievance mechanisms:

> *When we face safety issues, we discuss them among ourselves first. If a manager we trust is available, we approach them. But we know that not everything is taken seriously (LW3).*

In addition, social media enhances stakeholder engagement by providing direct and real-time communication between employees and corporate decision-makers (Manetti & Bellucci, 2016). In the KRI, WhatsApp and Facebook play a key role in internal corporate communication. Through WhatsApp groups, employees often share health and safety updates, operational changes, and environmental concerns:

> *If something happens, like an accident or pollution incident, it spreads through WhatsApp first before any official report comes out (LW1).*

However, local stakeholders complained that the FOCs do not respond to messages they receive, as one tribal leader noted:

I follow their page on Facebook. I see that they keep posting updates, but when I send them a message, they never reply (TL1).

In the absence of institutionalised participatory frameworks, residents turn to tribal leaders, mukhtars, religious figures, and social networks to negotiate with oil companies. Government-appointed community leaders such as mukhtars are often the primary link between local residents and corporate representatives. As one local citizen explained:

Mukhtars are the main way we talk to the oil companies. If we have a complaint, we go to them first (LC2).

However, the role of mukhtar is complex and often debated. While they help facilitate communication, they also regulate the exchange of information between companies and local communities, influencing what is shared and how it is conveyed. As one local citizen stated:

Some mukhtars are helpful, but others are too close to the companies. They don't always pass our complaints (LC4).

Furthermore, this study finds that social gatherings can provide a good opportunity for engagement with the local community. Community meetings and social events provide informal spaces where community members can voice grievances, seek employment opportunities, or negotiate compensation for environmental damage. This is reflected in the following statements from a tribal leader and a mukhtar:

During national festivals like Nawroz, oil companies send representatives to give speeches and donations. This is one of the few times they engage directly with us (TL3).

Last year, for the Eid, they joined us, and we had an opportunity to talk to them (MO1).

However, such events also serve corporate interests, as they allow companies to maintain their public image without committing to structured accountability measures. As another mukhtar commented, "They come, they speak, they give gifts, but they don't promise anything concrete" (MO2).

These findings build on and contribute to the extant literature by demonstrating that, in contexts like the KRI, informal stakeholder engagement is embedded in socio-political networks. While Amoako et al. (2022) highlight that, in Ghana, informal channels such as durbars, WhatsApp groups, and liaison officers complement formal sustainability disclosures to ensure inclusivity and accessibility, this study uncovers how informal mechanisms in the KRI take on a more central role due to the near-total absence of formal participatory structures. Similarly, Amoako et al. (2022) suggest that informal engagement enhances legitimacy by facilitating context-specific dialogue, but this study finds that in the KRI, such channels also act as substitutes for formal accountability mechanisms. This is a novel finding, as it highlights how mukhtars, social gatherings, and mobile communication tools are not simply auxiliary forms of engagement but primary and politicised conduits of corporate-stakeholder interaction in post-conflict extractive settings.

8.4 Corporate sustainability reporting and Kurdistani conceptualisation of accountability for sustainability

The Kurdistani conceptualisation of accountability for sustainability, as developed from the findings in Chapter 6, is grounded in religious morality, cultural solidarity, and relational obligation, representing the perspectives of local stakeholders. However, FOCs tend to adopt an externally driven, compliance-oriented model that prioritises global reporting standards, investor expectations, and reputational risk. For example, one sustainability report states:

> *To determine the KPIs and disclosures in this report, we referenced the Global Reporting Initiative (GRI) Standards (2021), the World Economic Forum's Stakeholder Capitalism Metrics, and ESG disclosure required for the [company's name] Securities Exchange (CP1, sustainability report 2023, p. 3).*

While FOCs claim that sustainability reports are prepared based on international accountability frameworks such as the GRI, they fail to adequately capture local values, cultural norms, and pressing social and environmental challenges. This misalignment arises from insufficient engagement with local stakeholders, emphasising the view that these reports are primarily tailored to meet the expectations of external investors and other powerful stakeholders rather than addressing the genuine needs of affected communities (Belal et al., 2015; Lauwo et al., 2020; Morrison et al., 2024).

While the sustainability reports of FOCs reference ethical commitments, including zero tolerance for corruption, safety obligations, and human rights protections, these commitments are predominantly framed through the lens of corporate governance and risk management. For example:

> *[Company name] continued our commitment to the communication of progress to the UN Global Compact's 10 Principles on human rights, labour standards, environment and anti-corruption (CP4, sustainability report 2023, p. 2).*

However, this framing positions ethics and human rights not as expressions of religious or cultural identity but as compliance benchmarks and strategic safeguards designed to ensure operational continuity and meet global investor expectations. This emphasises the view that ethical commitments in corporate reports are frequently institutionalised as components of broader risk management strategies (de Villiers, 2017), rather than being grounded in the moral and spiritual values of the reporting context.

The document analysis revealed that external stakeholder expectations and reputational concerns influence corporate accountability practices. FOCs frame their sustainability strategy around shareholders' engagement and materiality assessments, aligning disclosures with international standards rather than local socio-cultural obligations, as the following quote illustrates:

> *Understanding the materiality of our business has been key to shaping our sustainability strategy, and the key to accurately reflecting our materiality is meaningful engagement with our shareholders (CP4, sustainability report 2023, p. 5).*

According to the Kurdistani conceptualisation of accountability, accountability means providing support in times of need, mediating disputes, and protecting collective honour. Oil and gas companies, while acknowledging their responsibility towards local communities, primarily frame their community contributions

in terms of "social investment". This social investment includes health, education, infrastructure, and environmental initiatives implemented through partnerships with NGOs and government agencies. Although such initiatives offer tangible benefits, they are project-based, externally planned, and temporally bounded, lacking the embeddedness of tribal and national accountability mechanisms that demand continuous moral commitment irrespective of financial calculation. The following quote illustrates this framing:

> *In collaboration with our Joint Venture partners, we continued supporting a range of local community Social Investment projects in 2023, valued at some US$ 3.3 Million. We collaborate with local NGOs, community actors, academic institutions, and government departments to execute these programs, focusing on improving health, education, access to energy, infrastructure, and the natural environment (CP2, sustainability report 2023, p.5).*

Moreover, FOCs' disclosure of grievances – some report 100% resolution of complaints – suggests a transactional rather than transformational approach to community accountability. While dispute resolution in the tribal model is relational and often involves long-term social mediation, the corporate grievance mechanisms serve primarily as risk mitigation instruments designed to protect operational stability and legal compliance. The following quotes are exemplary:

> *All community complaints and grievances were also satisfactorily resolved (CP4, sustainability report 2023, p.5).*
>
> *100% Community-related incidents & grievances satisfactorily resolved (CP1, sustainability report 2023, p.16).*

While FOCs frame governance around formal structures and external oversight, this approach contrasts with the more relational and morally grounded notions of accountability embedded in the Kurdistani context. As discussed in earlier sections, governance in the KRI operates within a fragmented political landscape marked by patronage networks and limited institutional enforcement. Yet within these structures, tribal and religious institutions provide informal but socially binding counterbalances that enforce accountability through moral obligation, social pressure, and communal responsibility. However, the governance model adopted by oil and gas companies reflects an externalised and upward-facing accountability system, oriented towards global financial markets, international standards, and transnational regulatory frameworks. This orientation is made explicit in their sustainability reports, which signal a clear prioritisation of shareholder interests and financial market credibility:

> *[Company name] places a strong emphasis on robust corporate governance standards and practices. We believe that strong governance and compliance is essential for transparency, control, and performance, leading to sustained growth and value for shareholders (CP1, sustainability report 2023, p. 8).*

The composition of FOCs' boards of directors further reflects this orientation. Board members are mainly business professionals with backgrounds in the oil and gas industry, as noted in the same report:

> *The Board continues to include leading business experts from GCC countries, with considerable experience in the oil and gas business (CP1, sustainability report 2023, p. 8).*

This elite and externally appointed board members contrast with governance structures in the KRI, where community elders, tribal leaders, and religious figures play key roles in holding leaders accountable within

their communities. The exclusion of these local governance actors from corporate oversight structures signals a disconnect between formal governance mechanisms and local expectations of participatory and relational accountability. The governance performance of FOCs is operationalised through formal mechanisms such as key performance indicators (KPIs), executive scorecards, and committee oversight, which translate sustainability into calculable managerial processes. According to the report:

> *An Operational Scorecard is used by the ExCom to set and actively monitor ESG-related targets and key performance indicators (KPIs) across [company name] and its joint ventures. Our 2023 Group Scorecard had an HSSE & Sustainability element, which includes GHG/Methane Emissions milestones and Total Recordable Injury Rate (TRIR) improvement targets (CP2, sustainability report 2023, p. 9).*

In this way, accountability is produced through numerical performance measurements, linking sustainability outcomes directly to managerial incentives rather than to moral, spiritual, or communal obligations to the local population. This highly technocratic approach reflects accounting-based accountability (Dillard & Vinnari, 2019), where responsibility is discharged through metrics and control systems instead of relational ethics or culturally resonant practices.

Importantly, FOCs' governance discourse contains no reference to the political or cultural institutions that play a central role in the Kurdish conceptualisation of accountability. Neither tribal leaders, religious authorities, nor nationalist institutions appear in their governance disclosures. Instead, governance is presented as a series of compliance processes designed to align with international corporate governance standards. One company highlighted its commitment to benchmarking against global best practices, stating:

> *The company underwent an assessment by the International Finance Corporation in 2006 with the aim of enhancing governance practices. The company has since regularly benchmarked itself against local and global standards through external audits and independent reviews, most recently in 2023 (CP4, sustainability report 2023, p. 7).*

These external assurance mechanisms highlight an accountability framework that is directed predominantly outward, towards international observers and financial institutions, rather than inward, towards the communities directly impacted by their operations. As a result, the governance practices of FOCs not only fail to reflect the ethical and communal expectations of the KRI but also risk undermining local trust by excluding culturally embedded accountability mechanisms. This disconnect has significant implications for stakeholder engagement, as governance structures grounded solely in external standards may be perceived as illegitimate or unresponsive to local needs.

In addition, the Kurdistani conceptualisation of accountability is embedded in Islamic principles of stewardship, justice, and a collective sense of intergenerational responsibility to the community and to Allah (SWT). Environmental degradation, resource mismanagement, and social exclusion are viewed not merely as policy failures or operational risks but as breaches of moral and spiritual duty. Accountability in this framework transcends technical compliance; it is relational, communal, and grounded in an ethical covenant that binds individuals and institutions to both divine and societal expectations.

In contrast, FOCs adopt a markedly different concept of accountability. As outlined in their reports, their sustainability practices reflect an orientation towards operational efficiency, reputational risk management,

and regulatory compliance. This finding aligns with prior studies that argue corporations use sustainability disclosures to maintain legitimacy and manage stakeholder perceptions (Belal et al., 2015; Khan et al., 2020; Lauwo et al., 2020). FOCs explicitly frame their sustainability reports in technical and performance-oriented terms, reflecting a corporate logic in which sustainability serves business continuity, not moral responsibility. For example:

> *Our approach to sustainability focuses on minimising operational impacts, ensuring safe and efficient production, and supporting economic and social development in our host countries (CP1, sustainability report 2023, p. 3).*

All FOCs aligned their sustainability strategies with international benchmarks and standards. For example:

> *We comply with national regulatory frameworks and IFC standards, and work to continuously improve flaring, emissions, and water use (CP3, sustainability report 2023, p. 20).*

These disclosures demonstrate an externalised, rules-based framing of sustainability with no evident connection to local religious or cultural values.

Environmental performance is presented primarily through quantifiable indicators and benchmarked targets. FOCs report reductions in carbon intensity, flaring volumes, and water withdrawal, emphasising their goals to align with international best practices. They also highlight risk mitigation, describing ESG performance as critical to delivering on their strategy. These perspectives frame sustainability as an instrumental tool for protecting corporate reputation and maintaining investor confidence, rather than as a normative obligation to protect creation, an obligation rooted in the Kurdistani conceptualisation of accountability. This study finds that none of the FOCs refer to *khalifah* (environmental stewardship), *adl* (justice), or other ethical principles as foundations for environmental or social conduct. The entire sustainability discourse is framed through international standards, technical compliance, and stakeholder engagement mechanisms, largely devoid of any explicit reference to communal morality, spiritual accountability, or cultural embeddedness.

Even where biodiversity and water management are addressed, the language used is compliance-oriented. For example:

> *Our Biodiversity and Natural Resource Management Plan ensures that local habitats are protected in line with IFC guidelines and Iraqi national law (CP1, sustainability report 2023, p. 13).*

This contrasts with local views that regard land, water, and natural resources as divine trusts to be protected for future generations.

8.5 Chapter summary and conclusion

This chapter has evaluated the extent to which the sustainability reporting practices of FOCs operating in the KRI align with the region's conceptualisation of accountability for sustainability. The findings reveal a dominant reliance on Western frameworks, particularly the GRI, which, while globally recognised, fail to accommodate the moral, cultural, and socio-political specificities of the KRI. Corporate disclosures and reporting practices are primarily shaped by compliance obligations and reputational considerations, with accountability framed through technocratic tools such as KPIs. Stakeholder engagement practices, when

present, are mainly symbolic and top-down, with limited evidence of substantive dialogue with affected communities.

Moreover, this study demonstrates that the vague articulation of material information within the KRI's regulatory landscape permits selective and strategically curated disclosures. This regulatory ambiguity, coupled with the absence of legal enforcement mechanisms, enables FOCs to prioritise investor expectations while marginalising the voices of local stakeholders. The resulting accountability practices are externally oriented and risk alienating the very communities most affected by oil and gas operations. This chapter has also contrasted these findings with the Kurdistani accountability framework, revealing a critical misalignment between corporate reporting practices and local accountability expectations.

This chapter advances the thesis by showing that the transfer of Western sustainability reporting frameworks into the KRI has resulted in a form of accountability that is externally driven, compliance-focused, and disconnected from local socio-cultural values. It establishes that without culturally responsive frameworks and genuine participatory mechanisms, sustainability reporting risks becoming a tool for reputational management rather than a vehicle for meaningful accountability. These insights provide a crucial foundation for the subsequent chapter, which examines how sustainability reporting can be contextualised for a post-conflict region and explores the types of reporting practices that could be adopted to promote transparency and corporate accountability to local stakeholders in the KRI.

Chapter 9
The contextualising of sustainability reporting in a post-conflict region

9.1 Introduction

This chapter is the fourth findings chapter and addresses RQ4: *What types of sustainability reporting practices can be used to promote transparency and corporate accountability to local stakeholders in the KRI?* Previous chapters have developed the concept of accountability for sustainability from a local perspective, examined the economic, social, and environmental implications of oil and gas operations in the KRI, and analysed the reporting practices of FOCs against this conceptualisation of accountability. This chapter now moves beyond evaluation to identify the types of practices that could effectively enhance accountability and transparency in the KRI context. The purpose of this chapter is to contextualise sustainability reporting practices for the KRI. In doing so, the chapter highlights the importance of aligning reporting with the social, cultural, and institutional realities of a post-conflict region, where local stakeholders seek practices that reflect their own values and concerns.

The chapter is structured into four sections. Following this introduction, Section 9.2 examines the form and type of sustainability reports that local stakeholders want to meet their needs and promote accountability. Section 9.3 discusses the contextual barriers to sustainability reporting practices in the KRI. Finally, Section 9.4 closes the chapter with a summary and conclusion.

9.2 The form and type of sustainability reports that meet local needs

This section explores the form of sustainability reporting practices that local stakeholders in the post-conflict region require to meet their needs. It is organised in four subsections that cover Islam, the core tribal values and the localisation of sustainability reporting, the perspective of KRI officials on reporting practices, and views from mukhtars.

Sustainability reporting is a new concept in KRI that has been adopted in extractive industries by FOCs for the first time. This study finds that local stakeholders hold different expectations from corporate sustainability reporting practices and view these practices through a different lens than international standards developed in the West. Interviewees consistently argued that sustainability reporting was a Western practice imposed on the KRI without considering local cultural and social expectations. As a result, current sustainability reporting practices have created an accountability gap between FOCs and local stakeholders. This accountability gap arises from the failure of Western frameworks to address the specific social, cultural, and economic informational needs of local stakeholders.

9.2.1 Islam

The results present an essential insight and highlight the importance of Islamic values, derived from the Qur'an and Sunnah, in shaping corporate sustainability reporting practices within the extractive industries in the KRI. This study finds that Islamic values are powerfully embedded in Kurdish culture and can offer a more

contextually relevant accountability framework to address the sustainability concerns of local stakeholders. However, current corporate reporting practices, particularly those of FOCs, are driven by Western frameworks that fail to fully align with these religious and cultural expectations. FOCs prioritise compliance with global standards, such as the GRI and the UN SDG goals, while neglecting the ethical imperatives embedded in local religious traditions. The following quotes from FOC managers explain this disconnect:

> *In the Kurdistan region, we prioritise projects that bring immediate value to the community. However, integrating specific religious frameworks like Islamic environmental principles has not been a part of our reporting process to date (CM2).*

> *Our sustainability initiatives are designed to align with international standards such as the Global Reporting Initiative and the UN Sustainable Development Goals. While we are aware of local cultural and religious values, our primary focus remains on meeting global benchmarks to maintain consistency across all our operations (CM5).*

This misalignment contributes to a significant accountability gap, as local communities in the KRI expect sustainability reporting to incorporate Islamic moral and ethical principles. Participants in this study emphasised that existing reporting frameworks, imported from Western contexts, fail to capture values that are meaningful within the local socio-cultural and religious setting. They suggested that incorporating Islamic principles into corporate disclosure could help bridge this gap by enhancing local stakeholder trust. For example:

> *The current reporting practices themselves cannot address the accountability gap … They need to combine with Islamic principles … We need a reporting practice formed not only by our culture but also by religious principles (MCSR1).*

Islam is constitutionally recognised as a foundational source of law, and the legal framework prevents the introduction of legislation that contradicts its established principles (US Commission on International Religious Freedom, 2006). Despite this, FOC reporting practices often ignore these imperatives. Research participants expressed concern that the absence of Islamic principles in corporate reports weakens trust between oil and gas companies and local stakeholders. As the following quote states:

> *The majority of Kurds are Muslim, and religion plays a central role in social matters like marriage and divorce. So why shouldn't it also be considered in economic, social, and environmental issues? (LC4).*

The lack of detailed disclosure and integration of Islamic principles into corporate sustainability reports has created a disconnection between FOC's sustainability efforts and societal expectations. Participants identified specific Islamic concepts as essential values missing in the reports. Their absence compromises corporate credibility and hinders stakeholder engagement:

> *I strongly believe that Islamic ethics and teaching are not embedded in the FOCs report. This is a big issue and creates an accountability gap between us. For us, Islamic concepts such as community (ummah), unity (tawhid), environmental stewardship (khalifah), justice (adl), wisdom (hikma), kindness (ihsan), and modesty (tawadu) are important (MS1).*

Local stakeholders framed environmental responsibility as a regulatory issue and a spiritual obligation. They called for sustainability initiatives to reflect accountability to Allah (SWT) and Sharia principles, suggesting

that doing so would enhance the credibility and cultural relevance of FOC practices. The following quote explains:

> *Incorporating Islamic principles into reports can express how sustainability strategies fulfil the spiritual and ethical obligations presented in Islam. As a Muslim Kurd, I want to see references from the Qur'anic verses or Hadiths in the reports. Islam emphasises the importance of protecting the environment. If oil and gas companies address Islamic principles, they can connect well with the local Kurdish population's values (MS3).*

Some participants even proposed adopting Islam as a comprehensive reporting framework. They argued that, instead of simply integrating select values, current global standards such as the GRI should be replaced with a Sharia-based model tailored to the region's socio-cultural and environmental challenges. This view aligns with the broader Islamic accounting literature, which has long conceptualised Islam as a holistic basis for corporate reporting and accountability, emphasising social justice, full disclosure and accountability to Allah (SWT), the *ummah* and nature (e.g., Haniffa & Hudaib, 2007; Kamla et al., 2006; Khodakarami et al., 2024). The following quote highlights the significance of this perspective:

> *Globalisation has brought renewed attention to the relevance of Islamic principles in sustainability reporting practices. In the context of the KRI, adopting an Islamic model of sustainability reporting practices is seen as essential for addressing the region's unique socio-cultural and environmental challenges (AL2).*

Participants further suggested that including Sharia-based information in reports could restore trust and fill the accountability gap created by foreign-led practices:

> *Islam can provide a basic framework for enhancing accountability by incorporating Sharia-based information and addressing the gaps in corporate sustainability disclosures practised by FOCs (LC1).*

> *You know, our Islamic values and concepts should be appreciated in corporate reporting … The concept of ummah emphasises the importance of caring for the whole community. We also have the Shura concept, which emphasises consultation and collective decision-making (NGO4).*

One local FOC worker stressed the necessity of committing to Islamic values, such as social responsibility and charitable giving, in corporate reporting:

> *Islam clearly explains social responsibilities and emphasises that … Islam explained charitable giving and giving back to the community … Islam emphasises social inclusion, fairness, solidarity, justice, and principles of mercy … We need these Islamic values in corporate reporting (LW2).*

Additionally, participants highlighted the role of Islamic education in shaping corporate reporting norms. While the current accounting system incorporates Iraq's unified system with Western models (Hassan et al., 2014), participants advocated for incorporating Islamic accounting education to enhance ethical awareness and accountability:

> *Our accounting education is a mix of an Iraqi unified accounting system [a relic of the Ba'ath regime] and Western … We need to add Islamic accounting education to enhance knowledge and Islamic ethical framework … this is necessary to incorporate into reporting practices … that will help to address the current accountability gap (AL2).*

One widely discussed recommendation was to introduce sustainability reporting into formal education systems. Embedding Islamic principles in school curricula could raise awareness and cultivate future professionals with a strong sense of ethical responsibility. The following quote explains:

> *We need to start teaching sustainability not just from a Western perspective but through our own lens. Islamic principles already emphasise fairness, justice, and responsibility towards the environment. If we incorporate these ideas into our education system, people will see sustainability reporting as part of our values, not just a foreign practice (AL1).*

Interestingly, in explaining his perception of corporate sustainability reporting practices, a CSR manager in the KRI stated that the Islamic duty of *zakat*[35] could be applied to extractive industries:

> *Our economy is based on these companies … Imagine if we apply for zakat… a big philanthropy … This is what we want from reporting practices … This Islamic model can help poor people … If our companies pay zakat, poverty will be eradicated (MCSR2).*

Drawing on his experience with extractive industries, this interviewee argued that FOCs can improve well-being by welcoming a holistic approach to their corporate reporting practices that support the highest God-fearing moral standards within Islamic societies. He argued that by following some basic religious principles, such as *zakat*, corporations, especially extractive industries, could positively affect the local economy, fill the accountability gap, and address social and economic challenges in the KRI. He added:

> *If companies truly want to be accountable in our region, they should consider paying zakat. This is not just charity; it's a duty in Islam. It could generate real funds to help our poor communities, especially when so many profits come from our land. (MCSR2)*

The findings of this section address the gap in the literature where Osman et al. (2021) and Qian et al. (2021) have asked for more contextual research on sustainability reporting practices. They highlight the need for a culturally and religiously aligned sustainability reporting model. The current Western-dominated corporate disclosure practices of FOCs fail to meet local expectations, creating an accountability gap. Incorporating Islamic principles into sustainability reporting could enhance corporate credibility, strengthen stakeholder engagement, and align reporting practices with Kurdish societal values. Raising awareness through education and embedding Islamic accounting principles in corporate reporting frameworks could support ethical business practices.

9.2.2 Core tribal values and the localisation of sustainability reporting

In the KRI, tribal values remain foundational to shaping collective identity, governance, and moral expectations (Natali, 2013). Kurdish communities are embedded within socio-cultural norms that prioritise familial loyalty, communal solidarity, ethical conduct, and an intergenerational responsibility to care for land and natural resources (Mills, 2016). These values construct an informal but powerful accountability structure embedded in kinship ties, reverence for elders, and the stewardship of the environment as both heritage and trust. Kurdish tribal culture upholds mutual support, honour, and empathy as essential social principles. Ethical leadership is grounded in fairness, communal responsibility, and deference to collective wisdom, often placing the tribe's interests above individual concerns. Within this moral framework, sustainability is not perceived as

[35] *Zakat*, recognised as one of the Five Pillars of Islam, constitutes a fundamental religious duty that requires Muslims to contribute a portion of their wealth to support those in need. It represents a compulsory form of almsgiving and serves as a mechanism for redistributing resources within the Muslim community (*ummah*). In the Qur'anic framework, *zakat* is positioned immediately after prayer (*salat*) in terms of significance, highlighting its centrality to Islamic practice and belief.

a matter of external regulation but as a cultural and ethical obligation, an act of custodianship and relational care that ensures the longevity and integrity of both society and the environment. The following quote explains:

> *Caring for the land and each other isn't optional; it's who we are. When someone cuts down a tree or dirties a river, it isn't just a crime against nature; it harms our whole community and brings shame on us all. (TL1)*

Participants repeatedly emphasised the material importance of land, rivers, and mountains as economic assets and spiritual and historical foundations of Kurdish identity. As one mukhtar summarised:

> *Our land and rivers tell our story. If we pollute them, we erase part of ourselves (MO2).*

This view reflects an embedded connection between people and place and suggests that sustainability initiatives in the KRI must be grounded in such cultural and existential realities to promote accountability.

Additionally, there exists a collective aspiration among Kurds to restore dignity, unity, and autonomy following historical marginalisation and continued geopolitical pressures. These aspirations inform efforts to preserve language, cultural heritage, and sovereignty. This study finds that strong families and tribes form the bedrock for governance reform; however, tribal cohesion must be translated into institutional mechanisms that uphold cultural continuity while meeting contemporary governance and sustainability demands:

> *For us, rebuilding dignity and unity isn't just symbolic; it starts with the strength of our families and tribes. But if we want that to matter in governance, it has to become part of how institutions work, not just in our homes. (TL2)*

These insights reveal that sustainability reporting in the KRI cannot be meaningfully advanced through a technocratic or externally imposed framework. Instead, it needs to be localised and grounded in tribal ethics, cultural memory, and relational forms of accountability. This culturally aligned foundation offers a more authentic and inclusive pathway for engaging both communities and organisations in sustainable development efforts.

Further, a salient yet often overlooked dimension of sustainability reporting in the KRI is the embedded role of spirituality and ethical worldviews in shaping communal values and organisational conduct. Unlike technocratic models that dominate Western sustainability frameworks, Kurdish cultural traditions tend to embed moral and spiritual responsibilities into everyday social and environmental governance. Participants described sustainability measures as a technical obligation and a moral imperative tied to divine stewardship, ancestral responsibility, and intergenerational justice. The following quote explains:

> *Sustainability, for us, is not just a policy or a report. It's a sacred obligation. Our land and resources are entrusted to us. When we care for the environment, we honour both divine will and our heritage. Ignoring this is not just mismanagement; it's a moral failure. (LC2)*

In particular, Islamic teachings and traditional Kurdish beliefs offer powerful moral narratives that guide community obligations towards nature and society. Concepts such as *khalifah* (environmental stewardship), *amanah* (trust), and *adl* (justice) were frequently referred to by participants as foundational ethical principles. These values encourage custodianship of the land, protection of communal welfare, and the pursuit of equity, not merely as policy goals but as spiritual duties. The following quote explains:

> *In our culture, caring for the land is not just environmental. It's spiritual. If we misuse it, we are not just breaking the rules; we are breaking trust with our ancestors (TL4).*

Spirituality in the KRI is also found in rituals, oral traditions, and reverence for natural landmarks such as mountains, rivers, and valleys, which are seen as resources and elements of Kurdish identity. These identity-defining ties between land and spirit shape a distinctive accountability ethos:

> *Every spring, we climb the mountain, not just for water or pasture, but to honour our ancestors and renew our bond with the land. These places are sacred; they carry our history and promise (LW1).*

This spiritual worldview does not merely operate personally; it influences organisational narratives and governance practices, particularly in community-driven and family-led enterprises. As such, any effort to localise sustainability reporting in the KRI must account for this ethical-spiritual dimension, recognising that reporting frameworks grounded in spirituality and relational ethics may align more closely with local values than those predicated solely on compliance or profitability.

In the KRI, intergenerational responsibility is a culturally embedded principle shaping how communities relate to land, identity, and governance. From a tribal traditions' perspective, stewardship is regarded as a duty to the present generation and also as a sacred trust inherited from ancestors and owed to future descendants. Within this moral framework, sustainability is not simply a technical or regulatory concern; it is an ethical commitment to preserving cultural heritage, ecological integrity, and social cohesion across generations:

> *We protect these lands because they were entrusted to us by our fathers and grandfathers. Sustainability isn't new to us; it's in our way of life, our duty to the next generation (TL3).*

Such intergenerational logic challenges the applicability of Western sustainability reporting frameworks that prioritise investor-facing disclosures. These external models often fail to capture the embedded, relational, and temporal dimensions of accountability practised in Kurdish communities. Therefore, contextualising sustainability reporting in the KRI requires recognising and integrating these local ethical frameworks, where development is judged by its long-term impact on cultural survival, ecological resilience, and social well-being. Formal reporting systems of FOCs must move beyond compliance to reflect community-rooted aspirations, particularly those tied to heritage preservation, youth empowerment, and environmental restoration.

This novel finding challenges the dominant framework in sustainability reporting literature, which often centres on compliance-driven models (Gray, 2010; Milne & Gray, 2013). While prior studies (e.g., Morrison et al., 2024; Osman et al., 2021; Qian et al., 2021) have acknowledged the limitations of Western frameworks, this study finds that in the KRI, sustainability reporting should be conceptualised through the lens of tribal ethics, spiritual worldviews, and intergenerational obligations, forming a moral and relational mode of accountability to meet the needs of local stakeholders. The findings reveal that sustainability reporting in the KRI should not be framed as a strategic or reputational endeavour (Cho et al., 2015). This study contributes to the extant literature by uncovering (a) the role of tribal identity and kinship in shaping sustainability reporting practices and (b) the cultural logic of trust (*amanah*) as a lens for intergenerational sustainability. These findings address the call by Alawattage and Fernando (2017) to decolonise sustainability accounting by

foregrounding non-Western ontologies and culturally embedded accountability practices and studies, calling for more studies on the conceptualisation of sustainability reporting practices (Osman et al., 2021; Qian et al., 2021).

9.2.3 Perspective of KRI officials on reporting practices

This study finds that the sustainability reporting practices currently followed by FOCs are satisfying the requirements of the KRI government. KRI officials from MoF, MoNR, and MoP do not have any specific demands or expectations for any change or improvement in the current form of sustainability reporting practices. The findings from interviews with KRI officials reveal a clear focus on financial and economic gains from the sale of oil and gas, with only a very narrow focus on the social and environmental dimensions of sustainability. Given the post-conflict context of the KRI, they believed it is necessary to prioritise and consider economic gains first. The following quote explains:

> *We have to think about our economy … We have to think about food on the table. What should our people eat if they [FOCs] were not operating here? How can we cover KRI government operational expenses and pay salaries to our employees … We do not want people to be hungry. (MMP1)*

KRI officials put a lot of emphasis on economic stability in the region. They suggested that feeding the population and ensuring financial stability are key priorities at this time and should be considered first. Likewise, one MoF manager pointed out the tense and inconsistent relations with Baghdad and believed that in order to maintain stability in the KRI, we should focus on the economy and oil sales. He claimed that the Baghdad government wanted the economic defeat of the Kurds in order to increase its dominance over the region:

> *We have many financial and economic issues with Baghdad … We do not want to hand over all the powers of the region to them … We have sacrificed a lot for our independence … What is important now, after years of war and conflict, is the KRI's financial and economic independence. (MMF1)*

KRI officials noted that financial and economic aspects are the priority for the government, and social and environmental concerns are often secondary and considered superficial. A high-ranking MoNR manager believed that although some leaders or ministries may value these issues in general and at the systemic level, they are not addressed due to the sensitive geopolitical position of the region and problems with neighbouring countries:

> *The financial benefits are important for the KRI … This makes sense for our current situation … this is, to be honest, a sad thing that maybe the environment is just a superficial thing … but as a system, I don't think the environment is a priority. Maybe, I don't know, some ministries in the KRI cabinet have plans, but the key priority is the economy. (MoNR2)*

This study finds that the KRI government tends to prioritise economic gains due to the post-conflict fragility of the KRI, characterised by political instability and economic dependence on oil revenues. Such prioritisation reflects the government's preparedness to cooperate with FOCs under any conditions. It implicitly implies that ethical reporting practices and accountability to the local stakeholders in this field are not highly prioritised. Although these issues may be raised at the level of public discourse among policymakers, in practice, due to the complex political and economic conditions of the region, they are often ignored in the framework of macro-

policy and are considered more as a symbolic measure than a necessary one. This systematic lack of attention by the authorities to the issue of accountability to local stakeholders, coupled with their lack of pressure on FOCs, has enabled these companies to effectively ignore local stakeholders. The lack of requirements on the reporting practices of FOCs has created a situation in which the rights and interests of local communities have been marginalised, and economic and political priorities have prevailed. Therefore, it can be concluded that the lack of a strict regulatory framework has increased companies' non-transparent behaviours and weaknesses in their accountability to local stakeholders.

FOCs clearly hold a special place in the priorities of KRI officials and policymakers, but the government's excessive focus on economic achievements has led to many social and environmental issues. The government's current focus on financial survival, although understandable given the specific conditions of the post-conflict region, carries with it potentially irreparable risks and damages for local stakeholders. This situation may severely limit the capacity of the KRI to create a development-oriented and sustainable future.

9.2.4 Government-appointed officials for local communities: Views from mukhtars

Mukhtars, government-appointed officials for local communities, emphasised that corporate sustainability reporting practices must address the interests of the villages and the needs of communities directly influenced by the operations of FOCs. They noted that living near FOC operations exposes local citizens to environmental degradation, yet these effects are inadequately illustrated in corporate sustainability reports. Therefore, they highlighted several requirements for corporate reporting practices to ensure these companies meet the needs of the local stakeholders and promote accountability.

One mukhtar (MO2) expressed his frustration with the lack of accessibility and how FOCs report their operations' consequences, especially highlighting the language barrier. His key concern was the use of English as an exclusive communication channel. He also pointed to a broader issue, whereby FOC practices are designed for the global audience, which is the FOCs' shareholders and investors and excludes local stakeholders. He mentioned the current accountability gap resulting from reporting practices and argued that while FOC reporting practices may be transparent for the global community, they exclude local stakeholders, whose language is foreign to the FOCs. The absence of sustainability reporting in the Kurdish language highlights the lack of contextualisation in reporting practices in the KRI. Instead of being tailored to local linguistic and cultural realities, reports are almost exclusively produced in English. As a result, local citizens, the very stakeholders most affected by FOC operations, are excluded from meaningful engagement and dialogue regarding social and environmental impacts. This raises a question about whose interests these reports truly serve:

> *We know that their operation has consequences on water, lives, and our land. But their reporting in English will not help us. What can I do with the English report? Is it designed for me? I do not think so. … They should provide information on land degradation, waste management, and air quality in the local language. (MO2)*

Another mukhtar further critiqued FOCs' practices and believed that they fail to address local hiring practices and economic benefits to the local community. He pointed out the disconnect between FOCs' stated

commitments to social responsibility and the lived experiences of the local population, highlighting the need for accessible information on hiring practices, especially regarding the number of residents employed, particularly from their villages; the roles given to local people; and any training and development opportunities given to locals:

> *If we benefit from these companies, we should know how … If they create job benefits or help to develop our economy … they need to tell us in a way that we understand … Why they did not (in a clear language) tell us how they engage with us … how they support local businesses. (MO1)*

The third mukhtar had the same opinions and added another layer to the accessibility issues: literacy limitations. Many local citizens do not have the necessary English skills to understand the reporting, even if FOCs make their reports available online. He argued that the reporting mechanism should be understandable by everyone, even for local communities that may lack advanced education. He felt excluded from understanding reporting practices as they are written in complex language meant only for specialists or investors, instead of being explicitly aimed at local stakeholders. This situation highlights a more general concern of corporate accountability in the KRI, where simply providing information is not enough to promote accountability to local stakeholders if it is not accessible or understandable to local citizens. The following quote explains this view:

> *Well, I don't have proper literacy and numeracy … for me, having access to their disclose is not easy … I talked to them, and they said all the information is on the website … go and download our report … But what can I do with this report when it is written in a way that I cannot understand it. (MO3)*

The document analysis indicated a significant inconsistency in reporting practices. FOCs often fail to provide sufficiently detailed or substantive information about their engagement with local suppliers despite public claims of promoting economic development. Instead, they rely on vague statements lacking evidence or actionable insights. This lack of transparency raises concerns about the credibility of their corporate sustainability reports for local stakeholders. Without clear and detailed disclosures on local procurement practices, the reports risk functioning more as public relations tools than genuine accountability mechanisms. The same mukhtar argued that this deficiency undermines trust in corporate disclosures and perpetuates doubts about the authenticity of their sustainability claims:

> *If they do not provide details on their engagement with local suppliers, then the credibility of their reporting practices is questionable … This is good evidence that our economy remains marginalised despite these oil companies' sustainability claims. (MO3)*

Based on this study's findings, several key sustainability reporting practices can be identified for oil and gas companies operating in the KRI. First, reporting practices should be localised and accessible, including the use of the Kurdish language and simplified formats to ensure that local communities can understand and engage with disclosures. Second, companies should integrate Islamic ethical principles, such as adl, ummah, and khalifah, alongside tribal values, including communal responsibility, stewardship, and intergenerational care, to align reporting practices with local socio-cultural expectations. Third, sustainability reporting should prioritise downward accountability by addressing issues that directly affect local stakeholders, such as environmental degradation, employment opportunities, and community development. Fourth, companies should adopt more participatory and dialogic engagement mechanisms by involving local stakeholders,

including mukhtars and community leaders, in identifying and defining material issues. Finally, sustainability reporting should move beyond symbolic compliance with global frameworks by providing context-specific, transparent, and impact-focused disclosures that reflect the lived realities of communities in the KRI.

9.3 Contextual barriers to sustainability reporting in the KRI

While the previous section examined how sustainability reporting in the KRI could be contextualised through alignment with Islamic ethics and tribal values, the realisation of such a contextually grounded model remains constrained by several structural and institutional challenges. This section, therefore, investigates the key factors that limit the effective implementation of sustainability reporting in the region. This study identifies several contextual barriers that collectively undermine the significance of sustainability reporting in the KRI, including the imposition of Western frameworks unsuited to local realities, weak institutional enforcement, inadequate data collection systems, limited awareness and expertise among managers, a prevailing short-term orientation, and persistent geopolitical instability.

The imposition of Western sustainability reporting practices without adequately considering the local context reveals fundamental governance and regulatory deficiencies within the KRI. The absence of a strong institutional framework capable of supporting meaningful sustainability disclosures remains a critical barrier. Effective sustainability reporting, regardless of its Western origins, requires mechanisms that ensure compliance, transparency, and accountability (Morrison et al., 2024). Yet, in the KRI, weak regulatory oversight is compounded by limited awareness and insufficient training among local managers, thereby obstructing both the implementation and institutionalisation of these practices. One NGO representative explained:

> *We were not ready for this step … We just were excited to transfer oil independently and think about independent economics … Our institutions and managers are not fully prepared to engage with sustainability practices in a context-specific and comprehensive manner. (NGO3)*

This study finds that data collection poses a significant challenge to developing sustainability reporting in the KRI. Consequently, LOCs produce no sustainability reports, while FOCs tend to issue superficial or low-quality disclosures. This reveals operational inefficiencies and structural issues stemming from weak institutional enforcement and a limited awareness or prioritisation of sustainability among local actors. The complete absence of reporting among LOCs highlights a significant disconnect between corporate practices and the broader governance ecosystem. This data deficit indicates a weak institutional demand for transparency, a lack of stakeholder pressure, and minimal public expectation. Although FOCs possess greater familiarity with global sustainability frameworks, their engagement in the KRI context remains largely minimalist and compliance-driven, motivated more by global reputational concerns than by any substantive commitment to local accountability or community engagement. One CSR manager explained:

> *In local companies, there's no system in place to collect sustainability data, let alone report it. Even when foreign companies do report, it's usually just a checkbox exercise, nothing that really reflects local priorities or holds them accountable to communities here. (MCSR1)*

The lack of institutional infrastructure to support sustainability reporting has emerged as a significant barrier in the KRI, consistent with concerns raised in other developing contexts (e.g., Belal & Cooper, 2011; Dissanayake, Kuruppu, et al., 2021). In this setting, the absence of established systems for data management, coupled with limited internal expertise, obstructs the development of credible and consistent reporting practices. Addressing this challenge requires ongoing and iterative capacity-building initiatives to educate and train relevant personnel, thereby embedding sustainability reporting into organisational routines and cultures (Burnes, 2004). However, given the high turnover rates within public institutions and the private sector in the KRI, these efforts face frequent disruption, often necessitating repeated cycles of staff familiarisation and training, which further delays institutionalisation. As one accounting professor stated:

> *Every time someone leaves their position, we almost have to start from zero. There's no system or continuity, and most staff have never even heard of sustainability reporting, let alone know how to do it properly (AL1).*

A lack of awareness regarding the objectives and significance of sustainability reporting also presents a significant challenge within the KRI. Participants noted that efforts to initiate environmental and social reporting practices were often hindered by limited staff understanding and engagement. In many cases, sustainability was perceived as marginal to core business functions, particularly among local actors unfamiliar with global reporting norms. Unlike other developing countries where gradual improvements have been observed over time (e.g., Dissanayake, Kuruppu, et al., 2021), the KRI continues to struggle with foundational knowledge gaps, making the integration of sustainability into organisational practice a slow and uncertain process. One CSR manager explained:

> *Most employees, and even some managers, don't really know what sustainability reporting means. There's no proper training or explanation. It's treated like something foreign, something that doesn't relate to our daily work or local priorities (MCSR2).*

The study also finds that the advancement of sustainability reporting in the KRI is impeded by the widespread perception that such initiatives do not produce immediate or tangible benefits. This short-term orientation, particularly prevalent among LOCs, undermines internal commitment and diminishes the strategic importance of sustainability within organisational priorities. Consistent with observations in other developing contexts (e.g., Belal & Cooper, 2011), pursuing financial returns frequently overshadows longer-term social and environmental concerns, thereby limiting the potential for sustainability reporting to become embedded within corporate structures. Another CSR manager noted:

> *Managers here want to see quick results; if something doesn't boost profits right away, it's hard to get support for it. Sustainability is seen as a long-term idea, so it's not a priority for most decision-makers (MCSR1).*

In contrast to emerging signs of "unfreezing" (Schein, 1996) in other developing contexts, such as Bangladesh, where sustainability reporting is gradually gaining legitimacy amid pressures (Rahim & Wisuttisak, 2013), the KRI presents a far more constrained and stagnant landscape. In the KRI, institutional and organisational commitment to sustainability reporting remains underdeveloped, mainly constrained by weak regulatory frameworks and a prevailing short-term orientation among both local and foreign firms. Significantly, there is a marked absence of internal motivation to initiate or institutionalise sustainability practices, as such initiatives

are perceived to offer little immediate benefit and are often seen as irrelevant to pressing operational concerns. The persistent geopolitical instability in the Middle East, intensified by regional tensions, domestic political fragmentation, and chronic resource dependencies, undermines any realistic hope of embedding sustainability reporting in the near future. In this environment, the foundational step of unfreezing the status quo has not yet materialised. The urgency of survival, rather than the foresight of sustainability, continues to shape corporate priorities, leaving sustainability reporting marginalised and structurally disconnected from both governance and societal expectations.

These findings offer new insight into sustainability reporting practices in post-conflict, resource-rich regions like the KRI, a context that remains underexplored, mainly in existing literature. While Morrison et al. (2024) found that Western stakeholder theory and environmental accountability frameworks often lack cultural and contextual fit in Basra, this study extends that critique by demonstrating how such frameworks are imposed in the KRI without contextual adaptation, resulting in symbolic compliance rather than meaningful engagement. Consistent with Dissanayake, Kuruppu, et al. (2021), who identified barriers such as limited awareness, weak infrastructure, and complex data demands in the Indo-Pacific, this research finds that these challenges are further compounded in the KRI by three unique constraints: (a) extreme geopolitical instability and institutional fragmentation, (b) an acute absence of internal motivation and executive-level buy-in, and (c) persistent disruption from governance voids and high staff turnover. Tilt et al. (2021) have also identified the urgent need for tailored policy and institutional interventions in sub-Saharan Africa. The findings of this study respond directly to that call by showing that, in the KRI, without localised institutional mechanisms and context-specific capacity building, Western sustainability frameworks remain superficial, structurally disconnected from governance realities, and ineffective in advancing accountability or transparency for local stakeholders.

9.4 Chapter summary and conclusion

This chapter has addressed RQ4: *What types of sustainability reporting practices can be used to promote transparency and corporate accountability to local stakeholders in the KRI?* by identifying the types of sustainability reporting practices that could enhance transparency and strengthen accountability to local stakeholders in the KRI. The findings reveal that while globally accepted, the reliance on Western frameworks such as the GRI is insufficient in this context because it overlooks cultural, moral, and socio-political dimensions central to Kurdish society.

Several sustainability reporting practices that local actors consider essential have been highlighted. First, they emphasised the integration of Islamic ethical principles, including *ummah* (community), *khalifah* (environmental stewardship), and *adl* (justice), as the basis for sustainability disclosures. Such principles reframe sustainability not as a procedural obligation but as a moral and spiritual duty, making reporting more meaningful in the local context. Second, reporting must capture locally salient issues, such as environmental degradation, air and water pollution, and the socio-economic effects of oil operations on employment and procurement, thereby aligning disclosures with community concerns rather than distant investor priorities.

Third, accessibility is crucial: reporting must move beyond English-only, highly technical formats and include communication in Kurdish and through culturally resonant mechanisms such as oral traditions and community meetings.

These findings show that contextually embedded sustainability reporting, anchored in cultural and religious values, responsive to local concerns, and accessible to diverse audiences, offers the most viable pathway for promoting transparency and accountability in the KRI. In this way, the chapter had directly addressed RQ4 by demonstrating the types of reporting practices that local stakeholders view as necessary to strengthen corporate accountability and ensure meaningful engagement in a post-conflict context.

Chapter 10
Research summary, conclusion and recommendations

10.1 Introduction

This final chapter presents a comprehensive conclusion to the thesis by revisiting the research background, summarising the key objectives, and evaluating how these have been achieved throughout the study. It examines the significant empirical and theoretical insights emerging from the research, particularly in relation to corporate sustainability reporting and accountability in the KRI. The chapter outlines the study's key contributions to academic scholarship and its implications for corporate practice and public policy in post-conflict and culturally complex settings. It also provides targeted recommendations for corporate managers, policymakers, and international standard-setters seeking to improve sustainability reporting practices in fragile contexts. Additionally, the chapter acknowledges the study's limitations and identifies avenues for future research.

The chapter is organised into four sections. Following this introduction, Section 10.2 reviews the research background, objectives, and methodology. Section 10.3 then presents a summary of the research findings before Section 10.4 discusses implications for policy and practice, limitations, and directions for future research, before offering concluding remarks.

10.2 Summary of the research background, objectives, and methodology

Corporate sustainability reporting has become a key mechanism for promoting transparency and accountability in corporate practices (Amoako et al., 2022; Orazalin & Mahmood, 2020), particularly in the extractive industries (Amos, 2023). However, existing corporate sustainability reporting frameworks are primarily shaped by Western notions of accountability, which may not align with non-Western regions' socio-political, religious, and cultural contexts (Morrison et al., 2024; Osman et al., 2021; Qian et al., 2021; Tilt, 2016, 2018). Although oil and gas companies operating in the KRI often present themselves as sustainable in their disclosures, there is considerable doubt about the authenticity of such claims (Hassan et al., 2023). Moreover, the sustainability reports they issue are typically not grounded in local understandings of accountability, overlooking the community's customs, values, and beliefs (Morrison et al., 2024). As a result, they fail to ensure genuine corporate accountability to Kurdish society.

The KRI, as a post-conflict economy heavily reliant on oil and gas, presents a unique setting to examine the relevance and effectiveness of current sustainability reporting practices. While dependence on oil and gas raises significant sustainability concerns in any context, in the KRI these concerns are intensified by the region's post-conflict conditions. Years of armed conflict, political instability, recurrent disputes with Baghdad, economic volatility, and security threats from regional conflicts have undermined state institutions, diminished public trust, and produced fragmented regulatory frameworks (Hassan et al., 2023).

This study addressed this gap by evaluating the corporate sustainability reporting practices of FOCs in the KRI, delving into the complex dynamics of sustainability reporting practices within the KRI, and conceptualising the concept of accountability for sustainability from the local stakeholders' view. The research was guided by four interrelated research questions:

- To conceptualise accountability for sustainability within the KRI context by considering its local norms and values.
- To determine how institutional structures and dynamics, particularly the roles of FOCs and the KRI government, shape corporate accountability, sustainability reporting practices, and sustainability impacts in the oil and gas sector.
- To assess the extent to which corporate sustainability reporting practices of FOCs align with the Kurdistani conceptualisation of accountability for sustainability.
- To propose an alternative framework for sustainability reporting that meets the information needs of local stakeholders and enhances corporate accountability.

This study adopted a qualitative interpretive research methodology (Silverman & Patterson, 2021) to achieve these objectives, drawing on semi-structured interviews with key stakeholders, including corporate managers, policymakers, local community representatives, and religious leaders. Additionally, a qualitative content analysis of sustainability reports published by FOCs operating in the KRI was conducted to assess the alignment between reported disclosures and local accountability expectations. The thematic analysis method was used to identify key patterns in stakeholder perspectives and reporting practices. This qualitative methodology allowed for an in-depth exploration of the contextual challenges and limitations of existing sustainability reporting frameworks in the KRI.

10.3 Summary of research findings

The following sections discuss how these research questions were addressed and present the study's key findings.

10.3.1 Research question 1

Chapter 6 addressed RQ1 by examining how accountability for sustainability is conceptualised in the KRI from the perspective of local stakeholders. In the Western accounting literature, accountability is often understood as a formal relationship between two separate parties: an accountee and an accountability holder (Agyemang, 2024; Gray et al., 1996; Messner, 2009). However, in the KRI context, this two-party model obscures the complex socio-cultural and institutional dynamics that influence accountability in non-Western and post-conflict contexts. In the KRI, accountability is understood as a culturally embedded and morally grounded concept that extends beyond formal regulatory compliance to encompass answerability, personal responsibility, and ethical obligations rooted in Kurdish cultural, historical, and religious values. It is relational in nature, emphasising individual and collective responsibility to the community, future generations, and ultimately to Allah (SWT), as expressed in the local Kurdish term *berparsyareti* "بەرپرسیارەتی".

The conceptualisation of accountability for sustainability was developed according to the four key questions identified by Agyemang (2024). “Accountability to whom?” is the first question, which concerns how accountability relationships are fundamentally shaped by power imbalances, where some voices are heard while others remain silent, revealing asymmetries of power, access, and influence (Agyemang, 2024; Morrison et al., 2024).

First, accountability to Allah (SWT) represents a moral form of accountability that shapes both professional conduct and everyday life, demonstrating profoundly internalised religious values. While prior studies indicate that Sharia law has often been used instrumentally for legitimacy purposes (e.g., Kamla & Rammal, 2013), this study finds that accountability in the KRI is embedded in religious consciousness, informed by Qur’anic injunctions and Hadiths of Prophet Muhammad (PBUH), and serves as a lived form of spiritual governance (Abdelzaher & Abdelzaher, 2017; Helfaya et al., 2018; Khodakarami et al., 2024).

Second, this study identified accountability to the Kurdish nation as a distinctive form of moral and political responsibility rooted in the preservation of Kurdish identity and cultural resilience. Unlike the instrumental orientation observed in postcolonial contexts such as Sri Lanka (Alawattage & Fernando, 2017), accountability in the KRI operates through collective efforts to safeguard national heritage and social cohesion. This finding highlights Kurdish nationalism as an endogenous accountability framework, a form of social governance that connects ethical, cultural, and emotional commitments often overlooked in mainstream sustainability discourse.

Third, accountability to the tribe emerges as a powerful informal system of social governance that emphasises horizontal accountability mechanisms based on loyalty, honour, and solidarity. This is a novel finding in the literature, as it uncovers how tribal structures in the KRI function as powerful informal systems of accountability that operate outside the scope of formal institutions. Prior studies emphasise that sustainability reporting essentially privileges upward accountability to powerful actors such as donors, shareholders, and global standard-setters, thereby marginalising local communities (e.g., Agyemang, 2024; Belal et al., 2015; Noah et al., 2021). This study extends the literature by demonstrating that local accountability is sustained through tribal structures that remain culturally embedded and socially binding.

The second accountability question, “Accountability for what?”, focuses on what organisations are expected to disclose, justify, or assume responsibility for in their actions and reporting (Agyemang, 2024). The scope of accountability in the KRI is shaped by geopolitical conditions, socio-cultural norms, and sustainability imperatives. Accountability in this context is political and contested, influenced by both upward accountability to foreign actors and elite networks, and fragmented downward accountability to the local stakeholders. The accountors, such as FOCs, often align more closely with external patrons or powerful internal elites (Morrison et al., 2024), while the accountees (local communities) are sidelined in decisions affecting their land, resources, and developmental future (Adger, 2006; Belal et al., 2015).

These findings respond to calls in the literature (Frynas, 2010; Muttakin et al., 2018; Qian et al., 2021) for more empirical examination of how political fragmentation and foreign influence shape corporate

accountability in resource-dependent and fragile contexts and contribute to the decolonial turn in sustainability accounting by articulating the need for a KRI-owned accountability framework, grounded in local values and priorities rather than externally imposed metrics. This study proposes a normative and multidimensional model of accountability that prioritises (a) environmental stewardship, (b) human security, and (c) resource sovereignty. In doing so, the study responds to and advances existing calls (e.g., Agyemang, 2024; Morrison et al., 2024) for culturally and politically responsive models of accountability that reflect the lived realities of marginalised and post-conflict communities.

The question of "When and how is accountability discharged?" introduces important temporal and procedural dimensions that complicate traditional understandings of accountability. In the KRI, accountability in the oil and gas sector is primarily discharged through ex-post voluntary disclosures (after the event), often triggered by crisis events, such as gas flaring or moments of legitimacy threat, including regulatory debates and shifts in policy discourse. These disclosures reveal a procedural, control-oriented approach (Roberts, 2009). The reporting mechanism is often deployed as a reputation management tool by FOCs, designed more to satisfy external observers and reputational metrics than to promote transparency or stakeholder empowerment (Belal et al., 2015; Khan et al., 2020; Lauwo et al., 2020). Rather than acting as a platform for inclusive dialogue, the reporting mechanism addresses the concerns of investors and international audiences (Morrison et al., 2024) with minimal regard for the lived experiences of communities most affected by extractive operations (Alcadipani & de Oliveira Medeiros, 2020; Hassan, 2023; Noah et al., 2021; Qian et al., 2021). As such, reporting mechanisms fail to capture local stakeholder realities, particularly those of rural and marginalised populations living near production sites.

Finally, the question of "What are the consequences/outcomes of accountability?" necessitates an examination of how accountability outcomes affect both powerful *and* powerless groups (Agyemang, 2024). The consequences of accountability in the KRI are shaped by its unique political, socio-economic, and institutional environment, characterised by post-conflict state-building, weak regulatory structures, the dominance of political-business elites, and a nascent civil society. These features shape the outcomes of accountability initiatives in ways that differ markedly from Western contexts, where accountability is often linked to democratic consolidation and stakeholder empowerment (Gray et al., 1996; Mulgan, 2000; Roberts, 1991). Accountability often perpetuates existing patronage networks. Due to the fusion between political elites and economic actors, accountability mechanisms are frequently co-opted to consolidate power. As such, formal reporting processes, including sustainability disclosures, tend to be symbolic rather than substantive, aimed at satisfying international investors or multinational partnerships rather than empowering local stakeholders. Therefore, accountability outcomes in the KRI often prioritise external legitimacy over internal reform.

10.3.2 Research question 2

Chapter 7 addressed RQ2 and extended the discussion by examining the institutional arrangements that influence corporate accountability, sustainability reporting practices, and sustainability impacts in the region. Specifically, the chapter focused on the economic, environmental, and social impacts of FOCs and the role of the KRI government in promoting accountability on sustainability.

Although academic attention to sustainability issues have been growing (Baker et al., 2023; Noah et al., 2021; Noah et al., 2024; Qian et al., 2021), existing accounting research indicates that MNCs operating in developing countries and industries like oil, gas, and mining consistently use sustainability reports as a tool for enhancing their public image and maintaining institutional acceptance (Hassan, 2023; Lauwo et al., 2020; Qian et al., 2021; Uche & Khalid, 2023; Wijethilake et al., 2017). However, the efforts of these companies to fulfil corporate accountability have seldom resulted in meaningful improvements to the well-being of local community members (Noah et al., 2024). Instead, corporate operations have exacerbated the powerlessness of local communities (Qian et al., 2021; Wijethilake et al., 2017).

The findings revealed that the KRI government's economic policies since 2007 have facilitated the expansion of the oil and gas sector, positioning it as a key driver of economic growth. However, weak institutions and poor oversight allow LOCs and FOCs to prioritise the economic interests of a few powerful stakeholders over the sustainability concerns of the local stakeholders. This has led to severe social and environmental consequences for local communities. The findings demonstrate that economic transformation in the KRI has come at a significant environmental cost, with air and water pollution negatively impacting public health, agricultural productivity, and overall quality of life. Despite some FOCs operating in the KRI engaging in sustainability reporting, many, especially those from East Asia, demonstrate minimal commitment to meaningful corporate accountability. Their reporting aligns with Western accountability frameworks and fails to address local realities and concerns (Morrison et al., 2024). Moreover, LOCs in the KRI fail to publish sustainability reports entirely (whether through reports or their websites), exacerbating the lack of transparency and corporate responsibility. Consequently, there is little local pressure on FOCs to improve their sustainability reporting in the region.

Some well-known FOCs operating in the KRI demonstrate a degree of corporate accountability through their sustainability reporting; many others, particularly those from East Asia, show minimal commitment to corporate accountability. These companies often fail to demonstrate accountability and neglect the well-being of local communities and the environment. Notably, most FOCs' sustainability reports claim to follow internationally recognised accountability frameworks (such as those of the GRI) but are prepared with little to no local stakeholder engagement. As a result, these disclosures are of poor quality; offer limited references to KRI-specific issues; and fail to capture the social, economic, and environmental issues facing powerless local stakeholders. Consequently, these reports do not promote transparency and accountability but instead fuel growing frustration among local communities in the KRI. This study has exposed an accountability gap in sustainability reporting and practice in the KRI oil and gas sector and offers an alternative perspective to Morrison et al. (2024), who attribute challenges in sustainability reporting to the application of Western accountability frameworks. Instead, this study finds that oil and gas companies in the KRI fail to follow key principles, such as stakeholder engagement, outlined in the sustainability reporting standards they claim to follow.

The neglect of social and environmental concerns reflects widespread global patterns in which oil and gas companies in post-conflict and resource-rich areas prioritise economic profitability over ethical accountability

(Belal et al., 2015; Hassan, 2023; Lauwo et al., 2020). Consistent with prior research, this study finds that FOCs in the KRI externalise environmental costs onto marginalised communities, following a capitalist model that prioritises profit maximisation over corporate accountability (Belal et al., 2013; Hassan et al., 2023; Hilson, 2012). Weak regulatory frameworks and limited enforcement of environmental laws facilitate this externalisation of harm, allowing oil and gas companies to avoid accountability mechanisms and create an accountability gap.

A key factor exacerbating this accountability gap is the political connection between some political parties and extractive industries (Hassan et al., 2023). The alignment of economic interests between policymakers and oil and gas companies creates a governance structure in which social and environmental issues remain secondary to economic growth. This dynamic illustrates regulatory capture, where corporate political influence weakens regulatory oversight and diminishes the enforcement of corporate accountability (Noah et al., 2021). The lack of a consistent framework for accountability throughout the sector indicates that external pressures are the main driving force for corporate accountability. This finding is consistent with literature suggesting corporations engage selectively and strategically with different stakeholders, privileging those with political economy power and influence and marginalising other groups, such as local communities (Lauwo et al., 2020; Mitchell et al., 1997).

The findings also highlight profound power asymmetries between stakeholder groups, shareholders of oil and gas companies, and local communities in the KRI. Although local communities and villages suffer the negative consequences of extractive industries, they are consistently cut out of corporate decision-making and sustainability processes. This power imbalance has led to growing frustration among local Kurdish stakeholders, who continue to bear the environmental and social costs of the oil industry without having a voice in corporate decision-making or sustainability processes. Consequently, there is a need for reporting entities to adhere to the requirements of international sustainability reporting standards/accountability frameworks by engaging with local stakeholders to understand local issues better and to address them in their sustainability disclosures.

Further, this study recommends that policymakers and regulators introduce mandatory sustainability reporting requirements relating to marginalised local stakeholders, which could close information asymmetries and shed light on the different impacts of oil and gas companies' social and environmental effects. Such an approach is in line with calls in the literature for greater transparency and accountability of corporations in resource-dependent economies (Amos, 2023; Belal et al., 2015). In the absence of transparency and accountability mechanisms, oil and gas companies are unlikely to adopt a better balance between the economic interests of powerful stakeholders (providers of financial capital) and the sustainability concerns of powerless stakeholders (marginalised local communities and villages).

10.3.3 Research question 3

Chapter 8 addressed RQ3 and assessed the extent to which the corporate sustainability reporting practices of FOCs align with the Kurdistani conceptualisation of accountability for sustainability. As demonstrated above,

accountability in the KRI is embedded in moral obligation, religious responsibility, tribal expectations, and national identity. It is fundamentally relational, multi-directional, and informed by local socio-political dynamics. Against this conceptualisation, the findings reveal a significant misalignment between the corporate sustainability reporting practices of FOCs and the local expectations of accountability in the KRI.

Most of the FOCs operating in the KRI defined accountability primarily through a narrow lens of legal compliance and investor relations, resulting in corporate reporting practices that are procedural and externally oriented. This illustrates a dominant focus on upward accountability, directed towards regulatory bodies, shareholders, and home-country stock exchanges, rather than towards local stakeholders (Belal et al., 2015; Lauwo et al., 2020). While some FOC managers articulated more relational or morally grounded understandings of accountability, emphasising honesty, transparency, and the risks involved in public disclosure, these perspectives remain secondary in practice. Compounding this issue is the absence of a formalised accountability framework in the KRI, where neither domestic law nor government contracts mandate non-financial disclosure or stakeholder engagement, thereby emphasising discretionary and minimalist reporting practices. In the absence of a clear regulatory framework, accountability becomes a managerial choice rather than an enforceable obligation, creating a significant accountability gap. These findings suggest that while such upward, compliance-focused models may be effective in well-regulated environments, they fall short in post-conflict contexts like the KRI, where stakeholders place greater value on downward accountability, moral responsibility, and culturally embedded notions of transparency and justice.

The reliance on international frameworks, such as the GRI, further highlights the accountability gap. While the GRI framework has been praised for enhancing standardisation and comparability in sustainability disclosures (Abeysekera, 2022; Dissanayake, 2021; Parsa et al., 2021), this study finds that its implementation by FOCs in the KRI is mostly superficial and strategically motivated. FOCs used the GRI to signal symbolic compliance and reputational capital rather than meaningfully engage with local concerns or promote accountability (Abugre & Anlesinya, 2020; Lauwo et al., 2020; Noah et al., 2024).

In the KRI, materiality assessments are informal and top-down and lack stakeholder engagement. This reduces the credibility of the reports and demonstrates a largely performative approach to accountability. While the extant literature typically associates materiality with stakeholder-driven relevance (Baumüller & Sopp, 2021; Farooq et al., 2021), this study shows that FOCs in the KRI define materiality according to strategic priorities rather than community impact in the absence of regulatory enforcement. This finding addresses Farooq et al.'s (2021) call for more research comparing claims about materiality assessments with actual practices.

Additionally, the stakeholder engagement strategies employed by FOCs are limited (if present) and largely symbolic. While companies claimed to conduct stakeholder consultations, these efforts were often one-directional and lacked responsiveness or participatory mechanisms. This supports the findings of Adams (2017) and Belal and Owen (2015), who showed that much of corporate stakeholder engagement remains rhetorical. In the KRI, where relational accountability is paramount, such superficial engagement practices contribute to an accountability deficit.

The findings presented in Chapter 8 contribute to ongoing debates on the localisation of sustainability reporting frameworks in non-Western contexts (see, e.g., Osman et al., 2021) by exposing a fundamental misalignment between the externally imposed logics of corporate accountability and the embedded socio-cultural norms of the KRI context. While FOCs operate within a globally standardised reporting framework, emphasising procedural compliance, shareholder primacy, and performance metrics, the Kurdistani conceptualisation of accountability for sustainability focuses on ethical stewardship, communal obligation, and spiritual responsibility. This disconnect is not merely technical but profoundly ideological, as it reveals how global frameworks marginalise local knowledge systems and moral claims (Belal & Owen, 2015; Lauwo et al., 2020). The failure of FOCs to incorporate Islamic values, or other culturally resonant norms, into their sustainability discourse reflects a more profound marginalisation of indigenous accountability expectations under the pretext of global best practices. This supports critiques in the literature that corporate sustainability reporting, when disconnected from context-specific moral foundations, risks undermining genuine accountability and instead serves managerial control rather than empowering affected communities (Dillard & Vinnari, 2019; Gray, 2010).

10.3.4 Research question 4

Chapter 9 addressed RQ4 and developed practical, contextually relevant solutions by examining the types of sustainability reporting practices that can enhance transparency and corporate accountability to local stakeholders in the KRI. As noted above, the current sustainability reporting practices adopted by FOCs are primarily shaped by global frameworks such as the GRI and the SDGs. While these frameworks provide international credibility and comparability (Fonseca et al., 2014), they have been introduced into the KRI without adequate adaptation to the local socio-cultural context. As a result, they have contributed to the emergence of a significant accountability gap between FOCs and local communities. This gap stems not only from technical limitations or weak institutional enforcement, but from a deeper disjuncture between globally standardised reporting mechanisms and the culturally embedded norms of accountability that shape stakeholder expectations in the KRI.

The findings support critical perspectives within the literature that caution against the universal application of Western-centric sustainability models in non-Western and post-conflict contexts (Cabrera-Narváez & Quinche-Martín, 2021; Morrison et al., 2024). Prior research has highlighted how global sustainability frameworks often fail to acknowledge local priorities and ethical systems, thus perpetuating forms of symbolic compliance (Belal & Cooper, 2011; Gray, 2010; Kamla, 2007). In line with these critiques, the study shows that corporate sustainability disclosures in the KRI are frequently perceived by local stakeholders as inaccessible, irrelevant, and externally oriented. This perception is embedded in the mismatch between the procedural, standardised nature of international frameworks and the relational, ethical, and spiritual dimensions of accountability valued by Kurdish communities. While the literature has identified issues of managerial capture and reputational image management in emerging economies (Cho et al., 2015; Lauwo et al., 2020; Noah et al., 2024), this study goes further by demonstrating that the exclusion of local ethical frameworks,

particularly Islamic and tribal values, significantly compromises trust and undermines the ability of sustainability reports to promote accountability and engage meaningfully with local stakeholder concerns.

Islamic ethical principles, such as *ummah* (community), *khalifah* (environmental stewardship), and *adl* (justice), emerged in Chapter 9 as foundational to the contextualisation of sustainability reporting. Participants consistently referenced these values as essential for promoting accountability in the KRI. Yet, such religious constructs are absent from current FOC disclosures, which prioritise compliance with global standards over alignment with local spiritual and moral worldviews. This finding extends previous studies and answers calls for further research on the conceptualisation of sustainability reporting practices (Morrison et al., 2024; Osman et al., 2021; Qian et al., 2021).

In addition to Islamic values, core tribal ethics in the KRI play a crucial role in shaping locally meaningful conceptions of sustainability reporting practices. Tribal values, such as communal solidarity, reverence for elders, and stewardship of natural resources, constitute a foundational ethical framework that governs social responsibility in Kurdish society. Like Islamic ethics, these principles challenge the applicability of externally imposed sustainability frameworks by centring relational and intergenerational responsibilities. This novel finding challenges the dominant framework in sustainability reporting literature, which often centres on compliance-driven models (Gray, 2010; Milne & Gray, 2013). While prior studies (e.g., Morrison et al., 2024; Osman et al., 2021; Qian et al., 2021) acknowledge the limitations of Western frameworks, this study finds that, in the KRI, sustainability reporting should be conceptualised through the lens of tribal ethics, spiritual worldviews, and intergenerational obligations, forming a moral and relational mode of accountability to meet the needs of local stakeholders. This study contributes to the extant literature by uncovering (a) the role of tribal identity and kinship in shaping sustainability reporting practices and (b) the cultural logic of trust (*amanah*) as a lens for intergenerational sustainability. These findings also address the call by Alawattage and Fernando (2017) to decolonise sustainability accounting by foregrounding non-Western ontologies and culturally embedded accountability practices.

However, a critical disconnect has been shown to exist between governmental priorities and socio-cultural expectations in the KRI. While Islamic and tribal values are the expectations of local stakeholders from sustainability reporting practices, the government's near-exclusive focus on economic survival reflects a utilitarian orientation. The absence of official requirements for improved sustainability disclosures and the government endorsement of current FOC reporting practices reveal a governance gap that undermines efforts to localise sustainability frameworks. Sustainability reporting practices and accountability to the local stakeholders are not highly prioritised by officials. Although these issues may be raised at the level of public discourse among policymakers, in practice, due to the complex political and economic conditions of the region, they are often ignored in the framework of macro-policy and are considered more as a symbolic measure than a necessary one.

10.4 Contributions, implications, limitations, and direction for future research

This section presents implications for policy and practice, the limitations of the study, and directions for future research before offering concluding remarks.

10.4.1 Contributions to knowledge

First, at an academic level, this study contributes to the literature on accountability and sustainability reporting in the non-Western world by providing empirical evidence on sustainability reporting practices from a post-conflict region in the MENA (Morrison et al., 2024; Osman et al., 2021; Qian et al., 2021). While prior studies have extensively examined sustainability reporting in developed Western contexts (e.g., Farooq & de Villiers, 2019; Kaur & Lodhia, 2018), research in post-conflict and resource-dependent regions remains scarce (Amos, 2023; Hassan, 2023; Morrison et al., 2024). This study contributes unique insights to sustainability reporting literature by offering empirical evidence from a region shaped by a history of conflict, a unique geopolitical position, and ongoing peacebuilding efforts (Hassan et al., 2023). Despite the challenges of limited data availability and political sensitivities in the oil and gas sector, this study has addressed this gap by examining FOCs' sustainability practices within the KRI, a region with significant resource wealth that is aiming for economic and political autonomy. The empirical contribution of this study originates primarily from a set of interview data that illuminated the voices and perspectives of local stakeholders of a post-conflict region concerning sustainability reporting practices. In order to thoroughly evaluate and address the region's unique socio-environmental challenges, inform policymaking, and contribute to sustainable development, such insights are essential but scarce within the current sustainability reporting literature (Belal et al., 2013; Morrison et al., 2024).

Second, this study contributes to accountability theory by extending the four accountability questions identified by Agyemang (2024) to the socio-political, cultural, and religious context of the KRI to conceptualise accountability in the region. While much of the existing literature conceptualises accountability as a formal, two-party relationship between an accountor and an accountee (Agyemang, 2024; Gray et al., 1996; Messner, 2009), this study reveals how accountability in non-Western, post-conflict settings, such as the KRI, is shaped by communal, religious, and relational obligations. Prior studies in religious societies (e.g., Gallhofer et al., 2011; Haniffa & Cooke, 2005; Jayasinghe & Soobaroyen, 2009; Kamla et al., 2006; Kamla et al., 2012) and tribal societies (Gallhofer & Haslam, 2004) show how spiritual duty, kinship, and collective well-being often override market-based or shareholder-focused accountability norms. Building on and advancing this body of work, this study develops a contextualised conceptualisation of accountability in the KRI that is culturally embedded, morally grounded, and relational in nature. It argues that accountability extends beyond formal disclosure mechanisms to include obligations to local actors such as community leaders, tribal elders, and religious authorities. In doing so, the study not only applies but also *reframes* accountability theory to reflect the moral and social expectations of stakeholders in Islamic, post-conflict societies.

Third, by examining the sustainability reports produced by FOCs operating in the KRI, this study has exposed significant disparities between corporate disclosures and the expectations of local stakeholders. Prior research has shown that sustainability reporting is frequently employed to advance the interests of investors, donors,

and political elites (Belal & Owen, 2015; Lauwo et al., 2016; Muttakin et al., 2018) or to preserve reputation and manage stakeholder perceptions (Hassan, 2023; Khan et al., 2020; Lauwo et al., 2020), rather than promoting accountability and meaningful stakeholder engagement and dialogue and neglect of culturally specific and contextually relevant issues (Morrison et al., 2024; Qian et al., 2021). In the KRI, this misalignment is particularly pronounced, as local stakeholders expect accountability for environmental degradation, employment opportunities, and social investment, issues that are frequently marginalised or omitted from formal reports. Addressing this misalignment requires sustainability reporting approaches that integrate local accountability norms and provide genuine transparency for all stakeholders, rather than privileging external audiences.

Fourth, this study advances the concept of accountability by situating it within the broader literature on sustainability reporting and corporate accountability. Prior studies have shown that Western frameworks typically emphasise contractual and legalistic dimensions of accountability, often privileging shareholders and financial stakeholders (e.g., Bovens, 2007; Gray et al., 1996; Messner, 2009). In contrast, the KRI accountability lens has been conceptualised herein as a moral and spiritual obligation, grounded in Islamic notions and collective well-being, where accountability extends beyond investors to Allah (SWT), the nation, society, and future generations (Haniffa & Hudaib, 2007; Kamla et al., 2006; Lewis, 2006). This study contributes to the literature by demonstrating how sustainability reporting practices in the KRI interact with neoliberal models of corporate accountability, revealing tensions between profit-driven imperatives and Islamic ethical principles of justice, stewardship, and social responsibility. Therefore, beyond the KRI, this study offers insights relevant to other developing and Islamic countries facing comparable socio-political and economic challenges.

Finally, the research aligns with global sustainability efforts, particularly the UN SDGs related to responsible production, reduced inequalities, and environmental sustainability. This study contributes to the ongoing debate on how corporate responsibility can be adapted to diverse socio-cultural environments by showcasing the limitations of Western-centric sustainability reporting models in non-Western contexts.

10.4.2 Implications for policy and practice

The findings of this study hold important implications for multiple stakeholder groups involved in promoting corporate accountability in post-conflict contexts such as the KRI. For policymakers and government officials, the results can inform the design of regulatory reforms that enhance transparency and ensure that FOCs and LOCs are held accountable to affected communities. Standard-setting bodies, such as the GRI and the ISSB, may consider revising or expanding their guidelines to ensure that sustainability reporting more effectively addresses the information needs of local stakeholders in fragile and conflict-affected regions. Practitioners, including sustainability reporting managers, consultants, and assurance providers, can draw on these insights to benchmark, adapt, and improve current practices so that the voices and concerns of marginalised or underrepresented stakeholders, particularly in tribal, rural, and post-conflict settings, are adequately reflected in corporate disclosures.

In addition, this study highlights the need for context-sensitive policy frameworks that consider the socio-political and cultural complexities of regions like the KRI. The prevalence of tribal loyalties, Islamic values, and personalised power structures necessitates that accountability mechanisms extend beyond Western frameworks. Policy design must acknowledge that traditional governance structures, including informal community leaders and religious figures, continue to shape perceptions of authority and responsibility. Hence, reforms aimed at improving sustainability reporting and corporate accountability should embed mechanisms for meaningful local participation, incorporating culturally grounded notions of collective responsibility and moral duty.

The findings offer practical insights for policymakers, regulatory bodies, and corporate managers by emphasising that accountability mechanisms must be grounded in the local socio-political and cultural realities of the KRI. Building on the study's earlier contributions, which highlight the accountability needs of local communities and the misalignment between Western-style sustainability reporting and these expectations, this research recommends the development of frameworks that integrate local norms with international standards. Policymakers and regulatory bodies are urged to make sustainability reporting compulsory and to adapt internationally recognised standards and external assurance mechanisms so that they explicitly respond to local stakeholder concerns, such as environmental degradation, employment opportunities, and community welfare, rather than privileging external audiences. The GRI and the ISSB could support this process by developing guidance that embeds local perspectives into global frameworks. Meanwhile, professionals preparing and assuring sustainability reports should apply these insights to better represent the marginalised stakeholder groups' voices. In this way, regulatory reforms and assurance practices could improve compliance and directly contribute to narrowing the accountability gap identified in the KRI. Furthermore, the findings emphasise the importance of legal and institutional capacity to ensure accountability in the extractive sector. The absence of a strong regional regulatory framework enables selective, elite-serving disclosure practices by many FOCs. This weakens transparency and marginalises the voices of those most affected by corporate operations. As such, it is imperative that the KRI government and associated oversight bodies develop and enforce clear reporting standards that mandate disclosures on environmental and social impacts relevant to local stakeholders. Additionally, independent sustainability assurance processes and stakeholder forums should be institutionalised to promote trust and improve accountability outcomes.

This study also draws attention to the disconnect between corporate sustainability disclosures and the priorities of local communities. Reports are often crafted to meet the expectations of foreign investors or political elites, thereby highlighting existing power imbalances. This performative approach undermines the emancipatory potential of sustainability reporting and fails to deliver meaningful accountability. However, incorporating Islamic accountability principles, such as justice, trust, and community welfare, can reframe reporting practices to prioritise ethical conduct, collective well-being, and intergenerational equity. Policymakers and practitioners should consider how these principles can inform the development of culturally legitimate and morally grounded accountability systems. This study therefore recommends that oil and gas companies operating in the KRI embed local stakeholder interests into their strategic and operational decision-making. Improved

stakeholder engagement and more responsive sustainability reporting are essential to restoring trust and enhancing the relevance of corporate disclosures.

Likewise, the findings have implications for international development agencies and donors supporting governance and sustainability reforms in fragile contexts. The evidence from this study suggests that externally imposed frameworks, if disconnected from local power dynamics and cultural norms, risk failure or elite capture. International actors must, therefore, support co-designed, participatory reform processes that incorporate indigenous knowledge systems, religious values, and local community structures. Such an approach would increase the credibility, relevance, and effectiveness of sustainability reforms, particularly in post-conflict societies where institutional trust is often low.

10.4.3 Limitations and directions for future research

This study, while offering important insights into sustainability reporting and corporate accountability in the KRI, is subject to several limitations, some of which suggest promising directions for future research. Firstly, the study's findings are based on a single regional context. The unique socio-political, religious, and post-conflict characteristics of the KRI may not be fully representative of other regions within Iraq or the broader MENA region. Future research could extend this work through comparative case studies across other Muslim-majority or post-conflict regions to examine how local norms, religious values, and political dynamics shape sustainability reporting in different contexts.

Secondly, this study has highlighted the performative nature of sustainability reporting, where disclosures often serve foreign investors or political elites, sidelining the concerns of marginalised local stakeholders. Future research could delve further into the role of assurance providers, consultants, or development agencies in shaping these reporting practices. Understanding the role of these intermediaries could provide further insights into how credibility is constructed and maintained in fragile or transitional economies.

Thirdly, while this study investigates the sustainability reporting practices of oil and gas companies in the KRI, its secondary data were limited to the sustainability reports of FOCs. Furthermore, access to additional internal corporate documents and company-level sustainability data was limited, particularly within the post-conflict context of the KRI. Future research could broaden this focus by exploring additional accountability mechanisms, including local media coverage, social media discourse, and global transparency initiatives. In addition, although this study discusses the social, cultural, and religious context of accountability in the KRI, it does not examine the direct role of tribal groups, local community groups, or religious bodies in shaping sustainability reporting practices. Future research could explore how these social and moral-cultural institutions influence reporting expectations, accountability relationships, and sustainability-related decision-making in the KRI.

Finally, this study contributes to the growing body of work that critiques the Western-centric foundations of corporate accountability models. It advocates for culturally embedded frameworks grounded in Islamic values and communal ethics. Future research could build on this by developing or empirically testing alternative accountability models, particularly those embedded in indigenous or post-conflict ontologies, to offer more

inclusive and pluralistic approaches to corporate accountability. In doing so, future studies could further explore how local knowledge systems and traditional governance mechanisms can be integrated into sustainability reporting practices to support socially just and culturally relevant development.

10.4.4 Concluding remarks

This study examined sustainability reporting practices in the KRI, focusing on the activities of both LOCs and FOCs in a post-conflict setting and evaluating the extent to which these practices meet the accountability needs of local stakeholders. While oil-led reforms in the region were intended to promote economic development, the findings reveal that weak institutions and limited oversight have allowed economic interests to be prioritised at the expense of environmental and social concerns. Government-owned LOCs do not publish sustainability reports, while FOCs largely adopt Western reporting frameworks that overlook local values, minimise stakeholder engagement, and fail to account for the lived realities of affected communities. These practices have contributed to a growing accountability gap in the KRI oil and gas sector, deepening mistrust and frustration among marginalised stakeholders. This thesis contributes to the literature by offering a context-sensitive, culturally grounded critique of sustainability reporting in a fragile, resource-rich region and by calling for the development of more inclusive and locally meaningful accountability frameworks.

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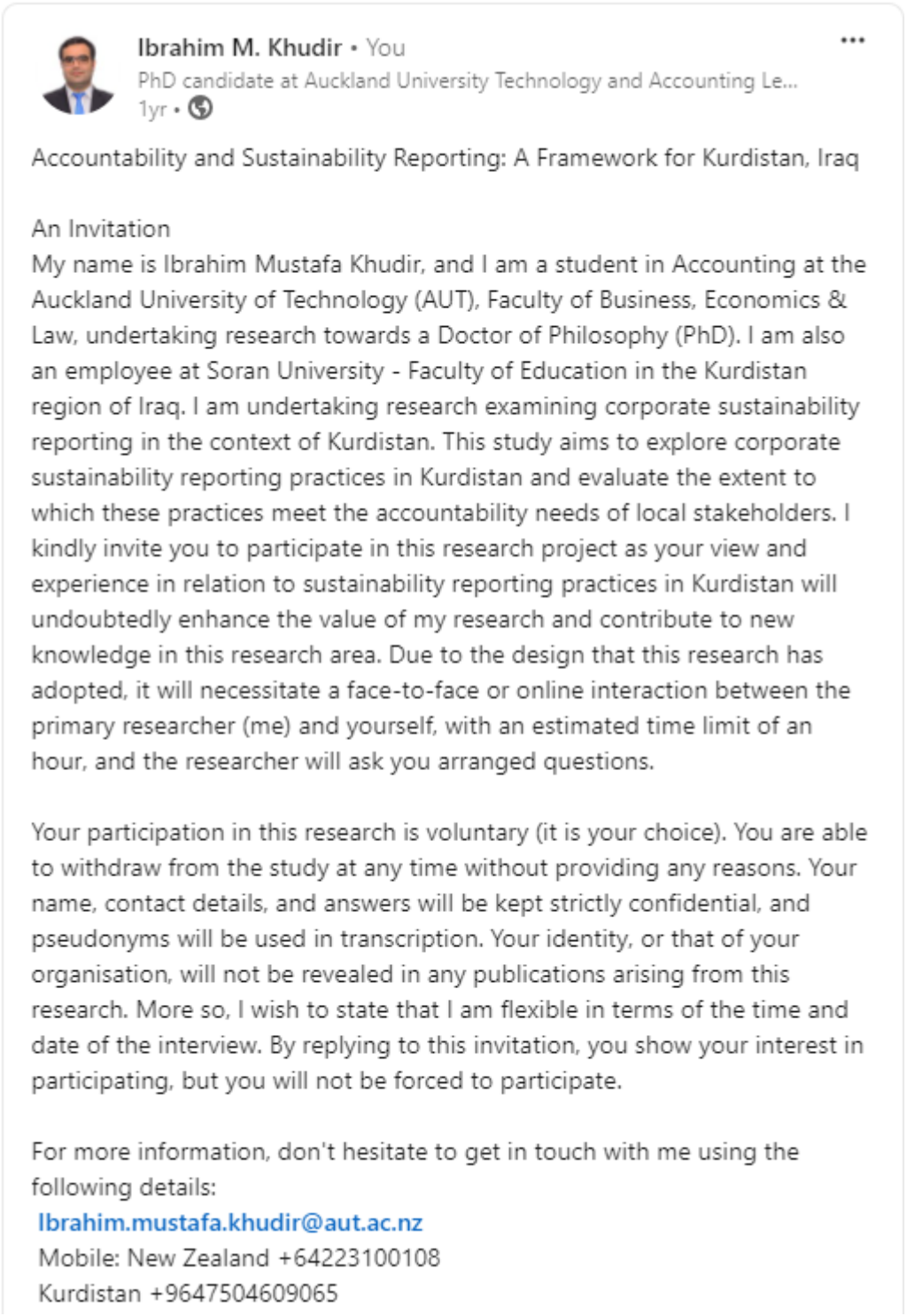
Appendices

Appendix A: Advertisement of the research on LinkedIn



Ibrahim M. Khudir • You
PhD candidate at Auckland University Technology and Accounting Le...
1yr •

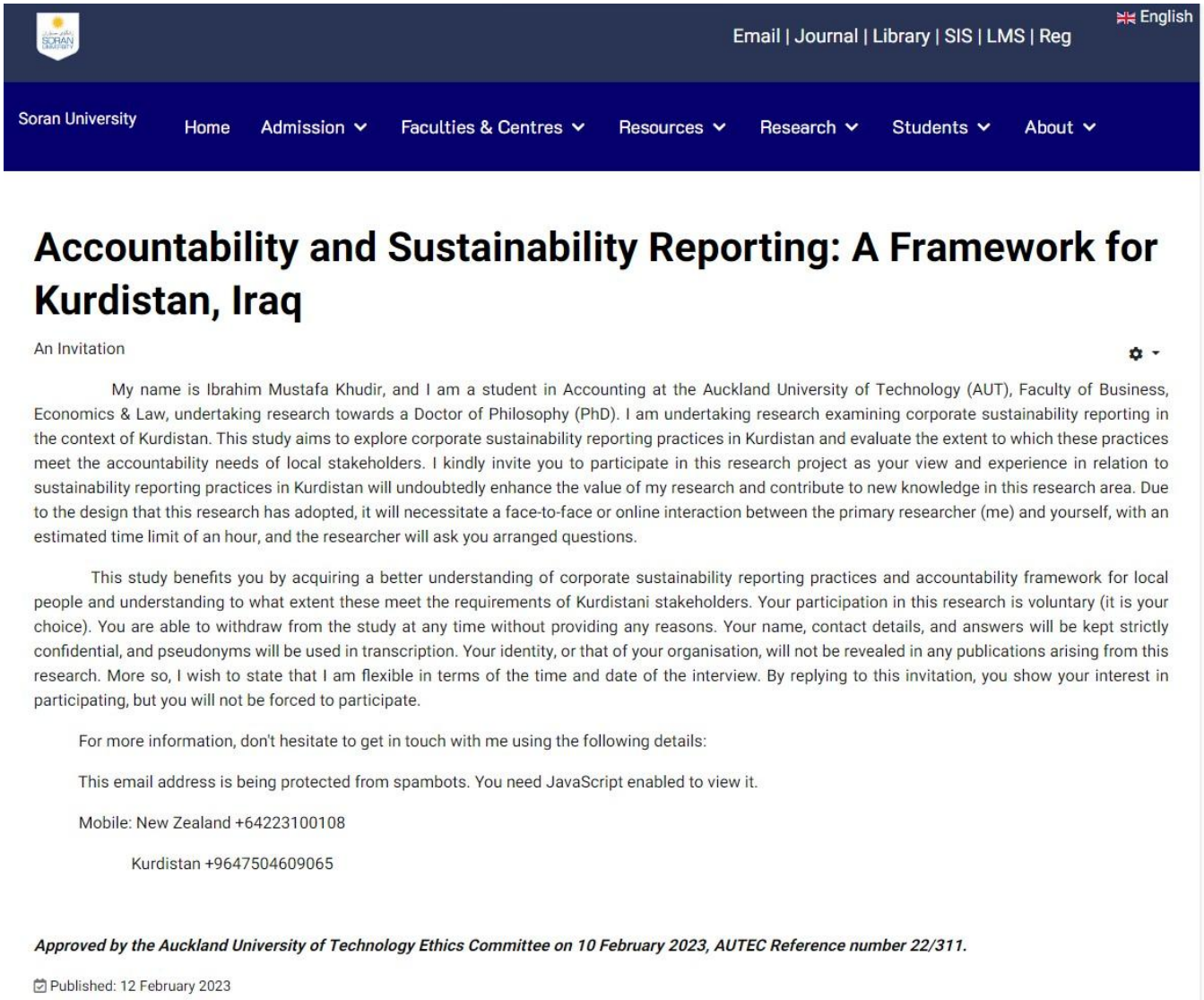
Accountability and Sustainability Reporting: A Framework for Kurdistan, Iraq

An Invitation
My name is Ibrahim Mustafa Khudir, and I am a student in Accounting at the Auckland University of Technology (AUT), Faculty of Business, Economics & Law, undertaking research towards a Doctor of Philosophy (PhD). I am also an employee at Soran University - Faculty of Education in the Kurdistan region of Iraq. I am undertaking research examining corporate sustainability reporting in the context of Kurdistan. This study aims to explore corporate sustainability reporting practices in Kurdistan and evaluate the extent to which these practices meet the accountability needs of local stakeholders. I kindly invite you to participate in this research project as your view and experience in relation to sustainability reporting practices in Kurdistan will undoubtedly enhance the value of my research and contribute to new knowledge in this research area. Due to the design that this research has adopted, it will necessitate a face-to-face or online interaction between the primary researcher (me) and yourself, with an estimated time limit of an hour, and the researcher will ask you arranged questions.

Your participation in this research is voluntary (it is your choice). You are able to withdraw from the study at any time without providing any reasons. Your name, contact details, and answers will be kept strictly confidential, and pseudonyms will be used in transcription. Your identity, or that of your organisation, will not be revealed in any publications arising from this research. More so, I wish to state that I am flexible in terms of the time and date of the interview. By replying to this invitation, you show your interest in participating, but you will not be forced to participate.

For more information, don't hesitate to get in touch with me using the following details:
Ibrahim.mustafa.khudir@aut.ac.nz
Mobile: New Zealand +64223100108
Kurdistan +9647504609065

Appendix B: Advertisement of the research on the Soran University website (English)



Email | Journal | Library | SIS | LMS | Reg

English

Soran University

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Accountability and Sustainability Reporting: A Framework for Kurdistan, Iraq

An Invitation

My name is Ibrahim Mustafa Khudir, and I am a student in Accounting at the Auckland University of Technology (AUT), Faculty of Business, Economics & Law, undertaking research towards a Doctor of Philosophy (PhD). I am undertaking research examining corporate sustainability reporting in the context of Kurdistan. This study aims to explore corporate sustainability reporting practices in Kurdistan and evaluate the extent to which these practices meet the accountability needs of local stakeholders. I kindly invite you to participate in this research project as your view and experience in relation to sustainability reporting practices in Kurdistan will undoubtedly enhance the value of my research and contribute to new knowledge in this research area. Due to the design that this research has adopted, it will necessitate a face-to-face or online interaction between the primary researcher (me) and yourself, with an estimated time limit of an hour, and the researcher will ask you arranged questions.

This study benefits you by acquiring a better understanding of corporate sustainability reporting practices and accountability framework for local people and understanding to what extent these meet the requirements of Kurdistani stakeholders. Your participation in this research is voluntary (it is your choice). You are able to withdraw from the study at any time without providing any reasons. Your name, contact details, and answers will be kept strictly confidential, and pseudonyms will be used in transcription. Your identity, or that of your organisation, will not be revealed in any publications arising from this research. More so, I wish to state that I am flexible in terms of the time and date of the interview. By replying to this invitation, you show your interest in participating, but you will not be forced to participate.

For more information, don't hesitate to get in touch with me using the following details:

This email address is being protected from spambots. You need JavaScript enabled to view it.

Mobile: New Zealand +64223100108

Kurdistan +9647504609065

Approved by the Auckland University of Technology Ethics Committee on 10 February 2023, AUTEC Reference number 22/311.

Published: 12 February 2023

Appendix C: Advertisement of the research on the Soran University website (Kurdish)

کوردی

ئیمەیل | گۆڤار |کتێبخانە| SIS | موودل| تۆمار

زانکۆی سۆران | سەرەکی | وەرگرتن | فاکەڵتی و سەنتەرەکان | سەرچاوەکان | توێژینەوە | وتار | قوتابی | لەبارەی

بەرپرسیارێتی و ڕاپۆرتی بەردەوامی: چوارچێوەیەک بۆ کوردستانی عێراق

داوەتنامەی بەشداربوون

داوەتنامە:

من ئیبراهیم مستەفا خدر، قوتابی دکتورای زمێریاری لە زانکوی ئوکلاند بو تەکنولوجیا (AUT)، فاکەڵتی بازرگانی، ڤابووری و یاسا. پرۆژەی توێژینەوەی من بریتیە لە ڕاپورتی بەردەوامیی کومپانیاکان لە چوارچێوەی کوردستاندا. ئامانج لەم توێژینەوە بریتیە لە ئیکوئیدەوە لە پراکتیکەکانی ڕاپورتی بەردەوامیی کومپانیاکان لە کوردستان و هەڵسەنگاندنی ئەوەی کە تا چەند ئەم پراکتیکانە پێداویستییەکانی بەرپرسیارێتی لایەنە بەکارهێنەرە داوخوازییەکان دابین دەکەن. من بە مبەستی ئەم توێژینەوەیە بادگەهێشتنان دەکەم بۆ بەشداربوون لەم پرۆژە توێژینەوەیە چونکە تێڕوانین و ئەزموونی ئێوە لە پەیوەندی لەگەڵ پراکتیکەکانی ڕاپورتکردنی بەردەوامی لە کوردستان بێ گومان بەهای توێژینەوەکەم بەرز دەکاتەوە و بەشداری دەکات لە زانیاری نوێ لەم بوارەدا. بەهۆی دیزاینی ئەم توێژینەوەیە، پێویستی بە چاوپێکەوتنی ڕووبەڕوو یان ئۆنلاین دەبێت لە نێوان توێژەری سەرەکی (من) و ئێوە، لەگەڵ سنووردکی کاتیی مەزەندەکراو کە کاتژمێرێک دەبێت، و توێژەر پرسیاری ڕێکخراوت لێدەکات.

ئەم توێژینەوەیە بە بەدەستهێنانی تێگەیشتنێکی باشتر لە پراکتیکەکانی ڕاپورتی بەردەوامیی کومپانیاکان و چوارچێوەی بەرپرسیارێتی بۆ بەکارهێنەری داوخوازو تێگەیشتن لەوەی کە ئەمانە تا چ ڕادەیەک پێداویستییەکانی لایەنە پەیوەندیدارەکانی کوردستانی تێدایە، سوودت پێدەگەیەنێت .بەشداربوونت لەم لێکۆڵینەوەیەدا خۆبەخشانە (ئارەزوومەندانەیە). دەتوانیت لە هەر کاتێکدا لە چاوپێکەوتنەکەدا بکشێیتەوە بەبێ ئەوەی هیچ هۆکارێک بخەیتەروو. داو و زانیاری بەشداربوو و وەڵامەکانت بە نهێنی دەهێڵرێتەوە و داوی خوازراو (دازداو) بەکاردەهێنرێت. داوی تۆ، یان داوی کومپانیا، لە هیچ بڵاوکراوەیەکدا ئاشکرا دابێت کە لە ئەنجامی ئەم لێکۆڵینەوەیەدا بەدەست دێت. هەروەها کات و بەرواری چاوپێکەوتن ئارەزووی بەرێزتانە. بە وەڵامدانەوەی ئەم بادگەهێشتنامەیە، ئارەزووی خۆت بۆ بەشداربوون نیشان دەدەیت، بەڵام داچار دابێت بەشداری بکەیت.

بۆ زانیاری زیاتر، تکایە پەیوەندیم پێوە بکەن لەبڕێگای:

ئیمەیل: ئەم ئیمەیڵە پارێزراوە لە سیام پێویستە جافا سکرپیت چالاک بکەیت بۆ بینینی.

ژمارە تەلەفون: ئیوزیلەند ٦٤٢٢٣١٠٠١٠٨+

کوردستان ٩٦٤٧٥٠٤٦٠٩٠٦٥+

Appendix D: Advertisement of the research on the Soran University website (Arabic)

المسئولية و التقرير المستدام، إطار لإقليم كوردستان – العراق

دعوة المشاركة

أنا ابراهيم مصطفى خضر، طالب دكتوراه محاسبة في جامعة اوكلاند للتكنولوجيا (AUT)، كلية التجارة، الاقتصاد و القانون، مشروعي البحث عبارة عن تقرير المستدام للشركات في اقليم كوردستان.

هدف البحث تكن في دراسة تطبيق تقرير المستدام من قبل الشركات في كوردستان و تقييم المدى الى ذلك. التطبيقات يوفر احتياجات المسئولية من قبل مستهلكين الداخلي. خلال هذه الدعوة اطلب من سيراتكم المشاركة في هذا المشروع، بسبب الخبرات و وجهات نظركم مع تطبيقات التقرير المستدام في كوردستان، حيث يزيد من قيمة و رصانة بحثي بمشاركتكم و معلوماتكم الجديدة، و كما هو مأنوف خلال اعداد هذا البحث، يحتاج الى المقابلة وجها لوجه او عن طريق اونلاين ما بين الباحث الرئيسي (أنا) و حضراتكم، مع اعضاء المدة الزمنية القصاد ساعة، حيث يوجه الباحث اسئلة بالتسلسل.

و تم هذا البحث لعرض فهم المحق للتطبيقات التقرير المستدام للشركات و إطار المسئولية لمستخدم الداخلي و فهم إلى إي مدى يغطي احتياجات الجهات المعنية في كوردستان، حيث يفيدك مشاركتك (و المشاركة تطوعية اي حسب الرغبة) و تستطيع الانسحاب من المقابلة دون ذكر اي مبرر، مع العلم إن الاسم و معلومات المشارك و اجابته يبقى سرية (يتم استخدام إسماء مستعارة) سواء كان إسم المشارك او إسم الشركة، و لايتم الاعلان عنه في اي مكان من البحث، و كذلك الوقت ق التاريخ المقابلة يكون ضمن رغبة المشاركة، خلال قبول الدعوة تفصح عن رغبتك بالمشاركة ولكن لست ملزم به (في حال قررت الانسحاب).

لمعلومات أكثر، إتصل على:

الايميل: Ibrahim.mustafa.khudir@aut.ac.nz

إرقام تلفونات:

نيوزلندا ٠٠٦٤٢٢٣١٠٠١٠٨+

كوردستان ٠٠٩٦٤٧٥٠٤٦٠٩٠٦٥+

تقدير بالتاريخ: 12 دوازدەی گولان 2023

Appendix E: Semi-structured interview questions – conceptualisation of accountability

Introduce myself and the research topic, and ask for consent to record.

Q1. Can you please provide me with some background information about yourself?

i) Education
ii) Experience with accounting and accountability (e.g., prepared and/or used/read financial statements, annual reports, and sustainability reports).

Q2. What is your understanding when you hear the term "accountability"?

Q3. What is your Kurdish and Arabic translation for accountability?

Q4. What is accountability in Kurdistan?

i) Accountability to whom?
ii) Accountability for what?
iii) Individual vs group?
iv) Tribal accountability vs organisational accountability?
v) Corporate vs societal accountability?
vi) Mode of accountability?
vii) The tools used to achieve accountability.
viii) How and when is accountability discharged in Kurdistan?
ix) What are the outcomes of accountability?
x) Are there any barriers to accountability?

Q5. How do the following factors shape or influence accountability in Kurdistan?

I. Culture (values and norms)? Why? How?
II. Religion? Why? How?
III. Language? Why? How?
IV. Ethnic? Why? How?
V. Tribal? Why? How?
VI. Education? (Western vs local) Why? How?
VII. Government? (Western vs local) Why? How?
VIII. Others? Why? How?

Q6. How do the above factors interact? Which factor is more important?

Q7. How do oil and gas companies' operations in the KRI affect the region's economy, society, and environment?

Q8. To what extent do oil and gas companies in the KRI demonstrate corporate accountability in their sustainability reporting practices?

Q9. Is accountability for sustainability important in Kurdistan? To what extent do you think the KRI Government practices accountability on sustainability?

Q10. Do you think the current role of the KRI Government is sufficient to promote accountability and sustainability in Kurdish society? If not, what needs to be done?

Q11. How do power asymmetries and governance structures in a post-conflict context shape accountability outcomes in the KRI's extractive industry?

Q12. What is the role of non-financial reporting (e.g., sustainability reporting) in enhancing and promoting accountability for sustainability in Kurdistan?

Q13. What form of accountability on sustainability should be practised in Kurdish society?

Q14. Well, I've run out of questions to ask! Is there anything else, any point that you feel is important, that I may have missed and that you think should be included in the research?"

Appendix F: Semi-structured interview questions – sustainability reporting practices

Q1. Could you please provide me with some background information on your organisation and your operations in the KRI?

Q2. Have you prepared and/or read a sustainability report? Name of the reporter, report year, and reporting standards adopted.

i. Has your organisation prepared sustainability reports?
ii. If yes, are these reports integrated within annual reports or presented as standalone documents?
iii. What process does your organisation follow to prepare these reports?

Q3. Do sustainability reports published by your organisation contribute to accountability to the local stakeholders in the KRI?

i. What motivates your organisation to produce these reports?
ii. Who are the audience?

Q4. What frameworks do you use to ensure these reports align with accountability standards?

i. What are the guidelines that you follow?
ii. Who (which departments) are involved in preparing sustainability reports in your organisation?

Q5. How does your company approach the preparation and publication of corporate sustainability reports?

Q6. In what ways does your company engage with local stakeholders in the KRI during the preparation of sustainability reports? Please explain how you do that.

i. What considerations are taken into account when structuring reports for the Kurdistani context?
ii. How do you incorporate local stakeholders' requirements?
iii. Are there specific cultural or religious factors that influence your reporting practices?

Q7. How do you assess and respond to the local stakeholder expectations?

i. Does your organisation actively engage with stakeholders in the KRI? If so, how?
ii. Are stakeholder requirements reflected in your reports? Please explain

Q8. Have you faced any regulatory or cultural pressure/challenges while operating in the KRI to produce sustainability reports?

i. Iraqi Federal Government.
ii. KRG
iii. Local community in Kurdistan
iv. NGO.
v. Other?

Q9. What form of sustainability reporting practices should be practised in the KRI to meet the information needs of stakeholders in Kurdistan and promote accountability?

Appendix G: Ethics approval

Auckland University of Technology Ethics Committee (AUTEC)

10 February 2023

Asheq Rahman
Faculty of Business Economics and Law

Dear Asheq

Re Ethics Application: **22/311 Accountability and Sustainability Reporting: A Framework for Kurdistan, Iraq**

Thank you responding to AUTEC's conditions.

Your ethics application has been approved for three years until 10 February 2026.

Standard Conditions of Approval

1. The research is to be undertaken in accordance with the Auckland University of Technology Code of Conduct for Research and as approved by AUTEC.
2. All public facing documents must have the AUTEC approval number and be of a high standard of spelling and grammar. Dates on the Information Sheet(s) and Consent Form(s) must be consistent.
3. Any amendments to the project must be approved by AUTEC prior to being implemented.
4. A progress report is due annually on the anniversary of the approval date.
5. A final report is due at the expiration of the approval period, or, upon completion of project.
6. Any serious or adverse events must be reported to AUTEC, this includes unforeseen issues that might affect continued ethical acceptability of the project.
7. AUTEC grants ethical approval only. You are responsible for obtaining management permission for access from any institution or organisation at which your research is being conducted and you need to meet all ethical, legal, public health, and locality obligations or requirements for the jurisdictions in which the research is being undertaken.

The application number and title need to be referenced on all correspondence related to this project.

All forms are available online http://www.aut.ac.nz/research/researchethics

For any enquiries, please contact ethics@aut.ac.nz
(This is a computer-generated letter for which no signature is required)

The AUTEC Secretariat
Auckland University of Technology Ethics Committee

Cc: Zjm4755@autuni.ac.nz; muhammad.farooq@aut.ac.nz; em9350@aut.ac.nz; Mahmood Momin

Appendix H: Participant information sheet

Participant Information Sheet

Project Title

Accountability and Sustainability Reporting: A Framework for Kurdistan, Iraq

An Invitation

My name is Ibrahim Mustafa Khudir, and I am a student in Accounting at the Auckland University of Technology (AUT), Faculty of Business, Economics & Law, undertaking research towards a Doctor of Philosophy (PhD). I am also an employee at Soran University - Faculty of Education in the Kurdistan region of Iraq. I am undertaking research examining corporate sustainability reporting in Kurdistan. I will be conducting interviews regarding corporate sustainability reporting practices in Kurdistan. Therefore, your view and experience concerning sustainability reporting practices in Kurdistan will undoubtedly enhance the relevance of my research and contribute to new knowledge in this research area. Due to the design this research has adopted, it will necessitate a face-to-face or online interaction between the primary researcher (me) and yourself, with an estimated time limit of an hour, in which the researcher will ask you arranged questions. You have been identified as a potential candidate based on your knowledge and experience in my area of study. Please note that your participation is entirely voluntary (up to you). On this note, I assure you that the privacy and confidentiality of the interviews will be strictly maintained. My supervisors for this study are Professor Asheq Rahman, Associate professor Muhammad Bilal Farooq, and Dr Mahmood Momin.

What is the purpose of this research?

This research aims to investigate corporate sustainability reporting in the context of Kurdistan, first to determine the conceptualisation of accountability in the Kurdistani setting. Second, based on a Kurdistani conceptualisation of accountability or a Kurdistani accountability framework, the study seeks to evaluate Kurdistan's corporate sustainability reporting practices. The aim is to determine the gaps between the sustainability reporting expectations of Kurdistan and what is being reported in the reports (annual and sustainability reports) of the companies. The study also examines the form and structure corporate sustainability reporting practices should take to satisfy local stakeholders' information needs and promote transparency and corporate accountability on sustainability. Therefore, this study will obtain information on sustainability reporting practices of Kurdistani organisations, not about the individuals.

How was I identified and why am I being invited to participate in this research?

You have been identified because your organisation is based in Kurdistan, and you are directly or indirectly linked to the corporate sustainability reporting practices in Kurdistan. This information has been sourced from your public organisation profile, or you have responded to an advertisement. In some cases, you would have received an ad about research from participants who thought you might be interested.

How do I agree to participate in this research?

Once you have read the participant information form and have any additional questions answered by the researcher, you are required to complete and sign the consent form and email this form to the primary researcher. Alternatively, you may complete an online consent form at the time before the interview begins.

Your participation in this research is voluntary (it is your choice). You are able to withdraw from the study at any time. If you choose to withdraw from the study, then you will be offered the choice between having any data that is identifiable as belonging to you removed or allowing it to continue to be used. However , removal of your data may not be possible once the findings have been produced.

What will happen in this research?

Due to the design that this research has adopted, it will necessitate a face-to-face or online interaction between the primary researcher and yourself. In particular, this research hopes to engage with you through a face-to-face interview, with an estimated time limit of an hour, and the researcher will ask you arranged questions. The interview will be audio-recorded and transcribed verbatim by the primary researcher. Also, interviews conducted in either Kurdish or Arabic will be translated into English by the primary researcher.

The interviews will be undertaken in locations preferred by the research participants, such as offices and meeting spaces/rooms in corporate offices, government buildings, university campuses, local town halls and meeting venues, mosques, cafes, and restaurants. This facilitates in building rapport with the participants and allows for a smooth, flowing conversation. This results in rich data that provides an in-depth view of the phenomena under investigation.

What are the discomforts and risks?

I do not anticipate that the interview will cause you any discomfort or risk for you and your organisation. The level and depth of information you provide is up to you. I will not press you to discuss any issues you are uncomfortable with.

How will these discomforts and risks be alleviated?

If you feel uncomfortable at any stage, I will ensure that you are able to take a break and/or end the interview if you wish. You are not required to answer all questions if you feel uncomfortable.

What are the potential benefits to participants?

As someone linked to the corporate sustainability reporting practices in Kurdistan, participants can benefit by acquiring a better understanding of corporate sustainability reporting practices and accountability framework for local people and understanding to what extent these meet the requirements of Kurdistani stakeholders. Therefore, this study benefits participants' organisations in developing sustainability reports that meet local needs and developing alternative accountability tools that promote corporate accountability concerning sustainability.

How will my privacy be protected?

Your organisation and your identity in the interview and any personal information will be kept strictly confidential. Final transcripts produced for analysis and reporting documents will not contain participant names.

There is a slight possibility that some participants may know each other and may be able to identify other participants from something they are reported as saying. For this reason, you will have a chance to review and change the interview transcript. You will also receive pseudonyms, and your organisation will not be identified anywhere.

You have the right not to answer any questions or to withdraw from the research at any time without disadvantage. However, extracting your individual data may not be easy once the data analysis is complete. If you choose to withdraw, you need to simply notify the primary researcher by email that you wish to withdraw your consent for your data to be used in this research.

What are the costs of participating in this research?

The cost of participating is your time – about 60 to 90 minutes. The interview process could be handled in a single interview or be continued in a second interview. This will depend on your preferences and availability. If you are not comfortable or cannot continue the discussion for any reason, the interview could be continued the next time you are available.

What opportunity do I have to consider this invitation?

It would be appreciated if you could provide feedback to the primary researcher (see my contact details below) on your availability and agreement to partake in this study within two weeks. This is to enable ample time for the researcher to consider other potential candidates should you wish not to consent to participate in this study.

Will I receive feedback on the results of this research?

When this research is finished, published journal articles will be available for reading. A summary of key findings will be available to all interested parties and the public.

If you wish to receive a copy of the research summary, please make sure to tick-mark the consent form box.

What do I do if I have concerns about this research?

Any concerns regarding the nature of this research should be notified in the first instance to the Project researcher, Prof. Asheq Rahman, asheq.rahman@aut.ac.nz,

Mobile +6421302986

Concerns regarding the conduct of the research should be notified to the Executive Secretary of AUTEC, ethics@aut.ac.nz, +64 9 921 9999 ext 6038.

Whom do I contact for further information about this research?

For any additional information about this research, you may contact me, Ibrahim Mustafa Khudir, at ibrahim.mustafa.khudir@aut.ac.nz or my project supervisor by email at asheq.rahman@aut.ac.nz

Please keep this Information Sheet and a copy of the Consent Form for your future reference. You are also able to contact the researcher as follows:

Researcher Contact Details:

Ibrahim Mustafa Khudir

ibrahim.mustafa.khudir@aut.ac.nz

Mobile +64223100108 (New Zealand)

Mobile +9647504609065 (Kurdistan)

Project Supervisor Contact Details:

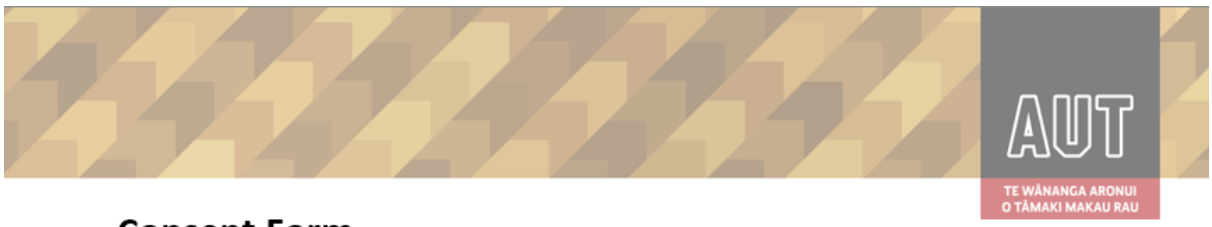
Prof. Asheq Rahman

Email asheq.rahman@aut.ac.nz

Mobile +6421302986

Approved by the Auckland University of Technology Ethics Committee on 10 February 2023, AUTEC Reference number 22/311.

Appendix I: Consent form



Consent Form

Project title: ***Accountability and Sustainability Reporting: A Framework for Kurdistan, Iraq***

Project Supervisor: ***Prof Asheq Rahman***

Researcher: ***Ibrahim Mustafa Khudir***

- ○ I have read and understood the information provided about this research project in the Information Sheet dated dd mmmm yyyy.
- ○ I have had an opportunity to ask questions and to have them answered.
- ○ I understand that notes will be taken during the interviews and that they will also be audio-taped and transcribed.
- ○ I understand that taking part in this study is voluntary (my choice) and that I may withdraw from the study at any time without being disadvantaged in any way.
- ○ I understand that if I withdraw from the study then I will be offered the choice between having any data that is identifiable as belonging to me removed or allowing it to continue to be used. However, once the findings have been produced, removal of my data may not be possible.
- ○ I agree to take part in this research.
- ○ I wish to receive a summary of the research findings (please tick one): Yes○ No○

Participant's signature: .....

Participant's name: .....

Participant's Contact Details (if appropriate):

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Date:

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Note: The Participant should retain a copy of this form.