

# EDUCATION FOR SUSTAINABLE DEVELOPMENT AND ACCOUNTING

**BEATA SADOWSKA, PhD, associate professor**  
**University of Szczecin**  
 Institute of Economics and Finance, Department of Accounting  
 e-mail: beata.sadowska@usz.edu.pl

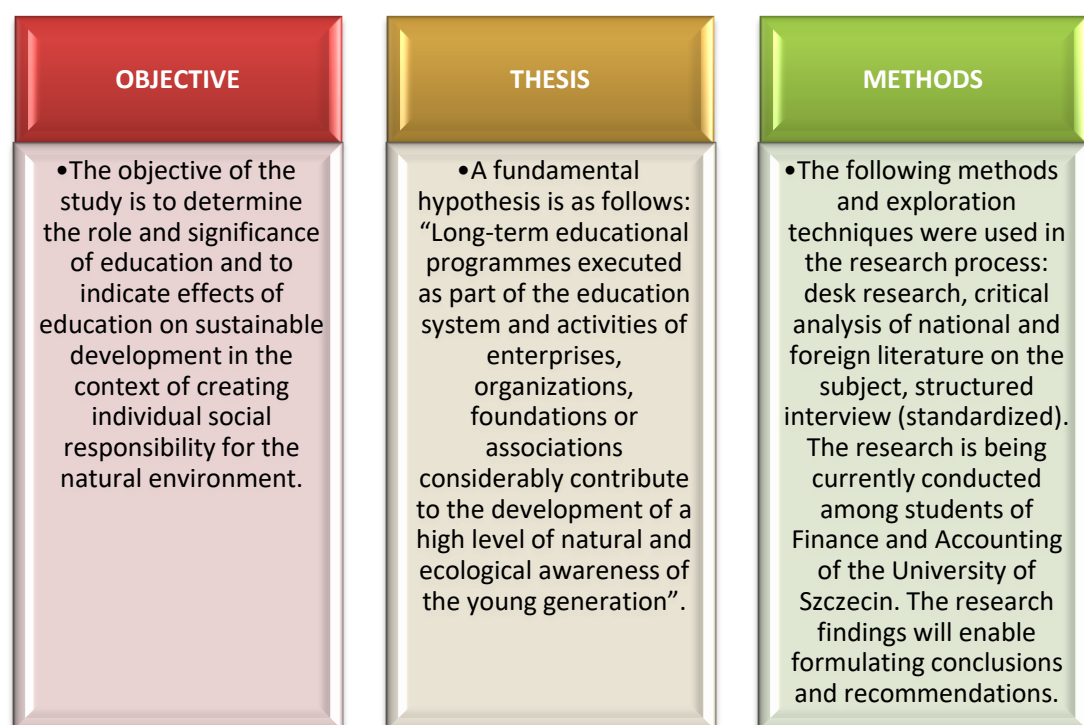


## ABSTRACT

In Poland, children and teenagers are obligatorily subject to the process of mainstream education until a particular age, currently until lower secondary schools, which are being closed. Some children and teenagers continue their education in upper secondary schools and some study at universities. The mission of education is to achieve diverse knowledge of life and the surrounding world. One of the elements of primary and further education is promoting knowledge of the natural environment, natural resources, plants, animals and the role of ecosystems in the life of every human being and economic entity.

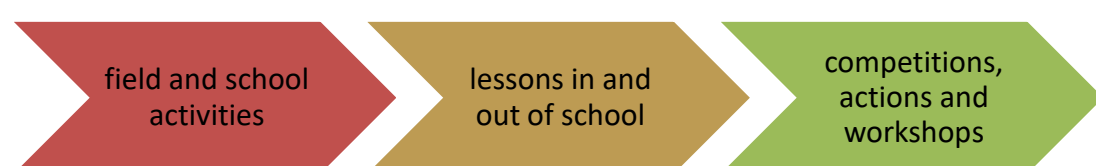
**Keywords:** education, sustainable development, social responsibility, environment

**JEL codes:** A20, Q01



Education for sustainable development focuses on creating attitudes, especially on understanding interdependencies between people and the environment, making responsible consumer choices, as well as the responsibility for the future of the world. In order to educate, organizations use various facilities, programmes and workshops as presented in Figure 1.

**Fig 1. Forms of education for sustainable development**



Source: own work.

The main state's partners in education for sustainable development are schools, non-profit organizations and the State Forests National Forest Holding.

The objectives of education for sustainable development:

- ✓ promoting knowledge of the natural environment in the society as well as relations between humans, nature and economy,
- ✓ raising social awareness in terms of the reasonable and responsible use of all functions of the natural environment and natural resources.



Source: <https://pixabay.com/pl/ochrony-srodowiska-683437/>

## RESEARCH FINDINGS

1. Only 32.65% of respondents know the correct definition of *sustainable development*.
2. 20% of respondents indicated that the majority of problems connected with pollution and degradation of the environment in their places of living concern poor waste management and destruction of valuable natural areas (e.g. through development, deforestation, changes in the water system).
3. According to 55% of respondents, an average citizen is responsible for the condition of the natural environment.
4. Local authorities, commune's residents and local entrepreneurs were deemed by respondents most important entities which should undertake activities that would improve the condition of the environment.
5. 45% of respondents were not rather ready to pay an additional, voluntary tax in order to protect the environment.
6. As many as 28% of the research participants have not recently tried to reduce energy, water and gas consumption.
7. 53% of students participating in the research use reusable bags while shopping.
8. As many as 70% of respondents have never participated in promotional, educational or training activities aimed at providing knowledge of sustainable development.
9. Students taking part in the research could not assess activities of a commune or a district concerning environmental protection in any ways.

## CONCLUSIONS

1. Education for sustainable environment is an element of a human life and plays a significant role in it.
2. Humans have always been connected with the environment - nature has given them everything they have needed to survive and, at the beginning, education was more of a tale, a fable or a story.
3. The society often gets education for sustainable development for free.
4. All citizens can **take advantage of** ecological education if they want, no potential user is excluded from access to education and citizens do not pay for education directly.
5. Environmental (ecological) education contributes to creating attitudes of young generations and to a better understanding of sustainable management.
6. The objective of education for sustainable development is to teach the society - create attitudes and social behaviours, promote historical values and traditions as well as emphasise the significance of cooperation between people. Education aims at promoting nature, the beauty of landscapes, communing with nature and highlighting an important role of corporate social responsibility.
7. The level of knowledge of the students of Finance and Accounting is not satisfactory.
8. Students do not often participate in the organized classes and despite awareness of the significance of sustainable development they would not be always willing to support such development (voluntary taxes).
9. As a result of the conducted research, it can be claimed that the formulated hypothesis: "Long-term educational programmes executed as part of the education system and activities of enterprises, organizations, foundations or associations considerably contribute to developing a high level of natural and ecological awareness of the young generation" has been negatively verified, which means that public organizations, schools, business entities as well as the society itself still have to do a lot in order to promote knowledge of the role and significance of natural resources.

## REFERENCES

- Borys T.: *Dekada edukacji dla zrównoważonego rozwoju – polskie wyzwania. „Problemy Ekorozwoju”* 2010. Vol. 10.
- Lorek E., Sobol A.: Edukacja na rzecz zrównoważonego rozwoju - działania Uniwersytetu Ekonomicznego w Katowicach. In *Ekonomia jako obszar badań naukowych – trendy, perspektywy rozwoju*, Ed. B. Kos. Wydawnictwo Uniwersytetu Ekonomicznego in Katowice. Katowice 2010
- Luks F.: *Nachhaltigkeit*, Hamburg 2002.
- Narodowa Strategia Edukacji Ekologicznej – przez edukację do zrównoważonego rozwoju. Ministerstwo Środowiska. Warsaw 2001, p. 8. <https://www.mos.gov.pl>. Date of access: 2 October 2017.
- Pionek B.: *Koncepcja rozwoju zrównoważonego i trwałego Polski*. PWN. Warsaw 2002.
- Rogall H.: *Ekonomia zrównoważonego rozwoju Teoria i praktyka*, Zysk i S-ka, Poznań 2010.
- Sadowska B.: *Strategia Państwowego Gospodarstwa Leśnego Lasy Państwowe, a zrównoważony rozwój*, In *Finanse na rzecz zrównoważonego rozwoju. Gospodarka-etyka-środowisko*, Eds. L. Dziawgo, L. Patrzalek. Research Papers of Wrocław University of Economics No. 437. Wydawnictwo Uniwersytetu Ekonomicznego in Wrocław, Wrocław 2016.

**“We do not inherit the land from our forefathers;  
 we borrow it from our children”**  
*Antoine de Saint-Exupéry*