

FOCUS GROUP
“The Role of SMPs in SME Sustainability Reporting and Assurance”

Surname: Talibov	First Name: Nadjaf
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Please tick all that apply:

Accountant:	Yes <input checked="" type="checkbox"/> /No <input type="checkbox"/>
Auditor:	Yes <input checked="" type="checkbox"/> /No <input type="checkbox"/>
Tax Adviser:	Yes <input type="checkbox"/> /No <input type="checkbox"/>
Business Adviser / Consultant:	Yes <input type="checkbox"/> /No <input type="checkbox"/>
Sustainability Expert:	Yes <input type="checkbox"/> /No <input type="checkbox"/>
Years of experience:	25
Employing Organisation:	Small, medium and big enterprises
Country:	Azerbaijan
Professional Accountancy Organisation:	Chamber of Auditors of Azerbaijan Republik
Email:	auditor.nadjaf@rambler.ru

1. Please indicate the importance of the following in your work with SMEs:	Not important			Very important	
SMEs ask about the need for preparing non-financial/sustainability statements	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>
Preparing sustainability/non-financial statements for SMEs	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input checked="" type="checkbox"/>	5 <input type="checkbox"/>
Preparing financial statements for SMEs	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>
Audit or other assurance on financial statements for SMEs	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>
Verification of sustainability/non-financial statements for SMEs	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input checked="" type="checkbox"/>	5 <input type="checkbox"/>
SMEs ask about verifying non-financial/sustainability statements	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input checked="" type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
SMEs ask about compulsory requirements for non-financial/sustainability reporting	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>
SMEs ask about voluntary provision of non-financial/sustainability reporting and their relevance to SMEs	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>

2. Please indicate the importance of the following in the future for SMEs:	Not important			Very important	
Tailor-made European sustainability reporting standards for SMEs	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>
Tailor-made European assurance standards for SMEs	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>
Clear definition of information necessary to understand the company impact on the environment and society	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input checked="" type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
Clear definition of information necessary to understand the impact of environment and society on the company	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input checked="" type="checkbox"/>	5 <input type="checkbox"/>
Clear advice from SMPs about non-financial/sustainability reporting	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input checked="" type="checkbox"/>	5 <input type="checkbox"/>
Proportionality of the non-financial/sustainability reporting requirements for SMEs	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input checked="" type="checkbox"/>	5 <input type="checkbox"/>
Motivation or incentive (e.g., tax breaks) to issue non-financial/sustainability information	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>

3. Please indicate the importance of the following non-financial/sustainability reporting issues for SMEs:	Not important			Very important	
	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>
Non-financial/sustainability reporting helping SMEs gain access to finance	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>
Non-financial/sustainability reporting is required for those SMEs that are in the value chain of large companies	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input checked="" type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
Non-financial/sustainability reporting helps SMEs satisfy the needs of their stakeholders	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input checked="" type="checkbox"/>	5 <input type="checkbox"/>
Verification of non-financial/sustainability reports for SMEs	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>
SMEs do not issue non-financial/sustainability reports since it is voluntary	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>
SMEs do not issue non-financial/sustainability reports since costs exceed benefits	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input checked="" type="checkbox"/>	5 <input type="checkbox"/>
SMEs perceive non-financial/sustainability reporting to be burdensome	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>

4. Please indicate who is best placed to prepare sustainability reports:	Not placed			Best placed	
	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>
Certified Accountant	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>
Auditor	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input checked="" type="checkbox"/>	5 <input type="checkbox"/>
Tax Adviser	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input checked="" type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
Business Adviser/ Consultant	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>
Sustainability Expert	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>
Other: (Please Specify) Financial adviser	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input checked="" type="checkbox"/>	5 <input type="checkbox"/>

5. Please indicate who is best placed to provide assurance on sustainability reports	Not placed			Best placed	
	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>
Certified Accountant	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>
Auditor	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>
Tax Adviser	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input checked="" type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
Business Adviser/ Consultant	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input checked="" type="checkbox"/>	5 <input type="checkbox"/>
Sustainability Expert	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input checked="" type="checkbox"/>
Other: (Please Specify) Financial adviser	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input checked="" type="checkbox"/>	5 <input type="checkbox"/>

6. What is the most decisive factor in the future development of non-financial/sustainability reporting for SMEs? Please explain.

Reflection of quantitative indicators and projections for the future

7. What advice would you give to SMEs on how to be sustainable?

Keep pace with technological progress, as well as plan each stage of work 2-3 times and carefully analyze the data obtained.

8. Please add any other remarks you might have in relation to the role of SMPs in SME sustainability reporting.

SMPs must do everything what they can for developing SMEs because the future in their hands.

WE GREATLY APPRECIATE YOU COMPLETING THIS SURVEY. THANKS!