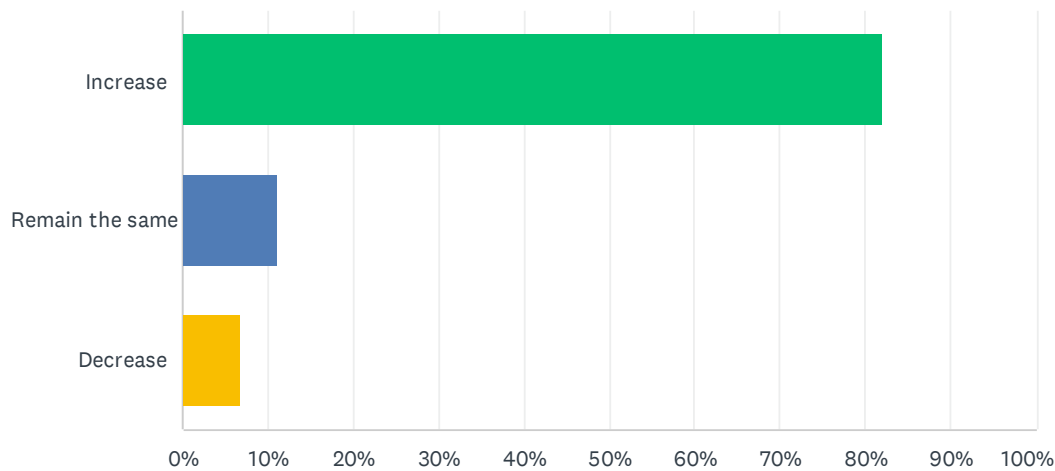


Q1 Do you expect future demand for and interest in business sustainability practice to:

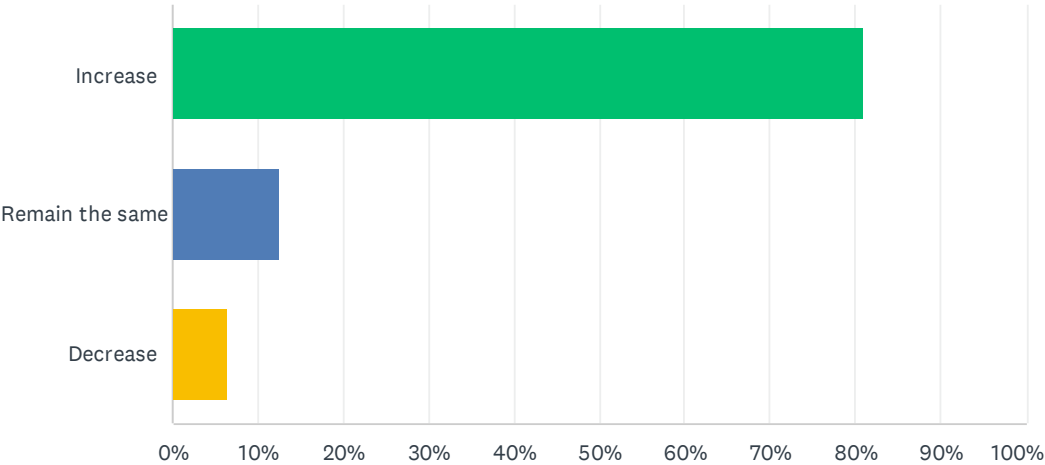
Answered: 464 Skipped: 2



ANSWER CHOICES		RESPONSES	
Increase		82.11%	381
Remain the same		10.99%	51
Decrease		6.90%	32
TOTAL			464

Q2 Do you expect future demand for and interest in business sustainability education to:

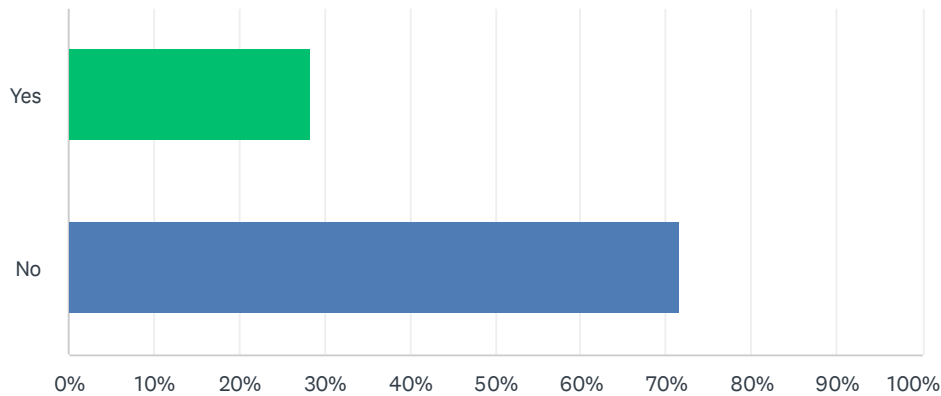
Answered: 463    Skipped: 3



ANSWER CHOICES		RESPONSES	
Increase		80.99%	375
Remain the same		12.53%	58
Decrease		6.48%	30
TOTAL			463

Q3 Are you currently (or within the past several years) teaching or overseeing courses in Business Sustainability?

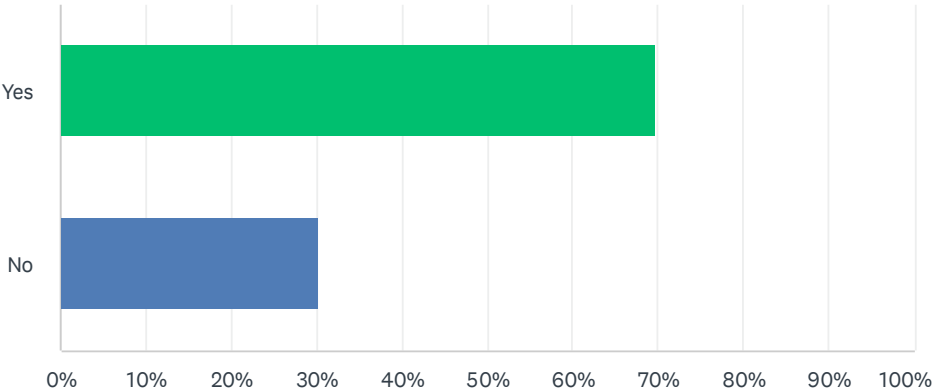
Answered: 462    Skipped: 4



ANSWER CHOICES	RESPONSES	
Yes	28.35%	131
No	71.65%	331
TOTAL		462

Q4 Do you think there is a need for a new textbook on business sustainability and sustainability reporting and assurance?

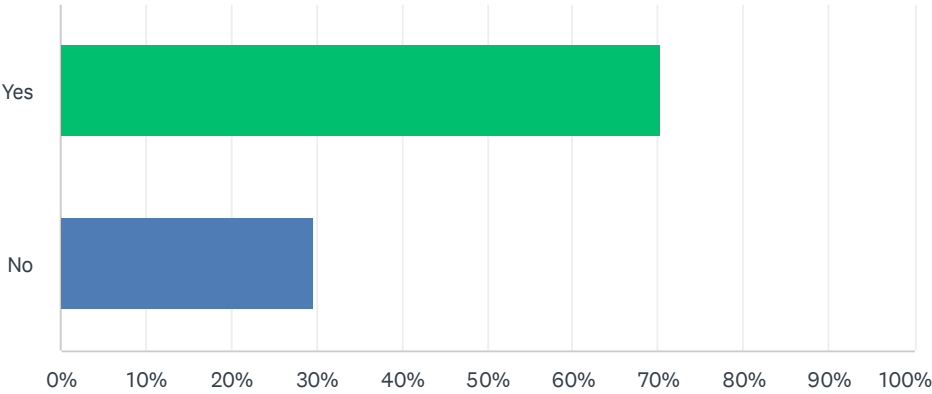
Answered: 451    Skipped: 15



ANSWER CHOICES	RESPONSES	
Yes	69.62%	314
No	30.38%	137
TOTAL		451

Q5 Do you think there is a demand for and interest in establishing the SAS?

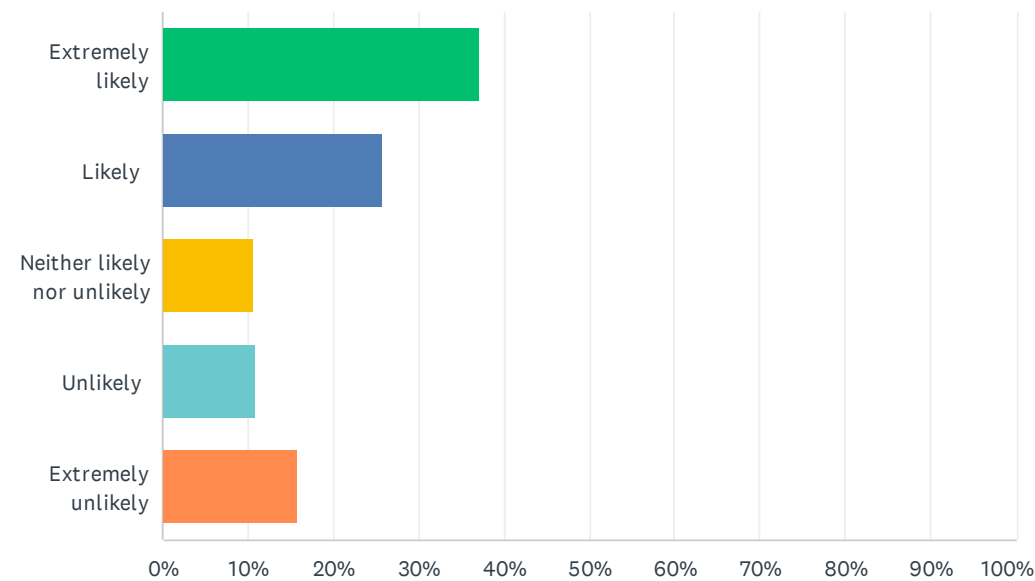
Answered: 459    Skipped: 7



ANSWER CHOICES	RESPONSES	
Yes	70.37%	323
No	29.63%	136
TOTAL		459

Q6 How likely are you to support the creation of the SAS?

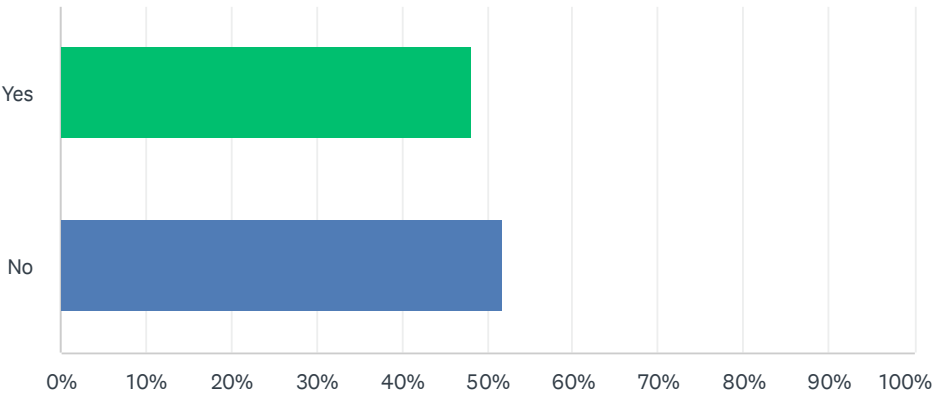
Answered: 463    Skipped: 3



ANSWER CHOICES	RESPONSES	
Extremely likely	37.15%	172
Likely	25.70%	119
Neither likely nor unlikely	10.58%	49
Unlikely	10.80%	50
Extremely unlikely	15.77%	73
TOTAL		463

Q7 Are you interested in engaging in the establishment of the SAS?

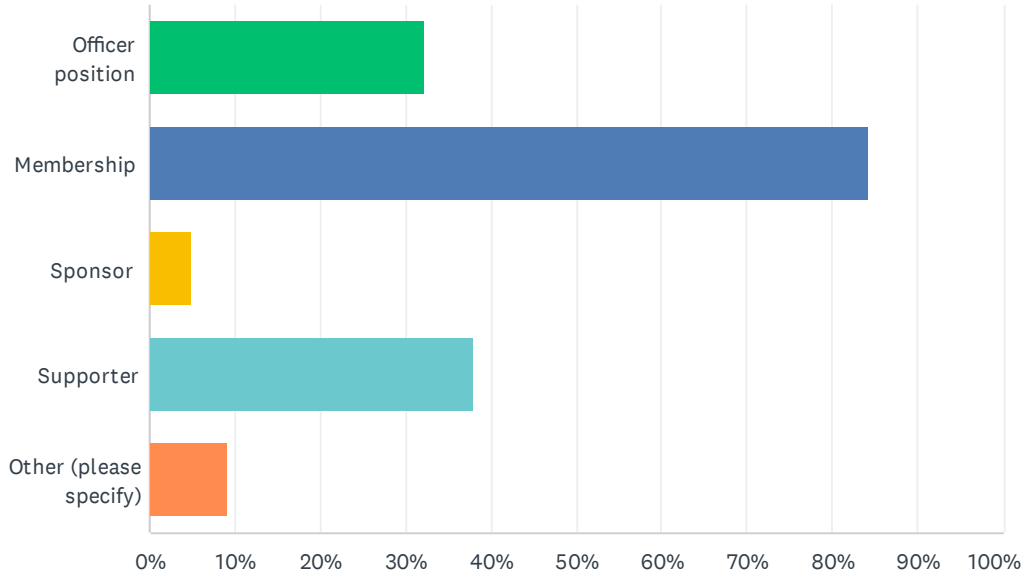
Answered: 460    Skipped: 6



ANSWER CHOICES		RESPONSES	
Yes		48.26%	222
No		51.74%	238
TOTAL			460

## Q8 If you answered "Yes" to question 7: How can you help/contribute to the establishment of the SAS?

Answered: 227 Skipped: 239



ANSWER CHOICES	RESPONSES	
Officer position	32.16%	73
Membership	84.14%	191
Sponsor	4.85%	11
Supporter	37.89%	86
Other (please specify)	9.25%	21
Total Respondents: 227		

#	OTHER (PLEASE SPECIFY)	DATE
1	I'm really interested, but do not have the time to commit.	1/27/2023 5:31 PM
2	I could be interested in an officer position in the future. Happy to participate in any way needed	1/27/2023 4:34 PM
3	I would love to be involved in any way I can! I love this research and I see so much opportunity for growth and student engagement. With enrollments down we can spice things up a bit and get the new wave of students excited about Accounting again!	1/27/2023 4:31 PM
4	Not sure at the moment.	1/27/2023 4:09 PM
5	In whatever way I can!	1/27/2023 2:13 PM
6	I would like to grow into an officer position, but do not currently feel ready for that level of involvement/commitment.	1/24/2023 11:56 AM
7	Currently, I am working at the Government Accounting Center at Korea Institute of Public Finance (KIPF), the accounting standard setter for Korean National Government. We are working closely with other researchers and international organizations regarding the	1/23/2023 3:08 AM



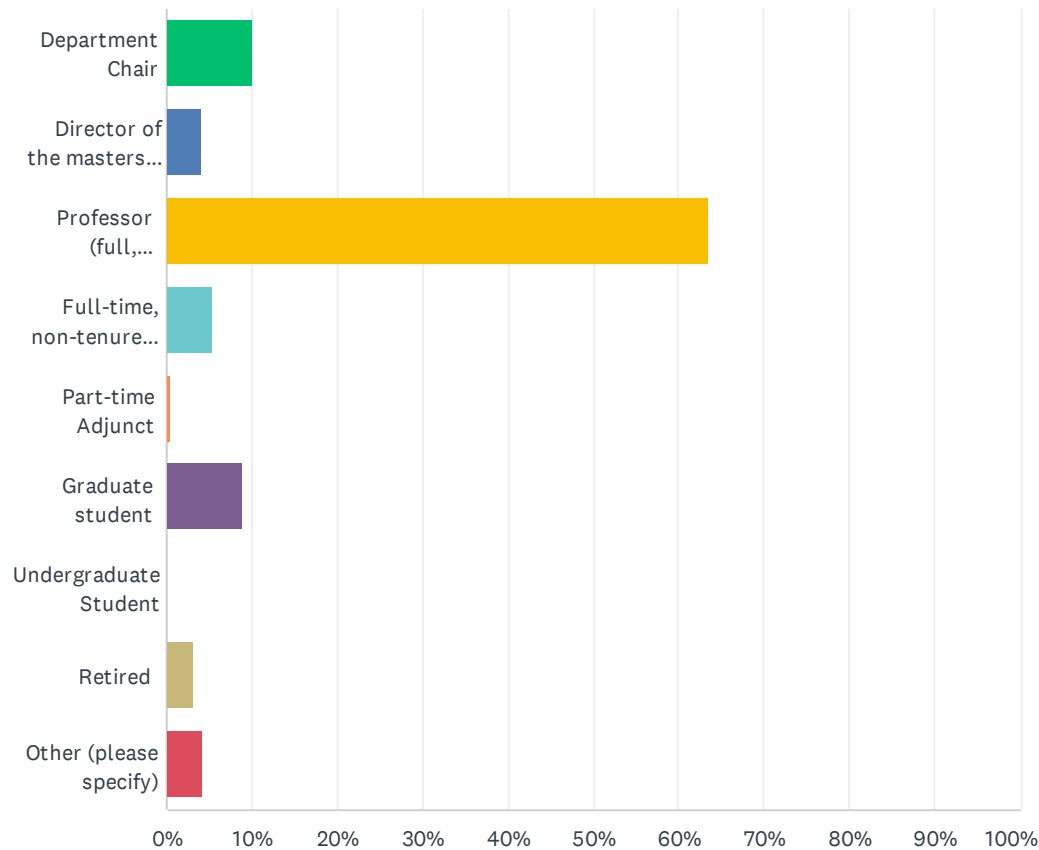
## 2023 Sustainability Questionnaire

development of Public Sector Sustainability Reporting Standard following IFRS S1 and S2. I can a liaison between these two effort to the sustainability accounting.

8	I would be interested in developing the SAS within the PI section.	1/18/2023 4:52 PM
9	I would be willing to volunteer to help with planning of meetings or sessions at annual meetings related to a newly created SAS.	1/18/2023 3:34 PM
10	I am not sure yet, how I would like to be involved. I would join as a member if it was established.	1/18/2023 12:19 AM
11	I may consider membership, but at this time I'm focusing on other sections of the AAA.	1/17/2023 11:11 PM
12	I can volunteer with whatever is needed in addition to choices above (administrative, data collection, coordination, etc).	1/17/2023 4:57 PM
13	Rename it as: Value Reporting Section [VRS] Note: SASB no longer exists; neither is IIRC --> merged into Value Reporting Foundation	1/17/2023 4:22 PM
14	I would like to be involved but am only just starting to dip my toe into these waters and don't feel educated enough on the topic to have an officer position at this time. But I am interested in the future.	1/17/2023 3:15 PM
15	This is a good topic for conversation at the Sustainability, ESG, and Accounting conference next month	1/17/2023 2:51 PM
16	I'm happy to do anything possible within the range of my capacity and resources to support SAS.	1/17/2023 2:28 PM
17	I would be happy to support the initiative in any way I can.	1/17/2023 2:15 PM
18	I am currently in the development phase of a study abroad course that will focus on ESG and Sustainability topics. I am also interested in seeing ESG and Sustainability topics become infused into current courses (ESG reporting, sustainable business practices, etc.). I am a teaching-focused (non-tenure track) faculty member. I would be interested in considering a role that would include a focus on the teaching / educational aspects within the SAS. Could be an officer role or a role on a committee or other.	1/17/2023 2:13 PM
19	Not sure yet. Possibly any of the options, possibly none :) Sorry, it is just not clear what the effort and timeline are so it is hard to make a commitment	1/17/2023 2:12 PM
20	Not sure.	1/17/2023 2:07 PM
21	Really, any way I could support this - I will.	1/17/2023 2:06 PM

Q9 What is your current job title? Please select one.

Answered: 459    Skipped: 7

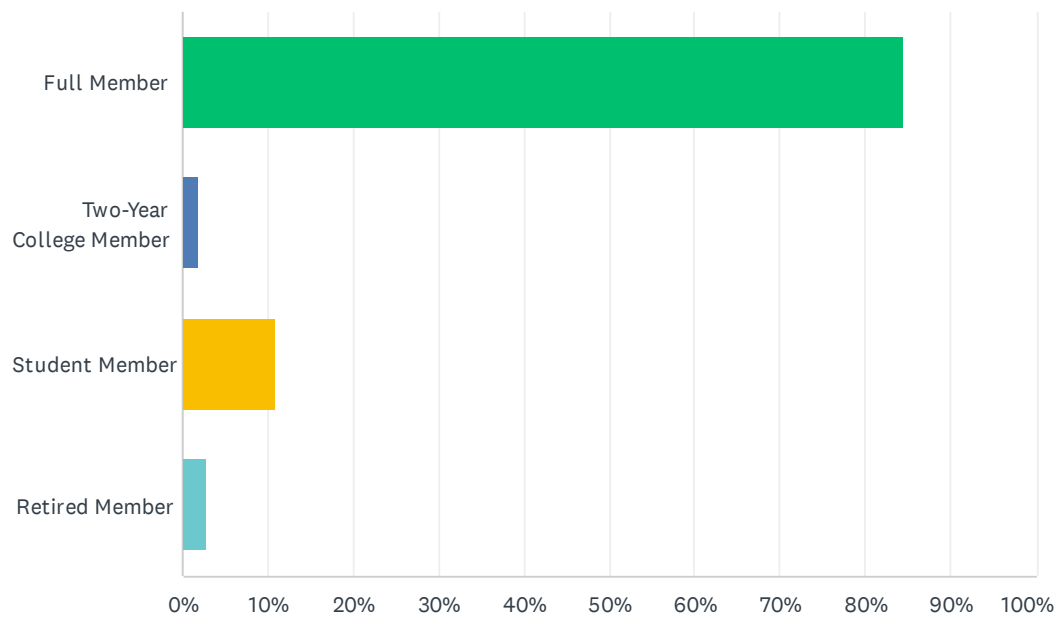


ANSWER CHOICES		RESPONSES	
Department Chair		10.02%	46
Director of the masters program		4.14%	19
Professor (full, associate, assistant)		63.62%	292
Full-time, non-tenure track instructor		5.23%	24
Part-time Adjunct		0.44%	2
Graduate student		8.93%	41
Undergraduate Student		0.00%	0
Retired		3.27%	15
Other (please specify)		4.36%	20
TOTAL			459

#	OTHER (PLEASE SPECIFY)	DATE
1	Senior Associate Dean	1/31/2023 1:04 PM

Q10 What is your current AAA membership type? Please select one.

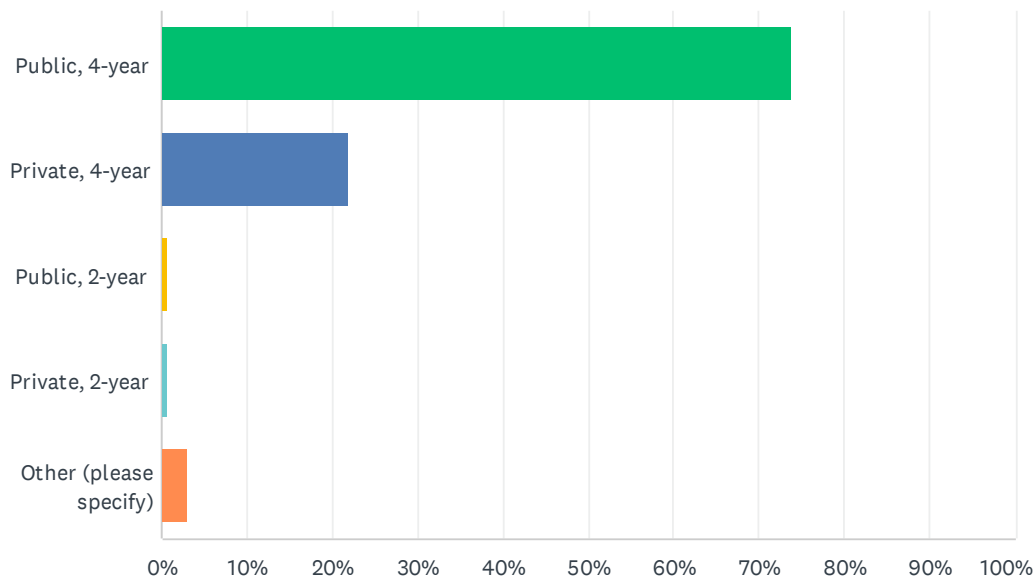
Answered: 461    Skipped: 5



ANSWER CHOICES	RESPONSES	
Full Member	84.38%	389
Two-Year College Member	1.95%	9
Student Member	10.85%	50
Retired Member	2.82%	13
TOTAL		461

## Q11 Which of the following best describes your college or university? Please select one.

Answered: 460    Skipped: 6



ANSWER CHOICES	RESPONSES	
Public, 4-year	73.70%	339
Private, 4-year	21.96%	101
Public, 2-year	0.65%	3
Private, 2-year	0.65%	3
Other (please specify)	3.04%	14
TOTAL		460

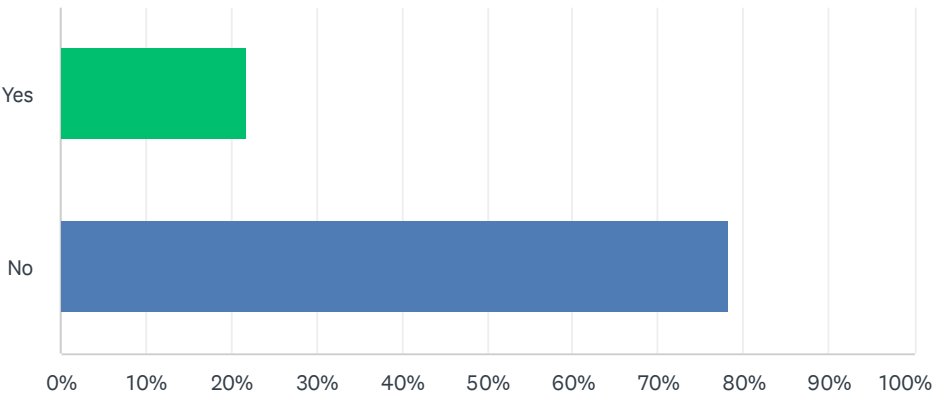
#	OTHER (PLEASE SPECIFY)	DATE
1	Public, 3 year	1/30/2023 8:03 PM
2	Regional branch campus for University of Cincinnati	1/30/2023 12:34 PM
3	Non-academic	1/28/2023 7:36 AM
4	PhD	1/27/2023 2:03 PM
5	Public	1/20/2023 4:31 AM
6	Private, non-US, graduate only	1/18/2023 7:58 AM
7	Retired	1/18/2023 7:19 AM
8	retired	1/18/2023 3:20 AM
9	Australian university	1/18/2023 12:03 AM
10	PhD	1/17/2023 7:08 PM

## 2023 Sustainability Questionnaire

11	Private, UG and Grad	1/17/2023 3:29 PM
12	Retired	1/17/2023 2:55 PM
13	High ranking UK public University	1/17/2023 2:43 PM
14	Graduate (only) School, Private	1/17/2023 2:25 PM

Q12 Are you planning to attend the AAA 2023 Sustainability, ESG, and Accounting: Implications for the Academy and the Profession Conference to be held in Washington, DC this February 17-18, 2023?

Answered: 455    Skipped: 11



ANSWER CHOICES	RESPONSES	
Yes	21.76%	99
No	78.24%	356
TOTAL		455