

SUSTAINABILITY REPORTING AND THE EDUCATION OF ACCOUNTING PROFESSIONALS USING EXAMPLES FROM SELECTED UNIVERSITIES

Iwona MAJCHRZAK¹, Marzena RYDZEWSKA^{2*}

¹ Zachodniopomorski Uniwersytet Technologiczny w Szczecinie, Katedra Ekonomii, Finansów i Rachunkowości; imajchrzak@wput.edu.pl, ORCID: 0000-0002-4655-6181

² Zachodniopomorski Uniwersytet Technologiczny w Szczecinie, Katedra Ekonomii, Finansów i Rachunkowości; mrydzewska@wput.edu.pl, ORCID: 0000-0002-5952-9481

* Correspondence author

Purpose: The aim of the paper is to evaluate the curricula of selected universities educating accounting professionals in terms of preparing graduates for sustainability reporting.

Design/methodology/approach: The paper analyses literature sources on the essence of sustainability and its reporting. The content of accounting courses and their corresponding learning outcomes were analysed to determine the scope of student education for sustainability reporting. The study covered three selected universities educating future accounting professionals. For the empirical research, the method of analysing the curriculum content of the surveyed units and comparative analysis was used.

Findings: An evaluation of the curricula of the selected universities showed that they include learning outcomes and content on sustainability reporting. However, the range of skills related to this courses matter is typically limited. This fact raises the need to expand the course content to include issues related to increasing reporting requirements.

Research limitations/implications: The study is only exploratory and aims to determine the degree to which future accounting professionals are prepared for sustainability reporting. Since only to the fact that only three universities were analysed, it is difficult to generalise the results obtained; nevertheless, the findings highlight the need to review and possibly adapt the curricula at all universities educating future accountants to the changing requirements of the reporting obligations of business entities.

Originality/value: The research conducted is novel in that, in practice, no review of university curricula for their compliance with sustainability reporting needs has been performed to date. The article can serve as a basis for efforts to modify curricula in line with the needs of business practice.

Keywords: sustainability, non-financial reporting, study programmes, accountant competencies.

Category of the paper: Research paper, case study.

1. Introduction

Increasing public awareness of the impact of business on the environment and the unethical actions taken by business entities while violating human rights and creating disparities between different social groups has necessitated a change in the approach to management. Nowadays, enterprises must take into account not only economic, but also ecological and social objectives in their management decisions, i.e. conduct business in accordance with the concept of sustainable development (Szadzińska, Majchrzak, Remlein, Szychta, 2021). The issue of sustainable business development has been addressed since the end of the 20th century. Discussions in this area are considered both in academia and among practitioners. They concern both the definition of the concept of sustainability (Berger, Gordon, Bahr, 1978; Bebbington, Gray, 2002; Poskrobko, 2011; Szadzińska, 2013; Sneirson, 2014; Bergman et al., 2017), directions and modes of action for companies to efficiently produce socially desirable products while reducing the consumption of natural resources and taking care to meet the expectations of different stakeholder groups, and solutions to disclose the activities carried out by companies in this regard (Frog-Nieroda, 2023; Diaz-Sarachaga, 2021; García-Meca, Martínez-Ferrero, 2021; Santos, Silva Bastos, 2020; Heras-Saizarbitoria, Urbieto, Boiral, 2022; Martínez-Ferrero, Guidi, García-Meca, 2022). The literature emphasises that the results of companies' socially responsible activities should be reflected in properly prepared and published reports (Wallage, 2000; Bebbington, Higgins, Frame, 2009; Hahn, Kühnen, 2013; Kamieniecka, Nózka, 2016; Wójcik-Jurkiewicz, 2020). This is due, *inter alia*, to an increase in the demand for reliable information of a non-financial nature, i.e. information presenting the current and future economic, social and environmental potential of an economic unit (Krasodomska, 2014; Dziawgo, 2016; Fijałkowska, Krasodomska, Macuda, Mućko, 2019; Krasodomska, Zarzycka, Dobija, 2022). In doing so, attention is drawn to the fact that the disclosure of environmental information is facilitated by regulatory compulsion.

The concept of non-financial information, its scope and the way it is presented have evolved over successive periods (Krasodomska, 2014; Standard for Non-Financial Information (SIN), 2017; Bek-Gaik, Krasodomska, 2018, Directive 2014/95/EU). At the same time, there is an ongoing discussion, both in Poland and globally, on the construction of an information system through which information on environmental, economic and social aspects of companies' activities should be measured and presented, the standard of sustainability reporting and the role of accounting and accountants in the implementation of the concept of sustainability (IFAC, 2021; Carnegie, 2023). In Poland and the European Union, these discussions are aimed at unifying both the information and the form of its presentation (Directive 2022/2464/EU, draft law amending the Accounting Act, the Act on Statutory

Auditors, Audit Firms and Public Supervision and some other laws (UC14), Baran, 2022; Szadziawska, Szycha, Waniak-Michalak, 2023).

Irrespective of the manner in which non-financial information is presented and its material scope, the obligation for business entities to disclose non-financial information makes it necessary to adequately prepare staff for the collection, proper processing of non-financial data into information and their subsequent compilation in reports. Much of the work in this area is carried out by employees in the finance and accounting departments. It is therefore imperative that they are competent enough to produce reports in accordance with applicable standards and regulations, as well as appropriately to the needs of stakeholders (Nadolna, 2019; ACCA, 2021; Carnegie, Parker, Tsahuridu, 2022; IAFC, 2024). It is therefore reasonable to adapt the curricula of universities training future accountants to the needs of non-financial reporting.

The aim of this article is to evaluate the educational programmes of selected universities training accounting professionals in terms of preparing graduates for sustainability reporting. The presented objective was the starting point for the formulation of the following research hypotheses:

Hypothesis 1: Universities training accounting specialists include learning outcomes and content on sustainability reporting in their curricula.

Hypothesis 2: Sustainability reporting issues constitute course content included in the subject groups of reporting, costing and management accounting.

Hypothesis 3: The specific nature of the university influences the inclusion of sustainability reporting issues in the curricula.

The formulation of the aim of the study and the setting of the research hypotheses were preceded by a literature study on the essence of sustainable development and the reporting of information on the environmental and social impact of economic agents. In conducting the literature review, the methods of comparative analysis and analysis and criticism were used. The subject of the empirical research is the content contained in the syllabuses of accounting subjects and the corresponding educational results at purposefully selected universities educating students of economic faculties with specialisations related to accounting. An analysis of the syllabus content of the surveyed units and a comparative analysis were used for the study.

2. Research methodology

The basis of the empirical study was an analysis of the content of the courses in the area of accounting and the corresponding learning outcomes in order to determine the degree and extent to which economics students are prepared to prepare sustainability reports.

The first stage of the research procedure was to select universities educating students in economics whose curricula would be assessed. For this purpose, a report prepared by the educational monthly magazine 'Perspektywy', which for several years has been publishing reports and rankings of higher education institutions, including economic universities, was used.

On the basis of the information contained in the 'Ranking Szkół Wyższych Perspektywy' for the years 2019-2023, a purposive selection of the research sample was made. Due to the pilot nature of the research, three universities occupying significant positions in the ranking in question (www.ranking.perspektywy.pl) and at the same time the best places in their provinces in education in the discipline of 'economics and finance' were included. These were: Poznań University of Economics (PUE), Wrocław University of Economics and Business (WUEB) and the West Pomeranian University of Technology in Szczecin (WPUT). PUE topped the ranking of economics universities in 2019, and was on the last step of the podium in subsequent years. WUEB, on the other hand, ranked just outside the top three in 2019-2022, and came fifth in 2023. In the period under review, more distant positions in the 'Perspektywy ranking' in relation to the universities of Poznań and Wrocław were occupied by WPUT, but this entity took first place in its region in the group of universities teaching economics, and moreover the inclusion of this university in the research group is justified by the specifics of the entity under review. The Faculty of Economics WPUT, where accounting specialists are educated, originates from the structures of the university of agriculture and agricultural economics education, which indicates that it has a long tradition of education oriented towards social responsibility for the environment.

In the next stage of the research procedure, research material was collected. The choice of sources was determined by the stated objective, so for each of the studied universities, the curriculum content included in the curricula of first- and second-degree studies at faculties educating future accounting specialists was analysed. The study covered curricula for the educational cycle starting in the academic year 2023/2024, i.e. educational programmes:

1. PUE for the faculty of 'Accounting and business finance' first- and second-degree studies with specialization in 'Finance and accounting of enterprises'.
2. WUEB for the direction 'Finance and Accounting' first degree studies with specialization:
 - 'Accounting',
 - 'Company finance and accounting'.
3. WPUT – curricula for the faculty of 'Economics' first- and second-degree studies with specialisation 'Accounting and finance in economic units'.

On this basis, courses that were directly related to sustainable reporting or within which content related to this issue could be covered were identified.

The final stage of the research procedure involved an analysis of the collected material, i.e. the content contained in the syllabuses of the selected subjects and the corresponding

learning outcomes. The aim of this analysis was to obtain answers to the research questions posed and to realise the stated aim of the study. At this stage, methods of content analysis of data sources and comparative analysis were applied.

3. Analysis of curriculum content and learning outcomes for accounting courses at the universities surveyed

The starting point for assessing the extent to which graduates of the universities under study are prepared for non-financial sustainability reporting was an analysis of the educational programmes of these universities. The authors' familiarity with the essence of sustainable development and non-financial reporting, as well as their direct involvement in teaching at accounting-related faculties, made it possible to select the areas within which sustainability reporting issues could be addressed. These were assumed to be blocks related to reporting, standards for their preparation and cost and management accounting.

Based on the analysis of the list of courses, it was found that at each of the surveyed universities, within the framework of the analysed majors and specialisations, both at first- and second-degree studies, classes with similar names are taught within the selected areas (Table 1).

Table 1.

List of areas and subjects within which sustainability reporting content can be implemented

Block	Course	Characteristics	PUE	WUEB	WPUT
Reporting	Financial reporting	degree/semester of study	I/4	I/5	
		number of hours/class form*	15L/30E	15L/15E	
		course type**	SS	SM	
	Financial reporting and accounting organisation	degree/semester of study			I/4
		number of hours/class form			15L/50E
		course type			SS
	Financial reporting and auditing	degree/semester of study			II/4
		number of hours/class form			30L/30E
		course type			SS
	Sustainability reporting and its attestation	degree/semester of study	II/3		
		number of hours/class form	30L		
		course type	GS		
Reporting standards	Standards (Polish and international) of accounting and auditing	degree/semester of study	I/5		
		number of hours/class form	30L		
		course type	SS		
	Financial reporting standards	degree/semester of study		II/1	
		number of hours/class form		15L/15E	
		course type		SM	
	International and national accounting regulations	degree/semester of study			II/3
		number of hours/class form			25L/45E
		course type			SS

Cont. table 1.

Cost accounting and management accountinga	Cost accounting	degree/semester of study	II/3		
		number of hours/class form	30L		
		course type	SS		
	Cost and performance accounting	degree/semester of study			I/5
		number of hours/class form			15L/35E
		course type			SS
	Fundamentals of cost accounting and management accounting	degree/semester of study	I/6		
		number of hours/class form	30L		
		course type	ES		
	Management accounting and cost accounting	degree/semester of study		I/4	
		number of hours/class form		30L/30E	
		course type		SM	
	Management accounting	degree/semester of study	II/1		II/2
		number of hours/class form	30L/30E		30E
		course type	GS		ES
	Elements of management accounting	degree/semester of study			I/5
		number of hours/class form			25E
		course type			ES
	Advanced management accounting and cost accounting	degree/semester of study		II/3	
		number of hours/class form		15L/15E	
		course type		SM	

* class form: L – lecture, E – exercises, including audit, laboratory and other exercises; ** course type: SS –specialised subject, GS – general subject, ES – elective subject, SM - subject matter.

Source: own study based on curricula of the surveyed universities. Retrieved from: https://usosweb.ue.poznan.pl/kontroler.php?action=katalog2/programy/szukajProgramu&method=by_faculty&jed_org_kod=PUE; <https://ue.e-sylabus.pl/SL/Reportsforms/default.aspx?options=chJA1geRKSv3t7ny9bSQ0Q>; <https://prk.WPUT.edu.pl/pl/2023-2024>, 20.02.2024.

Within the first of the subject blocks analysed, i.e. reporting, only one of the universities surveyed has a subject directly dedicated to sustainability reporting. These are classes called ‘Sustainability reporting and its attestation’. This subject is taught at PUE in the second-degree studies, majoring in ‘Accounting and Business Finance’, with 30 hours of lectures. It is an obligatory subject for students of the specialisation ‘Business Finance and Accounting’, so it should be assumed that all graduates of this specialisation will have adequate knowledge in the subject. In particular, they will acquire knowledge in the preparation of sustainability reports and their attestation taking into account legal regulations and applicable standards. In addition, graduates of the studied specialisation will be prepared to analyse the information contained in such reports. Detailed characteristics of the course content and learning outcomes in terms of knowledge and skills are presented in Table 2.

Table 2.

Characteristics of the curricular content of the course 'Sustainability Report and its Attestation' and the intended learning outcomes in terms of knowledge and skills

General characteristics of the activities	Learning outcomes	
	Knowledge	Skills
1. Introduction to sustainability reporting. 2. Sustainability reporting regulations and standards. 3. Principles of sustainability reporting. 4. Organisation of the reporting process - reporting team and communication. 5. Stakeholder dialogue - exploring the materiality of ESG areas. 6. Defining report content - ESG indicators. 7. Collecting ESG data - IT tools. 8. Sustainability report analysis - case study. 9. Introduction to sustainability report attestation. 10. Acceptance and follow-up with the client - ethical issues. 11. Planning and execution of the attestation assignment. 12. Application and preparation of the attestation report.	1. The student knows the regulations, standards and principles for the preparation of the sustainability report and its attestation. 2. The student knows the stages of the process of preparing and analysing the sustainability report. 3. The student knows the attestation process of the sustainability report.	1. The student is able to apply the relevant regulatory requirements and standards when preparing a sustainability report. 2. The student is able to prepare a sustainability report. 3. The student is able to analyse ESG indicators in a sustainability report. 4. The student is able to formulate a conclusion and prepare an assurance report.

Source: own study based on the educational programme of the PUE second-degree studies. Retrieved from: https://usosweb.ue.poznan.pl/kontroler.php?_action=katalog2/programy/szukajProgramu&method=by_faculty&jed_org_kod=PUE, 20.02.2024.

In the case of the other universities, financial reporting, possibly combined with auditing of financial statements or accounting organisation, is taught at all analysed faculties. A detailed analysis of the programmes and learning outcomes indicates that graduates of these faculties can acquire selective knowledge and skills in balanced reporting within the content on the preparation of financial statements (Table 3), including in particular the notes and the management report. This approach is due to the fact that in business practice, this type of information is disclosed, among other things, in such reports.

Table 3.

Sustainability content implemented in reporting subjects

University	Course	General characteristics of the activities
PUE	Financial reporting	Other elements of the financial statements, including additional information and explanations
WUEB	Financial reporting	-
WPUT	Financial reporting and accounting organisation	1. Notes to the financial statements 2. Management report on operations
	Financial reporting and auditing	Non-financial reporting

Source: own study based on the educational programmes of the surveyed universities. Retrieved from: https://usosweb.ue.poznan.pl/kontroler.php?_action=katalog2/programy/szukajProgramu&method=by_faculty&jed_org_kod=PUE; <https://ue.e-sylabus.pl/SL/Reportsforms/default.aspx?options=cHJA1geRKSv3t7ny9bSQ0Q>; <https://prk.WPUT.edu.pl/2023-2024/>, 20.02.2024.

As can be seen from Table 3, the subject content of financial reporting classes at each of the analysed universities, with the exception of WUEB, may include sustainability reporting issues. For example, at WPUT, issues of non-financial reporting are realised as part of the subject

‘Financial Reporting and Auditing’ in second-degree studies. The course syllabus provides for approx. 10 hours of classes, including six hours of lecture and approximately four hours of audit exercises. However, no direct reference to knowledge and skills in the subject area can be found in the learning outcomes for the subject. It is only specified that the student:

- 1) knows and understands issues related to the preparation and audit of financial statements in accordance with accepted standards and
- 2) is able to apply knowledge of accounting to describe, analyse and formulate audit opinions and reports and to select data and methods for their analysis.

Another of the blocks of classes selected for study in which there is an opportunity for teaching content on equivalent reporting is reporting standards. This is a thematic block that complements the block of classes on reporting, as the correct preparation of financial statements requires knowledge of the standards for their preparation.

As the conducted analysis of the curricular content realised within the subjects related to reporting standards has shown, the possibility of including sustainability information in financial reporting, i.e. notes and the management report and other business reports, can be learnt by graduates of WUEB's second degree programme within the directional subject ‘Financial reporting standards’. It should be emphasised that content of this kind was not included in the course ‘Financial Reporting’ taught in the first degree programme.

In the case of the other universities surveyed, content on sustainability reporting could be covered within the topics on accounting standardisation and harmonisation, the role of EU directives on accounting and accounting developments.

Another block of courses in which students could acquire skills in collecting and processing data for non-financial reporting is ‘Cost accounting and management accounting’.

However, an analysis of the subject content of costing and management accounting included in the curricula of the surveyed universities revealed that there is no place within the courses taught for the transfer of knowledge and the formation of students' skills in the collection and processing of cost and performance data and their use for sustainable reporting. Students at all surveyed universities acquire basic knowledge of the scope and essence of cost accounting and management accounting as part of their coursework. In particular, they learn about:

- the essence and criteria of cost classification and the principles of their measurement,
- principles of recording and settling costs within the framework of traditional cost accounting,
- the essence of calculation and its methods,
- different varieties of cost accounting,
- use of management accounting tools for decision making,
- short-term decision-making accounts,
- principles and methods of long-term decision-making taking into account risk and uncertainty.

Knowledge of the nature and scope of cost accounting and management accounting allowed the authors of this study to seek space for the collection of ex ante and ex post data on social responsibility not only of a value nature, but also of a quantitative and qualitative nature (Bennett, James 1998) within the management accounting system and management varieties of cost accounting. For example, information on the environmental aspect of sustainability collected within a management accounting system may relate to (Szadziwska, 2013):

- compliance with applicable legislation and the environmental policy adopted for implementation,
- eco-efficiency, which implies the simultaneous reduction of costs and negative environmental impacts by increasing the efficiency of energy, water and material use in internal operations and final products,
- strategic positioning of the company, which depends on the implementation of effective and environmentally friendly programmes to ensure the organisation's long-term competitiveness.

The social, including employee aspects generated by management accounting can refer to information related to (Nita 2014):

- human resources policies,
- remuneration systems adopted in the business unit,
- assessment of employee motivation and satisfaction,
- assessment of human resources effectiveness.

The detailed analysis of the content of the studied faculties at individual universities indicates that at some of the studied universities, i.e. PUE and WUEB, in the subject content of other subjects than those shown in the discussed blocks, issues related to sustainability reporting are noted. At PUE, students additionally have the opportunity to acquire knowledge and skills on sustainability reporting as part of the elective course 'Accounting in sustainable development' taught at first degree and the specialisation course for second degree students 'Advanced financial accounting'.

In the case of first-degree students, it is up to the students to decide whether they want to acquire specific competences in sustainability reporting. However, in view of the fact that the subject is taught in the sixth semester, students are well aware of the need for knowledge in this area and choose this subject. Within the framework of this subject, students have the opportunity to become comprehensively acquainted with the idea of sustainable accounting and its importance in business management. The detailed characteristics of the course content and the learning outcomes in terms of knowledge and skills are presented in Table 4.

Table 4.

Characteristics of the curricular content of the subject 'Accounting in sustainable development' and the intended learning outcomes in terms of knowledge and skills

General characteristics of the activities	Learning outcomes	
	Knowledge	Skills
<ol style="list-style-type: none"> 1. The assumptions of the concept of accountability and the role of accounting in achieving corporate sustainability objectives. 2. Accounting as an information system on financial and non-financial ESG performance. 3. Functions of financial and management accounting to support efforts to achieve sustainability goals. 4. Accounting tools to support the achievement of sustainable development goals. 5. Assumptions of sustainability performance reporting. Wpływ regulacji prawnych i wytycznych na rozwój sprawozdawczości z dokonań na rzecz rozwoju zrównoważonego. 6. Development of sustainability performance reporting globally and in Poland. 7. Attestation of sustainability performance reporting. 8. The essence and functions of cost accounting in achieving sustainable development goals. 9. Systematic costing in environmental protection and social cost accounting. 10. Activity-based costing in environmental protection as a process tool for managing sustainable development outcomes. 11. Other models of cost accounting in the implementation of sustainable development strategies (product life cycle costing, target costing, quality costing). 	<ol style="list-style-type: none"> 1. The student knows the place and importance of accounting in an enterprise implementing sustainable development strategy. 2. The student knows the practical and theoretical principles of sustainability performance reporting and its attestation, as well as the possibilities of using the accounting system in this respect. 3. The student knows and understands the structure of cost accounts supporting the implementation of the sustainable development strategy. 	<ol style="list-style-type: none"> 1. The student is able to use basic accounting tools supporting the implementation of sustainable development goals, including selecting and applying cost accounting adequate to the possibilities of implementing the enterprise's sustainable development strategy. 2. The student is able to prepare a sustainability performance report according to selected standards; 3. The student is able to interpret the information disclosed in the sustainability performance report and the attestation report of such a report.

Source: own study based on the educational programme of the PUE second-degree studies. Retrieved from: https://usosweb.ue.poznan.pl/kontroler.php?_action=katalog2/programy/szukajProgramu&method=by_faculty&jed_org_kod=PUE, 20.02.2024.

In the second subject analysed, i.e. 'Advanced Financial Accounting' conducted as part of the second degree programme, students have the opportunity to learn about the nature and scope of social accounting and environmental accounting as a challenge of the 21st century.

At WUEB, the course 'Performance Management' is part of the specialisation subjects. An analysis of the topics covered in this subject indicates that the group of topics on specialised management accounting systems and cost accounting includes a topic on environmental accounting. Furthermore, in the field of performance measurement and control, students can develop knowledge and skills in management reporting, which includes environmental reporting.

4. Final conclusions

The research carried out, the results of which are presented in the article, confirms hypothesis 1, according to which universities training accounting specialists include learning outcomes and content on sustainability reporting in their curricula. For the most part, these relate to sustainability reporting and are reflected within the courses in the area of reporting and the standards for their preparation. However, there is relatively little information on non-financial reporting, which contributes to the fact that graduates of the universities surveyed are not sufficiently well prepared to perform the activities related to the preparation of reports on the company's impacts on the environment. An exception in the surveyed group of universities is the Poznań University of Economics, which has as many as two courses in its curriculum fully devoted to sustainability reporting and accounting in sustainable development. In the curricula of the other universities, there are only single courses implemented in various classes. The research carried out did not reveal the inclusion of sustainability content in cost accounting and management accounting classes. Therefore, hypothesis 2 was only partially confirmed.

In the assumptions for the research, the authors assumed that the traditions of a university originating in agricultural economics exert an influence on the approach to shaping the attitudes of its graduates towards sustainability. However, the research carried out did not confirm hypothesis 3. In the curriculum of the training of accounting specialists at the WPUT in Szczecin, there are references to these issues, but they are relatively few in comparison to the curriculum of the Poznań University of Economics.

It is difficult to generalise the obtained results to all universities due to the small research sample, nevertheless, the results of the research draw attention to the need for ongoing updating of educational programmes and their adaptation to the changing requirements of new reporting obligations and the needs and expectations of external stakeholders.

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