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Transition to Sustainable Accounting: The Opportunities and Challenges of IFRS S1

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ABSTRACT

Further to the introduction of international accounting norms on durability, our research work has as its objective to analyze the impact of norm IFRS S1 on financial information and environmental accountancy. This study attempts to analyze the impact of norm IFRS S1 on financial information and environmental accountancy. Previous research showed that environmental accountancy can ameliorate the quality of financial returns by providing information on environmental risks and opportunities, as well as on expenses and advantages of the practices of environmental management. Nevertheless, despite the growing interest granted in environmental accountancy, we pointed out that there is still one short of research on its impact on financial information, particularly in the context of multinational societies. Our article highlights Morocco's sustainability initiatives and highlights the need for a rigorous methodology to assess the readiness of companies for this transition, involving professionals in the sector. In summary, our study confirmed that IFRS S1 represents an opportunity for companies interested in aligning with sustainability requirements and is a real challenge for its effective and successful implementation.

Keywords: IFRS S1, Sustainability, Financial reporting, Implementation challenges, Environmental and Social Dimensions.

Introduction

The importance of environmental accounting is rooted in the ethical responsibility of companies to associate themselves with the broader societal issues they face, such as environmental concerns. Stakeholders have the right to be informed about how companies manage environmental requirements, and environmental accounting provides the tools and techniques to turn environmental risks into new business opportunities.

The growing interest in environmental protection globally has led to an increase in the demand for environmental data regarding companies and other organizations. Accounting must therefore play an increasingly important role in enabling companies to establish a link with sustainable development.

Environmental accounting is the modification of traditional economic and accounting models, based solely on the philosophy of profit maximization, to integrate environmental issues into strategic planning and project evaluation, by providing external information on the state of the environment (Saravanakumar *et al*., 2022; Uzun & Karataş, 2022; Zhang *et al*., 2022; Graefen *et al*., 2023; Kulkarni *et al*., 2023; Malcangi *et al*., 2023; Savva *et al*., 2023; Vogel *et al*., 2023; AlShammasi *et al*., 2024; Li *et al*., 2024; Ravoori *et al*., 2024).

Indeed, the growing importance given to sustainable development has led accounting standard-setting bodies to place greater emphasis on sustainability-related financial information (Effah *et al*., 2022). IFRS S1 "General Requirements

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for Sustainability-related Financial Reporting", proposed by the International Sustainability Standards Board (ISSB), aims to establish a global baseline for sustainability-related financial reporting (Sotti & Santucci, 2023).

Sustainability reporting has evolved significantly in recent years, with organizations increasingly disclosing information on their environmental, social, and governance (ESG) performance (Camilleri, 2017). The Global Reporting Initiative (GRI) has become the 'de facto global standard' for sustainability reporting, although significant differences remain in the content and quality of reports in different institutional settings (Hahn & Kühnen, 2013).

The development of global sustainability reporting benchmarks can improve the quality and comparability of sustainability reporting, and the integration of sustainability-related financial information into overall financial reporting can provide a more comprehensive view of an organization's performance and risk profile (Sotti & Santucci, 2023). However, there is a significant gap between the literature and practice on sustainability performance assessment, as well as a lack of standardized systems for measuring sustainability-related performance (Saeed & Kersten, 2020).

With the evolution of sustainability reporting standards and frameworks, organizations must continually improve their reporting practices to align with best practices and meet the expectations of investors and other stakeholders (Spirito *et al*., 2022; Domatskiy & Sivkova, 2023; Dongmo & Tamesse, 2023; García & Jaramillo, 2023; Grin *et al*., 2023; Mustafa *et al*., 2023; Avramova & Vasileva, 2024). Companies need to adopt new concepts, such as universal materiality, which takes into account the impact of their activities on society and the environment (Sotti & Santucci, 2023).

The importance of this topic lies in the fact that integrating environmental accounting into financial reporting can provide a more comprehensive understanding of a company's environmental performance and its impact on financial performance.

Literature Review

The literature review of our research work is mainly based on the inventory and identification of documents on the subject of financial information and sustainability to describe the state of play and suggest new avenues of research.

To open a debate between researchers, accounting professionals, and public authorities on the management of environmental sustainability and financial information, our literature review will allow us to know the consequences of the adoption of IFRS S1 for the Moroccan case.

The General Framework of the Environment in Morocco

Morocco has adopted the policy of sustainable development in its managerial strategy. This policy promotes a balance between environmental, economic, and social dimensions. In order to achieve this objective, many initiatives have been made such as The implementation of the Environmental Upgrading Strategy (MANE) and the National Human Development Initiative (INDH), as well as the adoption of the National Charter for the Environment and Sustainable Development, the National Strategy for Environmental Protection (SNPE), the National Strategy for Sustainable Development (SNDD), the National Plan for the Fight against Global Warming and the Green Generation Plan.

Morocco's strategic orientation in the area of environmental protection is part of the implementation of the principles of prevention, integration, precaution, and public participation. This implementation was sanctioned by the publication of Law No. 12-03 on environmental impact studies (June 19, 2003) and Law No. 49-17 on an environmental assessment (November 03, 2022) which mainly relate to strategic environmental assessment, environmental impact assessment, environmental impact notice and environmental audit.

The IFRS in Morocco

Over the past decade, the adoption of international accounting standards has become a necessity for Moroccan groups, especially companies listed on the Casablanca Stock Exchange.

This need is mainly characterized by the presence of subsidiaries of multinationals listed in Europe. These subsidiaries functioning in the Moroccan territory are encouraged to take into account the requirements of the new standards through the restatement and transition of the parent company accounts to IFRS accounts.

The number of Moroccan companies that have adopted IAS\/IFRS continues to increase gradually, following the recommendation of the CNC (Opinion No. 05\/2005) to companies listed in the first compartment and which hold subsidiaries within the meaning of Article 143 of Law 1795, to publish consolidated accounts, either by application of the IFRS framework or by application of the local reference framework contained in the methodology adopted by the CNC at its plenary meeting on July 7, 1999.

As a result, Moroccan companies that have opted for international accounting standards are required each year to take into consideration the directives and recommendations of these standards, particularly the use of IFRS S1 « General requirements for sustainability-related financial information », which came into application in 2024.

This standard defines the general requirements to be presented on governance, strategy, risk management, and sustainability measures and targets.

IFRS and the Environment (IFRS S1)

In response to requests from investors and organizations (including the International Organisation of Securities Commissions (IOSCO), the Financial Stability Board, the G20, and the G7), the ISSB has developed IFRS S1 entitled « General Sustainability Reporting Requirements ».

IFRS S1 defines the set of requirements in terms of significant financial information related to sustainable development, which mainly concerns governance, strategy, risk management, and performance management (indicators and targets).

The Impact of IFRS S1 on Financial Reporting

Following the introduction of IFRS S1, we have found that no research work directly addressed its impact or specific implications in financial reporting.

However, the context of IFRS and sustainability reporting can be deduced from the documents to some degree. Research in the documents provided indicates that the adoption of IFRS, in general, tends to improve the quality and comparability of financial information (Jinadu *et al*., 2017). This suggests that the introduction of a standard such as IFRS S1 could potentially improve the transparency and reliability of sustainability-related financial information.

(Wahba, 2022) implies that a standard such as IFRS S1 could help meet investor and stakeholder demands for sustainability information. Interestingly, while the literature highlights the benefits of IFRS adoption, it also reveals the challenges and resistance to the new standards

Therefore the increasing demand for CSR information and the correlation between CSR and IFRS in the financial market (Wahba, 2022) implies that a standard such as IFRS S1 could help meet investor and stakeholder demands for sustainability information. Interestingly, while the literature highlights the benefits of IFRS adoption, it also reveals the challenges and resistance to the new standards (Swait *et al*., 2018). This resistance could affect the impact of IFRS S1, as organizations may be hesitant to adopt new reporting requirements due to technical constraints or perceived disadvantages (Swait *et al*., 2018).

In addition, the focus on environmental accounting in the context of IFRS (Firoz & Ansari, 2010) emphasizes the relevance of sustainability standards in financial reporting.

Companies that apply the ISSB standards can benefit from improved data quality, which should have a positive impact on governance, strategy, access to capital, reputation of employees, and stakeholder engagement. Sustainability reporting can increase business value by better communicating sustainability initiatives to stakeholders (Friske *et al*., 2024).

In summary, although the specific impact of IFRS S1 is not addressed in the documents provided, the conclusions suggest that the adoption of such a standard could improve the quality of sustainability reporting by aligning with investor interests in CSR and environmental accounting. However, the potential resistance to the new standards must be taken into account, as it could moderate the impact of IFRS S1. Further research directly into IFRS S1 would be required to provide a full assessment of its impact (Firoz & Ansari, 2010; Wahba, 2022).

Materials and Methods

To achieve the research objective, a classic and exhaustive methodology was adopted, based on our literature review for the development of our questionnaire. This involved consultation with stakeholders from several sectors working specifically in the field of accounting and auditing.

Our research is considered to be action research since it is designed to determine whether companies and international accounting practitioners are ready to face up to the ESG reporting revolution and the changes it could bring about by the adoption of IFRS S1.

To do this, information was gathered in the field through interviews with chartered accountants (65 people), certified accountants (38 people), and finance directors (82 people), making a total of 185 people interviewed.

The results are presented in two parts. The first part presents respondents' views on the new provisions of IFRS S1. The second focuses on the benefits and challenges that practitioners may face when implementing this standard.

Results and Discussion

Our study enabled us to identify the benefits and challenges of introducing IFRS S1 to financial reporting.

We found that the majority of respondents confirmed that IFRS S1 will contribute to the harmonization of environmental information and to improving the comparability and quality of financial reporting.

The Criteria for Publishing Sustainable Information

With the first part relating to the aspect of harmonizing environmental information, the professionals interviewed emphasized that IFRS S1 will enable entities to present their financial statements in a standardized format, which will simplify the comparison of financial information between companies and different sectors. This promotes transparency and facilitates decision-making.

The new standard provides clear guidelines on how to prepare financial statements, enabling entities to reduce the complexity associated with the transition to a new accounting framework and to strengthen their credibility and reputation in the international market.

On this basis, we can say that IFRS S1 will contribute to improving the quality of financial information by requiring entities to provide more complete and relevant information in their financial statements. This requirement will result in greater transparency and accuracy and will enable stakeholders to make the right decision based on reliable financial information.

As a result, respondents indicated that companies can present information other than that required by the IFRS Sustainability Disclosure Standards, such as segment reporting, to align with established or emerging industry practices, policies, and performance in managing sustainability risks and opportunities. They also believe that there may be an advantage in doing so.

In addition, respondents noted that the structure and content of general-purpose financial reports vary from jurisdiction to jurisdiction. In addition to IFRS requirements, they typically include information required by local regulators, such as company financial statements, management commentary, discussion and analysis, governance information, and strategy communications.

In this context, the experts also noted that the IFRS sustainability disclosure standards do not prescribe the exact location of the different core content areas (governance, strategy, risk management, and measures and targets) in a company's general-purpose financial reports.

Date of Publication

Referring to the scope of IFRS S1, all entities are required to provide financial information related to sustainable development at the same time as their corresponding financial statements and for the same period not exceeding 12 months.

For instance, most respondents confirmed that a company must update its information if new information concerning conditions existing at the end of the reporting period is disclosed after the publication of its financial statements.

Effective Communication

The disclosure of sustainable information to users consists of providing information that is realistic, clear, comparable over time, and distinguishable from other information while taking into account the requirements of IFRS S1 disclosure standards.

IFRS S1 requires related party disclosures to provide information so that users of their general-purpose financial reports can understand the links between key aspects of governance, strategy, and risk management, as well as the links between narrative and quantitative information in a company's measures, objectives, and financial statements.
The respondents recommended that the companies concerned put in place measures to strengthen the links between the various elements of information intended for users.
In consequence, companies must ensure that the data presented, the currency used and the assumptions made in preparing this financial information are consistent, as far as possible, with the corresponding data and assumptions used in preparing the financial statements.

The Comparability

Regarding the comparability of information from one year to the next, most experts indicate that any company using IFRS S1 must publish comparative information for the current period in relation to the previous period.
Our interviewees demonstrated that comparative information, where details of the same type of measure (GES emissions, for example) for a company should be disclosed alongside each other for the previous year and the current year.
This approach is intended to enable users of the information to compare a company's progress from one year to the next and to identify, for example, apparent trends in its performance.

The Benefits and Challenges of IFRS S1

The implementation of IFRS S1 is a crucial step for companies wishing to align their financial reporting with their corporate social responsibility (CSR) commitments. However, this transition can give rise to difficulties both during and after implementation.
We asked our respondents to identify the main benefits, challenges, and controversies surrounding the implementation of IFRS S1 practices.

Worldwide Acceptance

Adopting IFRS S1 harmonizes an entity's financial reporting practices with international standards, thereby enhancing its credibility and reputation on the global market. This can attract international investors and expand business opportunities.

Comparison Improvement

The purpose of IFRS S1 is to standardize the format of financial statements, thus facilitating the comparison of financial information between different companies and different sectors. This, in turn, promotes transparency and facilitates decision-making.

Improving the Quality of Financial Reporting

IFRS S1 is a set of international accounting standards designed to improve the quality and reliability of financial reporting. This standard requires the entities concerned to provide more complete and relevant information in their financial statements. In this way, it promotes greater transparency and accuracy, enabling stakeholders to make informed decisions based on reliable financial information.

Implementation Costs

One of the major challenges is the cost of implementing IFRS S1. Companies are required to allocate substantial resources to training their staff, updating their information systems, and meeting new requirements. This burden can be particularly onerous for small companies, which often have limited budgets.

Integration into Governance and Strategy

Another major challenge lies in integrating climate analyses into corporate governance and strategy. It is up to the entities concerned to present clearly and coherently how these analyses influence their strategic decisions. This requires effective coordination between the different pillars of the Task Force on Climate-related Financial Disclosures (TCFD), which can be difficult to implement.

Internal Resistance

Internal resistance within organizations is a substantial barrier to integrating climate risks into corporate strategies. Many employees may be reluctant to integrate climate risks into corporate strategy, often due to a lack of awareness or understanding of environmental issues. Furthermore, the presence of competing priorities within the company can represent an additional factor of complexity in the integration of these climate issues.

Availability and Reliability of Data

In the current context, the availability and reliability of data represents a major challenge for businesses. They often have difficulties in obtaining relevant and reliable information on climate risks. This situation complicates the assessment of the impact of these risks on their activities and portfolios, which can have negative consequences on their competitiveness and long-term survival (Leyte-Marique *et al*., 2022; López-Martínez *et al*., 2022).

The analysis of the interview data reveals that professionals share a strong consensus on the standardizing effect of IFRS S1 in sustainability-related financial reporting. They highlight that the adoption of this framework facilitates the comparability of financial information across companies and sectors, thereby improving transparency and supporting more informed decision-making. The participants also acknowledged that IFRS S1 enhances the international credibility and reputation of entities by requiring comprehensive, consistent, and relevant disclosures. Such alignment is expected to foster investor confidence and streamline regulatory compliance. Another key finding relates to the synchronization of sustainability disclosures with traditional financial reporting timelines. Respondents unanimously agreed that financial and sustainability-related information should be published for the same period and at the same time, ensuring coherence and completeness. This temporal alignment is viewed as essential for maintaining the integrity of general-purpose financial reports.

Interviewees emphasized the importance of integrating both narrative and quantitative disclosures to improve the clarity and usefulness of information. They pointed out that effective communication under IFRS S1 involves consistency in assumptions, data sources, and currency between sustainability and financial statements. Ensuring this consistency reinforces internal coherence and enhances stakeholder understanding. Furthermore, participants highlighted the necessity for companies to present comparable information over time. They stressed that key performance indicators, such as greenhouse gas emissions, should be disclosed alongside those of the previous reporting period. This practice enables users to assess corporate progress, identify performance trends, and evaluate long-term sustainability commitments.

The study also revealed a range of perceived benefits and challenges associated with the implementation of IFRS S1. Among the benefits, respondents noted improved access to global capital markets due to international harmonization, enhanced decision-making resulting from standardized formats, and greater information reliability that supports investor trust. On the other hand, they acknowledged significant implementation challenges. These include high costs related to training, systems updates, and compliance efforts, particularly for small and medium-sized enterprises. Integrating sustainability data into governance structures and strategic decision-making was also identified as complex, often due to organizational silos and a lack of cross-functional coordination. Internal resistance to change, driven by limited awareness or conflicting priorities, was reported as another barrier to effective adoption. Finally, the availability and reliability of environmental and climate-related data emerged as a critical issue, hindering the robustness of sustainability assessments and the quality of disclosures.

Conclusion

IFRS S1 represents a major step forward in the integration of financial and sustainability information within corporate reporting. Its objective is to make the presentation of environmental information consistent, thereby promoting comparability and transparency for stakeholders. Moroccan companies in particular are being encouraged to adopt this standard to meet the growing demands of sustainability and social responsibility.

The benefits of IFRS S1 include an improvement in the quality of financial information, clarification of judgments and estimates relating to environmental impacts, and an opportunity to strengthen companies' communication strategies. Nevertheless, challenges remain, particularly with regard to understanding and applying the new requirements.

In conclusion, the adoption of IFRS S1 represents both a regulatory obligation for companies and a strategic opportunity to align their practices with societal expectations in terms of sustainability. This approach could lead to a significant transformation in the way companies communicate their performance, by integrating environmental concerns that are at the heart of their financial and operational strategy.

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