Enhancing Corporate Sustainability: ESG Reporting and Employee Competence Development

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Abstract: The increasing importance of ESG (Environmental, Social, and Governance) factors in corporate management has highlighted the need for specific employee competences. While previous studies have focused on external reporting, and the indication what elements should be reported (with no hints how to collect this information), this research shifts the focus to internal uses of ESG information, such as goal setting, performance evaluation, and management. The paper explores the key competences required by employees to successfully implement these internal processes. The authors present the research results on competences needed in individual enterprises (n=53) in Poland, in which ESG reporting is already required or will be required soon. By examining the competence sets necessary for navigating the complexities of ESG reporting, this study contributes to bridging the gap between theoretical knowledge and practical application in corporate sustainability endeavours. Through an investigation involving representatives from various sectors, including but not limited to, environmental advocacy, corporate governance, and social responsibility, this research identifies key competences relevant for ESG reporting and sustainability integration. By elucidating the intersection between employee competences and corporate sustainability objectives, this article offers valuable insights for organisational leaders, HR professionals, and policymakers aiming to foster a culture of sustainability within enterprises.

Keywords: Competence Profile, Sustainable Development, Employee Development, Employee Competences, ESG Integration, Corporate Sustainability

1. Introduction

The origins of ESG can be found in several key historical moments that influenced the development of the concept of sustainable development and responsible investment (Eccless *et al.,* 2020). The concept began to take shape in the 1960s and 1970s, when social and environmental movements began to gain traction (Wang *et al.*, 2023). Companies and investors started to pay attention to the ethical aspects of business and the impact it has on the environment and society (Armstrong, 2020).

The 1990s and early 2000s saw further development of the ESG concept. In 2004, Kofi Annan, then UN Secretary-General, launched the 'Who Cares Wins' project, which emphasised the importance of integrating ESG factors into financial analysis and investment decisions (Wang *et al.*, 2021). When in 2005, the UN Principles for Responsible Investment (PRI) initiative was established, ESG began to become increasingly important in the world of finance and business (Kotsantonis *et al.*, 2016; Van Duuren *et al.*, 2016). More and more companies and investors began to recognise that taking ESG factors into account not only helps manage risk, but also creates new business opportunities and can lead to better financial performance (Velte, 2017; Whelan *et al.*, 2021). As a result, ESG has become an integral part of management strategies and investment decisions around the world.

ESG reporting still faces a number of problems that hinder the full and effective implementation of the practice in companies around the world (Berg *et al.*, 2022). One of the main challenges is the lack of uniform standards and guidelines for ESG reporting (Stubbs & Rogers, 2013; Kula, 2024). Currently, there are many different frameworks and standards, such as GRI (Global Reporting Initiative), SASB (Sustainability Accounting Standards Board) or TCFD (Task Force on Climate-related Financial Disclosures), which leads to inconsistency and lack of comparability of reports between companies.

Another problem is the quality and reliability of the ESG data (Jonsdottir *et al.*, 2022; Demartini & Pagliei, 2023). Companies often find it difficult to collect and analyse relevant data due to a lack of consistent methodologies and measurement tools. As a result, ESG reports may contain incomplete or inaccurate information, which undermines their credibility (El-Hage, 2021). In addition, there is a risk of 'greenwashing,' that is, portraying a company's operations as more environmentally and socially responsible than they actually are, leading to stakeholder misinformation (Yu *et al.*, 2020; Baldi & Pandimiglio, 2022).

The reluctance of some companies to disclose negative aspects of their operations is also a problem. ESG reporting requires transparency and openness about a company's operations, which can reveal its weaknesses and problems, such as environmental pollution or improper practices toward employees (Chouaibi & Affes, 2021; Gerged *et al.*, 2023). Companies fear that such information could damage their reputation and bottom line, which discourages them from reporting fully and honestly.

However, according to experts, the above problems result largely from the level of knowledge and competences, as well as the attitude and resistance to change of the staff of enterprises reporting on sustainable development, which is a serious challenge in ESG reporting (Sierdovski *et al.*, 2022). Many companies, especially small and medium-sized enterprises, do not have the financial or human resources to effectively implement the required actions and policies and monitor ESG indicators (Permatasari & Gunawan, 2023). The lack of professionals with relevant knowledge and experience in the field of sustainable development in these enterprises further hinders the reporting process (Caldera *et al.,* 2019; Alayon *et al.,* 2022, Basit *et al*., 2024).

While there are many studies and articles in the literature on the subject of reporting on sustainable development outside the organisation (Milne *et al.,* 2009; Tregidga *et al.,* 2014), there has been no discussion of the comprehensive preparation of internal staff who will be responsible for such reporting, and therefore what activities and what employee competences employers should pay attention to in order to meet the current requirements of external reporting.

In connection with the identified challenges, the authors, together with practitioners involved in sustainability reporting in companies, have developed a competence profile that will indicate the path of development of staff responsible for ESG reporting in their enterprises so that the reports they prepare meet the detailed guidelines of the latest regulations established by the European Union. The competences were finally verified and accepted by the practitioners.

The methodology and analysis of the findings from competence profile are presented in the sections to follow.

2. Methodology

The development process followed a three-step methodology:

Step 1: Development of the draft competence profile document to be filled in by the research participants. The authors proposed a draft competence profile based on the analysis of formal documents on the ESG reporting obligation (documents elaborated by the European Commission) and with a view to incorporating the competences (including domain-specific) required at three levels of employees' familiarity with ESG reporting (i.e. basic, intermediate, and advanced). The prepared draft had the form of a matrix divided into the following parts: competence name, competence level, and psychophysical attitudes. In the 'competence name' part, the authors initially proposed a list of several competences that they identified based on the literature and grey literature review as necessary to possess in the ESG reporting case.

Step 2: Performance of focus group interviews. The interviewees (n=53) included the representatives of large enterprises, SMEs, public and *non-profit* organisations already and soon to be required to report ESG practices or interested in the topics of ESG. The focus group interviews took place in Poland in two cities – Warsaw and Radom between January and May 2024. The participants were practitioners – adult students of the post-graduate studies entitled *'Sustainable Development and ESG Economy: Innovative Business Models'* organised by the Institute of Environmental Protection – National Research Institute. The objective of the focus group interview was to identify the relevant competences employees engaged in ESG reporting should have.

- *Step 2.1*: Presentation of the competence profile draft developed in Step 1 to respondents along with an explanation of what a competence profile is. The definition adopted was that a competence profile is a 'key tool in effective human resources management, used to map, analyse, and develop employee competences; integral to the processes of recruitment, training, career development, and succession planning, as well as supporting talent management in the organisation' (Pocztowski *et al*., 2021).
- *Step 2.2*: Respondents were divided into 10 groups, which were provided with online drafts of the competence profile. In the groups, they listed the most important competences (based on their experience and knowledge on ESG reporting requirements) that employees involved in sustainability reporting must have, and described what an employee with a given competence can and/or know at a given level.
- *Step 2.3*: The authors conducted an initial selection of all 10 completed matrices to eliminate identical competence names, but their level descriptions were compiled for further analysis.
- *Step 2.4*: Respondents (each individually) analysed the resulting initial profile, and each competence and its levels were discussed in a general forum, after which the suggested modifications were introduced.

Step 3: Final selection of ESG reporting-specific competences. Respondents who are both practitioners and experts in the field of sustainability reporting defined 'key competencies' as those that are necessary to perform individual tasks at a high level, achieve the highest results, and work effectively. Then, they selected from the previously developed competencies those that they consider key and supplemented the psychophysical attitudes that an employee should have in individual competencies.

3. Competence Profile for ESG Reporting

3.1 Creation of the Competence Profile

As many companies will soon be under an obligation to report their ESG practices, appointing employees responsible for ESG reporting will be a must. This will require the knowledge of relevant competences such persons should have.

Therefore, the authors proposed a competence profile for ESG reporting. The development of the draft version of the profile was preceded by the initial discussion with target groups composed of post-graduate students representing different Polish companies who identified their needs in this area.

The authors proposed a competence profile containing: the description of the ESG reporting-specific competences; three levels of competence (basic, intermediate, and advanced); and the psychophysical attitudes related to each competence. The profile containing ESG reporting-specific competences is presented in Table 1.

Table 1: ESG reporting-specific competences.

Competence name	Competence levels			Psychophysical attitudes
	Basic	Intermediate	Advanced	
ESG reporting-specific competences				
ESG regulations and standards	– Basic knowledge of ESG regulations. – Searching for information on regulations.	– Application of ESG regulations in daily work. – Monitoring changes in regulations and standards.	– Implementation of new ESG regulations and standards in the organisation. – Advisory on compliance with ESG regulations.	– Meticulousness: to accurately follow regulations and standards. – Analyticity: to interpret and apply regulations. – Conscientiousness: to pay attention to compliance with regulations and standards.
Technologies	– Basic knowledge of ESG tools and systems. – Application of data collection tools.	– Application of advanced analytical tools. – Integration of various ESG data management systems.	– Development and implementation of advanced ESG management systems. – Optimisation of the use of technology in ESG processes.	– Technical proficiency: to use appropriate technologies. – Innovation: to introduce new technologies. – Analyticity: to analyse data using advanced tools.
Reporting tools	– Basic knowledge of ESG reporting tools. – Application of data entry tools.	– Application of advanced functions of reporting tools. – Creation of reports using specialised software.	– Management and integration of various ESG reporting tools. – Optimisation of reporting processes with technology tools.	– Technical proficiency: to use appropriate technologies. – Accuracy: to accurately input and analyse data. – Innovation: to introduce new technologies.
Legal rules	– Basic knowledge of company's CSR and ESG regulations.	– Interpretation and application of legislation in practice. – Keeping abreast of changes in regulations and adjusting the	– Comprehension of ESG-related legislation. – Creation and implementation of policies in compliance with regulations.	– Meticulousness: to pay attention to compliance with regulations and standards. – Conscientiousness: to interpret regulations accurately.

Competence name	Competence levels			Psychophysical attitudes
	Basic	Intermediate	Advanced	
ESG reporting-specific competences				
		organisation's activities.		– Responsibility: to be awareness of the legal consequences of the organisation's actions.
Green competences	– Basic knowledge of principles of sustainable development. – Identification of environmentally friendly practices.	– Implementation and monitoring of sustainable development activities. – Assessment of the environmental impact of the organisation's activities.	– Creation and implementation of sustainable development strategies. – Consultation on green practices and technologies.	– Environmental awareness: to understand the importance of protecting the environment. – Responsibility: to take pro-environmental measures. – Innovation: to search for new green solutions and technologies.
Sustainable finances	– Basic knowledge of principles of sustainable finance. – Identification of socially responsible investments.	– Evaluation and analysis of sustainable investments. – Creation of ESG-sensitive financial strategies.	– Management of a portfolio of sustainable investments. – Implementation of comprehensive ESG-compliant financial strategies.	– Analyticity: to analyse sustainable investments. – Meticulousness: to accurately process and interpret financial data. – Innovation: to explore new financial approaches and instruments.
Risk management	– Basic knowledge of types of ESG risks. – Identification of basic risks.	– Analysis and assessment of ESG risks. – Creation of risk management plans.	– Management of ESG risks. – Development of strategies to minimise ESG risks.	– Analyticity: to analyse risks accurately. – Meticulousness: to process and interpret risk data accurately. – Decisiveness: to make key decisions in the face of risk.
Supply chain management	– Basic principles of ESG supply chain management. – Identification of suppliers that meet ESG criteria.	– Monitoring and evaluation of suppliers for ESG compliance. – Implementation of sustainable supply chain management strategies.	– Management of complex ESG supply chains. – Creation of ESG-sensitive supply chain management policies and procedures.	– Analyticity: to analyse and evaluate suppliers. – Meticulousness: to monitor and assess ESG compliance accurately. – Decisiveness: to make key supply chain management decisions.
Data analysis	– Collection of basic ESG data. – Application of basic analytical tools.	– Processing and analysis of ESG data. – Interpretation of the results of the analysis.	– ESG data analysis. – Creation of comprehensive reports and presentations of results.	– Analyticity: to analyse data accurately. – Meticulous: to accurately process and interpret data. – Communication skills: to clearly present the results of analysis.

Source: Authors.

The research results showed that companies in Poland are very much interested in ESG reporting-specific competences. This topic is new in companies so the personnel does not really know what competences and knowledge the staff should possess in order to report ESG indicators correctly.

4. Findings From Competence Assessment

Based on the literature review, the authors proposed the ESG reporting-specific competences which might be useful in ESG reporting. The next phase was to organise focus group interviews in which the participants proposed the individual skills, knowledge, and psychophysical features for each competence. The proposed ESG reporting-specific competences were accepted by the participants. The next phase of the research was to decide the reasons why these ESG reporting-specific competences are needed in the ESG reporting process. The authors asked about the following aspects: regulatory compliance; reputation and brand value; market and competitive position; innovation and growth; social impact; internal reporting; and global trends.

Out of the 53 participants, who were engaged in the final development and assessment of the competence profile, 62% stated that these competences are important, among others, for reputation and brand value as the companies with employees that are characterised by high ESG competences build trust with stakeholders, including customers, employees, suppliers, and the community. 78% of them found that these competences can support innovation in sustainable products, services, and business models. 57% of the participants thought that the competences are important to guarantee the effectiveness of the company's ESG metrics and performance indicators in tracking and communicating progress. Finally, 71% of the participants said that the competences help in assessing the legal and regulatory requirements related to ESG in the jurisdictions where the organisation operates. This includes environmental regulations, labour laws, and corporate governance codes.

It must be highlighted that these competences can be distributed among several employees who are specialists in different areas. Surely, in small companies, due to the lack of funding, probably only one employee will be responsible for all (or almost all) areas of ESG reporting. In bigger enterprises the competences can be easily divided among several specialists.

During this phase, all respondents indicated the top three ESG reporting-specific competences in the proposed competence profile (Table 2).

Table 2: Relative frequency of times the competences are ranked in top 3.

Competences	Frequency (number of times)	Relative Frequency (%)
ESG regulations and standards	31	20
Technologies	15	9
Reporting tools	29	18
Legal rules	16	11
Green competences	8	5
Sustainable finances	11	7
Risk management	7	4
Supply chain management	23	14
Data analysis	19	12

Source: Authors.

The research shows that mastery of ESG regulations and standards (selected by 20% of the participants in top 3) is indispensable for modern businesses. It enhances risk management, attracts investment, ensures regulatory compliance, appeals to conscious consumers, attracts and retains talent, and drives innovation. These factors collectively support sustainable growth and long-term success in an increasingly complex and ethics-oriented global marketplace.

Reporting tools competence ranked second. Such tools facilitate the standardisation and consistency of data. ESG metrics can be complex and varied, covering diverse areas from carbon emissions and energy use to labour practices and governance structures. Tools enhance data accuracy and reliability. Manual data collection and reporting can be prone to errors, leading to inaccurate or misleading information. Automated reporting tools minimise human error by streamlining data collection processes, integrating various data sources, and applying consistent methodologies.

The supply chain represents a significant portion of a company's environmental and social footprint. Many ESG issues, such as carbon emissions, resource usage, labour practices, and human rights, are deeply embedded within the supply chain. Companies need to report on the ESG impacts not just within their own operations but throughout their entire supply chain.

5. Conclusions

The ESG reporting-specific competence profile seems to be a practical tool for companies and other organisations that will be obligated to report these indicators. At this moment, there is no ESG competence profile in this area which might be used by HR specialists when selecting the personnel to be engaged in ESG reporting.

The presented ESG reporting-specific competence profile includes competences which can be supportive for the company in, among others:

- Risk management in social, environmental or economic areas of the company;
- Regulatory compliance, i.e.: adhering to ESG-related regulations and standards that helps companies avoid legal penalties, fines, and sanctions;
- Brand reputation, i.e.: a strong ESG profile can differentiate a company from its competitors and enhance its brand reputation, leading to increased customer loyalty and market share;
- Market position which means that strong ESG practices can provide a competitive edge in attracting and retaining customers, as well as top talent.

Employees with ESG reporting-specific competences significantly enhance a company's ability to manage risks, comply with regulations, and attract investors and talent. These competences ensure the company can proactively address environmental, social, and governance challenges, leading to improved operational efficiency and long-term sustainability. Moreover, robust ESG practices boost the company's reputation and brand value, fostering stronger stakeholder relationships and competitive advantage. Ultimately, this alignment with global sustainability trends supports strategic planning and resilience, contributing to overall value creation.

The competence profile developed in this study can be a strategic tool for all companies to support their development, talent management, and compliance with ESG requirements, which will contribute to the sustainable development of the organisation in the long term:

- to help HR professionals identify and hire candidates who have the necessary skills and knowledge to effectively manage and report ESG.
- to identify competence gaps among current employees, which in turn allow for the design of targeted training and development programmes to improve their skills.
- to provide a framework for assessing employee performance. It allows for the assessment of whether employees are effectively using their skills in the ESG area, which is crucial for the success of ESG reporting and management in the company.
- to plan career paths for employees, indicating what competencies they need to develop to advance to more responsible ESG-related positions. It is also useful in succession planning, i.e. preparing future ESG leaders.
- to better manage the risks related to ESG reporting by ensuring that employees have up-to-date knowledge and skills required to meet regulatory requirements.
- to strengthen competitiveness in the market, as companies with well-developed ESG competencies can build a stronger reputation, attract investors and customers who value sustainability, and increase their competitive advantage.
- to improve operational efficiency, as employees with clearly defined ESG competencies can better integrate these practices into the company's daily operations, leading to better risk management and increased operational efficiency.

Employees who possess the competences identified in the study will be better prepared to fulfil the ESG reporting obligation imposed by the European Union. Internal development of employees, investment in their training, and providing them with access to the resources required in the reports will significantly increase the efficiency and adequacy of the prepared reports on sustainable development, which will then be assessed by external bodies to examine their correctness and credibility and further publication. Therefore, properly conducted internal activities of companies, in which the profile developed by the authors is a useful tool, will allow to avoid sanctions related to failure to fulfil the reporting obligation, and will also help to achieve added values in the form of strengthening competitiveness, brand, position, or management and organisational culture.

The further research will be more concentrated on soft competences which are also indispensable and strongly mentioned by the respondents in the interviews.

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