

Accounting Profession and Changes in the Sustainability Reporting Landscape: A Research Perspective

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The Accountants
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Question 1:

What does the research tell us about how sustainability is approached by the accounting profession?



Directive 2014/95/EU (NFDR): bibliometric analysis



The accounting profession and sustainability (book chapter)

Krasodomska, Zarzycka (2024)

NFRD (2016)

2023; 201 papers published between 1996 and 2022

Scopus, VOSviewer

The chapter aims to expand current knowledge of how sustainability is approached by the accounting profession and takes two key perspectives on the issue: (1) academic debate and research and (2) the practice of the leading accounting organizations and professional bodies (IFAC, ACCA, CIMA)

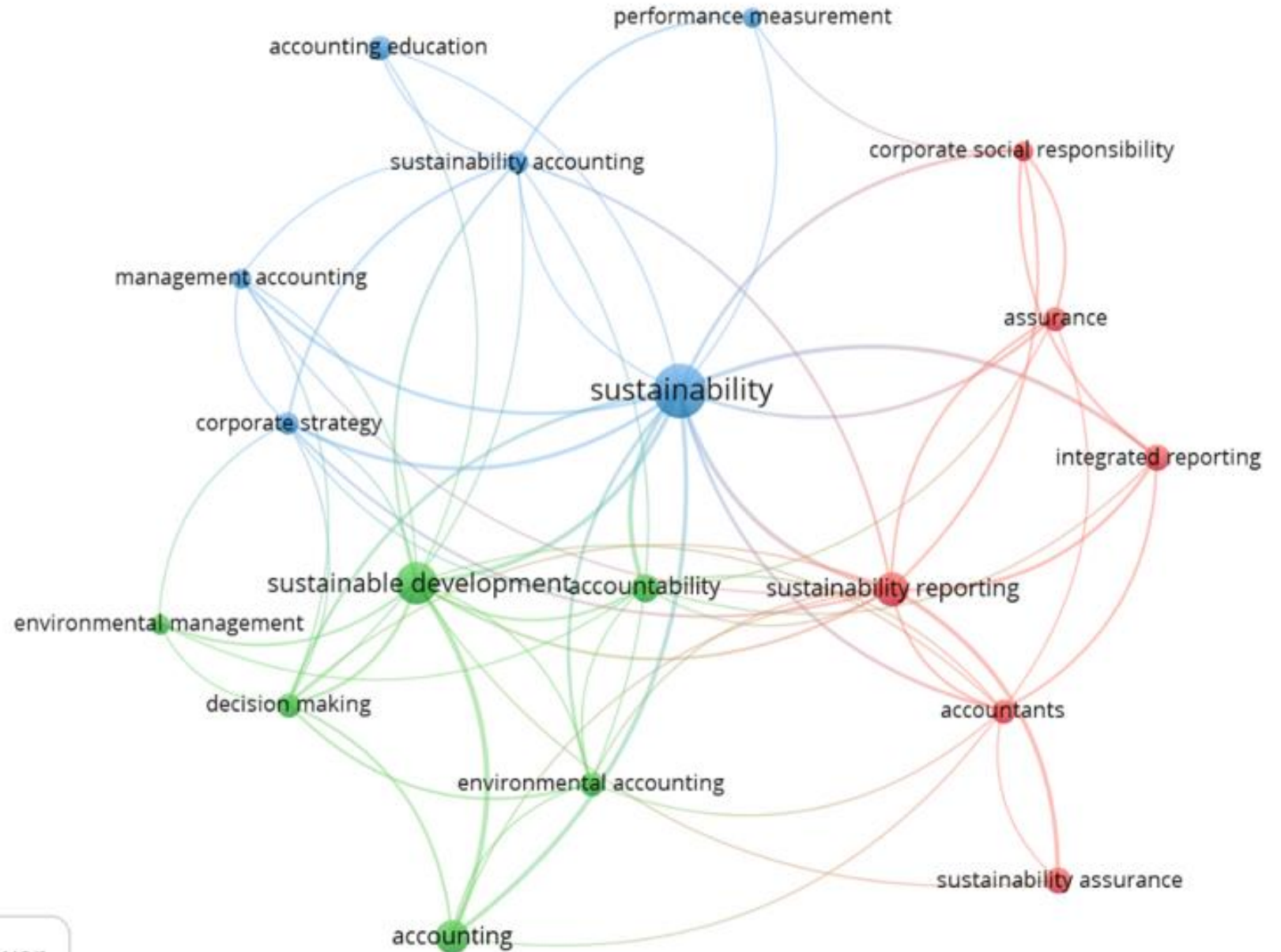
Academic and practitioner publications emphasize that sustainability reporting creates **new opportunities** for the accounting profession, as well as **challenges** its skills and capabilities. Researchers highlight that some accountants are still **unprepared for the necessary changes** in measuring and reporting the company's sustainable impact, and are **rarely involved in supporting their organizations** in addressing sustainability issues. This may be due to the fact that they find it difficult to go beyond their current job description and **abandon the traditional role of accountant.**

Network diagram of the co-occurrence of keywords

BLUE CLUSTER:
Corporate strategy,
management &
accounting education

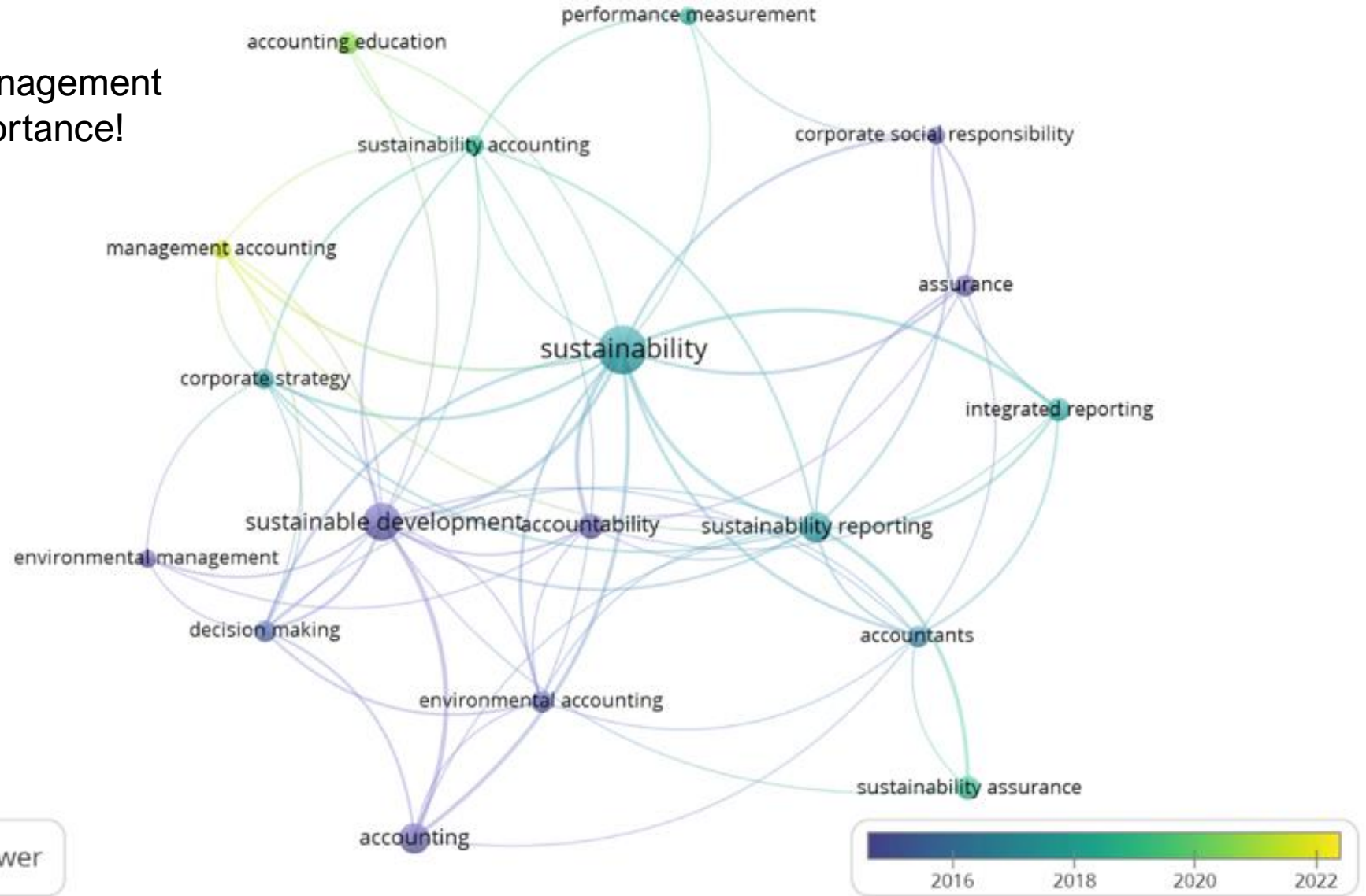
GREEN CLUSTER:
Accountability,
environment &
decision making

RED CLUSTER:
Reporting &
assurance



Periodic evolution of keywords co-occurrence

Accounting education and management accounting are gaining importance!



Question 2:

What is the attitude of the accountancy profession in Poland towards the regulatory changes related to sustainability reporting and which factors influence their views?



Directive 2014/95/EU & CSRD: Surveys among accountants



Directive 2014/95/EU: Accountants' understanding and attitude towards mandatory non-financial disclosures in corporate reporting

Krasodomska, Michalak, Świetla (2019)

NFRD (2016)

2018; **73** respondents; **86** questions

Social identity theory, Mann–Whitney U test

To explore accountants' views on mandatory non-financial reporting with the focus on three main factors underpinning their understanding and attitude towards nonfinancial disclosures: **general understanding of the concept, gender, and work experience.**



Corporate Sustainability Reporting Directive through the eyes of accountants: What multi-level pressures explain their attitudes?

Krasodomska, Zarzycka, Zieniuk (2023, in progress)

CSRD (2022)

2021; **1,076** respondents; **6** questions

Social identity theory and multilevel model of social change, logit regression

To identify pressures influencing accountants' attitudes toward stricter regulation of sustainability reporting under the upcoming CSRD: **increased scope and mandatory assurance**

Directive 2014/95/EU & CSRD: Surveys among accountants



Directive 2014/95/EU: Accountants' understanding and attitude towards mandatory non-financial disclosures in corporate reporting

Krasodomska, Michalak, Świetla (2019)

NFRD (2016)

The general knowledge of non-financial reporting among accounting specialists is insufficient.

The attitude towards mandatory non-financial disclosures significantly differs between **accountants who participated in training** related to non-financial reporting and those who did not.



Corporate Sustainability Reporting Directive through the eyes of accountants: What multi-level pressures explain their attitudes?

Krasodomska, Zarzycka, Zieniuk (2023, in progress)

CSRD (2022)

The pressures on **international** (international regulations and standards related to sustainability reporting), **organizational** (benefits associated with its implementation), and **individual** (knowledge of the issue) levels positively affect accountants' attitudes toward new CSRD requirements.

The pressures on the **national** level captured by membership in an accounting association **are not relevant**.

Education about the new reporting requirements as well as about the related benefits.

A clear signal from **professional associations** that sustainability issues fit in with their interests and responsibilities.

To conclude:

Do we need a new definition of accounting?



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For discussion and debate, we propose a potential definition of accounting for consideration:

Accounting is a technical, social and moral practice concerned with the sustainable utilisation of resources and proper accountability to stakeholders to enable the flourishing of organisations, people and nature (Carnegie et al, 2020).

Thank you for your attention!

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