ISSN: 2658-8455
Volume 7, Issue 03 (2026), pp. 247-261.

Sustainable Performance in Moroccan Chartered Accountancy Firms: Perceptions, Practices, and Transitional Challenges

La performance durable dans les cabinets d'expertise comptable marocains : perceptions, pratiques et défis de transition

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Disclosure Statement :	The authors declare that they have not received any financial support that could have influenced the objectivity of this study. They take full responsibility for any potential plagiarism, the use of artificial intelligence in the writing process, as well as for the results presented in this article.
Conflict of Interest :	The authors report no conflicts of interest.
Cite this article :	TCHAM, E. M., SOUAF, M., & EL WAZANI, Y. (2026). Sustainable Performance in Moroccan Chartered Accountancy Firms: Perceptions, Practices, and Transitional Challenges. *International Journal of Accounting, Finance, Auditing, Management and Economics*, *7*(3), 247–261. https://doi.org/10.5281/zenodo.18779090
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Received: 14/01/2026 *Accepted: 25/02/2026*

International Journal of Accounting, Finance, Auditing, Management and Economics - IJAFAME
ISSN: 2658-8455
Volume 7, Issue 03 (2026)

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Résumé :

Cet article analyse les perceptions, les pratiques et les défis de transition liés à la performance durable au sein des cabinets d'expertise comptable marocains, un sujet peu étudié dans les économies émergentes. Fondée sur une méthodologie qualitative exploratoire reposant sur seize entretiens semi-directifs, analysés selon une approche thématique inductive (Braun & Clarke, 2006) à l'aide du logiciel NVivo, l'étude met en évidence trois dimensions majeures de la performance durable : l'importance accordée à la continuité de l'activité et au capital humain, une transition progressive vers des pratiques socialement responsables, et l'existence d'obstacles structurels difficiles à surmonter.

Les facteurs sociaux, tels que le développement professionnel continu, l'amélioration des conditions de travail et l'alignement avec les attentes des jeunes générations, apparaissent comme des priorités centrales, tandis que la dimension environnementale demeure marginale, en raison d'une réglementation peu contraignante et d'une demande encore limitée.

La transition générationnelle qui traverse la profession agit comme un levier de changement, favorisant une prise de conscience accrue des responsabilités éthiques et des enjeux de durabilité. L'article ouvre également plusieurs pistes de recherche, notamment des études comparatives et quantitatives visant à mesurer la diffusion des pratiques durables et leurs effets.

Sur le plan théorique, cette étude met en lumière des leviers stratégiques de différenciation, tels que le développement de services à forte valeur ajoutée dans le reporting extra-financier et le conseil en durabilité. Elle enrichit la littérature sur la performance durable dans les professions réglementées en soulignant que l'intégration des principes de durabilité doit rester à la fois contextualisée et évolutive, en particulier dans des environnements institutionnels et économiques en transformation.

Mots clés : Performance durable ; expertise comptable ; économie émergente ; responsabilité sociale ; transformation professionnelle.

JEL Classification : M41

Type du papier : Recherche empirique

Abstract :

This article examines perceptions, practices, and transitional challenges associated with sustainable performance in Moroccan chartered accountancy firms, which remain underexplored in emerging economies. Based on an exploratory qualitative methodology with sixteen semi-structured interviews, analyzed through an inductive thematic approach (Braun & Clarke, 2006) using NVivo software, the study identifies three dimensions of sustainable performance: first, an emphasis on business continuity and human capital, a gradual transition towards socially and organizationally sustainable practices, and the presence of structural obstacles that cannot be easily overcome. Social factors, such as the concept of continuous professional growth, enhanced working conditions, and alignment with the expectations of younger professionals, are identified as key priorities, whereas environmental elements remain marginal due to limited regulatory enforcement and insufficient client demand. The generational transition within the profession acts as a driver of change, promoting increased awareness of ethical responsibilities and sustainability. The article suggests several directions for future research. The article proposes cross-country and quantitative research aimed at evaluating the diffusion of sustainable practices and their impact. As a contribution to management research, this study identifies strategic levers for differentiation, such as the development of high-value-added services in non-financial reporting and sustainability consulting. It enriches the literature on sustainable performance within regulated professional services by emphasizing that the integration of sustainability should be both context-sensitive and dynamic, particularly in transforming institutional and economic settings.

Keywords : Sustainable performance, chartered accountancy, emerging economy, social responsibility, professional transformation.

Classification JEL : M41

Paper type : Empirical Research

ISSN: 2658-8455
Volume 7, Issue 03 (2026), pp. 247-261.

1. Introduction

The increasing emphasis on sustainable development and social responsibility is reshaping performance frameworks in all businesses, including traditionally regulated sectors like the accounting and auditing business (Gray, 2010; Hopwood et al., 2010). In this evolving context, chartered accountancy firms have been challenged to revisit their models of performance. However, even though these firms have a strategic focus as business-supporting companies, they remain underexplored in the academic literature through the lens of sustainable performance, especially in the Global South.

Despite the growing attention devoted to performance measurement models in professional service firms, most existing frameworks have been primarily developed within Western contexts and often emphasize organizational effectiveness, client satisfaction, or financial sustainability (Ndao, 2011; Causse & Tran Vu, 2010). Even when sustainability-related elements are implicitly present, environmental and societal dimensions are rarely explicitly integrated into these models. For instance, while Blum's (2015) framework proposes a multidimensional approach adapted to chartered accountancy firms, the explicit operationalization of social and environmental performance remains limited. This reveals a significant theoretical gap: sustainable performance in regulated professional services, particularly in emerging economies, remains insufficiently conceptualized and empirically examined.

In Morocco, the environment for chartered accountancy is undergoing continuous transformation, marked by increasing digitalization of services, the implementation of new accounting and tax standards, and a growing competitive landscape, particularly due to the emergence of unregulated actors. Although the obligations related to ESG are not yet regulated in a sufficiently strong framework at the national level, as is the case in the European Union, i.e., Corporate Sustainability Reporting Directive (CSRD) or European Green Taxonomy, a growing awareness is emerging. This is also stimulated by the giant companies, the regulatory agencies, and increasing expectations by the stakeholders. Here, it can be emphasized that the strategic models of Moroccan chartered accountancy firms will need to restructure their strategic posturing and their working approach to embrace the principles of responsibility, sustainability, and innovation. Nevertheless, the way Moroccan chartered accountants define, interpret, and practice the notion of the sustainable performance concept in their organizations is barely studied in the academic literature, despite the strategic implications of the matter.

Against this theoretical background, the general objective of this study is to explore how sustainable performance is defined, interpreted, and operationalized within Moroccan chartered accountancy firms. More specifically, the research seeks to answer the following question: How do Moroccan chartered accountants conceptualize and integrate social, environmental, and economic dimensions of sustainable performance in a context marked by digital transformation, evolving professional standards, and increasing societal expectations?

In response to the identified gap in the literature, this study explores how sustainable performance is perceived within Moroccan chartered accountancy firms. Grounded in a constructivist epistemology, it adopts an inductive qualitative approach based on semi-structured interviews, aiming to capture the situated understandings of professionals operating within a regulated yet evolving institutional environment. The research examines the dimensions of performance considered most relevant by practitioners, investigates the internal practices developed to support sustainability, and analyzes the contextual enablers and constraints that shape the integration of ESG-oriented principles into organizational routines. By focusing on a professional field undergoing transition, the study contributes to enriching existing analytical frameworks for evaluating performance in professional service firms, while highlighting the importance of contextually grounded interpretations.

From a theoretical perspective, this study extends existing performance measurement models in professional services (Ndao, 2011; Blum, 2015) by explicitly incorporating social and environmental dimensions into the analysis of sustainable performance. It contributes to refining conceptual frameworks traditionally centered on economic viability and professional legitimacy by integrating context-sensitive sustainability criteria relevant to emerging economies.

From a managerial standpoint, the findings offer strategic guidance for Moroccan chartered accountancy firms by identifying key levers such as investment in human capital development, structured ESG advisory services, and the development of extra-financial reporting competencies as pathways for sustainable differentiation in an increasingly competitive and regulated environment.

2. Literature Review

2.1. Conceptual Framework of Performance in Professional Services

The nature of services is different from that of industrial activities, characterized by four distinctive features: intangibility, non-homogeneous nature, simultaneous production and consumption, and inability to be stored (Van Looy et al., 2003; Fitzsimmons & Fitzsimmons, 2008). These features make service evaluation inherently complex even before the real consumption of the service, so that the quality of communication between the client and the organization becomes more essential (Bentalha et al., 2020). Lewis and Booms (1983) emphasize that the services are tangible in only one sense-they cannot be seen, tasted, touched, or smelled until their delivery has been accomplished. Flipo (1987) extends this notion by asserting that intangibility can remain throughout the process of making purchases as well as after the purchase has been made, as he directly relates it to immateriality.

Service provision is inherently processual, as it takes time and is thus conceptually different in comparison with the production of material products. Its delivery is influenced by several factors: the relations with frontline personnel, the features of the service environment, and the active involvement of the client in the delivery process. The quality of the interactions is a central determinant of perceived service value that highlights the importance of training, motivating, and supervising personnel to ensure optimal performance (Bentalha et al., 2020).

The interplay of these factors complicates efforts toward service standardization. The time-space variables in the service provision are a key barrier to standardizing service delivery, as noted by Perron (1996). Only consistent service quality over time can approximate standardization. By doing so, the nature of services becomes highly variable, making it harder to measure their quality compared to tangible goods.

The non-storable nature of services poses challenges in aligning capacity with highly volatile and unpredictable demand. As such, the study into service management has aimed to develop strategies for optimizing service capacity (Meyssonnier, 2008).

2.2. Specificities of Chartered Accountancy Firms

At a time in which the sector is restructured because of the standardization of legal and financial information, the automation of repetitive accounting processes, and the proliferation of digital platforms, firms are compelled to reconsider their service propositions (Suddaby & Viale, 2011). As Amine Baakili, former president of the Moroccan Order of Chartered Accountants, observed: “The chartered accountant performs two kinds of tasks. We practice everything that relates to the traditional profession, and that represents about 80% to 85% of our activities. However, we also have the legal monopoly on auditing and assurance-related services.” (Grand Format, 2023, timestamp 02:13).

ISSN: 2658-8455
Volume 7, Issue 03 (2026), pp. 247-261.

This structural transformation necessitates a strategic reconfiguration of the human resources of accounting professionals. They have to reframe their professional practice as a fully operational business entity, explain their strategies, marketing processes, human resources management, as well as sustainability policies (Fadili & Souaf, 2018). In an increasingly competitive environment, it is urgent to integrate economic efficiency, social responsibility, and the reduction of the environmental footprint in a unified performance framework.
This is reflected, among other things, in the digitalisation of the operations (paper-saving and cutting travel), constant training on ethical and environmental matters, and creation of more transparent and inclusive governance mechanisms (Eccles et al., 2014). Such an expanded perspective on performance will assist firms in both meeting the growing expectations of clients and addressing emerging societal and regulatory requirements, which are becoming increasingly prominent in a Moroccan context that is gradually moving towards more sustainable practices.
While international studies often emphasize increasing regulatory pressure and formal ESG integration in professional services (Eccles et al., 2014), the Moroccan context presents distinctive characteristics. The presence of informal economic actors, relatively limited enforcement of ESG reporting obligations, and a professional environment still undergoing digital and institutional consolidation create a differentiated setting for sustainable performance adoption. In this context, the role of the Moroccan Order of Chartered Accountants becomes particularly significant in shaping professional norms, ethical expectations, and potential sustainability orientations. These contextual specificities justify the need to empirically investigate how international sustainability frameworks are interpreted and adapted within Moroccan chartered accountancy firms.

2.3. Performance Measurement Models in Chartered Accountancy Firms

2.3.1. Ndao's Model (2011)

The model advanced by Ndao (2011) represents a synthesis of the Balanced Scorecard of Kaplan and Norton and the organizational effectiveness approach. It defines performance in terms of various dimensions that are interrelated. Institutional legitimacy is recognized as a key dimension, as it emphasizes compliance with professional standards and the regulatory expectations of national accountancy organizations. Human capital is conceptualized as a strategic asset, especially when the delivery of services is intensive, highlighting the importance of staff expertise and development. The model also incorporates strategic vision reflecting the capability of the firm to match its goals with external environmental forces, as well as the client relationships, assessed through satisfaction and loyalty metrics. The view of internal processes as factors affecting operational efficiency is addressed, and the aspect of financial viability is also considered. Lastly, organizational learning is positioned as a mechanism for continuous improvement and adaptation. Though this model uses a multidimensional approach, it does not explicitly incorporate the notion of sustainable performance. Some of its elements, however, namely institutional legitimacy, regular professional training, and excellent client engagement, can be interpreted through a sustainability lens. The Ndao model, with the addition of societal and broader aspects of social responsibility, ethical behaviour, and caring about the environment to the existing dimensions, provides a robust foundation for developing a more flexible and sustainability-oriented performance model.

2.3.2. The Model by Geneviève Causse and Viet Ha Tran Vu (2010)

The framework by Geneviève Causse and Viet Ha Tran Vu (2010), specifically designed for statutory audit activities conducted within chartered accountancy firms, is structured around four key dimensions. The first one, entitled "Client and Environment", includes variables such as the size of the firm, its international presence, its specialized areas of expertise, and its general reputation, which directly influence the firm's perceived credibility and competitive positioning. The second dimension, "Human Capital and Learning", emphasizes the central role of talent management and the necessity to structure ongoing professional education initiatives, the development of skills, and implement retention strategies to strengthen organizational resilience and service quality. The third dimension, which is the "Internal Process and Innovation", focuses on the technical quality of audit services, adoption of quality control measures, adoption of technological applications, as well as the alignment between available resources and the nature of engagements. Specifically, a fourth dimension, which initially was designed to deal with the issue of financial performance, was not incorporated in the final version because it was considered by practitioners to be of limited relevance in determining the general performance of audit professionals. While the model implicitly addresses certain sustainability-related aspects (which is specifically clear in how the model focuses on reputation, professional growth, service quality, and innovation), environmental and societal dimensions are not explicitly integrated into the model. The fact that it can be used to provide a framework for measuring sustainable performance remains incomplete in this regard. In this respect, to improve its relevance, the model could be enhanced by incorporating indicators such as corporate social responsibility (CSR), staff well-being, ethical governance mechanisms, and strategies aimed at reducing environmental impact.

2.3.3. The Sustainable Performance Model by Blum (2015)

The model described by Brigitte Blum (2015) represents a significant milestone in the development of a coherent and holistic performance framework in the accountancy firms. Developed to the specificities of the accountancy profession, the model is structured around four interrelated dimensions:

- **Economic dimension**: Focuses on profitability, financial stability, resource efficiency, and long-term sustainability.
- **Client and market dimension**: Relates to client satisfaction, perceived service quality, market positioning, and responsiveness to changing demands.
- **Internal processes dimension**: Concerns operational efficiency, managerial innovation, new service development, and the use of digital tools.
- **Professionalism and legitimacy**: Emphasizes ethical compliance, regulatory alignment, professional reputation, and public trust.

The social aspect is not explicitly integrated into this model; the key aspects of sustainable performance may be inferred from the combination of the proposed elements. The model implicitly supports a multidimensional approach to performance, aligned with contemporary sustainability standards, by balancing economic effectiveness, innovation, service quality, and ethical responsibility. By design, it is especially relevant to the Moroccan chartered accountancy firms, where the growing societal expectations, changes in regulatory frameworks, and the pressing need to adapt to digital transformation are leading to the increased urgency to transition to more sustainable and responsible models of management. Among the various performance models reviewed, Blum's framework appears to provide one of the most robust and adaptable foundations for assessing sustainable performance in professional service firms, particularly in developing countries undergoing structural transformation.

While Ndao's (2011) model provides a comprehensive multidimensional perspective integrating legitimacy, human capital, internal processes, and financial viability, it remains primarily anchored in organizational effectiveness rather than explicitly framed around sustainability. Similarly, the framework proposed by Causse and Tran Vu (2010) offers a structured approach tailored to audit activities, emphasizing human capital, innovation, and professional reputation, yet it does not explicitly integrate environmental and societal performance indicators.

In comparison, Blum's (2015) model constitutes the most coherent and profession-specific foundation for analyzing sustainable performance in chartered accountancy firms, as it explicitly recognizes long-term economic sustainability, internal processes, market positioning, and professional legitimacy. However, despite its multidimensional richness, the model does not explicitly operationalize social well-being indicators nor environmental performance metrics. The environmental dimension remains implicit, and the social component is largely embedded within professionalism and organizational processes rather than treated as a distinct analytical pillar. This conceptual limitation underscores the need for an extended framework that explicitly integrates social and environmental dimensions, particularly in emerging contexts.

Building on these three models, this study adopts an integrated analytical framework structured around four core dimensions:

(1) **Economic sustainability**, referring to long-term financial viability and strategic positioning;

(2) **Human capital and professional development**, encompassing continuous training, staff well-being, and talent retention;

(3) **Internal processes and innovation**, including digital transformation, service development, and organizational learning;

(4) **Professional legitimacy and ethical alignment,** relating to compliance with professional standards, reputation, and stakeholder trust.

Across these four dimensions, a transversal questioning of the environmental dimension is introduced, examining whether and how ecological considerations are explicitly integrated into the strategic and operational practices of Moroccan chartered accountancy firms.

3. Methodology

3.1. Research Paradigm and Design

This study adopts an exploratory qualitative approach rooted in a constructivist paradigm, in which meanings are co-constructed through the lived experiences and interpretations of participants (Guba & Lincoln, 1994). This epistemological orientation is particularly appropriate for investigating an emerging and multidimensional concept such as sustainable performance, especially within a professional field undergoing structural transformation, like the chartered accountancy sector. The use of an inductive reasoning process enables the identification and articulation of interpretive categories grounded in empirical material, rather than imposing a pre-established theoretical framework.

This constructivist, inductive design is consistent with the objective of capturing situated interpretations of sustainable performance among practitioners rather than testing predefined hypotheses, thereby aligning the epistemological positioning with the exploratory research question formulated in the introduction.

3.2. Data Collection Strategy

The selected data collection method was semi-structured interviews, which are well-recognized for their ability to elicit rich, nuanced, and context-sensitive discourse (Kvale & Brinkmann, 2009). A thematic interview guide was developed beforehand, structured around five key areas: (1) representations of sustainable performance; (2) ESG dimensions perceived as relevant; (3) indicators used to assess performance; (4) internal practices related to sustainability; and (5) perceived barriers and enablers to its integration within accountancy firms. The interview guide was validated in advance by a panel of three management science researchers, in accordance with content validity standards recommended for exploratory qualitative research (Miles, Huberman & Saldaña, 2014).

Interviews were conducted between January and June 2025, either in person or remotely, depending on participant availability, and were carried out in English. Each interview lasted between 35 and 55 minutes, was audio-recorded with prior informed consent, and fully transcribed for analysis.

Participants were recruited through a combination of professional networks and purposive outreach to members of the Moroccan Order of Chartered Accountants. Initial contact was established via email and professional platforms, followed in some cases by snowball sampling recommendations.

3.3. Participant Selection

Participants were recruited through purposive criterion-based sampling, aiming to maximize both diversity and relevance of the profiles interviewed (Patton, 2002). The inclusion criteria were as follows: being a registered member of the Moroccan Order of Chartered Accountants, having a minimum of 10 years of professional experience, holding a position of responsibility (certified public accountant, managing partner), and being involved in or aware of transformation, digitalization, or corporate social responsibility (CSR) initiatives.

The final sample consisted of 16 Moroccan chartered accountants working in firms of varying sizes and organizational structures. The number of participants was determined according to the principle of theoretical saturation (Glaser & Strauss, 1967), meaning that data collection was concluded once no new relevant information emerged from additional interviews.

The sample included professionals from small, medium-sized, and large firms, ensuring structural diversity within the sector. Participants were based in different Moroccan regions, including major economic hubs and secondary cities. The sample also reflected diversity in terms of gender and type of missions performed (statutory audit, advisory services, accounting, and emerging ESG-related services), which contributed to capturing heterogeneous perspectives on sustainable performance.

Beyond the general principle of theoretical saturation, the sufficiency of sixteen interviews was supported by the observed recurrence and redundancy of themes across participants. After the fourteenth interview, no substantially new categories emerged, and subsequent interviews mainly reinforced previously identified patterns. The diversity of firm sizes, professional roles, and regional contexts further strengthened the robustness of the dataset.

3.4. Data Processing and Analysis

The collected data were analyzed using an inductive thematic approach (Braun & Clarke, 2006), with the aid of NVivo software to ensure systematic management and coding of the qualitative corpus. The coding process was primarily semantic, focusing on explicit meanings expressed by participants, while remaining open to latent patterns when recurring interpretative structures emerged. Although the analysis was predominantly inductive, sensitizing concepts drawn from existing models (Ndao, 2011; Blum, 2015; Causse & Tran Vu, 2010) informed the analytical lens without constraining category emergence. The analytical process followed several iterative steps: an initial familiarization phase through immersive reading of the transcripts; open coding of meaningful units; clustering of codes into thematic categories; and finally, the construction of overarching themes that reflect recurring patterns across the dataset.

Three main themes emerged from this analytical process. The first concerns the perception of sustainable performance, which is primarily associated with long-term viability, employee engagement, and a vision of performance rooted in social and economic dimensions. The second theme relates to integrated sustainability practices, encompassing continuous professional development, initiatives aimed at improving work-life balance, and the emergence of CSR-oriented advisory services offered to clients. The third theme addresses barriers and enablers, highlighting constraints such as competitive pressure and limited client demand for ESG-related services, while also recognizing the transformative potential driven by the younger generation of professionals, who are increasingly attuned to ethical and sustainability issues.

3.5. Ethical Considerations

In accordance with established ethical standards for qualitative research, all participants were fully informed about the objectives of the study, the procedures for ensuring data confidentiality, and their unconditional right to withdraw at any stage of the research. Verbal informed consent was obtained before each interview. To ensure participant anonymity and protect sensitive information, all identifying details were removed during transcription and analysis, and pseudonyms were systematically used throughout the study.

Overall, this methodological strategy, combining constructivist positioning, purposive sampling, in-depth semi-structured interviews, and inductive thematic analysis, ensures coherence between the research design and the study's objective of understanding how sustainable performance is interpreted and operationalized within Moroccan chartered accountancy firms. By privileging practitioners' narratives and contextualized experiences, the study directly addresses the research question and provides empirically grounded insights into the multidimensional nature of sustainable performance in a regulated professional environment.

4. Results

Thematic analysis of the sixteen semi-structured interviews, coded using NVivo software, revealed three main axes structuring how sustainable performance is perceived within Moroccan chartered accountancy firms. Across the sixteen interviews, recurring patterns were identified through repeated references to firm continuity, human capital, managerial adaptation, and structural constraints, which collectively structured participants' representations of sustainable performance. These axes reflect not only dominant representations of the concept but also emerging practices and the structural tensions that either hinder or foster its implementation.

4.1. Representation of Sustainable Performance: Between Longevity, Social Anchoring, and Entrepreneurial Logic

Across fourteen out of the sixteen interviews, participants explicitly associated sustainable performance with long-term continuity and organizational survival. The interview analysis suggests that sustainable performance, as interpreted by the Moroccan chartered accountants interviewed, is primarily associated with the long-term viability of the firm. The viability of this organization is based mostly on two pillars, namely economic stability and involvement of human resources. All participants regularly emphasized the importance of maintaining long-term viability and competitiveness by building long-term trust with the clients and ensuring high employee commitment. Human capital emerged as a central component in this perception; staff motivation and retention were consistently identified as key performance drivers.

This idea is illustrated by the following participant quote: "*Our sustainable performance is, first of all, a continuity of the firm and employees, who are committed to the firm. That's what guarantees our survival*" (Participant 4). The resulting concept of sustainability appears to be inward-looking and with a strong emphasis on the social well-being of employees, their professional aptitudes, and code of ethics, as these dimensions appear to be more deeply embedded than environmental concerns. Indeed, the aspect of environmental sustainability was rarely mentioned spontaneously, and when it was, it appeared to be peripheral in the present

strategies of these companies. The absence of institutional, regulatory, or client-driven incentives in most participants was identified as the reason behind this minimal integration.
Some participants explicitly stated that they have no connection with such environmental causes: "*Ecology? It's not exactly one of our key metrics. We are mostly oriented on social grounds and profitability. Customers do not ask us anything different*" (Participant 9). Accordingly, sustainable performance is, in the first place, interpreted as a balance that should be established between being financially profitable and managing human capital successfully.

4.2. Integrated Sustainability Practices

One of the most systematically mentioned practices concerns the ongoing professional development of staff. This is perceived not only as a necessity given the constant evolution of accounting and tax regulations, but also as a strategic tool for retaining and enhancing the value of human capital. By strengthening internal competencies, firms aim to uphold a high standard of service quality while fostering long-term professional commitment.
In addition, growing attention to work-life balance signals a gradual shift in managerial practices. Some firms have begun to implement flexible work arrangements, such as part-time remote work or efforts to reduce peak workload periods, especially during the tax season. These initiatives are intended to improve internal social climate, reduce turnover, and meet the expectations of a younger generation of professionals. As one participant noted: "*We've tried to introduce one day of remote work per week, especially for female staff. It helps maintain a good work atmosphere and reduces turnover*" (Participant 11).
At the same time, several firms are beginning to expand their service offerings by providing clients with assignments related to CSR or sustainability, particularly in light of growing demands for non-financial reporting. Although still limited in scope, the emergence of such services reflects a strategic diversification effort, positioning accounting firms as value-added partners in the responsible transformation of businesses. One respondent expressed it this way: "*Some clients are starting to ask us about the CSRD. We can feel there's growing interest, but it's still new. We're trying to get ready*" (Participant 3).
While these initiatives have yet to be institutionalized into formal sustainability policies, they are increasingly embedded in managerial practices, indicating a gradual process of adaptation to social, technological, and regulatory expectations. This interpretation emerges from the recurrent emphasis placed by participants on training, flexibility, and progressive adjustments in daily managerial routines. They point to a form of organizational learning around sustainability, shaped by the interplay between internal expectations (especially those of staff) and emerging signals from the external environment.

4.3. Barriers and Enablers to Embedding Sustainable Performance

As revealed by the interviews with Moroccan chartered accountants, a clear tension exists between the growing support for change and a range of organizational constraints that hinder the integration of sustainable performance into daily professional routines. Three primary barriers can be derived from the discussion.
The first barrier relates to the intensely competitive market environment, compounded by the heterogeneous nature of market participants, some of whom do not necessarily adhere to shared ethical and regulatory standards. For example, one managing partner from a small firm explained: "*We cannot invest in sustainability initiatives when some competitors reduce prices and focus only on survival*" (Participant 6). This concern was primarily expressed by small and medium-sized firms, whereas larger firms appeared less directly constrained by price competition. This situation often leads to aggressive price competition and discourages investment in initiatives that do not yield immediate financial returns, such as the development of coherent sustainability strategies.

The second obstacle concerns the limited client demand for services related to Environmental, Social, and Governance (ESG) issues. Several respondents emphasized that ESG-related requests remain rare, particularly among SMEs. As one participant stated: "*Most of our clients are small businesses. They are focused on tax compliance, not sustainability reporting*" (Participant 10). This perception was shared by the majority of respondents, although a few larger firms reported emerging interest from multinational clients. The firms interviewed reported that they are seldom consulted for CSR initiatives or non-financial reporting obligations, which restricts their capacity to engage meaningfully in sustainability-related domains.

The third challenge is tied to the increasing regulatory burden faced by chartered accounting firms, particularly in an era marked by digital transformation and frequent revisions of fiscal and social obligations. This regulatory complexity is perceived as a major constraint, limiting firms' ability to allocate time and resources to long-term or sustainability-oriented practices. As one participant noted: "*We are already under pressure to adjust to new standards and digitalization, sustainability simply seems like another overlay*." (Participant 7). This constraint was mentioned by almost all respondents, regardless of firm size, suggesting that regulatory overload constitutes a transversal barrier across the profession.

Nevertheless, participants also identified several enabling factors. Among the most influential is the generational shift within the profession. Younger professionals entering the field appear to be more socially conscious, ethically driven, and motivated by the search for meaningful work. This internal evolution is prompting firm leaders to reconsider their management practices and to incorporate social and environmental values into performance frameworks. As one chartered accountant noted: "*It is something new to us, but we are adjusting to it*" (Participant 12).

Overall, the findings highlight three central patterns. First, sustainable performance is predominantly interpreted as long-term economic continuity supported by strong human capital engagement, while environmental considerations remain marginal. Second, sustainability-oriented practices are progressively emerging through professional training, improved working conditions, and the gradual development of CSR-related advisory services. Third, although competitive pressure, limited client demand, and regulatory overload constrain sustainability integration, generational renewal within the profession appears to act as a significant enabling factor.

5. Discussion

The research results of this qualitative study offer deeper insights into how the notion of sustainable performance is perceived by Moroccan chartered accountants and how it is integrated into the practical implementation within their professional context. The thematic analysis of the interviews shows that their concept is highly related to economic continuity and social integration, where the key aspect of sustainability perspectives is the growth and preservation of human capital. This viewpoint resonates with the works of Blum (2015). In the case of the interviewed professionals, sustainability aligns with the firm's capacity to coordinate a firm to have steady teams, high levels of client satisfaction, and the capability of sustaining profitability in a rapidly evolving environment.

From a theoretical standpoint, these findings contribute to the literature on sustainable performance in regulated professional services in three ways. First, they extend Blum's (2015) multidimensional framework by empirically demonstrating that, in emerging professional contexts, the social dimension, particularly human capital stability and team continuity, becomes the central operational pillar of sustainability. Second, they highlight the partial and uneven integration of environmental considerations, thereby refining existing performance models that implicitly assume balanced ESG incorporation. Third, by situating sustainable performance within a regulated yet weakly ESG-pressured environment, the study enriches institutional perspectives on professional services by showing how sustainability logics are selectively appropriated rather than fully institutionalized.

This intense focus on social and organizational aspects contrasts with the secondary aspect of the incorporation of environmental concerns. Even though ecological considerations are highly noticeable on international forums when dealing with sustainable development, they seem to be only marginally reflected in the decision-making procedures of Moroccan chartered accounting firms. This further confirms the work of Suddaby and Viale (2011), who pointed out how regulated professions are not responding promptly to the integration of the environment into their operational frameworks. In the Moroccan context, the tendency to underestimate the environmental is confirmed, where there are few client demands for ESG-related services, and there are no dominant regulatory pressures for non-financial reporting. For those cases where sustainable practice existed, it has been more accommodating shifts in the social sphere and not so much changing practices in the realm of the environment.

Stiff rivalry precludes the formulation of more ambitious sustainability-related strategies. Price-based competition, especially from informal or unregulated firms, erodes the capacity of formalized firms to make expensive and long-term ESG investments. This finding resonates with the observations of Muzio et al. (2013), who point to the current transformative changes of institutions as placing regulated professions at the precarious intersection of preservation and legitimacy versus competition within the unregulated market.

In contrast, sustained environmental design is the outcome of incommensurable relationships and hence is removed from commercialization, whereas the previous approaches of design were mostly confined to transactional relationships and still continue to prevail.

There is, however, some evidence to suggest the beginning of a gradual transformation in this attitude, especially in relation to the changing profile of the older generation. Social and moral values in the workplace, and driving them from a moral angle, are important in the following ways. The growth of the profession within the firm is positive, with the supplanting of the anti-sustainability attitude with more sustainable managerial and governance approaches, where sustainability is no longer seen as a limiting factor but as a driver of the firm's attractiveness and growing talent pool. The shifting of the older generations of the profession is, within the framing of the longer run, redefining the performance paradigm within the profession. The research findings suggest that there is a need to devise performance evaluation models specific to chartered accountancy firms. Such models should also incorporate the profession's regulatory and ethical parameters and the potential benefits that come from digital technologies, automation of business processes, and the growth of social responsibility. Such evolution can help a chartered accounting firm to activate sustainable transformation of its business models to improve resilience, ethical commitment, and responsiveness to the national and global socio-economic changes.

From a managerial perspective, several practical implications emerge from these findings. First, Moroccan chartered accountancy firms could formalize human capital development strategies as a core component of sustainable performance by structuring continuous professional training, work-life balance mechanisms, and internal governance transparency. Second, firms may progressively develop structured ESG-oriented advisory services, positioning themselves as strategic partners in non-financial reporting and sustainability transformation for clients. Third, investment in digital tools and process automation can serve as a dual lever, simultaneously improving operational efficiency and reducing environmental footprint (e.g., paperless systems, remote collaboration), thereby reinforcing the alignment between digitalization and sustainability.

ISSN: 2658-8455
Volume 7, Issue 03 (2026), pp. 247-261.

Overall, sustainable performance within Moroccan chartered accountancy firms appears to remain a practice under construction rather than a fully institutionalized managerial paradigm. The findings suggest that while economic continuity and human capital engagement are firmly embedded, environmental integration remains emergent and context-dependent. These results open promising avenues for future comparative and quantitative studies aimed at measuring the diffusion and operationalization of sustainable performance models across different emerging economies. Furthermore, the intersection between digital transformation and sustainability management emerges as a particularly fertile research agenda, as the combination of digitalization and sustainable governance is likely to redefine performance paradigms in regulated professional services in the coming years.

6. Conclusion

The purpose of this article was to examine the perceptions, interpretations, and applications of sustainable performance among Moroccan chartered accountants. Applying the findings of an exploratory qualitative study based on sixteen semi-structured interviews, it is important to note that the perception seems to be structured around three principal axes: a representation focused on the aspect of business continuity and human capital, the gradual adoption of social and organizationally sustainable practices, and the existence of structural impediments which prevent the widespread implementation of sustainability in the operations of firms.

The findings show that even though sustainability is rarely formalized as a strategic approach, it is increasingly embraced in response to a broadened understanding of performance. This covers employee retention, professional competencies development, improvement of the quality of work-life, as well as observance of ethics. The environmental aspect has, however, been largely overlooked, where it has been taken as a second priority because there is no strong market demand or regulatory pressure. Hence, sustainable performance is largely based on the pursuit of economic and social stability, especially in environments characterized by intense competition and structural uncertainty within the profession.

Theoretically, this study contributes to the literature on the issues of sustainable performance in the regulated field of professional services, particularly within an emerging economy that is under-researched, such as Morocco. From a managerial perspective, this study identifies a set of actionable levers that may support the integration of sustainable thinking within chartered accountancy firms. These include the strengthening of continuous professional development initiatives, the improvement of working conditions, greater alignment with the expectations of younger professionals, and the gradual expansion of high-value-added service offerings, particularly in non-financial reporting and sustainability advisory. These levers can serve as strategic tools for differentiation and repositioning in an evolving professional landscape.

However, the research had several limitations that should be acknowledged. Although the number of interviews was determined based on the principle of data saturation, the limited sample size may affect the transferability of the findings to other contexts. However, the objective was not statistical generalization, but rather a context-sensitive understanding of how sustainability is perceived and practiced within Moroccan chartered accountancy firms. Additionally, the exclusive reliance on semi-structured interviews could be complemented in future research by other methods such as focus groups or direct observation.

Several avenues for future research merit further exploration. A comparative approach involving francophone countries or firms of varying sizes could help identify structural factors that facilitate or hinder the integration of sustainable performance. Additionally, a quantitative follow-up could assess the actual diffusion of identified practices and their impact on overall firm performance. Finally, the intersection between digital transformation and sustainability, which was only briefly addressed in this study, represents a promising research domain,

particularly in light of the convergence between technological innovation and ethical accountability.
Overall, the findings indicate that sustainable performance remains an evolving and contested practice, yet one that holds the potential for meaningful transformation. This transition should be supported through appropriate analytical frameworks, targeted professional training, and institutional backing to foster the long-term institutionalization of sustainability within professional practices and contribute to a more responsible and resilient economy.

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