

## SURVEY DATA

# PATHS TO SUSTAINABILITY

According to a global CGMA survey, management accountants see the value of reporting on environmental and social (ES) factors.

## SHARING BY AREA

Key business areas for which respondents provide ES information to decision-makers:

**76%**  
risk  
management

**84%**  
strategic  
decisions

**69%**  
project and  
investment  
appraisals

## INFORMATION SHARING

**60%** believe it's their responsibility as a management accountant to include ES factors

**45%** include relevant ES factors when providing information and analysis to decision-makers

# BARRIERS TO INCLUSION

Management accountants who do not report ES information give the following reasons:

**60%** say no demand from decision-makers

**34%** believe it's not part of their role

**38%** say systems and processes don't support the inclusion of ES data

**33%** say data are unavailable/unreliable

**31%** lack knowledge or training

**75%** say ES issues can impact cost, risk, and value

# ASSESSING THE BENEFITS

**71%** believe ES issues impact financial performance

**67%** agree there are significant benefits to including ES factors in organisational decisions

**69%** say ES issues are relevant to their organisation

# GLOBAL VIEWS

Percentage of respondents who agree there are significant financial and commercial benefits from integrating ES factors into decisions:

**63%** in the Americas

**65%** in Europe

**67%** in the Middle East

**69%** in Asia Pacific

**88%** in Africa