

Directive 2014/95/EU

Accountants' understanding and attitude towards mandatory non-financial disclosures in corporate reporting

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Abstract

Purpose – This paper aims to explore accountants' views on mandatory corporate social responsibility (CSR) reporting. It focuses on three main factors underpinning their understanding and attitude towards non-financial disclosures: general understanding of the concept, gender and work experience.

Design/methodology/approach – The study uses social identity theory as the theoretical framework. The findings are based on a survey conducted among 73 accountants in 2018. The questionnaire consisted of 86 questions divided into 9 main areas. The Mann–Whitney U test was used to determine if there are any significant differences between the accountants' attitudes towards non-financial disclosures.

Findings – Study results suggest that the general knowledge of CSR reporting among accounting specialists is insufficient. The attitude towards mandatory CSR disclosures significantly differs between accountants who participated in training related to non-financial reporting and those who did not. Contrary to expectations, there were no significant differences in responses either between female and male accountants or between accountants at the beginning of their career path (with experience shorter than five years) and the more experienced ones. The paper contributes to social theory studies as it refers to the problem of the influence of professional associations, governments and big accounting firms on the transformation of accountants' social identity. It also discusses the relations between the characteristics influencing personal identity and social identity of accountants in shaping their attitude towards mandatory non-financial disclosures.

Practical implications – The findings could be of interest to the higher education and professional certification institutions which should consider bringing accounting curricula more closely to the realities of the current business environment.

Originality/value – The study contributes to the body of literature mainly because it investigates a diversified sample of accountants in a relatively unexplored institutional setting. It may also serve as a starting point for research that more broadly explores accountants' engagement in non-financial disclosures on CSR.

Keywords Education, CSR, Accounting profession, Gender, Corporate social responsibility, Non-financial disclosures, Directive 2014/95/EU

Paper type Research paper



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1. Introduction

For many years, non-financial disclosure on corporate social responsibility (CSR) or, more broadly, social and environmental accounting (SEA), has been the subject of inquiry and discussion among researchers, practitioners and regulatory bodies. In response to numerous demands that corporations should contribute more to the overall welfare of society and environment protection, many businesses have given substantial attention to the social and environmental impacts of their economic activities in recent years (Ibrahim *et al.*, 2006).

CSR has also become an important part of the European Union (EU) policy. Between 2006 and 2011, there occurred a significant change in the EU's regulatory approach towards CSR and, in particular, the central issue of transparency and reporting (Monciardini, 2017). The year 2011 marked a new phase in the EU debate on CSR reporting regulation. In 2011, the European Commission presented the CSR strategy for the years 2011-2014. The document included a new definition of CSR ["the responsibility of enterprises for their impacts on society" (Commission of the European Communities, 2011, p. 6)]. It was an important step towards mandatory non-financial disclosures, since the EU Commission officially announced that it "will present a legislative proposal on the transparency of the social and environmental information provided by companies in all sectors" (Monciardini, 2017, p. 5). This legislative proposal came into force as the Directive 2014/95EU on the disclosure of non-financial and diversity information by certain large undertakings and groups at the end of 2014 (EU, 2014). With this directive, larger organisations (the so-called public interest entities [PIEs]) in the EU have been obliged to disclose their non-financial information such as their environmental and social policies and diversity on their boards of directors in accordance with the "comply or explain" principle. In 2017, under Article 2 of Directive 2014/95/EU, the European Commission issued *Communication from the Commission – Guidelines on non-financial reporting (methodology for reporting non-financial information)* (EU, 2017). It provides non-binding guidelines which have been prepared to help companies draw up relevant, useful and concise non-financial statements according to the new EU requirements.

Traditionally, accountants have had a distrustful attitude towards CSR reporting. Although part of the profession (including academia members) has been working on this issue for decades, this effort has been isolated from the principles and practices of mainstream business reporting. As Monciardini (2017, pp. 14-15) argues, "unlike financial information, 'non-financials' are often made of qualitative and narrative information. Therefore, accountants face the difficulty – if not impossibility – of communicating it in a concise, reliable and comparable manner". This approach could be synthesised by the idea that "this is not accounting". Professional accountants have had a crucial role in keeping "non-financial" elements out of the regulatory framework for business reporting (International Financial Reporting Standards [IFRS], US Generally Accepted Accounting Principles and EU national accounting laws and standards). In the 1970s, there was a debate across Europe about social reporting which was put aside starting from the 1980s as the focus shifted to financial accounting issues and their world-wide standardisation, perceived as a prerequisite for the integration of global markets (Monciardini, 2017).

With its incorporation into the EU accounting framework, CSR, previously regarded as "an extra exercise", formally became an accounting issue. Incorporation of the new disclosure requirements in the accounting laws of the member states accelerated the discussion on non-financial reporting within the profession. Despite potential benefits of non-financial reporting (i.e. reduction of information asymmetry and higher valuation of companies) with high quality CSR reporting (de Klerk and de Villiers, 2012), challenges linked to the non-monetary and entity-specific nature of the information to be provided, are perceived by many as important obstacles to its effective implementation.

The aim of this study is to explore the accountants' views on mandatory non-financial reporting constituting part of their personal and social identities. It focuses on three main factors underpinning their understanding and attitude towards this issue: general understanding of the concept, gender and work experience. The survey questionnaire was distributed among the accountants participating in courses organised by the Accountants Association in Poland in September-November 2018. In total, 73 usable questionnaires have been analysed.

From the EU countries subjected to the Directive requirements, we have chosen Poland as our setting. Poland has the sixth largest economy in the EU. CSR development in Poland has been a complicated process. CSR reporting is primarily driven by the subsidiaries of large multinationals, and many local companies are lacking the organisational CSR structure and clear understanding of its requirements. The primary obstacles to CSR development in Poland include the misunderstanding of the concept which is still interpreted as sponsorship and philanthropy, lack of qualified staff, the inability to see the direct effects for business, poor incentives from the government, insufficient time and limited financial resources (Dyczkowska *et al.*, 2016; Dumitru *et al.*, 2017).

At the same time, Poland is a Central and Eastern European (CEE) country which produces the largest number of non-financial reports among CEE EU member states (GRI, 2019). According to the findings of the study by Matuszak and Róžańska (2017), the new reporting requirements should positively influence the extent and quality of Polish companies' non-financial disclosures. This allows the expectation that the interest of the parties involved in providing them would increase, despite the fact that the CSR reporting was not regulated in this country before the implementation of the Directive and the general attitude towards the concept itself is still ambiguous.

The study uses social identity theory as the theoretical framework. This theory proposes that individuals view themselves as members of social categories (Brammer *et al.*, 2007). According to Brouard *et al.* (2017), social identity theory is helpful in explaining specialists' attitudes towards various concepts and might well be used in studies on the accounting profession. The authors also suggest that changes in the social context generated by globalisation, as well as social and ecological challenges, provide new opportunities to investigate professional accountants' identity formation and transformation.

According to the study's findings, the level of the general knowledge of non-financial reporting issues among accounting specialists is low. Contrary to expectations, there were no significant differences in the attitudes towards mandatory CSR disclosures between female and male accountants. The opinions of accountants at the beginning of their career path (with experience shorter than five years) and the more experienced ones did not differ significantly, either. The results show significant differences in attitudes towards mandatory non-financial disclosures between accountants who participated in the training related to CSR disclosures (such as training referring to sustainable development or CSR in general, or to non-financial reporting according to Global Reporting Initiative [GRI]) and those who did not. Such differences were not identified in the case of other possible activities the respondents could undertake regarding gaining and extending the knowledge of CSR-related issues.

The study is believed to extend the findings of prior research in at least four important ways. Firstly, to the best of the authors' knowledge, this is the first study exploring the attitude of the accounting profession towards the changes introduced by the Directive 2014/95/EU. Studies published so far have taken the perspective of the entirely voluntary CSR reporting practice. Secondly, it makes an attempt to identify and test the relationships between the accountants' characteristics (namely: understanding of the CSR and non-financial reporting,

gender and work experience) and their attitude towards an essential change in the scope of their work obligations – mandatory provision of non-financial information. Thirdly, the research extends previous studies by focusing on the challenge of accountants' social identity transformation from economic data crunchers to more holistic data providers. Fourthly, it adds to the literature on the rising expectations of accountants in terms of work competencies in the rapidly changing contemporary environment.

The study also has practical implications. The findings suggest that there is a need for education and training of accountants if they are to play a significant role in CSR reporting. Not only do the CSR issues need to be discussed during the accounting courses, but also more advanced knowledge should be shared with students in the areas of gathering, reporting and auditing non-financial information. There is also room for improvement regarding the policies adopted by the accounting associations and governmental authorities to transform social identity of their members. Their promotion of the role of accounting professionals in the CSR reporting should help them to better understand the specifics of this process, and possibly develop a more positive attitude towards mandatory non-financial reporting. Finally, support for the CSR disclosures on the part of the accounting associations and governmental authorities should also make it easier for accounting professionals to accept the necessity to have such disclosures verified by independent external bodies and the need to develop standards in this regard.

The paper is organised as follows. Section 2 presents a literature review and hypotheses development. Section 3 describes the empirical research method and Section 4 offers the research results. Section 5 discusses the findings and Section 6 contains conclusions along with research limitations and suggestions for further investigation.

2. Literature review and hypotheses development

2.1 Social identity theory

[Binberg et al. \(2007\)](#) provide an interesting review of psychology theories that have proven useful in accounting research. According to the authors, unlike social science theories frequently used in management accounting research, psychology theories focus more on the individual rather than on organisational and social behaviour. They also refer more to subjective phenomena, such as mental representations rather than the objective ones, such as market prices and quantities or organisational size and technology. Psychology theory has been used to study management accounting practice for over 50 years, beginning with [Argyris \(1952, 1953\)](#) who highlighted the importance of motivation and social psychology issues in management accounting practice.

This paper adopts one of the social psychology theories, namely social identity theory, as the theoretical framework. Social identity theory originated in the work of social psychologist Henri Tajfel in the 1970s ([Brouard et al., 2017](#)). According to social identity theory, individuals categorise their social world into in-groups (e.g. an individual's work team) and out-groups (e.g. work teams in other organisations). They derive self-esteem from their social identity as a member of an in-group, and their self-concept depends on how they evaluate their in-group relative to other groups ([Tajfel, 1982](#) as cited by [Binberg et al., 2007](#)). Social identity theory posits that the motivation for thinking, feeling and thus working as a cohesive unit is socially constructed ([Lembke and Wilson, 1998](#)).

Social identity theory acknowledges that individuals have both a personal and a social identity ([Ashforth and Mael, 1989](#)). Social identity is a person's sense of who they are based on their group membership(s). Social identity rises from socialisation and self-categorisation processes in which individuals group themselves with others on the basis of similarities. Social identification with a group has an influence on how individuals interact with other

group members, interpret information about the group and make decisions that affect it (Lembke and Wilson, 1998). Besides, the more the individuals socially identify with a group, the more they focus their effort on the group's outcomes instead of their own outcomes (Brewer, 1979), and the more likely they are to increase their contributions of public goods to the group and behave more cooperatively when confronted with social dilemmas (Wit and Wilke, 1992). Social identity theory suggests that "individuals tend to choose activities congruent with salient aspects of their identities, and they support the institutions embodying those identities" (Ashforth and Mael, 1989; p. 25). Stets and Burke (2000) compared social identity theory and identity theory and stated that there exist more differences in emphasis than in kind. They also called for the unification of both theories to develop a more general theory of the self.

Social identity is often used in studies of professions, including accounting profession (Brouard *et al.*, 2017). Brouard *et al.* (2017) list a number of stakeholders important for professional accountants' identity formation. They comprise professional accounting associations, accounting firms, employers (other firms that employ accountants), governments, clients, media, other professions, potential recruits and the general public. The authors also argue that the government is a key stakeholder as it shapes professional identity by granting, or not, an occupational group the exclusive right to a professional designation in a specific area of practice (Abbott, 1988; Annisette and Trivedi, 2013). In the EU's institutional setting, the social identity of accountants has been changing under the influence of the introduction of Directive 2014/95/EU. In Poland, subsequently, by the incorporation of the new disclosure requirements into the Polish Accounting Act and Polish Accounting Standard 9. Because of these changes, accountants have started to perceive CSR reporting (which has become mandatory for large PIEs) as part of their professional duties. According to Brouard *et al.* (2017), social identity theory suggests that individual professional identity of accountants is influenced by group-level identities within the accounting profession itself. These group-level identities are created within professional accounting associations and are the result of the initiatives and influences of accounting firms (with significant influence of the Big 4).

2.2 Professional accountants and corporate social responsibility

According to Tilt (2009) and Albu *et al.* (2011), accountants have an important contribution to make to the debate and practice related to CSR. While traditionally it was financial accountability that was the concern and responsibility of accountants, for many years now, accounting academics have been at the forefront of research and theory on social accounting (or SEA) and, more recently, practitioners, professional associations and big accounting firms (such as KPMG, Ernst & Young, Deloitte and PricewaterhouseCoopers) have taken an interest in the topic (Tilt, 2009).

SEA has been defined as "[t]he process of communication of the social and environmental effects of organizations' economic actions to particular interest groups within society and to society at large. As such, it involves extending the accountability of organisations (particularly companies) beyond the traditional role of providing a financial account to the owners or capital shareholders. Such an extension is predicated upon the assumption that companies do have a wider responsibility than simply to make money for their shareholders (Gray *et al.*, 2017, p. 3). As Chung and Cho (2018) point out, not so long ago, SEA research was thought to belong outside the so-called "mainstream" domain or "major area" of accounting research. Nowadays, however, along with the rapidly growing popularity of the CSR notion, the increasing demand for SEA investigation has intensified, especially in emerging economies. Nevertheless, CSR-oriented accounting studies in well-developed

countries still constitute the largest portion of worldwide SEA research. It is worth mentioning that the earliest researchers into SEA (and perhaps still a majority) were initially trained and educated as accountants (Gray *et al.*, 2014). Like in the case of other members of the accounting profession, their social identities have been shaped by accounting education, training and membership in accounting associations.

CSR has also become a topic of accounting professionals associations' interest. While the purposes of accounting found in IFRS do not explicitly designate a role for accountants in SEA and CSR reporting, the profession has shown that it does see a role for itself, established by the active involvement in various CSR-related initiatives (Tilt, 2009). Globally, for example, the International Federation of Accountants (IFAC) supports and collaborates with organisations such as the GRI, Natural Capital Coalition, Prince of Wales' Accounting for Sustainability Project and Climate Disclosure Standards Board. IFAC also issues publications specifically focused on sustainability, such as the *IFAC Sustainability Framework 2.0* (Tophoff, 2014).

The Accountancy Europe (former the European Federation of Accountants [FEE]) claims that:

Professional accountants are instrumental in promoting good corporate governance, facilitating high-quality information flow between management, board, shareholders, regulators, and other stakeholders. They are essential in a system of checks and balances that contributes to more sustainable and responsible organizations and therefore economies (Accountancy Europe, 2018).

In 2016, the organisation (then known as FEE) issued two documents related to the EU directive and non-financial disclosures: on disclosures and on the audit. In the first one (FEE, 2016) the Federation says that it supports the EU initiative and believes that it is a valuable tool in promoting CSR reporting and enhancing its comparability across different undertakings and across Europe. It also states that: [. . .]

[. . .] having the necessary tools and standards at hand, the accountancy profession is well placed to establish that bridge between non-financial and financial information. It is also the best place to interpret the information produced. The profession has an important role to play in the debate on the NFI reporting and assurance matters, and the Federation aims to contribute with the discussion and key messages outlined in this paper (FEE, 2016, p. 21).

The second document focuses on the role of practitioners in assuring non-financial information (FEE, 2015). In conclusion, the Federation notes that with the experience gained in sustainability and CSR reporting and assurance, the accountancy profession is a crucial player in designing the framework and expectation regarding these issues, and is ready to contribute to national technical consultations and debates. FEE believes that:

[. . .] finding the right answer from the internationally applicable standards perspective is the way forward. International standards for sustainability and corporate reporting and assurance are a strategic priority for the accountancy profession in the future (FEE, 2015, p. 6).

Two global accounting bodies for professional accountants, which offer development of skills and qualifications, are also actively involved in supporting the CSR reporting practices. The Association of Chartered Certified Accountants (ACCA) with the use of ACCA Global Forum for Sustainability monitors international trends and developments in sustainability and leads ACCA's contribution to policy development in this area (ACCA, 2018b). As the organisation claims:

Ethics, social, and environmental issues are at the heart of the ACCA qualification. As well as understanding the need to support practising accountants, ACCA also recognizes that the

inclusion of sustainability and environmental issues throughout the ACCA qualification is of vital importance for future generations of finance professionals (ACCA, 2018a).

ACCA also provides access via the website to blogs of experts in sustainability who share their thoughts on the CSR issues (ACCA, 2018a). Chartered Institute of Management Accountants (CIMA) presents more concise information on sustainability issues than the ACCA. However, the organisation is among the non-business signatories to the UN Global Compact, and it co-operates with the Prince of Wales' Accounting for Sustainability Project (AICPA, CIMA, CICA, 2010). CIMA issues reports regarding the CSR in management accounting, it is also a topic of included courses and exams (CIMA, 2018).

In addition to the above mentioned professional accounting associations, the world's four biggest professional services networks (Big 4) also actively support CSR reporting. A thematic analysis of their websites demonstrates that they find it important to both state their commitment to CSR and to advertise their services to others in helping businesses to develop socially responsible strategies and prepare reports. Most also offer some form of assurance services in this area.

In Poland, which is our setting, the two most important accounting bodies are the Accountants Association in Poland (Stowarzyszenie Księgowych w Polsce [SKwP]) and the Polish Chamber of Statutory Auditors (Polska Izba Biegłych Rewidentów [PIBR], formerly named National Chamber of Statutory Auditors [Krajowa Izba Biegłych Rewidentów – KIBR]). SKwP has been operating since 1907 and is Poland's largest organisation composed of accounting and financial experts. PIBR is appointed self-government of statutory auditors, set up in 1992. Before the introduction of the Directive, both institutions' attitude towards the CSR concept could be described as indifferent.

Despite the growing awareness and acceptance of CSR issues by the accounting academia members, the prevailing opinion was that there were other, more important problems Polish accounting faced in practice, caused primarily by the financial crisis. This may be the reason why neither SKwP nor KIBR took part in both consultative processes organised by the EU and related to the introduction of the Directive (in 2010/2011) and preparation of the *Guidelines on non-financial reporting* (in 2016) (Krasodomska, 2017). After the Directive came into force, we could observe moderate support for the non-financial reporting from both organisations. It manifests itself, e.g. in publications addressed to the members of the profession such as the translation of FEE documents mentioned earlier into Polish by KIBR (KIBR, 2015, 2016) or practical guide on how to report non-financial information prepared by the Ministry of Development in collaboration with various institutions, including PIBR and SKwP (Ministerstwo Rozwoju, 2017).

As indicated above, accountants are engaging in various innovative and radical approaches to CSR and non-financial reporting. This view is shared by Albu *et al.* (2011) whose research indicates that the transformations within the accounting profession are closely related to the orientation towards CSR practices. This is seen as an enrichment of the previous responsibilities of accountants because, besides the core areas of their job descriptions, they have to expand their duties to cover non-financial areas. The above mentioned activities alter accountants' beliefs, attitudes and consequently transform their social identities from economic data crunchers with distrustful views on CSR reporting into more holistic data suppliers involved in the provision of non-financial information. The actions may be perceived as trials aimed at enhancement and improvement of profession, which are important motivations according to social identity theory (Butler, 2000, p. 762).

2.3 Hypotheses development

[Albu et al. \(2011\)](#) stress that accountants measure, control and communicate inside and outside organisations. In this line, researching the accounting profession is important to understand the modern society, as it has become a major economic and social force, with great influence and status ([Cooper and Robson, 2006](#)). In this study, an attempt was made to answer this call. The focus is on three main research problems, namely, how the accountants' attitudes towards non-financial disclosures are influenced by:

- (1) their general understanding of the CSR concept and non-financial reporting;
- (2) gender; and
- (3) work experience.

These individual characteristics of accountants shape their personal identities. However, they also influence whole socialisation process and may, in turn, affect their social identities as well.

The social identity of accountants is shaped in the socialisation process by education, work experience and vocational training. Traditionally, in most countries, professionals in accounting (particularly certified public accountants) are trained in accounting, with subsequent training in audit and tax, and have to take a uniform exam to become members of the profession. The CSR-related issues are often omitted in their educational process. The results of the former studies presented below indicate that the attitude of accountants towards CSR disclosures is ambiguous, and their reluctance might be because of the lack of legal requirements or/and the lack of understanding and/or experience of the topic. The CSR disclosure is not a standard part of conventional accounting education and training as it is a relatively new emerging problem which, until recently, was not a duty well rooted in their social identity. As [Yusoff et al. \(2016\)](#) claim, some studies ([Gray et al., 1993](#)) provide insights into how accountants react to changes in accounting and reporting issues. Researchers have identified three primary attitudes of accountants towards business-environmental related reporting practice, namely: conventional, conventional-new and new. As the authors argue, some accountants are passive and still work according to the traditional job scope that follows the existing accounting rules and regulations. Meanwhile, others recognise new and emerging accounting-reporting matters, and yet choose to continue working under conventional settings. There are also those who are perceived as proactive as they explore and implement in practice new accounting and reporting concepts.

There are several studies in the literature which relate to accountants' attitudes towards non-financial disclosures and their general knowledge of the matter. In one of the earlier and widely cited papers, [Jaggi and Zhao \(1996\)](#) evaluated the attitudes of managers and professional accountants towards environmental performance and reporting and discovered a gap between the perceived importance of environmental performance and actual environmental disclosures. Accountants did not show much enthusiasm for environmental disclosures, and they did not see environmental reporting as part of their responsibility. Although managers considered protection of the environment as important, such a concern was not reflected via corporate voluntary environmental disclosures. This discrepancy suggests that the lack of compulsory environmental disclosures has discouraged managers from voluntarily disclosing such information.

Similarly, a study by [Naser and Abu Baker \(1999\)](#) identifies the lack of mandatory requirements as the most important reason for the lack of social disclosures. The authors suggested that without legal and professional requirements, companies would be reluctant to disclose information voluntarily. Public accountants participating in the study believed

that companies should accept wider social responsibilities to the extent it is necessary for the viability of the business. Al-khater and Naser's (2003) finding also indicated that respondents (including accountants) are in favour of legally required social and environmental disclosures. The respondents' views were that a law which encourages the disclosure of CSR information should be introduced, and different parties within the society should have the right to such information. They also believed that this approach would provide social and environmental benefits on the country level.

According to Williams *et al.* (2012), the accountants' level of participation in the preparation of sustainability reports is very low. This is because of their failure to see a role for their potential involvement in CSR matters and minimal knowledge and skills of sustainability accounting. This failure may result partially from traditional social identity of accountants that places CSR reporting outside the scope of their duties. As the authors argue:

[. . .] accountants themselves need to engage more in issues of sustainability if they are to broaden their involvement and role in sustainability accounting. This can only come if accountants are aware of, understand and fully appreciate the value of sustainability accounting and reporting (Williams *et al.*, 2012, p. 15).

Therefore, the need for re-education and re-training of accountants in this field is crucial. However, as Sharma and Kelly (2014) argue, embedding sustainable development courses in accountants' curricula has proven to be a challenge for educational institutions, particularly with the conventional approaches to accounting.

Belal and Momin (2009) draw attention to two other studies by Lodhia (2003) and Kuasirikun (2005) who also have examined accountants' and accounting-related professionals' perception of SEA. Using semi-structured interviews, Lodhia (2003) studied the potential role of accountants in the development of environmental accounting. According to the study's findings, the skills of accountants are not used in environmental management strategies. Accountants traditionally perceive their role as "number crunchers" and bookkeepers who should focus on reliable economic information. This belief was important for constituting their social identity distinguishing them from other professions. They were less motivated to engage in environmental accounting and reporting activities mainly because of a lack of competence on their part and the voluntary nature of the accounting practice. Taking a wider perspective, which also includes social and environmental factors, does not seem to be compatible with their traditional skills and qualifications. As Belal and Momin (2009) claim, these findings are largely consistent with earlier studies e.g. Bebbington *et al.* (1994) and Deegan *et al.* (1995).

Kuasirikun's (2005) study suggests that accountants have an overall positive attitude towards SEA. As the author argues, this is partially because of the changes in the local accounting profession, which are helpful in the development and implementation of SEA. The study results indicate that there is some ambivalence among accounting-related professionals. It is caused by the concerns related to the usefulness of SEA for companies rather than by *a priori* opposition or resistance. According to the author:

[. . .] it is only by engaging institutional members and involving governmental parties in the development of social and environmental accounting, that accounting will be able to fulfil its potential [. . .] (Kuasirikun, 2005, p. 1054).

A positive attitude towards environmental information is also expressed by the accountants who participated in Nyquist's (2003) study. What is more, they demand additional training and they believe that the amount of environmental information presented by companies is going to increase in the future, or at least it is not going to decrease.

It follows from the above that the lack of knowledge and/or experience might be the reason why accountants are reluctant when it comes to CSR disclosures. Therefore, the first hypothesis is formulated as follows:

H1. The accountants' attitude towards mandatory non-financial disclosures depends on their knowledge of the issue.

Social identity literature suggests that there exist differences in the socialisation process and career path depending on accountants' gender (Gammie and Whiting, 2013). Kirkham and Loft (1993) even argue that the topic of gender differences was crucial to the construction of the "professional accountant" and the "success" of the professionalisation project.

According to the literature, males and females can differ regarding their views on ethics and CSR-related issues. One criticism of males is that, in contrast to females, they focus more on money and quantifiable issues and less on the human and social aspects of the business (Huse and Solberg, 2006). As Ibrahim and Angelidis (2009) note, the possible explanation for the difference between male and female perspectives might be attributed to the early socialisation process (creation of personal identities) which fosters an "ethic of caring" in women. As far as the nature of accounting practices is concerned, it "represents masculine values, inhibiting feminine qualities and underestimating the emotional dimension" (Siboni *et al.*, 2016). To the best of the authors' knowledge, the studies focusing on female and male accountants' approach towards CSR disclosures are almost non-existent. Therefore, some findings related to the research problem are presented below, with the emphasis on the identified differences between females and males: students, managers and members of corporate boards. It should be noted that social identity theory suggests that attitudes and beliefs may vary substantially between professions, and therefore findings concerning other professions will not always produce the same results.

As Kahreh *et al.* (2014) argue, numerous studies indicate that females are more ethical than males. According to Gill (2010), female business students appear to demonstrate higher ethical sensitivity than male business students. Male students participating in the study exhibit less diversity in ethical decision-making, while females more readily invoked different ethical dimensions for different business scenarios. The studies by Burton and Hegarty (1999) and Alonso-Almeida *et al.* (2015) revealed that female students are more concerned about CSR issues than their male counterparts. Similarly, Haski-Leventhal *et al.* (2017) conclude that female students place a higher value on ethical responsibilities than male students. Female students are also more likely than male students to welcome curriculum changes that are focused on CSR-issues.

Several studies report significant differences between the managers' genders and their ethical sensitivity (Simga-Mugan *et al.*, 2005). Compared to male managers, female managers perceived questionable business practices, as well as accepting gifts and favors in exchange for preferential treatment as more unethical (Deshpande and Maxomov, 2004). The study by Braun (2010) revealed that female entrepreneurs had stronger environmental attitudes and commitment to the green entrepreneurship program than males, suggesting that women may be more engaged in environmental protection than men. Marz *et al.* (2003) argue that female managers in Germany had a significantly higher level of social orientation than the male ones. McGuinness *et al.*'s (2017) study shows that greater gender balance in top-management supports stronger CSR performance. Their findings also reveal stronger CSR performance in firms where a female officer is present at the chief executive officer (CEO) and/or vice-CEO level. Similarly, the research conducted by Larrieta-Rubin de Celis *et al.* (2014) shows that having women in management positions has a positive impact on

CSR activities with gender equality objectives. The study's findings provide arguments in support of the incorporation of women into all management positions.

Former studies' results highlight the fact that gender diversification on the board in driving CSR change appears to be just as important as female leadership. According to [Rao and Tilt \(2016\)](#), the higher the percentage of women on the board, the higher the levels of CSR reporting, which suggests that women and men differ in values when it comes to social responsibility. [Bear et al. \(2010\)](#) conclude, based on the conducted literature review, that firms with a higher percentage of female board members are more open to charitable giving, care more about work environments and the natural environment. As [Huse et al. \(2009\)](#) indicate, the argument for women on corporate boards is also that they have a positive impact on tasks of a qualitative nature, such as discussions related to strategic and CSR control issues, as they are more socially oriented than men. [Yasser et al. \(2017\)](#) find a significant relationship between board gender diversity and enhanced adoption of CSR in emerging markets. Given that developing countries and their environments are often the most vulnerable to unethical corporate practices, the findings that female directors can play a strategic role in enabling firms to ethically manage their social responsibilities and sustainable practices seem to be particularly important.

Despite the results according to which the presence of women on the board is most likely to influence the corporate CSR performance positively, there is no satisfactory evidence linking board composition to CSR disclosure. [Dienes and Velte \(2016\)](#) argue that a company's sustainability performance is always depicted in CSR reporting, and a higher proportion of women on the supervisory board could contribute to enhancing it. This statement seems reasonable, although, e.g. [Khan \(2010\)](#), [Giannarakis \(2014\)](#) and [Dyduch and Krasodomska \(2017\)](#) did not find a significant relationship between women's representation on the board and the level of CSR disclosure. Despite this fact, it can be assumed that the influence of accountants' gender on the differences in attitudes towards non-financial disclosures will be analogous to that of students, managers or board members. Thus, the second research hypothesis is formulated as follows:

H2. The accountants' attitude towards mandatory non-financial disclosures depends on their gender.

Previous research explains how trainees are socialised as accountants and how these processes shape their social identity ([Coffey, 1994](#); [Anderson-Gough et al., 1998](#)). The results of these studies suggest that the social identity of accountants develops in the first years of their professional careers. Accounting vocational (technical) knowledge and skills are characterised by a high level of complexity ([Arquero Montano et al., 2001](#)). Their development requires both formal education and experience. The experience increases the ability to perform complicated tasks quickly. However, it sometimes reduces the willingness to learn new things and question the accountants' role in organisations. Moreover, [Butler \(1996\)](#) and [Brown \(2000\)](#) suggest, based on social identity theory, that importance of social comparisons changes noticeably during the lifespan, so the impact of social identity on beliefs, attitudes and actions may alter over time. As [Lawson et al. \(2014\)](#) argue, accounting education should be oriented towards long-term career demands. What is more, the focus of accounting education should include organisational settings beyond the current focus on public accounting/auditing. The educational objectives ought to reflect how accountants add organisational value, and these objectives should be developed as integrated competencies.

The increasingly dynamic environment in which accountants work has necessitated a reorientation of accounting education. Apart from the general knowledge, which is of course

still crucial, they need to be able to demonstrate other competencies, such as communication skills, interpersonal skills and problem-solving skills (Arquero Montano *et al.*, 2001). They also need to admit that pure knowledge is not enough and be more open to change.

This openness and eagerness to gain new knowledge and competencies might be influenced by several factors, both external and internal. According to Argyris (1991), as long as efforts at learning and change focus on external organisational factors, such as job redesign, compensation programs, performance review and leadership training, the professionals are enthusiastic participants. Well-educated, highly motivated specialists were more than happy to create new systems and structures within the organisation. The situation differs when it comes to the improvement of their performance. Argyris (1991) also found out that professionals (i.e. consultants) feel embarrassed when they are threatened by the prospect of critically examining their own roles in organisations. Therefore, they try to obstruct changes in their tasks, routines and their roles. Cochran-Smith (2003, p. 9) argues that “education process involves learning new knowledge, questions, and practices, and, at the same time, unlearning some long-held ideas, beliefs, and practices, which are often difficult to uproot”.

There is also a growing body of research that focuses on adult learning (andragogy). It indicates that, in contrast to what is actually believed, the basic ability to learn remains essentially unimpaired throughout the lifespan (Lawson *et al.*, 2014). Similarly, Knowles (1996) suggests that the differences in the ability to learn between children and young adults who continue their education and adults who have been away from systematic education for some time are often exaggerated, although older adults are often less willing to learn because of several reasons. Firstly, many older adults often underestimate their ability to learn. The lack of confidence prevents them from learning. Secondly, some teaching methods change over time and may be new to them. Some of the methods that were developed during the period the older adults were away from systematic education may be rejected by adults or require them to have to go through a period of adjustment to “strange” novelties. Thirdly, physiological changes occur in the process of ageing, such as a decline in visual acuity, reduction in the speed of reaction and lowering of energy levels. These changes create barriers to learning and decrease the willingness of older adults (including accountants) to learn new things.

Consequently, it is assumed that accountants with shorter work experience are more willing to learn new things and to question the role of accountants in the organisations, and they have more positive attitudes towards non-financial disclosures than their older counterparts. Therefore the following third hypothesis is put forward:

H3. The accountants’ attitude towards mandatory non-financial disclosures depends on the length of their work experience.

3. Research method

The setting for the study is Poland. With regard to the disclosure of CSR issues, the Polish Ministry of Finance incorporated Directive 2014/95/EU into the Polish accounting law in December 2016, namely the Accounting Act ([act on changing the Accounting Act of 15 December 2016](#), 2017). The changes in the accounting laws were not especially welcome by the Ministry, as it perceived the additional non-financial disclosures to be an administrative burden. Apart from the Accounting Act, non-financial disclosures are regulated by the National Accounting Standard no. 9 (NAS 9) “Management Commentary”, which is not mandatory. It was issued in 2014, and it was based to a large extent on the International Accounting Standards Board (IASB) Practice Statement Management Commentary. In 2018

the standard was amended, according to the changes in the accounting law introduced by the Directive 2014/95/EU.

The empirical material was gathered as a result of the survey conducted in September-October 2018 among accountants involved in vocational training organised by the Association of Accountants in Poland. The survey aimed to investigate the accountants' attitude towards non-financial disclosures as well as the factors that influence it. A total of 73 respondents participated in the survey, including 59 women and 14 men. A total of 42 accountants were employed in small and medium-sized enterprises, 21 in large PIEs and 10 in other organisations. The respondents were asked to indicate the length of their work experience by choosing one of the following options: less than 5, 6-10, 11-20, 21-30, 31-40 and more than 41 years. A total of 33 of them had less than 5 years of work experience.

The sample was differentiated by including questions on possible activities the respondents could undertake to gain and extend the knowledge of CSR-related issues. These included the following: participation in training on sustainable development/CSR/non-financial reporting according to GRI; participation in conferences/workshops which referred to non-financial reporting; participation in public consultations relating to the non-financial reporting organised by the European Commission/Ministry of Finance; and participation in formal and informal discussions/presentations about non-financial reporting.

All respondents were briefed on the merits of the study and were told that the information obtained upon completion of the questionnaires was strictly confidential. The instrument adopted a forced-choice format based on the view of [Ibrahim and Angelidis \(2009\)](#) that this format is especially functional in the investigated area as it can limit respondents' social desirability bias and compels them to prioritise, through the use of a ratio scale, a number of highly desirable alternatives. The questionnaire consists of 86 questions divided into 9 main areas, focusing on:

- (1) the accountants' general attitude towards new requirements;
- (2) their familiarity with the international and domestic regulations and guidelines regarding non-financial disclosures;
- (3) the importance of particular disclosure areas;
- (4) qualitative characteristics of non-financial disclosures;
- (5) the main recipients of non-financial disclosures;
- (6) the role of company executives and employees;
- (7) undertaken activities for the implementation of mandatory non-financial reporting, as well as challenges for the accountants regarding;
- (8) the organisation of their work; and
- (9) development of new skills and competences.

The respondents were asked to provide answers on a five-point Likert scale.

Mann-Whitney U test was used to detect significant differences between accountants' attitude towards non-financial disclosures. The groups were distinguished by familiarity with non-financial reporting, gender and work experience. Mann-Whitney U test is a statistical non-parametric test that is widely used to verify whether there exist statistically significant differences on continuous score (i.e. attitude towards CSR reporting) between two independent groups possessing various characteristics, i.e. female/male. The null hypothesis states that a randomly selected value from one sample is equally likely to be smaller or greater than a randomly selected value from a second sample. It is a non-parametric counterpart of classical *t*-test. As [Smalheiser \(2017, pp. 159-160\)](#) suggests, Mann-Whitney

U test “gives the most accurate estimates of significance, especially when sample sizes are small and/or when the data do not approximate a normal distribution” (as it translates means into medians). In most studies, it is assumed that the difference is statistically significant if two-tailed asymptotic significance level is lower than 0.05 and the authors decided to follow this assumption.

4. Research findings

A descriptive analysis of the most important findings regarding the aim of the study is presented below.

Table I presents the respondents’ answers to the questions regarding the obligation to disclose non-financial information in general. The accountants’ views on the issue are generally consistent as the coefficient of variation ratios is low. The majority of answers were slightly above 3, which suggests quite a moderate attitude of the accountants towards this problem. They are neither in favour of nor against mandatory non-financial disclosures. The mean of the scores assigned by the respondents is the highest with regard to the extension of the obligation to all public entities (3.82), which indicates the respondents’ positive attitude towards the extension of the scope of disclosures. This finding is also supported by the respondents’ answers to the question related to the treatment of the disclosure of non-financial information as an unnecessary administrative burden for companies. The lowest mean (2.97) allows the assumption that the accountants slightly disagree with this view. However, at the same time, the coefficient of variation ratio related to this question is the highest (0.412).

The survey showed that the level of the accountants’ knowledge of regulations, guidelines and reports related to non-financial disclosures is low (Table II). The respondents were the most familiar with the local regulation, the NAS 9 “Management Commentary” (mean score 2.67). This finding is not surprising, as this is a domestic regulation which came into force in 2014, long before the EU Guidelines. The highest variability in responses is observed in answers regarding the respondents’ familiarity with GRI guidelines (0.604) and *Communication from the Commission – Guidelines on non-financial reporting (methodology for reporting non-financial information)* (0.601).

The results of hypotheses verification with the use of the Mann–Whitney U test are presented in Tables III–V.

Table I. Respondents’ answers to the question: please indicate to what extent you agree with the following statements (1 – “strongly disagree” and 5 – “strongly agree”)

	Mean	SD	Variance	Coefficient of variation
CSR reporting should be regulated by the Accounting Act	3.04	1.195	1.429	0.393
CSR reporting is unnecessary burden for companies	2.97	1.224	1.499	0.412
CSR reporting should be mandatory for all PIEs	3.82	1.135	1.287	0.297
Companies should have the freedom to choose the place and method of CSR disclosures	3.41	1.278	1.634	0,375
Companies should have the freedom to choose the CSR reporting standards (e.g. GRI, UN Global Compact and ISO 26,000)	3.32	1.212	1.469	0.365
CSR reporting should be audited	3.22	1.096	1.201	0.340
The benefits of CSR reporting exceed the costs	3.19	0.981	0.963	0.308
CSR reporting will result in an increase in the importance of accounting professionals	3.23	1.048	1.098	0.324

According to the first hypothesis, the authors expected a difference in the attitude towards mandatory CSR disclosures between the accountants with some reasonable knowledge of the problem and those without such knowledge as they believe that there is limited availability of education and training related to CSR disclosures. The literature review allowed the assumption that accountants, in general, do not feel well equipped to be responsible for non-financial reporting as within their traditional social identity it was outside the scope of their duties.

Table III presents the differences in the responses provided by the accountants who have already participated in training focused on non-financial reporting and those who have not. The analysis of the results presented in the table allows the following conclusions to be drawn. Firstly, the percentage of accountants who participated in non-financial reporting training in the research sample is meager (only 5 per cent). Secondly, as predicted, respondents who have participated in such training show a more positive attitude towards mandatory non-financial reporting on CSR than those who have not. What is more, the accountants involved in training were more convinced that non-financial CSR reporting should be regulated by the Accounting Act (average score 4.25) than those who have not participated in such training (average score 2.97). This difference is statistically significant at two-tailed asymptotic significance level of 0.05. Trained respondents also shared the view that non-financial CSR reporting should be mandatory for all PIEs (average score of 4.25), and that benefits of CSR reporting exceed the costs involved (average score of 4.00). On the other hand, in the case of untrained respondents, average scores were 3.00 and 3.19, respectively. CSR-training partakers are also less likely to support the view that CSR reporting is an unnecessary burden for companies (average score 2.50) than those who did not take part in CSR-training (average score 3.00).

These findings should be treated with caution because Mann–Whitney U test confirmed the significance of the differences between accountants who participated in training on non-financial reporting and non-trainees only in the case of the question whether CSR reporting should be regulated by the Accounting Act or not.

In the survey, accountants were also asked about other activities undertaken to gain and extend the knowledge of CSR-related issues, namely: participation in training on sustainable development/CSR/non-financial reporting according to GRI; participation in public consultations relating to the non-financial reporting organised by the European Commission/Ministry of Finance; and taking part in formal and informal discussions/presentations about non-financial reporting. The results of the comparative analysis of the respondents' answers allow the conclusion that the differences between the respondents were smaller regarding the above-mentioned activities than in the case of another option mentioned in the study, i.e. participation in conferences/workshops on non-financial reporting. The differences in responses provided by the participants of training on

Table II.
Respondents' answers to question: to what extent are you familiar with the following documents (1 – "I don't know it at all" and 5 – "I know it very well")

	Mean	SD	Variance	Coefficient of variation
National Accounting Standard No. 9	2.67	1.155	1.335	0.433
Communication from the Commission – Guidelines on non-financial reporting	1.63	0.979	0.959	0.601
IASB Practice Statement Management Commentary	1.40	0.759	0.576	0.542
GRI guidelines	1.40	0.846	0.715	0.604

Table III.
Differences between the answers provided by accountants who participated in training on sustainable development/CSR/ non-financial reporting according to GRI and those who did not

	CSR reporting should be regulated by the Accounting Act	CSR reporting is unnecessary burden for companies	CSR reporting should be mandatory for all PIEs	Companies should have freedom to choose the place and method of CSR disclosures	Companies should have freedom to choose the CSR reporting standards (e.g. GRI, UN Global Compact and ISO 26,000)	CSR reporting should be audited	The benefits of CSR reporting exceed the costs	CSR reporting will result in an increase in the importance of accounting professionals
<i>Accountants who did not participate in training on non-financial reporting</i>								
Mean	2.97	3.00	3.80	3.41	3.36	3.22	3.14	3.19
N	69	69	69	69	69	69	69	69
Std deviation	1.175	1.225	1.119	1.252	1.200	1.069	0.944	1.047
<i>Accountants who participated in training non-financial reporting</i>								
Mean	4.25	2.50	4.25	3.50	2.50	3.25	4.00	4.00
N	4	4	4	4	4	4	4	4
Std deviation	0.957	1.291	1.500	1.915	1.291	1.708	1.414	0.816
Difference	1.279	-0.500	0.453	0.094	-0.862	0.033	0.855	0.812
Mann-Whitney U	56.50	108.50	97.00	126.00	86.00	129.50	79.00	77.00
Asymp Sig (two-tailed)	0.042	0.462	0.300	0.765	0.194	0.831	0.134	0.123

sustainable development/CSR/non-financial reporting according to GRI; public consultations relating to the non-financial reporting organised by the European Commission/Ministry of Finance; or formal and informal discussions/presentations about non-financial reporting and non-participants were not significant according to the Mann–Whitney U test results. In summary, the findings suggests that organised training focused on nonfinancial reporting is the most effective way of getting accountants familiar with the problem and shifting their attitude from less to more positive.

According to the second hypothesis, the accountants' attitude towards mandatory non-financial disclosures depends on their gender. [Table IV](#) presents the differences in females' and males' attitudes towards mandatory CSR disclosures. The results of the analysis are as follows. Firstly, the research sample is dominated by women (over 80 per cent of the surveyed accountants). This is not surprising, because the accounting profession in Poland is heavily feminised. Contrary to expectations, the study results showed that females were not more positive about CSR disclosures than males. Male accountants were more likely than female accountants to agree that CSR reporting should be regulated by the accounting law (average score 3.21 for males in comparison to average score 3.00 for females). Similar results were obtained regarding the extension of the obligation to provide CSR disclosures for all PIEs (average score 4.00 for males in comparison to average score 3.78 for females), as well as regarding the obligation to audit CSR disclosures (average scores 3.43 and 3.17, respectively). However, the differences between male and female accountants are not large, and Mann–Whitney U test does not confirm their statistical significance. Thus the findings might support the studies which do not find a relation between females on corporate boards and CSR disclosures ([Khan, 2010](#); [Giannarakis, 2014](#); [Dyduch and Krasodomska, 2017](#)) or, despite relative superiority of women orientation to the CSR, no meaningful differences were found between male and female employees' orientation in this regard ([Kahreh et al., 2014](#)). Nevertheless, this claim must be taken with caution, as these studies do not focus on female accountants but on high-level managers or employees in general and social identity theory suggests that beliefs and attitudes are shaped by the socialisation process within the given profession.

Finally, in the third hypothesis, it was assumed that the length of work experience (and being away from formal education system) might influence the accountants' attitudes towards obligatory CSR reporting. In general, longer work experience is associated with older age. Older generations of accountants might be more attached to the traditional roles of accountants resembling bookkeepers rather than strategic partners. It was expected that people with shorter work experience, who are still learning and gaining experience, would be more open to new, emerging accounting problems, such as CSR disclosures. The answers by the length of the respondents' work experience are presented in [Table V](#). The results indicate a slight difference in the views on the matter whether non-financial reporting should be regulated by the Accounting Act between the accountants with short work experience (less than five years) and the accountants with longer experience (average score 3.09 for less experienced accountants in comparison to the average score 3.00 for the more experienced ones).

What is more, similar differences were identified between respondents' answers to the questions whether non-financial reporting should be mandatory for all PIEs (their average scores were 4.03 and 3.65, respectively) and whether benefits of non-financial reporting exceed costs (their average scores were 3.21 and 3.18, respectively). The accountants with shorter work experience are also less convinced than their more experienced counterparts that non-financial reporting is an unnecessary burden (average score 2.73 for the less experienced and the average score of 3.18 for the more experienced). But, at the same time,

Table IV.
Differences between
the answers provided
by female and male
accountants

	CSR reporting should be regulated by the Accounting Act	CSR reporting is unnecessary burden for companies	CSR reporting should be mandatory for all PIEs	Companies should have freedom to choose the place and method of CSR disclosures	Companies should have freedom to reporting standards (e.g. GRI, UN Global Compact and ISO 26,000)	CSR reporting should be audited	The benefits of CSR reporting exceed the costs	CSR reporting will result in an increase in the importance of accounting professionals
<i>Male accountants</i>								
Mean	3.21	2.93	4.00	3.29	3.43	3.43	3.29	3.21
N	14	14	14	14	14	14	14	14
Std deviation	1.578	0.917	1.177	1.437	1.222	1.222	0.914	1.051
<i>Female accountants</i>								
Mean	3.00	2.98	3.78	3.44	3.29	3.17	3.17	3.24
N	59	59	59	59	59	59	59	59
Std deviation	1.099	1.293	1.131	1.249	1.218	1.069	1.003	1.056
Difference	-0.214	0.054	-0.220	0.155	-0.140	-0.259	-0.116	0.023
Mann-Whitney U	368.00	412.50	364.50	389.00	384.50	358.50	384.50	412.00
Asymp Sig (two-tailed)	0.516	0.994	0.478	0.729	0.681	0.428	0.676	0.988

	CSR reporting should be regulated by the Accounting Act	CSR reporting is unnecessary burden for companies	CSR reporting should be mandatory for all PIEs	Companies should have freedom to choose the place and method of CSR disclosures	Companies should have freedom to choose the CSR reporting standards (e.g. GRI, UN Global Compact and ISO 26,000)	CSR reporting should be audited	The benefits of CSR reporting exceed the costs	CSR reporting will result in an increase in the importance of accounting professionals
<i>Accountants with experience longer than 5 years</i>								
Mean	3.00	3.18	3.65	3.43	3.30	3.25	3.18	3.25
N	40	40	40	40	40	40	40	40
Std deviation	1.132	1.279	1.231	1.259	1.305	1.056	1.010	1.032
<i>Accountants with experience under 5 years</i>								
Mean	3.09	2.73	4.03	3.39	3.33	3.18	3.21	3.21
N	33	33	33	33	33	33	33	33
Std deviation	1.284	1.126	0.984	1.321	1.109	1.158	0.960	1.083
Difference	0.091	-0.448	0.380	-0.031	0.033	-0.068	0.037	-0.038
Mann-Whitney U	619.50	530.00	555.50	647.50	658.00	625.50	653.50	644.50
Asymp Sig (two-tailed)	0.644	0.139	0.227	0.887	0.982	0.691	0.940	0.858

Table V. Differences between the answers provided by accountants with short and long work experience

they are not so sure that non-financial reporting should be audited (average score 3.18 for the less experienced and the average score of 3.25 for the more experienced). Again, these differences are not large, and, according to the Mann–Whitney U test, statistically insignificant.

5. Discussion

Following the outbreak of the global financial crisis, the EU public authorities have shown a willingness to discuss CSR regulation and, in particular, transparency of disclosures (Monciardini, 2017). This has attracted the interest of CSR proponents, normally unconcerned about changes in accounting rules, as well as financial analysts and international professional accountants, usually somewhat “detached” from social and environmental matters. According to Monciardini (2017), the attitude of the accounting specialists is reflected in the language used by the profession in describing social and environmental reporting as “what-it-is-not”: non-financial information. This socially and historically constructed distinction financial/non-financial is now being challenged by the new regulation. The implementation of the Directive 2014/95/EU is a substantial change in the EU accounting regulations and therefore it poses a significant challenge for the accounting profession, especially in the countries where CSR is still not a commonly accepted concept.

As La Torre *et al.* (2018) argue, the Directive has two key objectives (called by authors grand theories): one is to make non-financial information comparable across the EU, and the other is to enhance corporate accountability through mandatory non-financial reporting, but they face several barriers before they can be translated into action. Lack of mandatory requirements and the variety of reporting frameworks suggested for companies to comply with the new law, as well as the lack of mandatory assurance are seen as the main obstacles in achieving the above goals. The study adds to this discussion by focusing on the accountants, their knowledge and attitudes towards non-financial disclosure, as well as the role they will perform in the new institutional setting.

The present business and legislative environments create opportunities and threats to both accounting and accountants (Albu *et al.*, 2011). With the increasing importance attached to CSR issues, the accounting profession has to change (Norreklit *et al.*, 2009; Carnegie and Napier, 2010). Professional associations undertake new actions to better align with the CSR trends identified in the local and international economic environment to transform accountants’ social identity. Moreover, companies adjust their demands regarding the roles and activities of accountants in the light of these evolutions. As Tilt (2009) concludes, “Accounting is a powerful tool [. . .] which has conventionally been used in optimizing the economic performance of organizations” (Unerman *et al.*, 2007, p. 3) and as such, there is no reason why the accountant cannot use available tools to enhance companies’ social and environmental performance.

The accountants, however, seem to be quite reluctant to respond to the new demands changing their social identity. Professional accountants who have worked in multinational corporations and have been trained by the ACCA or CIMA are probably more open to these changes. Many others might be ill-equipped to face new challenges. It does not mean that they are not willing to change, but that the education and training they participated in was not necessarily open to what is “outside the existing orthodoxy of current accounting techniques” (Bebbington *et al.*, 1994, p. 118). Samkin and Stainbank (2016) argue that in developing countries, where the professional associations largely dictate the content of accounting programs delivered at universities, accounting education fails to address the non-financial context of accounting.

The present research uses responses of 73 accountants enrolled in vocational training organised by the Association of Accountants in Poland. It provides insights into accountants' attitude towards mandatory non-financial CSR reporting. The findings are in line with the assumptions of the social identity theory because, until recently, accountants in their socialisation process have been encouraged to focus solely on the financial information and to perceive non-financial information as of limited relevance. Moreover, in the accountants' educational process, issues related to CSR and SEA are often omitted. The situation has been changing as international accountants associations and big accounting and auditing firms have become more and more active in promoting and supporting the CSR concept and non-financial disclosures. Changes of accountant' social identity seem to be slow, particularly in a country such as Poland, with strong traditional perception of accounting professionals as specialists in financial and tax issues (both among accountants and other stakeholders). However, training in non-financial reporting may be crucial for changing accountants' attitudes and creating their new social identity.

The results suggest that there exists a difference in attitudes towards mandatory CSR disclosures between accountants who already have some knowledge of the CSR notion and CSR reporting and those who do not. Accountants with some training in sustainable development or CSR or in non-financial reporting according to GRI shared the view that CSR reporting should be regulated by the Accounting Act. The results of the Mann-Whitney U test confirmed only the significance of the differences between accountants who participated in the training in non-financial reporting and the ones who did not. The former are more positively oriented towards mandatory non-financial reporting. Interestingly, such a difference in attitudes is not statistically confirmed in the case of accountants that participated in other forms of CSR-related activities, such as conferences/workshops which referred to non-financial reporting; public consultations relating to non-financial reporting organised by the European Commission/Ministry of Finance or formal and informal discussions/presentations about non-financial reporting. However, the first hypothesis, according to which there exists a difference in attitude towards mandatory CSR disclosures between accountants who already have some knowledge of the problem and those who do not, is supported.

Another issue under investigation was the influence of gender on the accountants "attitude towards CSR disclosures. No significant differences were identified between the accountants' opinions by gender, so the second hypothesis is not supported. Nevertheless, there occurred differences in females' and males' attitudes towards CSR disclosures, but they turned out to be statistically insignificant. Contrary to expectations based on the literature review, females were not more positive about CSR disclosures than males. Male accountants were more likely than female accountants to agree that CSR reporting should be regulated by the accounting law. They were also more in favour of the obligations for all PIEs to provide CSR disclosures and to subject them to audit than females.

The results do not support the third hypothesis that there exists a difference in attitudes towards obligatory CSR non-financial disclosures between more and less experienced (and therefore less "formatted") accountants. It was anticipated that accountants with shorter experience would be less focused on financial reporting only and less rigid in their mindsets towards accountants' jobs. As they finished their education more recently, they also had a better chance to be educated in CSR and non-financial reporting. As there is no significant difference between the less and more experienced accountants regarding the CSR disclosures, it is suggested that accounting curricula should be changed so as to show better how CSR and non-financial reporting change the roles of accountants. As indicated by the results, the accountants with short work experience are more likely to agree than

accountants with longer experience that non-financial reporting should be regulated by Accounting Act, be mandatory for all PIEs and that benefits of non-financial reporting exceed costs. Accountants with shorter work experience are also more convinced than their more experienced counterparts that non-financial reporting is an unnecessary burden.

6. Conclusion

This paper focuses on the mandatory non-financial disclosures introduced by the Directive 2014/95/EU. The role of voluntary and mandatory approaches to CSR reporting has been debated in the literature (Stubbs and Higgs, 2018). The argument for the voluntary approach is that companies will produce reports only voluntarily to respond to their stakeholders' requirements and legitimise their existence, so regulation is an unnecessary burden (Fallan and Fallan, 2009). However, there are some drawbacks involved, such as lack of comparability, the *ad hoc* and arbitrary nature, and possible bias of disclosures. As Stubbs and Higgs (2018) argue, the mandatory approach can address these issues. Arguments in favour of this approach include better-informed decisions, because of enhanced transparency and comparability of non-financial disclosures, and an increase in organisations' accountability (Overland, 2007; Buhr *et al.*, 2014; Thirarungreang, 2013). High costs, the potential for "tick-the-box" approach and lack of assurance are seen as possible drawbacks of mandatory disclosures. When it comes to practice, the voluntary approach is supported by business while users support mandatory approach. In 2015, Tschopp and Huefner (2015) stated that the "defining" moments, which reinforced the growth and development of financial reporting, have not yet happened with non-financial reporting. According to them, that moment can be a key event that legitimises a CSR reporting standard or gives it global recognition. Maybe the EU Directive has the potential to be seen as such.

The paper contributes to social theory studies. Firstly, it characterises the influence of professional associations, governments and big accounting firms on the transformation of accountants' social identity. Professional associations and big accounting firms are actors that promote the inclusion of non-financial reporting into accountants' range of interest and duties. In some countries – in our case it is Poland – government action and changes in accounting law are important stimuli for the transformation of accountants' social identity. This conclusion is in line with Brouard *et al.* (2017). The results of our empirical study also shed light on the relation between the characteristics influencing personal identity and social identity (Ashforth and Mael, 1989, Brown, 2000) including gender, work experience, knowledge and training differences. In most cases they show relatively small (and predominantly statistically insignificant) differences between female and male accountants and young and seasoned accountants. The biggest and most significant distinction concerns participation in courses on non-financial reporting, which was not observed in the case of general training in CSR.

The results of the research reveal previously unknown aspects of the accounting profession and the changes in CSR disclosures regulations. The present study is believed to contribute to the literature on CSR reporting and accounting education. The findings are derived from a study conducted in the new institutional setting resulting from the implementation of the Directive 2014/95/EU. It also provides new insights regarding the transformation of accountants into specialists with work competencies suited to the rapidly changing contemporary environment. Accountants themselves need to engage more in issues of sustainability if they are to broaden their involvement and role in CSR reporting. This can only happen if accountants are aware of, understand and fully appreciate the value of sustainability accounting and reporting.

The findings send a clear signal to both the accounting profession and the accounting education institutions that there is a need for further education and training of accountants if they are to play a significant role in CSR reporting. The academic community should attempt to address this problem by discussing CSR issues in accounting courses or by infusing them throughout the high school curriculum. More importantly, in the light of the results, such curriculum should embrace not only general information on CSR or sustainable development but include more advanced knowledge and skills development in the areas of gathering, reporting and auditing non-financial information.

The study also has some significant policy implications. For the Directive to be effective, it has to be implemented in a consistent way across the EU. Accounting associations operating on national (e.g. SKwP in Poland) and the EU-level (Accountancy Europe) should not only acknowledge the accountants' role in CSR reporting but also pursue policies that will provide practical guidance and support on how to successfully get accountants involved in this new area of accounting interests and create their transformed social identity. In CEE countries like Poland, where accounting is regulated by the law, certain policies regarding the accounting professionals' involvement in CSR reporting should also be implemented by the local governmental authorities (e.g. in Poland the Ministry of Finance). These actions, combined with the increased engagement of accountants' in non-financial disclosures might foster verification of these disclosures by independent assurance providers, which is still not common. Only nine EU countries have legislated the mandatory verification of non-financial statement content by an independent assurance provider, in addition to a formal "check" of the non-financial information disclosed (La Torre *et al.*, 2018). External assurance would add credibility to non-financial disclosures. However, it has its challenges and limitations. Proper education of accounting professionals and a clear signal "from the top" (accountants associations and government authorities) that non-financial reporting fits in with their interests and responsibilities, would facilitate deeper investigation of the problem and identification of the ways to develop and use the assurance standards or guidelines.

Like other studies, this study is not free from limitations. It uses answers from a limited number of respondents who come from one CEE country – Poland. They were chosen very carefully as the profession representatives with the profile, knowledge and skills suitable for participation in this particular study. However, further research with larger samples from a wider range of EU countries would be necessary to confirm these findings. An additional cautionary note concerns the possibility of bias in the data provided by those who were sampled in this study. The possible limitation of the study as regards gender influence is the limited number of male accountants in the sample. The situation is typical of Poland as the accounting profession in this country is dominated by women. The same is true about sample composition in the case of differentiation by participation in training and consultancies related to the CSR disclosures and non-financial disclosures. Studies with respondents from accounting and other professions would also be desirable from the viewpoint of social identity theory. They would allow a more in-depth investigation and explanation of in-group beliefs relative to other groups.

The authors believe that accountants' role in CSR reporting is an interesting topic and requires further investigation. Future research could extend this preliminary exploration to provide additional understanding of the role accountants and transformation of their social identity can and should play in the sustainability reporting process. Future researchers may also use other research approaches (such as in-depth interviews) to strengthen and complement the authors' results (or otherwise).

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Further reading

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