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Conditions for changes in the programme and teaching methodology of accounting in terms of integrated reporting challenges— The prospect of the academic teacher

Katarzyna Chłapek, Cracow University of Economics, Rakowicka 27, 31-510 Cracow, Poland.

Sylwia Krajewska, Cracow University of Economics, Rakowicka 27, 31-510 Cracow, Poland.

Krzysztof Jonas*, Cracow University of Economics, Rakowicka 27, 31-510 Cracow, Poland.

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Abstract

The main aim of this paper is to present the conditions and extent of the changes in the program and teaching methodology of accounting in higher education on the example of Cracow University of Economics in the aspect of the integrated reporting challenges. Non-financial reporting is an obligation imposed on individuals, focused on the internationalization of information presented in reporting. Authors previous studies indicate that published integrated reports, meet the requirements recommended by the IIRC in a small way, in terms of presentation of each of its components. There are difficulties in assessing the reliability of the presented issues, due to the complex or, in some cases, impossible process of measuring. The challenge may serve as both an efficient process of development recommended, and relevant information in a way that is understandable, as well as in the long term, effective measurement and evaluation by the external auditors. This implies new challenges and requirements for change in the area of teaching accounting and search new methods of education which increase the efficiency of existing models of education and will be a response to new needs. The basic research methods used to achieve this goal is a critical review of domestic and foreign literature, analysis of study plans of Cracow University of Economics and own researches carried out among university teachers by means of a questionnaire survey in order to obtain their opinions about the current situation and desired direction changes. In formulating the proposals was used the method of deduction and synthesis. The article was presented the idea of an integrated reporting, then, based on our own research, an attempt was made to diagnose the current preparation of students for the making of integrated reports based on the applicable study plans and to determine the desired directions of changes. The results are not subject to generalization outside the scope of the institution where the research was carried out but provide guidance for other organizations considering taking action in the area of preparing students for integrated reports. The results of the conducted research indicate the need for changes in the structure and scope of study plans and increased pressure on the evolution and development of "soft" competencies students in higher education.

Keywords: programme, teaching methodology, Cracow University

*ADDRESS FOR CORRESPONDENCE: **Krzysztof Jonas**, Cracow University of Economics, Rakowicka 27, 31-510 Cracow, Poland.

E-mail address: krzysztof.jonas@interia.pl

1. Introduction

Non-financial reporting is an obligation imposed on individuals, focused on the internationalisation of information presented in reporting. Authors' previous studies indicate that published integrated reports, meet the requirements recommended by the IIRC in a small way, in terms of presentation of each of its components. There are difficulties in assessing the reliability of the presented issues, due to the complex or, in some cases, impossible process of measuring. The challenge may serve as both an efficient process of development recommended, and relevant information in a way that is understandable, as well as in the long term, effective measurement and evaluation by the external auditors. This implies new challenges and requirements for change in the area of teaching accounting and search new methods of education which increase the efficiency of existing models of education and will be a response to new needs. The basic research methods used to achieve this goal is a critical review of domestic and foreign literature, analysis of study plans of Cracow University of Economics and own researches carried out among university teachers by means of a questionnaire survey in order to obtain their opinions about the current situation and desired direction changes. In formulating, the proposals used the method of deduction and synthesis. The results are not subjected to generalisation outside the scope of the institution where the research was carried out but provide guidance for other organisations considering taking action in the area of preparing students for integrated reports. The results of the conducted research indicate the need for changes in the structure and scope of study plans and increased pressure on the evolution and development of 'soft' competencies students in higher education.

The main aim of this study is to present the conditions and extent of the changes in the programme and teaching methodology of accounting in higher education on the example of Cracow University of Economics in the aspect of the integrated reporting challenges.

2. Integrated reporting – The essence, elements, benefits and challenges

Integrated reporting is an up-to-date and the most topical answer to the needs reported both by recipients of information provided by the accounting system as well as the analysis of reports presented by units, their diversity both with regard to the form and the scope (financial statement, management board report on operations, annual report, environmental report, social report, sustainable development report and so on). Combination of financial information, included in the financial statement, with a separately presented management board report on operations and other non-financial information, contained in various kinds of thematic reports, allows for obtaining and transferring a comprehensive, reliable, clear and comparable picture of the effects of all operations conducted by the unit to a large group of recipients. This is supposed to satisfy stakeholders' expectations, focused on the unit's responsibility for its actions and its impact on the environment, presented by reliable reporting of information about the effectiveness of undertaken activities, including possibilities of counteracting the existing economic risk and minimising its effects (Eljasiak, 2011, p. 100).

Presentation of reports in an integrated manner is intended to provide more understandable information about operations and achievements of the unit, and also constitutes the latest approach to corporate reporting and is a broadly discussed issue in the subject literature, both on the national and international stage (Krasodomska, 2015). Integrated reporting is currently seen as a challenge for integrated thinking, planning and reporting about the unit's achievements, which is supposed to be reflected in the future in an increase in their financial performance and, as a consequence, a value growth. On the international stage, proposals also arise of transforming integrated reporting into integrated information management, which is intended to be a continuation of the evolution of reporting on the unit's achievements and reflects the subsequent challenges of the accounting system (Kraton, 2017, pp. 6–9).

According to the general structure of an integrated report proposed by IIRC, it is supposed to consist of eight elements, interconnected and not mutually exclusive. These are the following:

- i. *Organisational overview and external environment*—The integrated report should answer the question of what the organisation is doing and under what conditions it operates.
- ii. *Governance*—The integrated report should answer the question of how the organisation’s management structure supports its ability to create value in the short, medium and long term.
- iii. *Opportunities and risks*—The integrated report should answer the question of what the typical opportunities and risk are that affect the ability of the organisation to create value in the short, medium and long term and how the organisation deals with them.
- iv. *Strategy and resource allocation*—The integrated report should answer the question of what the organisation wants to reach and how it intends to get there.
- v. *Business model*—The integrated report should answer the question of what the business model of the organisation is and to what extent it is sustainable.
- vi. *Performance*—The integrated report should answer the question of the extent to which the organisation has reached its strategic objectives and what are the results with regard to the impact on capitals.
- vii. *Future outlook*—The integrated report should answer the question of what challenges and uncertainties may the organisation encounter when pursuing the strategy and what are the potential implications of the above for the business model and future results.
- viii. *Basis of presentation*—The integrated report should also answer the question of how the organisation determines what is important and how it measures and assesses volumes. Apart from the description of procedures and information about limitations of the report, the role of people responsible for management and selection of numerical material covered by the report is also presented.

Integrated reporting differs from traditional reporting not only in its form, but also with the approach. The main principles of this new approach are as follows: Focus on the future and strategic factors, highlighting relations between presented pieces of information, presenting relations between concerned parties, focus on key sizes, concise narration, reliability and comprehensivity, as well as consistency and comparability. Such a holistic approach to reporting involves many benefits, but also implies numerous restrictions.

Benefits resulting from the structure presented by IIRC include: High degree of transparency, possibility of disclosing the management method of all kinds of capital, integrated approach to business, bringing the recipient’s attention to the past in respect of the future included in the described strategy, highlighting the conciseness and importance of presented information (Bek-Gaik, 2015, p. 486). When assessing the content of the IR, it is indicated that the content is arranged in a logical manner, as well as that the most significant financial and non-financial pieces of information are combined into a coherent whole (Bek-Gaik & Rymkiewicz, 2015, p. 65). On contrary, it is necessary to be aware of the existing constraints of integrated reporting and the related challenges (Table 1).

Table 1. The most important limitations and advantages of integrated reporting

Criterion	Limitations	Advantages
Methodology	<ul style="list-style-type: none"> ➤ Imperfect terminology ➤ The methodology is still evolving 	<ul style="list-style-type: none"> ➤ The concept is still young
Strategy	<ul style="list-style-type: none"> ➤ The need for presenting ‘sensitive data’ — Annual evaluation ➤ Information for various stakeholders are presented together, which may result in information noise 	<ul style="list-style-type: none"> • Strategic context ➤ Integrated thinking
Measurement and	<ul style="list-style-type: none"> ➤ Difficulties in ensuring non-financial data 	<ul style="list-style-type: none"> ➤ Individualisation of measurement

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individualisation	<ul style="list-style-type: none"> comparability over time and between companies ➤ High volume of reports ➤ Labour consumption 	<ul style="list-style-type: none"> ➤ The level of detail of information
Nature of the presented data	<ul style="list-style-type: none"> ➤ Difficulty in ensuring high-quality non-financial data ➤ Audit of non-financial data 	<ul style="list-style-type: none"> ➤ Focus not only on financial factors but also on other values

[Source: Niemiec (2017, p. 12)]

The key category of integrated reporting is non-financial data which are pieces of information combining finances and other areas of company operations. As a result, the unit responsible for the integrated report is not only the accounting department but also other company units, and the employees' substantive knowledge is insufficient to prepare a report consisting of categories. This signifies that it is necessary to develop soft competences among employees of accounting departments and to establish interdisciplinary teams that would contribute to practical implementation of the idea propagated by IIRC: *Better reporting, not more reporting*.

Integrated reporting is a complex, complicated and multi-aspect process, involving substantial human and financial resources, so it may be stated that it is a project, the final success of which certainly depends on the knowledge and professionalism of the manager and the team members, but to a greater extent depends on management and interpersonal skills. If we describe integrated reporting as a kind of 'project', we can compare the transition from traditional reporting to integrated reporting to the transition from the 'hard' to 'soft' paradigm in project management. The following diagrams present the essence of the hard and soft paradigm. The 'hard' paradigm is commonly associated with such terms as positivism, reductionism, quantity, objectivity and rationalism. The manager of a project implemented in this paradigm is perceived as an expert in a given field, and the project itself is characterised by emphasis on the structure, control and effectiveness, ease in defining goals and low need for participation of the project stakeholders. On contrary, the 'soft' paradigm is described using terms such as interpretivism, holism, quality, subjectivity and contextuality. The project manager is perceived as a facilitator, and the project is characterised by effectiveness, learning, discovering the new, difficulty in defining goals, emphasis on social processes and high need for participation of the project stakeholders. These characteristics are also very important in integrated reporting, which is complex, performed by multi-disciplinary teams and very complicated for many units at this stage of implementation. As a result, the 'hard' paradigm ceased to be a sufficient approach in reporting and the role.

3. Competences and skills important in integrated preparing reports

The subject literature very often uses the terms competences and skills interchangeably. These categories indeed are closely related; however, certain significant differences should be noted. Skills are acquired during our development by learning and getting to know new things. They are relatively independent on our emotions or beliefs, though they are firmly associated with talents and predispositions to specific things. This means that each person, when spending some energy and time to learn, may obtain specific skills, although not everyone would have these skills developed on the same level. Therefore, a skill is something that can be learned.

On contrary, competences are characteristics related to the way of thinking, forming relations and acting in a certain way, which affect the functioning of a person in his or her professional life. Competences are influenced by motivation, beliefs, experience and abilities, as well as emotionality. Competences are not permanent—they can be affected and improved through development and training. Therefore, a competence is something that can be developed.

When selecting the staff, or thinking about your own development, it is worth considering the level of these competences and plan employment or subsequent trainings from this angle (<http://www.psychologia.biz.pl/kompetencje-a-umiejtnosci>).

A task formulated in this way constitutes a very important piece of information and guideline for academic teachers educating future employees. In the definition of the term ‘studying’, many authors emphasise, first of all, the need for independence. Studying is determined as a higher form of learning, where the main role is played by intellectual independence. It requires shaping exceptional mental characteristics in students, gradually preparing them for unassisted searching and for releasing the appropriate level of motivation and aspiration (Bereznicki, 1998, p. 96). These actions should result in creation of a graduate with the ability to act independently, engage in self-education, manage his or her own future, as well as a graduate who is happy to learn. Achievement of such an effect is a result of a complex and time-consuming process, but it is a necessary condition for building a society that is learning for the whole life, which seems particularly important and valuable in the age of quick technological, economic and social changes (Drumlak, 2011, p. 33), as well as in the context of social demand for entrepreneurial attitudes. The key link in this process consists of well-prepared and motivated university teachers who are open to new solutions, and whose personal predispositions, knowledge and social competences in combination with a well-prepared and flexible curriculum give a chance to the graduate on the competitive and demanding labour market.

A university graduate is required to not only have knowledge and skills, but also have creativity, competence flexibility, entrepreneurship and the ability to work in a team. Regardless of the study major, a graduate should have well-developed personal competences which are related to the ability of strategic, analytic and creative thinking, good organisation of his or her own work, willingness and ability to acquire new competences and resistance to stress, as well as social competences, related to the ability to communicate efficiently, present knowledge and influence other people, establish contacts and maintain long-term relations, as well as effectively manage other people, including team management, motivation and development of the potential of subordinates. In this aspect, raising the rank of soft competences in higher education becomes so important.

The Malaysian Institute of Higher Education interprets soft skills as non-university skills, such as communication skills, critical thinking and problem-solving, teamwork, learning throughout the whole life and managing information, entrepreneurship, ethical and professional morals, as well as leadership. The institute postulates their incorporation into teaching at universities. On contrary, the Malaysian Ministry of Higher Education prepared a model of implementation of soft skills at public universities.

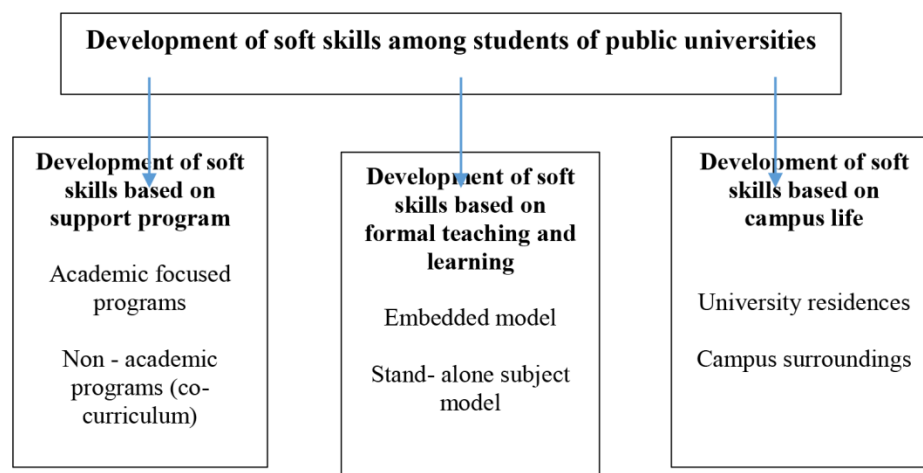


Figure 1. Model for implementation of soft skills in public universities
[Source: Ministry of Higher Education Malaysia (2006, p. 129) in Ngang T. K., Chan T. C., & Uma Devi a/p Vetriveilmany. (2015)]

The model of soft competences is also interesting, as it combines behavioural (a person’s behaviour in a given situation, mainly task-focused), cognitive (efficiency in analysing the situation and creating interpersonal strategies), as well as motivational elements (personality traits, attitudes that determine efficient communication skills).

According to Schulz, the basic soft skills that most graduates of higher education institutions and universities are lacking are as follows (Schulz, 2008):

- i. communication skills interpreted in the aspect of the command of language, behaviours, conversations and presentations
- ii. critical and ordered thinking, very important in solving problems. Particularly in today’s information society, it is very important to critically filter the infinite stream of incoming data, analyse them and make effective decisions on this basis
- iii. creativity which is sometimes unjustifiably ascribed to artists, whereas it is equally important in science and business. It is necessary to reject the conventional principles and restrictions and stop thinking schematically. Brainstorming and mind mapping are well-known applications of creativity in the world of business.

The aim of every university is to create a graduate who is not only an expert in a given field but also a person with a mature and balanced personality shaped by soft competencies. What can lecturers do to build soft skills of students? The first step towards improvement is to increase the awareness of the importance of soft skills among students and to present the consequences of the lack of actions in this area. Students should be encouraged to improve soft skills, for example, through: Reading dedicated books, attending courses and trainings, joining clubs and associations to broaden their horizons, talk and debate. A formal approach to the problem would consist in incorporating subjects related to soft competences into the curriculum. At the level of bachelor’s studies, their shaping can begin with basic research and presentation of their course and results in front of the group. At the level of master’s studies, a management skills course can be proposed, including, for example, communication skills along with time management, conflict management and cultural issues. Unfortunately, curricula are very often so filled with knowledge—hard competences—that it is impossible to formally and organisationally introduce these changes. Lecturers themselves often do not see the need for and do not understand the importance of soft competences in education at the academic level. Offering training in soft skills through their integration into teaching hard skills is all that remains. Leaving curricula unchanged makes it necessary to change the model and verify the teaching methods used at universities, as well as requires a review and re-planning of the existing courses.

In order to develop soft competences of a student, it is best to start with changes in teaching methods and replace traditional methods with modern, active methods. Activating teaching methods will allow for determining the readiness—at least to some extent—and shaping predispositions of students to work in a contemporary company. The question in the questionnaire concerned the extent of use of teaching methods during accounting classes.

Table 2. The extent of use of the teaching methods during classes within the scope of accounting in the opinion of the examined students

	Largely used		Used moderately		Used to small extent		Not used	
	II n = 45%	I n = 69%	II n = 45%	I n = 69%	II n = 45%	I n = 69%	II n = 45%	I n = 69%
Lecture	77.8	47.8	17.8	30.5	0	21.7	4.4	0
Working with texts	8.9	4.4	35.5	15.9	48.9	49.3	6.7	30.4
Prelection	17.8	0	31.1	15.9	28.9	39.1	22.2	45
Discussion	2.2	2.9	31.1	24.6	53.3	50.8	13.4	21.7
Case study	22.2	13	46.7	37.7	20	34.8	11.1	14.5
Meetings (classes) with	28.9	8.7	17.8	17.4	24.4	34.8	28.9	39.1

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practitioners								
Exercises	77.8	75.4	15.6	21.7	4.4	2.9	2.2	0
Brainstorming	4.4	5.8	22.2	17.4	35.6	40.6	37.8	36.2
Work in pairs	13.4	50.8	44.4	40.6	33.3	5.7	8.9	2.9
Individual consultations	20	21.7	31.1	37.8	42.2	34.8	6.7	5.7
Tasks to be performed individually	24.5	27.5	51.1	58	22.2	14.5	2.2	0
Tasks to be performed in a group	15.6	47.9	40	46.4	37.7	5.7	6.7	0
Presentation of tasks/papers in front of the group	17.7	1.4	46.7	29	28.9	43.5	6.7	26.1

[Source: Prepared by the authors]

On the basis of the obtained results, some discrepancies can be obviously identified among answers of students of first and second cycles; however, the most popular methods are the traditional division of classes into lectures and practical's. Therefore, it is worth using work with texts, discussion or brainstorming during classes in a broader extent if the time allows it. Interested students should be brought to 'lectures and prelections' which can bring inspiration for them and a foundation for an interesting discussion for the teacher, during which they would develop important soft competencies. More attention should be also paid during accounting classes to the presentation of tasks and papers in front of the group. This helps students develop the skills of analysing, synthesising and thinking critically, as well as defending their own beliefs. This is also very important in building confidence and the sense of self-worth. In professions related to accounting and in the age of integrated reporting, these characteristics are extremely important.

However, it seems that the most important thing for the broadly understood success of teaching is establishment of proper relations between students and teachers. These relationships require proper interpersonal skills, understood as: Promotion of critical thinking, building of motivation and trust, recognition of cultural diversity and individual needs, creation of a climate of empathy and ethical involvement (Torra et al., 2010, pp. 21–56).

Integrated reporting is based on the concept of six capitals: Financial, production, intellectual, social and relational, human and natural capital. From the point of view of the described issues of soft competences, a direct dependence is seen in the intellectual, social and relational, as well as human capital. Intellectual capital covers intangible resources of an organisation based on knowledge, including: Intellectual property rights (i.e., patents, copyrights, software, rights and licenses); 'organisational capital' (i.e., organisation's knowledge, systems, procedures); intangible resources related to the brand and the organisation's reputation. Human capital covers competences, experience and motivation of employees to develop and create innovations, including: Compliance with principles of corporate governance, approach to risk management, ethical values; ability to understand, prepare and implement the organisation's strategy; loyalty, motivation to improve and develop processes, products and services, including employees' management, leadership and co-operation skills. On contrary, social and relational capital determines common standards, values and behaviours, relations within and between groups of stakeholders; the organisation's trust and readiness for involvement leading to building and protection of relations with external stakeholders, which are: customers, suppliers, business partners, local communities, legislators; the organisation's social license to operate.

As presented above, integrated reporting requires a change in the approach to perception of shaping the university graduate's profile, used models and methods of teaching, as well as the rank of soft competences. This means a long-term and complex process of formal and substantive changes, as well as changes in mentality. Of course, we can further, in accordance with the current institutional reality, limit ourselves to transferring curriculum content and determining the degree of

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implementation of teaching outcomes contained in syllabuses. However, we may also implement solutions that are not simple but give a possibility for an authentic meeting and a dialogue between a teacher and a student. Participation in this dialogue, rather than only transferring and reproducing material, seems to be the essence of a university. Regardless of which theory and idea of teaching will become the leading one in academic education, it is essential for a university graduate to be capable of independent action, self-education, as well as steer his or her own future (Drumlak, 2011). This gives the confidence in the proper direction in building a society that is learning for the whole life, postulated in the vision of Europe of Knowledge (Recommendation of the European Parliament and of the Council, 2006). The first stage of reaching this goal is a diagnosis of the present condition and recommendations for the future.

4. Integrated reporting as seen by academic teachers running classes related to accounting - survey results

The survey was conducted at the turn of April and May of 2018 among academic teachers of two departments at the Cracow University of Economics: the Department of Accounting at the Faculty of Management and the Department of Financial Accounting at the Faculty of Finance and Law. Employees of these departments run lectures and practicals related to accounting at all majors of the university. Twenty-seven surveys were obtained, which constitutes slightly above 56% all participants.

All lecturers agreed in recognising the subject matter of integrated reporting as important or very important—nobody deemed it to be unimportant. One third of the respondents recognised the subject matter as very important, and almost 52% as important.

According to almost half of respondents (more than 48%), elements of integrated reporting should be incorporated into the already existing subjects. In addition, the most often indicated subject was Financial Statement (11 out of 13 indications). The lecturers understand the need for discussing these problems with students. The most frequent indications are 'Achievements' and 'Future prospects', and slightly less frequent are 'Profile of the organisation and the external environment' and 'Basics of presentation'.

According to the respondents, the most important elements of integrated reporting are:

- opportunities and risks (18 indications)
- management and corporate governance (14 indications)
- future prospects (11 indications)

As regards skills that lecturers see as important in preparing an integrated report, the respondents recognised that 'interdisciplinary knowledge' is the most important, which is consistent with the concept of this subject matter itself, which goes beyond the limits of one subject or one discipline, taking data from various sources. The second place was taken by 'creativity', and the third by 'responsibility'. The indicated characteristics place high demands on people preparing integrated reporting. They combine knowledge not only with a creative approach to information but also with responsibility (an immanent feature of accountants). Two surveys indicated other factors which are as follows:

- the ability to acquire new competences
- competencies with regard to the ability to combine information from different fields and analyse them.

The indicated factors are, to some extent, an expansion of the characteristic of 'interdisciplinarity' and 'creativity'.

The respondents mostly stated (52% of responses) that existing teaching methods are not sufficient in preparing integrated report.

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Among methods useful in shaping the skills necessary to prepare an integrated statement, the respondents placed case study on the first place, as well as discussion and meetings (classes) with practitioners. It is a clear indication of acquisition of skills in a practical manner. Unfortunately, this is contradicted by the impressions of students who said that studies are dominated by lectures (see: table with students' surveys). The lecturers gave the lowest assessment to 'individual consultations' (most respondents were unable to formulate their opinion on this method) and 'prelection'. The latter method also received the majority of negative indications as useless.

To sum up the analysis of collected survey data, it should be stated that:

- lecturers appreciate the degree of importance of the subject matter of integrated reporting
- despite the fact that this subject matter is generally absent from the education programme, its elements are discussed in the existing subjects
- lecturers are in favour of broadening the scope of content of the subject 'Financial Statements' or introduction of a new, separate subject, fully devoted to integrated reporting
- the vast majority of respondents believe that the issues of integrated reporting should be taught during classes from the area of accounting—There are few indications of other subjects from outside this area teaching its particular elements
- the most important characteristic necessary for the student to master this subject matter is, in the opinion of respondents, interdisciplinarity—Not restricting oneself to one field but using the achievements of others to create a versatile graduate
- most of the surveyed believe that the currently existing teaching methods are not sufficient to develop the necessary features in a student
- the most important method in education was deemed to be 'case study', which means a very significant remodeling of the structure of classes and development of a new model of running these classes, as well as transition from traditional forms to modern forms.

5. Recapitulation

Our paper presented the idea of an integrated reporting. Based on our own research, we made an attempt to diagnose the current preparation of students for the making of integrated reports based on the applicable study plans and to determine the desired directions of changes.

The results are not subjected to generalisation outside the scope of the institution where the research was carried out but provide guidance for other organisations considering taking action in the area of preparing students for integrated reports. The results of our research indicate the need for changes in the structure and scope of study plans and increased pressure on the evolution and development of 'soft' competencies students in higher education.

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