

HOW DO CEF.-UDIMA GRADUATES EVALUATE SUSTAINABILITY IN COMPANIES IN ACCOUNTING MATTERS?

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Abstract

Incorporating corporate social responsibility (CSR) and Sustainability in the usual practice of companies is a challenge in today's society. University education is a fundamental pillar to meet this challenge, especially from the accounting area, which is responsible for a large part of measuring and evaluating the degree of implementation of CSR and Sustainability policies in organizations.

The objective of this work is to know the opinion of the graduates of the degrees related to the accounting area of the CEF.-UDIMA group on the implications of the commitment to sustainable development strategies by companies and to verify if their assessment may be influenced by certain factors, such as their perception of the training received; the characteristics of the graduates, the degrees they have completed, or the work they do once they have finished their studies, among other aspects.

To this end, issues related to CSR and sustainability assessment have been incorporated into the questionnaire of the labor insertion survey that the group issues annually, in this case, addressed to graduates in the last five years.

By carrying out non-parametric tests, it will be determined if there is any association between the factors that characterize the graduates and their degree of agreement with the advantages of implementing CSR and sustainability strategies in the company from the point of view of the benefits dimension. Specifically, evaluations of graduates' opinions on the adoption by companies of sustainable development strategies and the advantages or benefits that this entails have been collected.

The results of the study conclude that there is no relationship between the training received by the respondents (according to their perception) and the opinion they hold about the benefits provided by sustainable development and CSR strategies in organizations. The respondents' opinions do not change depending on their personal and/or work characteristics, except in the type of contract, since significant

differences are observed between self-employed and temporary or those who do not work and among those who have an indefinite contract compared to temporary ones.

Labor practices and the involvement and motivation of workers are essential in implementing sustainable development strategies in companies, so it is vital to know employees' opinions concerning the benefits of adopting this type of strategy in organizations to find out if there is any gap between the training they receive in CSR and Sustainability and the reality of the work environment, and to determine what factors can influence the beliefs and perceptions about Sustainability of employees. Most studies focus on employee-employee relations and human resource management policies that companies must follow to motivate employees toward sustainable development. However, other factors that may be influencing the predisposition of employees towards activity focused on Sustainability are not analyzed, so in this work, we intend to cover this gap, incorporating the study of variables such as personal and work characteristics of employees, linking them with the training received in accounting.

Keywords: CSR, sustainability, graduates, accounting