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ACCOUNTANTS' PERCEPTION OF CORPORATE SOCIAL RESPONSIBILITY REPORTING

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ABSTRACT
This research sought to analyze the perception of accounting professionals about their contributions in the preparation and dissemination of Corporate Social Responsibility (CSR) practice reports by companies. The data were collected through a survey developed on google forms and distributed to accountants in the State of Mato Grosso via emails and WhatsApp. The data were analyzed from the results obtained by google forms and in the light of the theory of legitimacy. The evidence from the study is that 77% of respondents said they owned their own businesses and 59.1% reported not having registered any employees. For the majority of respondents, that is, 59.1%, companies need to develop their practices with the concept of corporate social responsibility in mind. Finally, more than 60% of respondents agree that the senior management of companies understands their role in participating in the preparation and dissemination of these reports.

Keywords: Corporate Social Responsibility. Accounting Perception. Disclosure of Reports.

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INTRODUCTION

In the development of business relationships, structures such as Ethics, Corporate Social Responsibility (CSR) and Sustainability are pillars that can effectively enable the interests of stakeholders related to the environment and the development of moral standards, while factors that permeate production and service relationships are at the focus of current academic discussions.

CSR practices have been widely known and published as Voluntary Social and Environmental Disclosure (SED). This information is presented through corporate reports or *websites*, as non-mandatory data, usually composed of CSR practices, and may include negative information about the impacts caused by the company (Bushman *et al.,* 2004; Schwartz & Carroll, 2008). By disclosing them, corporate entities tend to show their practices that, in theory, aim to compensate in some way for damages caused to society and, thus, find legitimacy for their actions.

Supposedly, CSR practices can bring significant benefits to other stakeholders in their activities. Dhaliwal *et al* (2011), when analyzing the benefits of these practices, show that companies that implement these practices do so in order to reduce their capital costs.

Thus, Dhaliwal *et al* (2011) concluded that corporations, when implementing CSR practices, not only aim at social results or the legitimization of their practices, but especially at reducing production costs. It should be noted that voluntary disclosure refers to information presented by companies beyond that legally required. In this sense, the *disclosure* of CSR actions, when executed with quality, can contribute to improving the company's corporate reputation (Baraibar-Diez & Sotorrío, 2018).

Considering information as the basis of the relationship between companies and the competitive environment, the actions of entrepreneurs need to be preceded by a set of information prepared and disseminated by managers (Fontana, Andrade & Macagnan, 2013). In this sense, the financial statements prepared by the professional accountant are an instrument of information and *disclosure* necessary to meet the needs of internal and external users in their demands. In view of this, the preparation and, subsequently, dissemination of reports that can expand the information capacity of these statements can contribute to improving the relationship between companies and the market (Prux Junior, 1998).

According to Gallon, Beuren and Hein (2008), due to the volatility and dynamism of the capital market around the world, the process of disclosure of information related to

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management to external users is a preponderant factor for the survival of companies. The quantity as well as the quality of the disclosure of accounting information presupposes that it is an opportunity and uniformity of data for the entire market. Quality reports, in addition to providing credibility to managers in the capital market, harmonize equal rights among shareholders (Gallon, Beuren & Hein, 2008).

In view of this, CSR practices, when adopted and disclosed, can improve the perception of the company's image among internal and external stakeholders (Cho & Patten, 2007). Therefore, the way in which accounting professionals perceive themselves as promoters and responsible for the dissemination of these practices can contribute to legitimize them in the eyes of those interested in this information. In this sense, the problem that guided the present study was: what is the perception of accounting professionals about their contributions in the preparation and *disclosure* of reports on Corporate Social Responsibility (CSR) practices prepared by companies? The objective of this study was to analyze the perception of accounting professionals about their contributions in the preparation and *disclosure* of reports on Corporate Social Responsibility (CSR) practices presented by companies.

The individual or joint responsibility that falls on the accountant in the process of preparing these reports needs to be understood. On the other hand, it seems of fundamental importance that companies and their internal and external users perceive the role of the accountant as of fundamental importance in this process of preparation and *disclosure* of these reports.

However, studies related to CSR and accounting still seem to need greater impetus in academia (Irigaray, Vergara & Araújo, 2017; Junior & Galvão, 2021). Thus, a possible study gap is perceived, in the sense of discussing the importance of the role of accountants from their perception as an active participant in the preparation and dissemination of CSR reports in companies, specifically, in the State of Mato Grosso. Thus, the present study is justified and relevant within the context in question.

THEORETICAL FOUNDATION

In this section, the literature that supports the present study is presented, highlighting the discussions on the theory of legitimacy and Corporate Social Responsibility as well as the definition of professional accountant and his field of activity.

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THEORY OF LEGITIMACY AND CORPORATE SOCIAL RESPONSIBILITY (CSR)

The theory of legitimacy, as discussed by Dias Filho (2012) and Sehn, Zanchet and Gomes (2018), originates from the theory of contracts and was incorporated into the accounting area to explain the adoption of certain disclosure mechanisms. This theory seeks to understand how and why companies choose to disclose certain information, in order to legitimize their actions before stakeholders.

Legitimacy theory, as well as economic policy theory and *stakeholder* theory, is considered to be a systems-oriented theory (Eugenio, 2010). According to Eugenio (2010), the disclosure policy chosen by organizations is considered an important tool by which managers can influence the perception of the outside world about their company. According to Sehn, Zanchet and Gomes (2018), from the perspective of the theory of legitimacy, organizations will use different strategies in order to be seen as socially responsible and from this extract from the environment in which they operate, at the lowest possible cost, the resources necessary to achieve their objectives.

The disclosure of information, whether social or can be seen as a technique for companies to legitimize their activities, making known what the company does. Thus, according to Eugenio (2010), the theory of legitimacy and the theory of economic policy are consistent with the understanding of stakeholders in the relationship between the organization and society.

Studies on CSR practices have, over time, addressed their importance in the creation of value for companies, considering the possible levels of negative impacts produced by the production process of these organizations.

The so-called Corporate Social Responsibility practices have been the subject of studies, but there is no consensus on their definition. Marquis, Beunza, Ferraro and Thomason (2011) say that corporate social responsibility can be understood as control mechanisms that companies can adopt voluntarily to integrate social and environmental concerns into their business operations. For Dahlsrud (2008), corporate social responsibility can be understood as essential strategies adopted by companies to interact with their stakeholders.

For Anzilago, Flach and Lunkes (2020), corporate social responsibility can be implemented from the perspective of improving the image of organizations, but in a symbolic way. However, organizations through CSR practices seek legitimacy for their actions for the purposes of financial results. But, from the perspective of Anzilago, Flach and Lunkes (2020), it is possible that there is a reduced potential for significant corporate social responsibility in terms of financial return due to the greater legitimacy gap that can occur in these organizations.

In view of this, the disclosure of reports on CSR practices becomes essential for companies that, due to their production process, need social legitimacy. For Borges Junior and Silva (2024), there is a discussion about whether, in fact, the decision to disclose information on socially responsible practices constitutes a genuine commitment by the company to these activities or if it is just a mechanism that aims to improve its image before stakeholders.

According to Michelon *et al.* (2015) the disclosure of CSR is not directly associated with improvements in the quality of information of companies. Therefore, this disclosure may not actually imply the commitment of companies to social and environmental problems. Thus, Michelon *et al.* (2015) say that the disclosure of CSR can only occur as a way to legitimize its business activities before its stakeholders.

It should be noted that Guthrie and Parker (1989), when referring to the theory of legitimacy, understand that the company's activities occur in obedience to a social contract. in the Guthrie and Parker (1989) perspective, this social contract implies determining socially desired standards that must be fulfilled so that corporate objectives are accepted by stakeholders.

THE PROFESSIONAL ACCOUNTANT AND THE FIELD OF ACTIVITY

Accounting as an area of study and technical-scientific application has over the years evolved its standards in order to meet the demands imposed by society within the scope of business organizations. According to Marion (2022), accounting is very old and has always existed to help people make decisions. At the same time, accounting is the instrument that provides the most useful information for decision-making inside and outside the company (Marion, 2022).

According to Decree Law No. 9,245 of May 27, 1946 as amended by Law No. 12,249/2010, professional accountants are those who have a bachelor's degree in accounting recognized by the Ministry of Education, passed the sufficiency exam and registered with the Regional Accounting Council (CRC). The Brazilian Accounting Standard (NBC) PG 01 of February 27, 2019, establishes that the professional accountant must exercise his profession with zeal, diligence, honesty and technical capacity. The

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aforementioned NBC also emphasizes that the accountant must comply with all the regulations issued by the CFC and the legislation in force, safeguarding the public interest, the interests of his clients or employers, without prejudice to professional dignity and independence.

For De Souza and Nikolay (2022), the accountant is responsible for controlling and meeting most of the obligations and requirements of government agencies, regulators, tax authorities, and accountability. Also according to De Souza and Nikolay (2022), by opting for integrity, the company commits itself to its employees and society to maintain only lawful business, remaining faithful to this principle even in the face of very advantageous financial conditions. Therefore, *compliance* practices become an essential factor in achieving such objectives. Thus, it is up to the accountant (De Souza & Nikolay, 2022) to actively participate in the preparation and dissemination of reports and procedures that show stakeholders about the organization's practices.

METHODOLOGY

The methodological steps of this study were outlined based on the proposed objective. The study was classified as exploratory-descriptive, since, in relation to the perception of accountants about the preparation and *disclousure* of the CSR reports of the companies, it is perceived in the reviewed studies that there are few academic publications. On the other hand, several studies related to the *disclousure* of CSR practices were evidenced.

The collection of information was carried out through a structured questionnaire closed and addressed to accountants in the State of Mato Grosso. The sample is characterized as accessibility, in view of the possibility of access to professionals through their electronic addresses (e-mails) and messaging application, in this case, *WhatsApp.*

The collection instrument, in this case, the questionnaire, was initially sent in the second half of 2023, however, it did not achieve the expected success. After restructuring the collection method, in addition to seeking to access the accountants through their electronic addresses, such as their e-mails, the messaging application was also used *whatsapp* of professionals. Thus, the collection extended until the first half of 2024.

After receiving the questionnaire, the analyses were performed based on the graphs and other information collected.

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PRESENTATION AND ANALYSIS OF RESEARCH RESULTS

In this chapter, the profile of the respondents, the results of the survey, as well as the analysis of the data through the information generated by the collection instrument, in this case, the *Google Forms*.

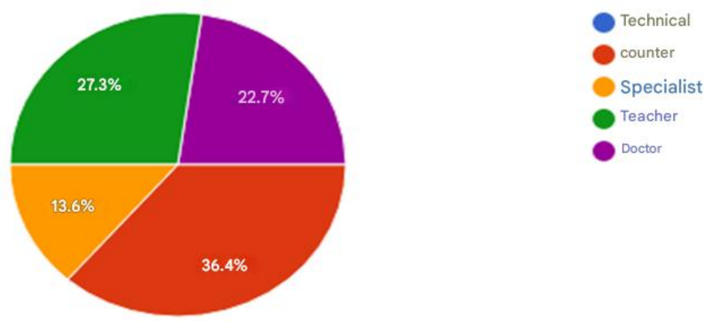
PROFILE OF SURVEY RESPONDENTS

The results of the present study showed that in relation to the profile of the respondents, 63.6% are male and 36.4% female. The age group of accountants who answered the most in the survey was between 25 and 34 years of age, representing 40.9% of the professionals. Professionals aged between 35 and 44 years represent 36.4%, between 55 and 64, 18.2% and over 65 years of age, 4.5%.

Regarding the time of experience of the professional accountant in the job market, the data showed that 54.5% of the respondents had already been working for more than 15 years, while 22.7% had been working for 3 to 5 years. Professional accountants who said they own their own business represent 77% of respondents. According to the data, 18.2% of the respondents have 2 to 3 partners in the company and 59.1% of the respondents said they do not have any collaborator (employee). Still with regard to the number of employees, the survey showed that only 13.6% of the respondents said they had more than 11 employees.

Graph 1 presented below shows how accountants are in relation to their professional category.

Graph 1 – Professional Category



Source: Survey data (2024)

Graph 1 illustrates the distribution of professional accountants in relation to their professional category, highlighting the predominance of accountants who own their own

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businesses. These data reflect a profile of experienced professionals, with a significant portion working for more than 15 years in the market. The analysis of the respondents' demographic and professional profile provides a solid basis for understanding perceptions and practices related to the preparation and dissemination of CSR reports, as explored in this study. These insights are key to driving future initiatives and policies aimed at strengthening corporate social responsibility in the accounting industry.

PRESENTATION AND ANALYSIS OF RESULTS

The data from this survey showed that 50% of the respondents said they knew what CSR practices are and 27.3% partially agreed to know these practices, that is, almost 70% of the accountants surveyed have information on the subject. The survey data are consistent considering that Junior and Galvão (2021) understand that the work of accountants in the preparation and promotion of these reports is important because these professionals are directly involved with the corporate governance of organizations. Therefore, knowing these practices is intrinsic to the accountant's work within organizations.

Large companies use CSR to present themselves and thus market their businesses. The evidence is that 68.2% of the survey respondents totally agree that CSR practices can be an instrument to show the image of companies to society. This result seems consistent when it fits with the evidence of Junior and Galvão (2021) in showing that CSR practices are important since through them organizations can dialogue with their stakeholders. Therefore, it may be through the disclosure of their practices that companies seek to legitimize their results.

Alcamí, Alcâniz and Pérez (2019), when they point out that CSR practices are viewed by large companies as an opportunity to serve society and carry out their *marketing* (legitimation), thus stimulating positive reactions from stakeholders. In this context, by disclosing their CSR reports through informational transparency and quality, companies may be contributing to the construction of their corporate reputation (Baraibar-Diez & Sotorrío, 2018).

According to Lima (2021), it is in the image that the reputation of the professional and the organization is constituted, that, once tainted, recovery seems not to be an easy task. Also according to Lima (2021) and Srour (2005), the reputation of the organization and/or professional, once lost, can have a high capital cost to recover it. In this sense,

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being the company socially responsible and disclosing these actions can bring them benefits and reduce possible capital costs.

Regarding accountants' knowledge of CSR, graph 2 shows that accountants perceive the importance of these practices as a possibility in reducing capital costs.

Graph 2 – The fact that the company is socially responsible can bring it social benefits as well as reduce its cost of capital

Source: Survey data (2024)

It can be seen in graph 2 that 72.8% of the respondents agree in some way that if the company is socially responsible, this can contribute to reducing the costs in the production of goods or in the provision of services.

Pereira and Vilaschi (2006), Macedo and Corrar (2012) highlight the relationship that accounting has with corporate governance, considering that the accounting-financial information generated and presented by accounting professionals is associated with the performance of organizations. The studies by Schwartz and Carroll (2004; 2008) highlight three central concepts from this perspective, namely, value, balance and responsibility that can be used to better integrate CSR practices, that is, legitimization of their practices. Therefore, the *disclosure* of these social responsibility practices can work in the sense of informing stakeholders directly or indirectly how the entities are exercising their social role, and consequently, legitimizing their practices.

Dhaliwal, *et al* (2011) analyzed data from 213 North American companies in the period from 1993 to 2007 and according to the authors, if the disclosure of the organization's corporate social responsibility practices can contribute to reduce the cost of capital, then these companies would have incentives to disclose such information in their reports, especially those with high cost of capital. Dhaliwal *et al* (2011) in their study found

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empirical evidence that the organization's cost of capital, , is positively associated with the disclosure of social responsibility information in the following year.

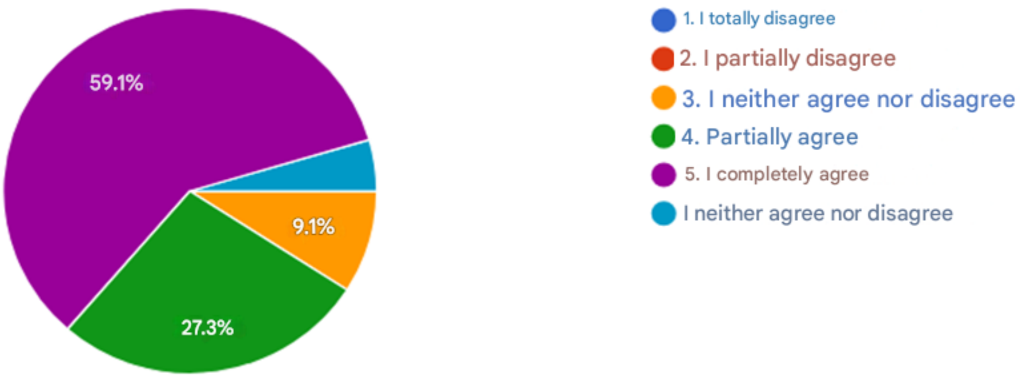
From this perspective, Junior (2019) says that the disclosure of corporate social responsibility activities can also have a positive effect on the cost of capital of organizations. In view of this, CSR practices, once developed by companies and disclosed, can play a fundamental role in reducing the cost of capital (Junior, 2019).

For the majority of respondents (54.5%), mandatory and non-mandatory reports, Income Statements (P&L), Cash Flow Statements (DFC), Social Balance Sheet (BS) and Value Added Statement (DVA) can be, among others, transparency instruments capable of evidencing the corporate governance practices of companies. It should be noted that the preparation and consequently the disclosure of these instruments are the responsibility of accountants together with organizations.

From this perspective, the study by Junior and Galvão (2021) sought to identify the role of the accounting professional in promoting CSR in Brazilian organizations. The results of the study showed that the accountant plays a fundamental role in the preparation of these reports, among the most cited being the Social Balance Sheet and Statement of Value Added.

The present research sought to analyze the perception of accountants in relation to the responsibility of the business class as well as its employees, in the process of awareness that the company must be managed using the concept of corporate social responsibility as well. Graph 3 presented immediately below shows the perceived result.

Graph 3 - The company must also be managed using the concept of corporate social responsibility



Source: Survey data (2024)

It can be seen from graph 3 that the majority (60%) of the respondents totally agree that the practices of companies need to be developed with the concept of corporate social

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responsibility in mind. In other words, the corporate management model based only on obtaining economic results in the perception of the respondents is not configured as the most appropriate today. However, it should be noted that 27.3% of respondents partially agree with this statement.

The study by Santos (2009) worked on the perception of Embraco's stakeholders, in the light of the dimensions of corporate social responsibility and the evidence was that, in the opinion of managers and employees, CSR practices when compared to other corporate governance practices such as ethical behavior itself, present differences. However, it is important to highlight that in the perception of most of those surveyed, the economic results of companies are linked to these practices.

Castillo-Muñoz *et al* (2017) and Saini and Singhania, (2019), link the corporate governance practices practiced by companies as economic benefits created in favor of their stakeholders. For the authors, over time new concerns have emerged, directly affecting the functioning of companies, such as demands from employees, socio-environmental regulatory bodies, quality improvements, defense of human rights, ethical behavior, among others.

By disclosing their reports on CSR practices, companies place themselves, directly or indirectly, under the scrutiny of society. In this sense, CSR reports are offering instruments that can provide criticism by society, but can also show maturity of companies in dealing with the various segments that make up the society in which they are inserted.

In this context, 50% of the respondents to this survey fully agree that, in fact, when these reports are disclosed, society's behavior may be critical, however, these considerations tend to lead managers and employees to retrace the course of their practices.

This path can be traced, in theory, when it exists institutional pressure exerted by the local community, peers themselves, the media and the government on the need to implement CSR. From this perspective, the results brought interesting evidence. According to the survey data, 45.5% of respondents strongly agree that the pressures exerted by society can lead companies to rethink their actions and disclose them through these reports. On the other hand, another 45.5% partially or simply disagree with this statement. .

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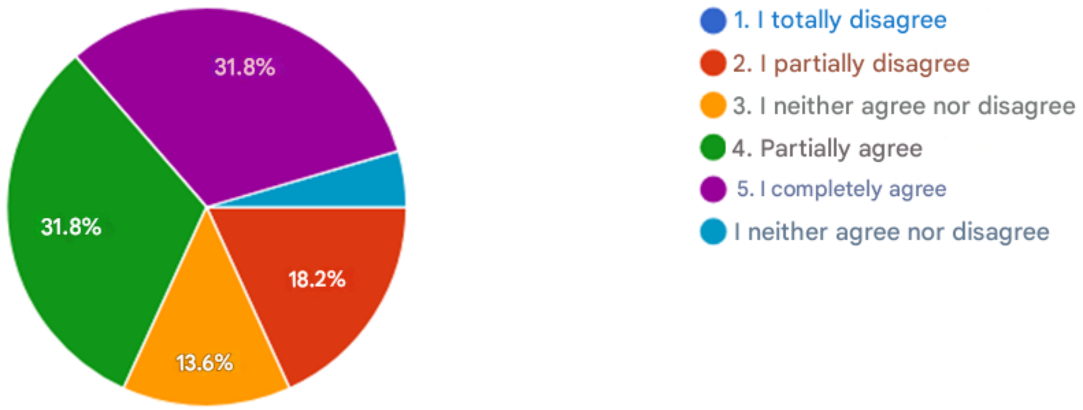
Junior (2019), highlights that companies that are concerned with disclosing sustainability reports are usually from sectors with activities that have a strong environmental or social impact and that are under pressure from society. However, there are discussions about the *Disclosure* of these practices, especially when it comes to issues related to sustainability.

Michelon, Pilonato and Ricceri (2015) have empirically shown that the practices of disclosure of CSR reports do not imply increases in the overall quality of the firm's disclosure, so that the disclosure of these reports is much more of a symbolic action than a substantive one. From the authors' perspective, this practice could be adopted only to legitimize the actions of organizations. Therefore, from this perspective, the *disclosure* of these reports could only represent an additional cost for the company. From this context and in the light of the understanding of Michelon, Pilonato and Ricceri (2015) it is possible to analyze the perception of respondents who totally and partially disagreed.

For 68.2% of the respondents, the implementation of CSR in companies can improve their financial performance, so the knowledge of the accountant in this process is essential. For 59.1% of the respondents, they recognize that they are jointly and severally responsible for the information entered in these reports.

Thus, what is the perception of accountants about how the senior management of companies understands the role of this professional and how do they perceive their contribution in the preparation and dissemination of these reports? Graph 4, right after, shows the result of the accountants' perception of this question.

Graph 4 - The senior management of companies understands the role of the accountant and calls on him or her to contribute to the preparation and dissemination of CSR



Source: Survey data (2024)

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There is no consensus on the question presented to the respondents by the researchers. However, according to graph 4, more than 60% of the respondents agree that the senior management of companies understands their role in the preparation and dissemination of these reports.

The study by Junior and Galvão (2021) identified that the accounting professional is related to the CSR practices of companies, because it is the accountant who has the skills to advise managers as well as those who have the power to make decisions about the importance of the performance of companies in relation to social and environmental actions. Thus, the data indicate that the professional accountant is responsible for the preparation of statements and reports on the financial and economic performance of companies, which reflect business actions. Therefore, the relationship between management and accounting professionals needs to be developed, a priori, in an intertwined way.

Finally, through the data collection instrument, it was stated that: accounting has improved its registration system, thus allowing companies to insert in the context of the Social Balance Sheet (SB) a very interesting list of information on the level of investments in the area of the environment. In view of this, the statement was in the sense that the accountant perceives his participation as a professional in the construction of these balance sheets as fundamental. The results showed that 86.4%, 59.1% totally agree and 27.3% partially agree that their work is of fundamental importance to prepare reports on CSR practices and, in this way, contribute to the economic and social development of companies.

It is worth mentioning that this entire process is directly related to Corporate Governance practices. In other words, they are companies accountable to stakeholders in all areas, especially in relation to how they are implementing *compliance* in their relationships. For Junior and Galvão (2021), these Corporate Governance practices become principles and recommendations that are aligned with organizational interests, with the objective of preserving and improving the long-term economic value of organizations. Therefore, this can be directly related to the reputation of the good, the product, the organization. In this context, Srour (2005) says that reputation is an intangible asset, and is therefore the responsibility of all those involved in the process of producing and disclosing the results.

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FINAL CONSIDERATIONS

This work aimed to to analyze the perception of accounting professionals about their contributions in the preparation and *Disclosure* of the Corporate Social Responsibility (CSR) practice reports prepared by the companies. Data were collected through *Survey* aimed at professional accountants in the State of Mato Grosso.

Among the results, it was observed that 50% of the accountant professionals who responded to the survey have master's (27.3%) and doctoral degrees (22.7%). Studies indicate that managers with a higher level of training tend to have a deeper understanding of accounting information, being considered highly relevant by companies (Melo & Magalhães, 2021). Thus, it can be concluded that CSR reports prepared with the input of more qualified accountants can more efficiently serve stakeholders.

The results also suggest that CSR reporting is important, as this information can benefit organizations by alleviating potential pressures from the local community. By disclosing actions with social and environmental impact, companies can legitimize their results before society. Accountants acknowledge this pressure, but agree that it can encourage managers to rethink their productive activities.

Finally, it is concluded that, for the accountants researched, their contributions in the preparation and *Disclosure* of these reports are fundamental since part of this information inserted there is built specifically by them.

Despite the contributions of this research, it is important to highlight the limitation of the low number of respondents, considering the population of accountants registered with the Regional Accounting Council (CRC) of the State of Mato Grosso. For future studies, it is suggested to increase the sample and, if possible, include accountants registered with other CRCs in Brazil. Additionally, it is recommended to conduct longitudinal analyses to track changes in accountants' perceptions over time, as well as international comparisons to identify cultural and regulatory influences. Case studies in companies with exemplary CSR practices, investigations into the impact of technology on reporting, and the inclusion of the insights of other stakeholders can offer valuable insights. Exploring the influence of academic training and investigating barriers faced by accountants are also promising areas for research. These approaches can expand understanding of accountants' role in corporate social responsibility and enhance information disclosure practices.

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