

Accounting graduates' perceptions on sustainability

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Abstract

Purpose

This study aims to test whether the perceptions of graduates of accounting-related degrees on the implications of companies' commitment to sustainable development strategies can be influenced by certain factors associated with their previous training and characteristics.

Design/methodology/approach

The study is based on measuring and analyzing the assessment carried out by a sample of students graduating in degrees that include accounting subjects for five consecutive years, from 2016–2017 to 2020–2021, both inclusive. Nonparametric statistical tests are used to determine the type of association between the factors that characterize the graduates and their degree of agreement with the training they received and its relationship with their role in implementing corporate social responsibility (CSR) and sustainability strategies in the company.

Findings

The study's significant findings reveal that the respondents' perception of the training they received and their opinion of certain benefits provided by sustainable development and CSR strategies in organizations are positively related. This insight is crucial, as it suggests that the training graduates receive plays a pivotal role in shaping their understanding and support for sustainability. The respondents' opinions do not vary depending on their personal and/or work characteristics, except in the type of contract, as significant differences are observed between the self-employed and temporary or nonworking workers and between those with a permanent contract and those who are linked to the company with a temporary contract.

Originality/value

In a field where most studies focus on employee–employer relationships and human resource management policies, this research stands out. It delves deeper, not just into employees' perception of sustainability but also into the causes of this perception. It explores what factors may be influencing employees' opinions on sustainability, and importantly, it extends this analysis to graduates who will be in charge of these issues. This work covers a significant gap in the research, incorporating the study of variables such as personal characteristics and work-related aspects of employees and the training received in accounting matters.

Keywords

CSR, Sustainability, Graduates, Accounting

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