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**Corporate
Sustainability
Reporting Directive
through the eyes of
accountants: Exploring
multi-level drivers
influencing their
opinions**

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Aula Volpato San Giobbe Campus

This study aims to identify drivers influencing Poland-based accountants' opinions toward stricter sustainability reporting regulations outlined in the upcoming Corporate Sustainability Reporting Directive (CSRD). Employing a multilevel model of social change as the theoretical framework, we analyzed responses from 1,076 accountants in 2021. Using logit regression, we assessed accountants' perspectives on the potential expansion of sustainability reporting to a greater number of companies and its mandatory assurance. Our findings reveal that drivers at transnational (international

regulations and standards), organizational (benefits tied to sustainability reporting), and individual (knowledge of reporting regulations) levels positively influence accountants' opinions toward expanded reporting scope and mandatory assurance. Conversely, drivers at the national level, captured by membership in the Polish professional accountants' association, were found to be irrelevant. These insights are pertinent for regulators, standard setters, and educators striving to steer the opinions and evolving role of accountants amidst new sustainability reporting challenges.

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