

ABSTRACT

Sustainability is known as the practice of recycling resources in order to satisfy needs while minimizing resource waste. Today, the word “sustainability” is used to refer to all responsible and ethical business activities. Sustainability reporting is an example of how companies disclose their material economic, environmental, or even social impacts. In this thesis, I want to talk about the rules and regulations related to sustainability in the Philippines and how it impacts small or medium-sized practices accounting firms. This creates an understanding on existing sustainability regulations in the country and examine the actions taken by the accounting firms in response. As a result, I can answer whether there is a guidance on sustainability reporting in accounting firms and examine the challenges they may encounter in implementing it.

Keywords: ESG, Philippines, Sustainability Reporting, Sustainability Guidelines, Small or Medium-Sized Enterprise