

Polish accountants' readiness for sustainability reporting

Stanisław Hońko, Marzena Strojek-Filus, Katarzyna Świetla

ABSTRACT

Objective: The article aims to assess the attitudes of Polish accountants towards sustainability reporting (SR) as a new area of accounting and to self-assess their readiness to produce such reports.

Research Design & Methods: We conducted the empirical study using a questionnaire addressed to Polish accountants by the largest professional organisation of accountants in Poland. We tested research hypotheses using quantitative methods, i.e., non-parametric tests and linear regression models.

Findings: The study showed a correlation between the respondents' declared interest in sustainability reporting and their level of acceptance of the inclusion of these reports in their accounting duties. The vast majority of Polish accountants rated their state of preparedness for sustainability reporting as insufficient. The results also indicate a correlation between the declared level of interest in the topic of SR and the perception of sustainability reporting as an opportunity or a threat for the accountant. Respondents who are more interested in the issue are positive and optimistic about the opportunities for the future of the profession arising from sustainability reporting. We found that women in the accounting profession are more interested in the topic of SR.

Implications & Recommendations: The obtained results broaden and deepen the knowledge on the attitude of the accounting community in Poland to the obligation of sustainability reporting. On the one hand, they provide a diagnosis of the perception of the topic of SR by accountants and, on the other hand, clearly indicate the need for educational and promotional activities.

Contribution & Value Added: The study fills a research gap in the area of accountants' perception of sustainability reporting. The findings of the study enable accounting organisations and company boards to better prepare accountants for the new obligations imposed by the EU. The results broaden and deepen the knowledge of the determinants of Sustainability Reporting and the accounting profession in Poland.

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INTRODUCTION

It has been noted for years that financial reporting is insufficient to meet the expectations of an ever-widening audience for information from companies. It ignores what can be regarded as 'intangible value,' understood in a broader sense than the provisions of balance sheet law. Thus, as stated, the existing approach to financial statements places the burden on historical values. At present, however, this approach does not fully fit with stakeholder expectations (Sciulli & Adhariani, 2023). As Kamela-Sowińska (2015) notes, significant changes are taking place in this regard, underpinned by the shift from classical accounting to economic reporting against the backdrop of legitimacy theory within the framework of corporate social responsibility (hereinafter referred to as CSR). The need to combine financial and non-financial information in reports is highlighted by Arora *et al.* (2023), who emphasise the importance of integrated reports, which can include sustainability reporting (hereinafter referred to as SR).

Currently, the sustainability report is part of the management report, the scope of which derives from accounting regulations. For this reason, it is quite often considered that accountants are responsible for its preparation as preparers of financial reports (Szadzińska, 2014; Arora *et al.*, 2023). This, however, requires them to learn new areas of knowledge and broaden their skills, including mastering new methods of operating within the framework of sustainability accounting in the broadest sense, in particular, sustainability reporting (Boharu *et al.*, 2022). The specific role of accountants and the accounting system in ensuring that a wide range of users have access to quality information in the area of SR is pointed out by Dechow (2023). In contrast, Lewis (2000) and Williams *et al.* (2010) highlight the specific role of accountants in developing and promoting sustainability reporting.

From the point of view of the state of research on the assessment of UR reporting, it is worth noting that the vast majority of research is concerned with the users of the reports, in particular investors (Jonsdottir, 2022). Some of these studies focus on report quality from the perspective of report users (*e.g.*, Arvidsson & Dumay, 2022; Barker & Eccles, 2019; Saini *et al.*, 2022; Krasodomska & Cho, 2017; Grant Thornton, 2024). There are far fewer studies conducted from the perspective of the reports' preparers. Some of these studies compare preparers' and users' approaches to the scope, quality and usefulness of the information contained in reports (Helfaya *et al.*, 2019; Tello *et al.*, 2016) and the role of integrating non-financial and financial information within integrated reports (*e.g.*, Zyznarska-Dworczak, 2022; Dumay *et al.*, 2019; Hoang, 2018; McNally *et al.*, 2017; Krasodomska & Cho, 2017). Noteworthy, the research on the perception of preparers is not strictly about the accounting community (Helfaya *et al.*, 2019). However, it seems, especially in light of legitimacy theory, that the new SR obligations, encompassing an increasing number of entities, require knowledge not only of the areas of IR but also of linking this information to the financial data presented in the financial statements. Such competence is available to accountants, provided they have adequate training in the subject of CSR.

We were not able to find research relating directly to accountants' readiness for SR. This article fills this research gap with reference to the Polish market. Given that the scope of SR has been defined at the EU level, the conclusions of this article may also be useful in other EU countries. The selection of respondents from the community of Polish accountants was dictated by the developed market for financial and accounting outsourcing services in the domestic market. The largest accounting and auditing corporations, thanks to their branches located in Poland, rely on Polish staff to provide services to the whole world. The purpose of this article is to assess the attitudes of Polish accountants towards reporting SR as a new area of accounting and to self-assess their readiness to prepare such reports. In designing the study, the following research questions were formulated:

- RQ1:** Does the age and gender of respondents affect perceptions of the subject of CSR?
- RQ2:** How do accountants assess their preparedness in terms of SR?
- RQ3:** How do accountants think SR will affect the development of their profession?
- RQ4:** What are the knowledge, competence and skill needs of accountants in terms of SR?

The article comprises five parts. A general introduction is followed by a critical analysis of the literature, together with an indication of the hypotheses set against it. The sources and research methods used are then presented. A description of the results obtained and how they relate to the hypotheses, as well as a comparison of the results with other studies, is included in the 'Results and discussion' section.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

The term sustainability was implemented by H. C. Carlowitz and was spread by environmental advocates as early as the 1960s/70s, and referred to changes in the approach to conservation processes. In a broad sense, sustainable development is the maximisation of the net benefits of economic development while being able to protect it and restore the usefulness and quality of natural resources in the long term (Pearce & Turner, 1990).

In this context, both large corporations and informed groups of society are noting their influence on the formulation and implementation of rules of conduct previously attributed to the role of the state

(Scherer *et al.*, 2006). The aspect related to the implementation of CSR reporting practices should thus be considered a social change according to the multi-level theory of social evolution in organisations (Aguilera *et al.*, 2007). Nowadays, it is not only financial information that influences the financial performance and value creation of companies, but they are increasingly influenced by the content of SR (Zaporska & Szczepanski, 2024; Şova & Popa, 2022). There is increasing pressure from investors for companies to present both financials and SR results as part of their reporting practice (Ferri *et al.*, 2023).

The growth of the group of entities disclosing SR information and the growing belief that stakeholders benefit from it (Cheng *et al.*, 2014; Bucaro *et al.*, 2020; Rachel, 2019) has led to increasing calls for its legislative provision. Disclosure of standardised reporting information on UR will positively impact the competitive position of companies (Lozano, 2015).

It is worth emphasising that disclosing detailed information about the CSR is an important element of the dialogue between the organisation and its stakeholders. Disclosing this information requires a structured process for the flow of information about the areas indicated, and can change the perception of the entity and the legitimacy of its actions (Adams & McNicholas, 2007; Scherer *et al.*, 2013; Dumay *et al.*, 2015; Dumay *et al.*, 2019). It should be pointed out that legitimacy theory is one of the system-oriented theories in which the behaviour of economic units is considered from the perspective of its relationship with the environment (system) (Deegan & Unerman, 2006), and the development of an organisation is conditioned by the consent of society, which requires it to comply with accepted norms.

In 2024, mandatory sustainability reporting (for further well-defined groups of entities) was introduced as a result of the CSRD (Corporate Sustainability Reporting Directive) (Directive, 2022). The importance of linking the concept of SRD with accounting itself and education in this area, as well as the compliance of reporting with the assumptions made, has also been pointed out (Simmons *et al.*, 2024; Biondi *et al.*, 2020). EFRAG's decisions show a dichotomous nature with respect to the ISSB 'International Sustainability Standards Board' by including two bodies in its structure: the 'Financial Reporting Body' of the FRB, the 'Non-Financial Reporting Body' of the NFRB (Tettamanzi *et al.*, 2022). This structure, oriented towards the performance of technical work, is a kind of acknowledgement of the broadened approach to the accounting system and thus also of the responsibilities of accountants. As a result, the term Sustainability Accounting is increasingly being used, with initiatives at the Global Level emerging (Tettamanzi *et al.*, 2022). Such a direction is grounded in legitimacy theory.

The transition from traditional accounting to reporting that includes SR, together with the provision of finance and non-financial services, requires specific skills from the accounting profession. To date, non-financial reporting has often been handled by accountants, which suggests that in many entities, enhanced sustainability reporting will also be the responsibility of accountants (Salin *et al.*, 2024). The correctness of the SR will be attested by auditors who have a long-standing relationship with accounting departments.

This raises the question of whether accountants in Poland are adequately prepared for sustainability reporting. Previous research conducted in other countries indicates that accountants are insufficiently involved in sustainability reporting and should play an informational, interpersonal and decision-making role in achieving the effectiveness of sustainability reporting (Lusher, 2012; Che Kasim *et al.*, 2024; Souza *et al.*, 2025). Sometimes companies organise sustainability reporting through new organisational units, bypassing accounting departments. Che Kasim *et al.* (2024) emphasise that there is an increasing expectation of greater involvement of accountants in sustainability reporting. According to Özsözgün (2014), 'there is a lack of defining the relationship between the sustainability concept and accounting and also potential solutions to overcome the problems which create challenges for accounting and accounting professionals.' Furthermore, accountants working directly in companies or also in accounting offices have to accept non-financial reporting not only as a legal obligation, but also as a contemporary market requirement (Trzpioła, 2024). In light of the referenced research, we formulated the following hypothesis:

- H1:** There is a correlation between accountants' perceptions of their level of interest in CSR and their opinion of SR as an area within the scope of accountants' responsibilities.

The new approach to reporting in accounting presents both challenges and opportunities for the accounting community. A study by Cohn (2021) shows that accountants are challenged by often problematic, ambiguous disclosures and the need to master new methods in reporting. The process of transitioning from traditional accounting to reporting adapted to new trends requires accountants to prepare themselves substantively and managers to prepare themselves organisationally, which requires time and the commitment of adequate resources (Boharu *et al.*, 2022). The state of preparation of accountants for SR was also examined by Grujić and Vojinović (2024). Accountants from Bosnia and Herzegovina were surveyed. The survey showed that the majority of accountants accept the new task as part of their duties, but at the same time present the opinion that they are not sufficiently prepared for preparing the SR. A survey conducted by Souza *et al.* (2025) showed difficulties in the practice of sustainability reporting by accountants, who pointed out that one of the main reasons for their lack of adequate preparation to prepare these reports is the diverse and ambiguous legal status and the lack of training. There is an urgent need to change the mentality of the accounting community and adapt it to the new problem areas, as well as to master the new methods used in compiling and reporting information in the area of the SR. This includes the ability to apply the new IR standards. Research conducted in the US university environment on the integration of SR accounting into the accounting curriculum showed interesting results. The survey of 452 accounting faculty found that there was little formal integration of SR issues into the accounting curriculum. Rather, teaching SR was an individual initiative of some faculty members (Simmons *et al.*, 2024). It follows that the educational preparation of accountants in the field of SR is not sufficient, as pointed out in previous publications on the knowledge of sustainability issues by accountants and accounting students (Chulián, 2011). A survey conducted in Poland by Kłobukowska and Wachulak (2024) among accountants shows that they need the organisation of periodic training due to legal changes. This research also shows that changes in the area of economic and sustainable development do not significantly influence the abandonment of the accounting profession in Poland (Kłobukowska & Wachulak, 2024). In this context, the following hypothesis was formulated:

H2: There is a correlation between the level of accountants' declared interest in CSR issues and their perception of the degree of preparation for SR.

Auntie *et al.* (2022) point out in their research that sustainability reporting is not only a new job responsibility that many accountants will have to combine with their existing ones, but also that some accountants will have to 'retrain' for it from their previous job within the accounting system. It is also an opportunity to strengthen their role and position within companies, advise partners and help create a sustainable enterprise (Radu & Tabirca, 2019). Research shows that, according to accountants, expanding their knowledge of managing UR factors opens up new opportunities for their professional development, both in terms of their tasks within the company and in terms of its broader environment and business model (Kłobukowska & Wachulak, 2024). Research also points to the new role of accountants as 'gatekeepers' of sustainability information (Egan & Tweedie, 2018; Schaltegger & Zvezdov, 2015). The results of the study by Schaltegger and Zvezdov (2013) also point to the control function of accountants in the creation of sustainable enterprises and the creation of information on this topic. In the previous practice, accounting services, while not directly obliged to prepare such reports, provided data to them and verified that the information contained in the non-financial reports is consistent with the financial data. In light of the research conducted so far, the following hypothesis was assumed:

H3: There is a relationship between accountants' declared level of interest in the topic of CSR and their positive assessment of the impact of SR on the accounting profession in the future.

Research shows that the gender and age of preparers of SR influence their attitudes towards sustainability issues and sustainability reporting. Most studies refer to the participation of women on the board and their attitudes towards the issue of SR and the quality of the reports (Horbach, 2018; Li *et al.*, 2017; Bernardi & Threadgill, 2010; Bilimoria, 2000). Women tend to be more sensitised and better versed in this topic, and more positive about reporting on these issues (*e.g.*, Bilimoria, 2011; Horbach, 2018). Moreover, younger employees show more interest in, for example, environmental problems

and related reporting than older employees (*e.g.*, Piscitelli & D'Uggento, 2022; Gosztonyi, 2023). In light of the referenced studies, the following hypotheses were adopted:

- H4:** There is a correlation between the gender of the respondents and the level of declared interest in the CSR issues.
- H5:** There is a correlation between the age of the respondents and their level of declared interest in CSR issues.

RESEARCH METHODOLOGY

The survey used a questionnaire made in Google Forms, which was distributed by the Stowarzyszenie Księgowych w Polsce (Accountants Association in Poland – AAP) – the largest professional organisation of accountants. The invitation to take part in the survey was posted on AAP's homepage and on the websites of 25 district branches. In addition, the request to participate in the survey was sent in several newsletters. This way of distributing the form makes it possible to conclude with a high degree of certainty that the questionnaires went to the right people and were only filled in by accounting professionals. In the invitation to the survey, we drew attention to the ongoing legislative work aimed at implementing the CSRD into Polish law, which was to be completed in 2024. Despite the extensive information campaign throughout Poland, the topicality of the topic and the long exposure time of the survey (April – December 2024), the number of respondents was only 280. The return rate of the questionnaires obtained was significantly lower than in the case of previous surveys addressed and distributed in the same manner in previous years. It can be assumed that the lower number of respondents reflects the low interest of accountants in the topic of SR.¹ We believe that accountants are primarily interested in current topics relevant to their practice rather than issues, even important ones, that will be relevant to their work in the near future.

The sampling was random. Every person involved in accounting had a chance to take part in the survey. The number of accountants in Poland is estimated to be around 400 000. In the Survey-Monkey survey sample calculator, with a population at this level, with a 90% confidence level and a 5% margin of error, the representative sample was 273 people. A 5% higher degree of certainty would require 384 respondents. Unfortunately, we cannot say with certainty that the sample was representative, which is a limitation of the survey conclusions. However, due to the large diversity of respondents, we may assume that the structure of the sample largely corresponded to the general population data, as confirmed by the analysis of internal AAP data. The respondents varied in age and work experience and represented units with different income levels.

A combination of quantitative methods was used to verify the research hypotheses: non-parametric tests and linear regression models. As not all variables met the assumptions of normality of distribution and homogeneity of variance, non-parametric tests, which are more resistant to violations of these assumptions, were preferred. Basic information about the respondents is provided in Table 1.

We assumed that there was a correlation between the declared interest in the topic of SR and their acceptance of the inclusion of sustainability reporting in their responsibilities. To the question 'Who do you think should be involved in UR reporting (multiple choice)?', it was possible to choose an answer or to enter your own. The answers to choose from were as follows:² specialised departments for sustainability reporting (79.9%), entity management (58.6%), controllers (27.3%), accountants (19.8%), others (8.5%). Only 57 respondents were in favour of assigning sustainability reporting tasks to accountants. Figures 1 and 2 present the distribution of answers to the question on the entity responsible for the sustainability reporting according to the respondent's interest in the SR topic (1 – no interest, 5 – very high interest).

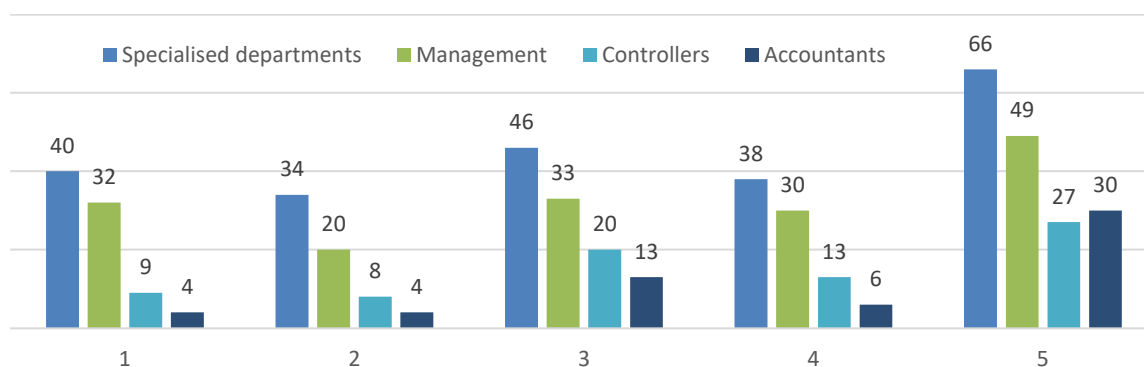
¹ In our earlier studies, for which data was collected through the same channels, a return rate more than ten times higher was achieved.

² Respondents were able to select more than one response option, so the sum of responses is greater than 280.

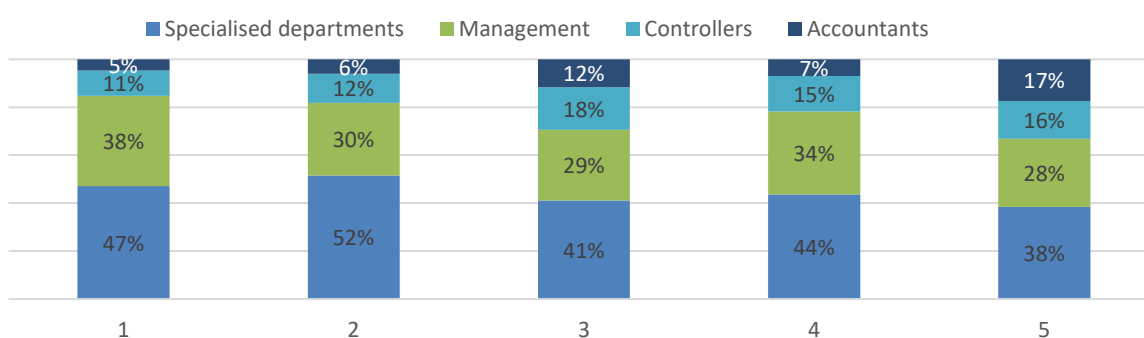
Table 1. Summary data on respondents

Criteria	Specification
Number of respondents	280
Gender	Women (76.4%); Men (21.45%); Disagreement (2.1%)
Age	Up to 20 years (0.4%), 20-30 years (10.7%), 31-40 years (24.3%), 41-50 years (36.8%), 51-60 years (20%), 61-70 years (3.9%), Disagree (3.9%)
Experience in accounting	Up to 5 years (10.7%), 5-10 years (14.6%), 11-20 years (31.1%), 21-30 years (30.4%), 31-40 years (9.6%), More than 40 years (0.7%), Disagree (2.9%)
Position	Accountant (50%), Accounting office owner (19.3%), Finance director (8.9%), Chartered accountant (2.9%), Other (18.9%)
Revenue of the respondents' main source of income	Up to PLN 1 million: (18.6%), Between PLN 1 and 5 million: (13.6%), Between £5m and £20m: (9.3%) Between 20 and 50 million PLN (14.3%), Between 50 and 100 million PLN (14.3%), More than 100 million PLN (19.6%), Not applicable (19.6%)
Industry	Services (44.3%), Food (6.4%), Construction (5.5%), Plastics (3.6%), Real Estate (3.6%), Transportation (2.5%), Raw Materials (2.5%), Other (31.8%)

Source: own study.

**Figure 1. Responsibility for reporting on SR vs. interest in the subject of CSR: All responses (n=280)**

Source: own elaboration.

**Figure 2. Interest in the topic of CSR: Responses of respondents considering that accountants should be responsible for the SR (n=57)**

Source: own elaboration.

Analysing the figures above, we can see that accountants would be willing to entrust the preparation of the SR reports to specialised departments (almost 80% of respondents). This attitude may be due to several factors. One is a reluctance to implement solutions that may not ultimately come

into force.³ A second reason may be an overload of responsibilities with a simultaneous shortage of accounting staff. Another reason may be the fear of the unfamiliar subject of SR to most accountants.⁴ As shown in Figure 2, the number of respondents indicating the answer 'accountant' generally increases with the declared level of interest in the topic of CSR. We verified the relationship between the level of interest in CSR and the willingness of accountants to engage in SR using the Mann-Whitney test. The result obtained ($p = 0.045$) shows that there are significant differences between the groups, confirming that those who are more interested in CSR are more likely to declare their willingness to engage in reporting. This leads to a partially positive verification of hypothesis H1 (There is a correlation between accountants' perceptions of their level of interest in the of CSR and their opinion of SR as an area within the scope of accountants' responsibilities), disturbed by the lower number of indications of respondents who rated their interest in CSR as '4'. The lack of unambiguously positive verification of hypothesis H1 may be due to the small number of respondents who felt that accountants should be responsible for the SR.

The next tested hypothesis H2 (There is a correlation between the level of accountants' declared interest in CSR issues and their perception of the degree of preparation for SR) relates to the self-assessment of preparedness for CSR reporting. Accountants rated their overall knowledge of the CSRD poorly. Only 21.3% of respondents considered this knowledge to be good (14.4%) or very good (6.9%). Figure 3 illustrates the relationship between declared knowledge of the CSRD and interest in the topic of the CSR (on a scale of 1-5).

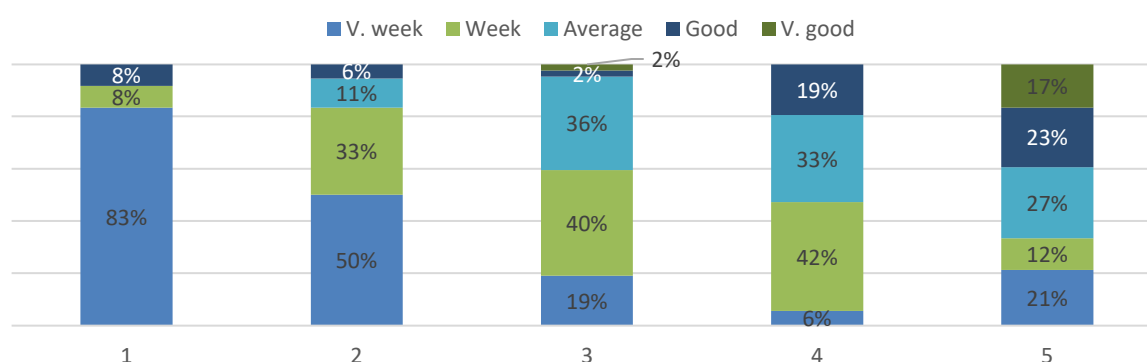


Figure 3. Interest in SR topics (1-5) vs. general knowledge of the CSRD

Source: own elaboration.

For this hypothesis, we analysed the relationship between the overall rating of interest in UR and self-assessment of preparation for reporting. We used Spearman's rank correlation analysis but obtained no significant relationship ($p = 0.03$, $p > 0.05$), suggesting no relationship between these variables. In an effort to deepen the conclusions relating to H2, we examined the relationship between knowledge of the CSRD and seniority in accounting. Table 2 shows this relationship.

Those with between 5 and 10 years' seniority were the most critical of their knowledge (60.9% poor or very poor knowledge). One third of accountants with seniority between 31 and 40 years (so in practice the oldest in age) rated their knowledge as good (20%) or very good (13.3%). It does not appear from the data collected that knowledge of the CSRD guidelines depends on seniority in accounting. The results obtained indicate ambiguity in the respondents' assessments. The oldest employees declared the greatest interest in the topic of CSR and, therefore, also in the CSRD. This may be indicative of a lack of awareness of the actual state of knowledge on the topic of the CSRD.

Further detailing the question on general familiarity were declarations regarding familiarity with the basic principles of sustainability reporting,⁵ namely, due diligence, double materiality, stakeholder

³ Directive (EU) 2025/794 of the European Parliament and of the Council of 14 April 2025 amending Directives (EU) 2022/2464 and (EU) 2024/1760.

⁴ Only one in five respondents declared a good or very good knowledge of the CSRD.

⁵ These principles are explained in ESRS No. 1.

dialogue, and the value chain principle. Figure 4 illustrates the summary of responses (1 + 2), i.e., declared very poor and poor knowledge of the basic principles of SR.

Table 2. Assessment of knowledge of the CSRD by seniority in accounting (in %)

Knowledge of reporting principles	Length of service in accounting (years)							Total
	<5	5-10	11-20	21-30	31-40	>40	Not specified	
1 (very poor)	11.8	30.4	30.9	24.1	13.3	0.0	20.0	24.7
2 (weak)	41.2	30.4	21.8	29.3	20.0	0.0	20.0	27.0
3 (average)	23.5	21.7	32.7	22.4	33.3	0.0	40.0	27.0
4 (good)	17.6	8.7	10.9	17.2	20.0	100.0	0.0	14.4
5 (very good)	5.9	8.7	3.6	6.9	13.3	0.0	20.0	6.9

Source: own study.

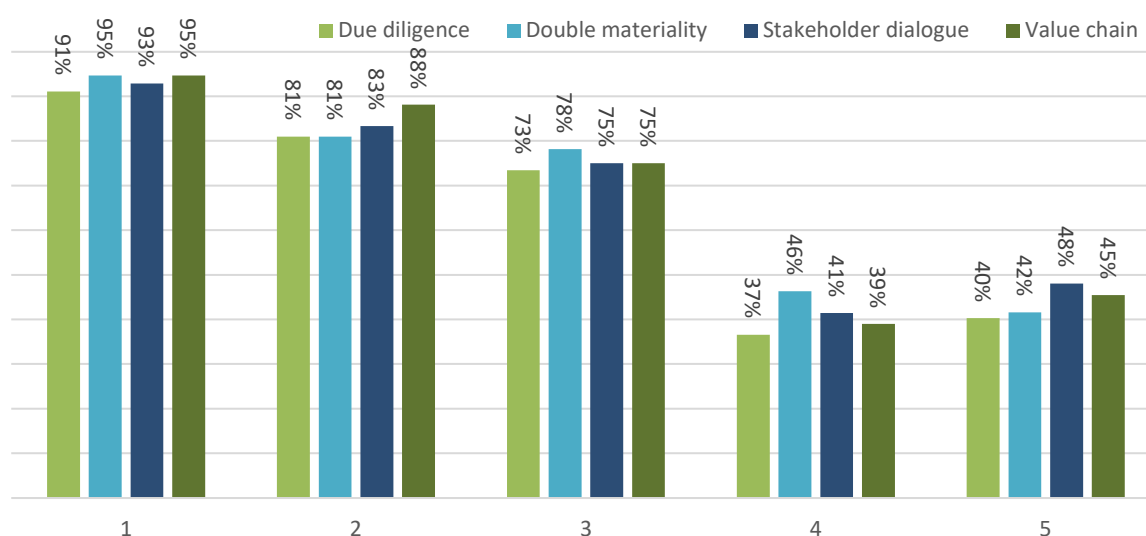


Figure 4. Interest in the topic of IR (1-5) vs. knowledge of the basic principles of SR (sum of responses 1 and 2, very poor or poor knowledge of the principles)

Source: own elaboration.

The correlation coefficients were respectively 0.434 (general familiarity), 0.435 (due diligence), 0.477 (double materiality principle), 0.429 (stakeholder dialogue principle), 0.472 (value chain principle). The correlation at this level indicates a moderate positive linear relationship between the responses analysed. With regard to both the accountants' general knowledge of the CSRD and the key reporting principles, a strong correlation was observed between the assessment of the knowledge of individual issues and the degree of interest in the topic of CSR. As many as 67.5% of respondents rated knowledge of the principles of dual materiality, stakeholder dialogue and the value chain as poor or very poor. Slightly fewer respondents (63.6%) referred similarly to knowledge of due diligence. In summary, the conclusions regarding hypothesis H2 are ambiguous. On the one hand, there is no statistically significant relationship between the analysed variables at the overall level. However, such a relationship, confirmed by correlation coefficients, was present in the relationship 'interest in CSR and knowledge of basic reporting principles.'

Concerning hypothesis H3 (There is a relationship between accountants' declared level of interest in the topic of CSR and their positive assessment of the impact of SR on the accounting profession in the future), it can be concluded that for the respondents the topic of sustainability reporting is a novelty and at the same time a great unknown. Respondents stated that sustainability reporting would be an opportunity for accountants (7.1%), a threat to accountants (22.5%), at the same time an opportunity and a threat to accountants (32.1%), neither an opportunity nor a threat to accountants (38.2%). As mentioned earlier, less than 20% of respondents felt that accountants should be involved in the SR.

To verify this hypothesis, we used the Kruskal-Wallis test to examine the relationship between the level of interest in CSR and the perception of SR as an opportunity for the accounting profession (response: 'opportunity for accountants'). The analysis yielded no statistically significant differences ($p = 0.317$), suggesting that the level of interest in CSR did not significantly influence the perception of UR as an opportunity. The statistical test referred to only one response. A summary of the responses to all questions in relation to interest in CSR is shown in Figure 5.



Figure 5. Interest in SR topics (1-5) vs. assessment of opportunities and risks for accountants related to SR
Source: own elaboration.

We also attempted to assess the gender of respondents as a factor influencing their perceptions of UR reporting (Table 3).

Table 3. UR reporting: Opportunity or threat for accountants (by gender in %)

Interest in CSR	Sustainability reporting is for accountants (%):							
	Neither an opportunity nor a threat		Both an opportunity and a threat		Opportunity		Threat	
	W	M	W	M	W	M	W	M
1	25.3	9.5	12.3	0.0	0.0	14.3	35.6	25.0
2	12.0	14.3	16.4	6.3	0.0	14.3	22.2	25.0
3	24.1	38.1	21.9	56.3	7.7	14.3	8.9	25.0
4	12.0	23.8	20.5	18.8	7.7	0.0	15.6	0.0
5	26.5	14.3	28.8	18.8	84.6	57.1	17.8	25.0

Source: own study.

Table 3 shows that almost 85% of women who declare a strong interest in CSR recognise that reporting in this area is an opportunity for accountants. Men are less optimistic in this case. With regard to risks, it can be seen that among women there is a correlation between interest in CSR and the indication of the answer 'risk.' They are, however, distorted with answers '4 and 5'. Despite the lack of a statistically significant correlation, it is worth noting that almost 20% of those declaring a very high interest in the topic consider CSR as an opportunity for accountants. Simultaneously, as many as 37.5% of respondents with very little interest in SR consider sustainability reporting to be a threat to accountants. Only 2% of respondents in this group see sustainability reporting as an opportunity. The lack of a statistically significant relationship between one of the responses and interest in the topic of CSR does not allow for a clear positive verification of hypothesis H3. However, a higher degree of optimism can be observed among respondents, who at the same time declare the highest degree of interest in the topic of CSR.

With regard to hypothesis H4 (There is a correlation between the gender of the respondents and the level of declared interest in the CSR issues), men declare a lower interest in the topic of IR (37%) than women (44%). At the same time, as many as one-third of men were undecided (they marked

the answer '3'). To test for differences between men and women in the level of interest in CSR, the Mann-Whitney test was used. Women scored higher on average ($M = 3.23$) than men ($M = 2.74$), and the difference was statistically significant ($U = 3696.0$, $p = 0.0026$), supporting the hypothesis of a gender effect. As a result, H4 was positively verified.

In light of hypothesis H5: (There is a correlation between the age of the respondents and their level of declared interest in CSR issues), it is worth emphasising that the highest level of interest in the topic of IR was declared by the oldest accountants (60-70 years). Employees of retirement age may not accurately assess the real risks and opportunities for the profession. They may, for example, be over-optimistic because they are unlikely to be involved in SR. On the one hand, the statement indicated by the largest number of respondents that sustainability reporting is neither an opportunity nor a threat for accountants may indicate their indifferent attitude towards the topic described. However, on the other hand, this attitude is consistent with the answer to questions about the entity that should be responsible for the SR. To verify H5, a Spearman rank correlation test was used to examine the relationship between the age of the respondents and the level of interest in the CSR. The results indicated a very weak and non-significant correlation ($r = -0.06$, $p > 0.05$), not confirming hypothesis H5.

RESULTS AND DISCUSSION

Consequently, the area of sustainability reporting as part of Sustainability Accounting will increasingly be attributed to accountants, especially in medium and small companies. It is emphasised that appropriate platforms for SR are becoming increasingly important. However, Rahaman *et al.* (2023) found that the effectiveness of the creation and operation of such platforms is dependent on the level of preparation of accountants in social accounting practice. Helfaya *et al.* (2019) found that preparers of non-financial reports showed a different perspective on their scope and quality than users. They focused more on the practical side of report preparation, whereas users paid more attention to the usefulness of the information contained in the reports. The accountants we surveyed, who fall into the group of preparers, for the most part showed an indifferent attitude towards the SR, typical rather of people who believe that this topic does not concern them. This is confirmed by the partial verification of H1, in which the vast majority of respondents considered that the preparation of SR reports should be handled by specialised departments of business units. Other results were provided by the study of Rahaman *et al.* (2023). One of our findings was that as many as 77.5% of the accountants surveyed agreed with the extent to which social accounting should be practised. Although there is a belief among some accountants about the need to change perceptions of the expectations of the SR area, particularly evident in terms of education level and gender. A study by Grujić and Vojinović (2024) showed that accountants from Bosnia and Herzegovina accept the need for sustainability reporting in their new responsibilities. However, in their opinion, they do not have the appropriate knowledge and tools to perform this task properly. The accountants indicate the need to implement measures to prepare this professional group for sustainability reporting.

In our survey, respondents indicated a fairly low level of familiarity with the CSRD. A survey conducted by Souza *et al.* (2025) among accountants affiliated to the Regional Accounting Council of Goiás showed that as many as 80.4% of respondents perceive the lack of regulations as the main obstacle to being adequately prepared for CSR reporting. Slightly fewer (71.7%) of the respondents identified a lack of adequate training on the subject as another important reason for their inadequate preparation. The survey showed that appropriate efforts at government, business, and professional bodies to promote training that could help prepare the accounting community for their new responsibilities are particularly important in this regard. In our survey, the longest-serving employees had the best assessment of their knowledge. This group of respondents also showed the most positive attitude towards SR as an opportunity for the accounting profession in the future. In contrast, research by Gosztonyi (2023) and Shi *et al.* (2019). showed that younger employees (generation Z) are more oriented and sensitive to the issue of SR and related reporting than older employees.

In light of the results obtained, the educational process in the form of studies, training courses in lifelong education in this profession is of particular importance. The pessimistic attitude of the young

respondents may be due to the lack of sufficient integration of this problem in the educational programme at secondary and higher university levels. This is confirmed by research conducted by Fernández Chulián (2011), who advocates the inclusion of sustainability in accounting degree programmes. He emphasises the importance of education in 'constructing' the new accounting model. Such a conclusion is also in line with the results obtained from a survey of accounting faculties in the US, which showed a low degree of formal integration of UR reporting issues into the accounting curriculum (Simmons *et al.*, 2024). The deficit and need for training in sustainability accounting is highlighted by Kłobukowska and Wachulak (2024), who surveyed accountants. Thus, the need for specific staff training becomes imperative so that the revised reports reflect the issues addressed with fidelity and integrity.

In our study, women declared more interest in the issue of CSR than men. Research by Bilimoria (2000) indicates that among non-financial reporters, women show greater sensitivity to environmental, social and ethical issues. They are also better versed in IR issues, more sensitive and more positive about sustainability goals than men. Horbach (2018) came to similar conclusions in his research. This is in line with our results, which in principle were the only ones (hypothesis H4) to show a statistically significant relationship. Other studies also indicate that the participation of women in the board of directors has an overall positive impact on the activities and reporting of IR (*e.g.*, Li *et al.*, 2017; Bravo & Reguera-Alvarado, 2017). Our results may indicate that accountants in Poland have a slightly different approach to their sustainability reporting obligations than in other countries.

CONCLUSIONS

This section addresses four research questions (RQ1, RQ2, RQ3, RQ4). Our study showed a statistically significant dependence of interest in SR on gender, with no dependence on age, which allows for a partially positive answer to question RQ1. However, this phenomenon manifests differently in Poland than in other countries, as indicated by the conclusions of other studies. Older employees declared a higher level of acceptance and optimism for the future of the profession than younger employees. On the other hand, as in other studies, women declared a greater interest in and level of knowledge about SR than men.

With regard to question RQ2, we should note that the respondents assessed their level of preparation for reporting as quite low, which is linked to the answer to question RQ3. The results showed that the accounting community in Poland is not unanimous in its opinions. Only the group of people who are very interested in CSR assessed the inclusion of their preparation in the scope of accounting duties as an opportunity for the profession. Significantly more people with little interest in these issues assessed them as a threat to the profession. Many accountants now consider that SR is not part of their duties and that they therefore do not need to have expertise in this area. The responses received provide a good introduction to the answer to question RQ4, concerning the knowledge, competence and skills needs of accountants in relation to SR. We believe that it is necessary to introduce and develop a process of education among accountants on SR in various forms. This will be a difficult task given the mindset of accountants and the significant simplifications announced by the EU in this area. There is also a need to popularise the concept of 'sustainability accounting,' which expands the boundaries of the accounting system and raises awareness of the need for a new approach to reporting. It is reasonable to start this process by making accountants aware of the importance of the topic of sustainability, with an indication of the impact on current quality of life, economic stability, social justice, and technological development. We may assume that such an information campaign, aimed directly at accountants, will increase interest in the topic of the SR.

The results of the survey broaden and deepen the knowledge of the attitude of the accounting community in Poland towards the obligation to SR. They also provide a basis for the development of practical solutions for preparing companies for SR. Moreover, they provide important information on the practical side of the accounting profession in Poland. The limitation of the study is the relatively small sample of the survey and the small participation of accountants employed in the largest entities that have been preparing non-financial reports for a long time. The juxtaposition of their opinions with accountants who have not yet recognised their role in this area could be the basis for further in-depth research.

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Authors

The contribution share of authors amounted to 34% for Stanisław Hońko, 33% for Marzena Strojek-Filus, 33% for Katarzyna Świetla. SH – conceptualisation, methodology, analysis of qualitative data, data interpretation, discussion; MS-F – conceptualisation, analysis of literature, data interpretation, discussion; KŚ – conceptualisation, analysis of literature, data interpretation, discussion.

Stanisław Hońko (corresponding author)

Associate Professor at the University in Szczecin, Poland. Habilitated doctor in finance (2015). PhD in economics (2007), Chartered Accountant Association of Accountants in Poland, Tax adviser, Member of the Polish Committee of Accounting Standards. His research interests include financial reporting, history of accounting, accounting profession.


Correspondence to: Stanisław Hońko, University of Szczecin, Institute of Economy and Finance, Department of Accounting, 64 Mickiewicza St., 71-101 Szczecin, Poland; e-mail: stanislaw.honko@usz.edu.pl

ORCID  <https://orcid.org/0000-0002-8726-2323>

Marzena Strojek-Filus

Associate Professor at the Faculty of Finance, Department of Accounting, University of Economics in Katowice, Poland. Habilitated doctor in economics (2014). PhD in economics (1999). Her research interests include financial and non-financial reporting, accounting for business combinations and environmental accounting.


Correspondence to: Marzena Strojek-Filus, University of Economics in Katowice, Faculty of Finance, Department of Accounting, 50 1-Maja St., 40-287 Katowice, Poland; e-mail: marzena.strojek@ue.katowice.pl

ORCID  <https://orcid.org/0000-0001-70-73-9191>

Katarzyna Świetla

Associate Professor, Department of Financial Accounting, Institute of Finance, Krakow University of Economics (Poland). Habilitated doctor in economics (2015). PhD in economics (2001). Director of postgraduate studies 'Financial Accounting CUE-ACCA.' Her research interests include the outsourcing of modern accounting as well as capital groups and consolidated statements.

Correspondence to: Katarzyna Świetla, Department of Financial Accounting, Krakow University of Economics, 27 Rakowicka Street, 31-510 Krakow, Poland, e-mail: kswietla@uek.krakow.pl

ORCID  <https://orcid.org/0000-0001-7796-9379>

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Conflict of Interest

The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

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