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Competencies and Recruitment Requirements of Reporting Specialists in Public Companies: Implications for Investor Relations*

Izabella SZUDROWICZ

Faculty of Management, University of Lodz, Lodz, Poland

Correspondence should be addressed to: Izabella SZUDROWICZ, izabella.szudrowicz@uni.lodz.pl

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Abstract

This study indicates that the competencies of employees responsible for corporate reporting are an important determinant of disclosure quality and, indirectly, investor relations in public companies. The article aims to identify the relationship between the scope of disclosures and the profile of the employee preparing financial statements and reports, and to examine how companies assess candidates for such roles during recruitment. The study combines a literature review with a content analysis of 132 job advertisements for reporting- and accounting-related positions published on pracuj.pl in 2025, supplemented by a comparison with the Polish classification of occupations and specialisations. The findings show that employers consistently require higher education in finance, accounting, or economics, prior experience in reporting or audit, and knowledge of accounting law, reporting standards, reporting methodologies, English, and MS Office. Personal attributes such as accuracy, communication skills, reliability, punctuality, and commitment are also strongly emphasised. The analysis suggests that the knowledge and skills of reporting personnel affect the quality and clarity of corporate communication and thus indirectly support investor relations. Job advertisements broadly align with the occupational classification, although they focus mainly on financial reporting and give limited attention to non-financial or integrated reporting. These results highlight the strategic importance of recruiting qualified reporting specialists for effective stakeholder communication.

Keywords: investor relations, reporting specialist, corporate disclosure, public companies

Introduction

Information is the lifeblood of modern businesses. Accurate interpretation and a fully comprehensible message enable a company to achieve a stronger position within the sector. Transparency is crucial in this regard. Meeting information needs helps to build relationships

with the wider community, both socially and economically. A reliable and clear picture of a company's operations is what stakeholders expect. For both immediate and wider stakeholders, it is essential to receive comprehensive information on a regular basis. The growing expectations of users of financial statements and reports mean that both the manner of presentation and the scope of the information disclosed are changing. At the same time, the information expectations and needs of stakeholder groups are a determining factor in implementing changes and introducing improvements. Effective communication—understood as provision of complete and comprehensible information in a report —is one of the tools for building good relations with the external environment. In turn, the volatility and complexity of relationships inherent in the current times require entrepreneurs and top-level managers to change their perspective on issues of company development. The management approach currently in use must combine many aspects, amongst which the management of and investment in human capital are regarded as key.

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The topic of building investor relations through disclosures contained in financial statements and reports remains relevant and is frequently discussed in the literature. Most often, however, analysis of the topic focuses on the aspect of compilation and presentation of information in documents. Reporting takes on new significance when considered in conjunction with the human resources responsible for the content of these documents. It therefore seems appropriate to conduct an analysis that takes into account the role of the reporting specialist and the impact of their work on building investor relations. Company employees are responsible for analysing the data for financial statements and reports, as well as for the information formulated

in them. Most often, these individuals are employed in roles such as reporting specialists, reporting officers, analysts or controlling specialists. The aim of this article is to attempt to answer the following questions: does the knowledge and skills of those preparing the documents influence investor relations or the scope of disclosed information? How do companies assess the knowledge of potential candidates, and what requirements do they have for such individuals at the recruitment stage? To achieve the study's objective, a literature review was conducted and an analysis of source materials was carried out, comprising job advertisements on the pracuj.pl website and the classification of occupations and specialisations (Regulation of the Minister of Labour and Social Policy of 7 August 2014 on the classification of occupations and specialisations for the purposes of the labour market and the scope of its application (as amended).

Investor relations and reports of public companies

The competitive advantage of companies is increasingly determined by investor relations, which are considered a vital element of the communication process with stakeholders (Michalczuk, 2016). Currently, tangible assets are ceasing to play a key role in enterprises in favour of intangible assets, such as: knowledge, experience, business contacts, brand recognition in the market or patents. One of the key intangible assets that largely determines a company's success is its information system, which acts as the lifeblood of every organisation (Gad, 2011). Activities in the area of investor relations are contingent upon reliable, comprehensive and systematic communication regarding the company's value drivers, both financial and non-financial. Accounting, which is regarded as the 'language of business', should play a significant role in this regard (Michalczuk,2016). Financial statements and reports serve as tools supporting the process of relationship building. As documents prepared specifically with stakeholder groups in mind, they hold particular value.

Building relationships with the company's environment is an issue that is as complex as it is interesting, particularly in an era of numerous economic upheavals. The topic appears to be important mainly due to the fact that, at present, skilful relationship-building with the environment is a factor influencing the smooth operation of organisations that form links in extensive, global supply chains. Building relationships is a prerequisite for the improvement of an organisation and the processes it carries out. Information on business activities is also required by other parties involved in them – the supervisory board, shareholders, contractors or public institutions, which use this information to make appropriate economic decisions (Walińska, 2014).

The unstable environment, which poses a challenge to modern organisations, and the unpredictable future are significant factors influencing the extent to which objectives are achieved. The identification of risks, as well as response to them, is linked to the risk appetite of the organisation and its employees. Growing uncertainty has a significant impact on the decisions of public companies. The motives for action and methods of task execution go beyond standard models and are based on ever-new fields of knowledge and the opportunities associated with them. The need to make significant, numerous and difficult choices is now an integral part of every manager's role. It is important to rationalise these efforts as much as possible.

In recent years, it has become apparent that organisations are increasingly striving to maintain good relations with stakeholders. These relations foster the organisation's development and are not without significance for the smooth running of internal operations. This, in turn, constitutes added value in itself. It is widely recognised that maintaining good relations with stakeholders is an extremely difficult task, particularly nowadays, when profit is often the sole determinant of a company's operations.

According to the thesis put forward by Porter and Kramer, focusing solely on the economic aspects of a company's operations prevents its survival and development in the long term (Porter, Kramer, 2006). In addition to addressing information needs from an economic perspective, the expectations of other groups of information recipients have also begun to be recognised. Reporting, as one of the methods of communication, is a key element in meeting the information needs of all stakeholder groups. It has been noted that the quality of communication and the sharing of information is one of the factors influencing cooperation. Reliable and comprehensive information contained in reports influences the process of cooperation between entities and helps to streamline it. In turn, measures to improve the organisation's functioning bring it closer to achieving its individually defined success.

Reporting Specialist

Nowadays, information is becoming a resource that generates significant profits and an aspect through which a company's value and achievements are assessed. This capital is undoubtedly a key asset in creating a competitive advantage for an organisation. Furthermore, the pursuit of objectives, understood as the drive to achieve success, is inextricably linked to management approach in which knowledge and skills play a vital role. According to A.K. Koźmiński, among the resources enabling the attainment of competitive advantage, one group that stands out is a company's 'soft' resources. The author defines these elements of a volatile nature, difficult to predict. It is worth noting that among the most important include:

- people, with their qualifications, aspirations, motivations and attitudes
- culture, i.e. established patterns of behaviour, norms and values,
- knowledge, i.e. information resources useful for the company's operations,
- the brand, i.e. the public perception of the company and its products,
- market access, i.e. legally and socially established contacts with buyers.

Two of the aspects mentioned by A. K. Koźmiński, namely: people with their qualifications, aspirations, motivations and attitudes, and knowledge, i.e. resources of information useful for the company's operations, take on greater significance in the context of managing relationships
with stakeholders through communication using statements and reports. Skilful management of soft resources, combined with a rational approach to available capital (financial and tangible), established technologies and corporate strategy, lays the foundation for creating an efficient organisation that delivers tangible benefits.

Entrusting the tasks of preparing statements and reports to an ethical and reliable individual can bring the company significant non-financial benefits, which over time may translate into better financial results. It therefore seems worthwhile to define the profile of a candidate for the role of an employee responsible for statements and reports.

Research Methodology

This article addresses the topic of building investor relations through disclosures contained in reports. Its aim is to attempt to identify the link between the scope of disclosures made and the profile of the employee responsible for these tasks. The study attempts to answer the following questions: does the knowledge and skills of those preparing the documents influence investor relations or the scope of the information disclosed? How do companies assess the knowledge of potential candidates, and what requirements do they have for such individuals at the recruitment stage? To achieve the study's objective, a literature review was conducted and an analysis of source materials was employed; these materials comprised job advertisements on the pracuj.pl website and the classification of occupations and specialisations (Regulation of the Minister of Labour and Social Policy of 7 August 2014 on the classification of occupations and specialisations for the purposes of the labour market and the scope of its application (as amended).

In the first part of the study, job advertisements for positions related to reporting and accounting were analysed. One of the most popular job advertisement portals, pracuj.pl, was selected as the source. As part of the study, 132 advertisements from the second half of 2025 (January–June - December 2025) were reviewed. Advertisements from public companies, including corporate groups, were analysed. The study analysed requirements in the following categories:

- education
- experience
- knowledge/skills
- personal qualities/ attitude

The second part of the study focused on analysing the content of the classification of occupations and specialisations set out in the annex to the Regulation of the Minister of Labour and Social Policy of 7 August 2014 on the classification of occupations and specialisations for the purposes of the labour market and the scope of its application (as amended). Occupations related to reporting were identified and the information obtained was compiled in tabular form. In the final stage of the study, the content of job advertisements was compared with the descriptions contained in the classification of occupations.

Research Findings

It should be noted that the job titles appearing in the job advertisements are not consistent. Although these individuals are expected to perform exactly the same tasks s described and are expected to possess similar knowledge or skills, as many as seven recurring job titles appeared in the group of advertisements examined. These individuals are usually referred to as specialists, though the area for which the specialist is responsible is described in various ways. The most common terms related to planning and reporting, analysis, controlling or financial reporting. In around 20% of cases, the role was described as a financial analyst in the job advertisements.

Educational requirements were consistent across the entire set of advertisements. Companies expect those responsible for corporate reporting to hold a higher education qualification, with finance, accounting or economics being the preferred fields of study. Another key requirement that appeared in the majority of advertisements (approx. 75%) was professional experience. Employers expected a minimum of two years' experience in a similar role. This may indicate that, from management's perspective, it is appropriate to entrust the preparation of statements and reports, as well as the preparation of related documents, be entrusted to individuals who have previously had direct experience in meeting stakeholders' expectations through effective reporting. Most job advertisements also provided a detailed description of the skills required to perform the tasks, as well as the personal qualities needed for the role. The content analysis shows that the profile of the ideal candidate would include knowledge of the Public Finance Act and the Accounting Act, as well as knowledge of Polish accounting standards. This would be combined with knowledge of reporting methodologies and proficiency in both English and the MS Office suite. Additionally, the applicant for the position should be characterised by accuracy, good communication skills, punctuality and commitment to the tasks at hand. The final element of the analysis concerned the tasks that employers plan to entrust to specialists in the field of reporting. This part of the study was conducted to compare the actual expectations of public companies with the theoretical assumptions described in the classification of occupations and specialisations (according to the Regulation of the Minister of Labour and Social Policy) and summarised in Table 2. Classification of professions in the field of reporting also provides an important supplement to the responsibilities that did not appear in job advertisements.

It should be noted that the classification of occupations and specialisations indicates the existence of four occupations significantly related to reporting. Upon reviewing the provisions contained in both the job descriptions and the tasks to be performed, it must be concluded that these are reflected in the job advertisements actually published. Employers indicate that the duties of a person employed in a reporting-related role will include the preparation of financial statements – both separate and consolidated – participation in reporting (annual, half-yearly, quarterly reports) and data preparation. The descriptions focus on work on financial statements. Aspects related to work on non-financial statements and reports, management activities or integrated reports are omitted. The classification of occupations and specialisations takes a much broader approach to the issue of tasks and, although it focuses on the actual preparation of documents, it nevertheless involves more skills and relates to a greater number of areas in which tasks must be carried out.

Research findings

To summarise the findings of the content analysis, it can be concluded that the knowledge and skills of those preparing statements and reports directly influence the quality of communications and thus indirectly affect relations with stakeholders. This is evidenced by the requirements in job advertisements relating to skills such as: communicating accounting issues in a language understandable to the organisation and its environment, and the mandatory possession of knowledge regarding the methodology of preparing financial statements and the principles of preparing consolidated financial statements. It should also be noted that the requirements regarding knowledge of legal provisions (e.g. laws), standards or accounting principles may indicate an attempt to safeguard the scope of disclosed information and ensure its objective interpretation. Employers take steps to verify a potential employee's knowledge through clear and high educational criteria, as well as meticulously described requirements regarding experience in a similar role. It is essential to demonstrate experience in preparing planning documents and compiling financial and management reports, or to show involvement in activities related to financial reporting, financial auditing or reporting. At the same time, prospective employers do not limit their requirements to education and professional experience. Skills and personal aptitudes, i.e. character traits, were also significant elements of job advertisements. The profile of a candidate for a reporting-related position was largely consistent with the picture presented in the classification of occupations and specialisations.

Table 1.

Table 1: Analysis of job vacancies

OCCUPATION NAME	EDUCATION	EXPERIENCE	KNOWLEDGE / SKILLS	PERSONAL QUALITIES / ATTITUDE	TASKS
• Planning and Reporting Specialist • Financial Reporting Specialist • Reporting Specialist • Analytics Specialist • Controlling Specialist • Financial Analyst	• a university degree • preferred fields of study: finance, accounting or economics	• at least two years' experience • in preparing planning documents and compiling financial and management reports • in financial reporting or financial auditing • in the reporting department or the financial audit department	• familiar with the provisions of the Public Finance Act and the Accounting Act • familiar with Polish accounting standards • familiar with the principles of accounting and financial reporting (including IFRS and US GAAP) • has practical, advanced knowledge of the MS Office suite (in particularl Excel) • has a very good command of English • is able to communicate accounting matters in a language that is understandable to the organisation and its stakeholders • has knowledge of the methodology for preparing financial statements and the principles for preparing consolidated financial statements	• communicative • able to work in a team • analytical thinker/ analytical skills • highly resilient to stress • able to manage their time effectively • meticulous • punctual • accuracy • ability to work independently • commitment to completing assigned tasks • reliability and conscientiousness • proactive approach to completing tasks	• preparing separate and consolidated financial statements • compiling data for consolidated financial statements; • participating in reporting to the owner – annual, half-yearly and quarterly reports • participating in the preparation of separate and consolidated financial statements in accordance with International Financial Reporting Standards (IFRS) • cooperating with the external auditor during the audit/review of financial statements • preparing periodic reports for statutory purposes • coordinating work related to the month-end closing process

Source: Compiled by the author based on job advertisements on the pracuj.pl website for the period June - December 2025

Table 2.

Table 2: Classification of professions in the field of reporting

OCCUPATION NAME	Financial Controller	Controlling Specialist	Accounting Specialist	Financial Analyst
OCCUPATION CODE	241107	241102	241103	241306
BRIEF DESCRIPTION OF THE PROFESSION	Responsible for overseeing the organisation's accounting and financial policies; develops and coordinates the planning and control processes with a view to continuously improving the company's cost and revenue efficiency; **verifies the information contained in financial documentation and its compliance with applicable law and the company's internal regulations; analyses financial statements**; monitors expenditure and its compliance with the budget set for a given period; participates in planning the organisation's credit policy; provides information to the management board and operational departments for decision-making at strategic and operational levels.	A controlling specialist participates in the preparation of budgets, plans and financial forecasts, monitors their implementation, **prepares financial and economic reports and analyses**, and initiates corrective measures within the company's business processes.	Maintain accounts and **use the information obtained on the assets, financial position and financial results of businesses entities and institutions for reports**, analyses and calculations of cost and effects, which form the basis for decisions on the direction of development or liquidation.	Participtes in the development of short- and long-term financial strategies and in the preparation of the budget and monitoring of its implementation; **supports decision-making processes relating to capital, prepares financial analyses,** develops hypotheses and alternative solutions, presents an assessment and proposes final solutions; cooperates with financial institutions.
TASKS IN THE WORKPLACE	Among other things: • analysing specific business areas in terms of budget	Among other things: • preparing, coordinating and consolidating budgets	Among other things: • organising the accounting system within a company or institution	Among other things: participating in the process of preparation of the annual budget

	implementation, identifying variances and proposing corrective actions; • planning and monitoring cash flow, and coordinating the work of the accounting and finance team; • developing financial policy procedures relating to the organisation's individual assets and liabilities; • coordinating the development of cost norms and standards; • actively supporting operational departments by identifying areas for improving the company's operational efficiency; • **preparing reporting packages in accordance with specific accounting standards to support decision-making by company management;** • drawing up short- and long-term funding requirement plans based on budgets and prepared medium- and long-term forecasts;	• monitoring and analysing cost levels • **analysing and interpreting financial statements** and the company's economic indicators to assess the profitability of projects and investments • analysing and managing economic risk • monitoring and analysing cash flow and internal asset protection • **preparing and overseeing the budget performance reporting process** • supporting managers at various levels in making business decisions and developing the company's operational strategy	• documenting changes in the value of a company's or institution's assets • recording financial transactions • maintaining cost and profit accounts, and analysing results; • preparing and analysing the balance sheet; • **preparing financial statements** and carrying out their review and analysis, including ratio analysis • **preparing reports on anticipated changes in the company's financial position.**	or long-term plan and overseeing the implementation of these plans **preparing financial reports and analyses**, as well as profitability analyses for products, regions, categories, etc. monitoring costs and collaborating with the company's finance department in this regard conducting multi-faceted analyses of the company's finances and financial relationships and links; preparing financial analyses of companies and investment projects; supporting the company's external and internal financial audits; developing financial models for the analysis of investment projects; **preparing financial reports for clients**; submitting reports and presenting the findings of financial analyses to the company's management, including financial recommendations;

Source: Compiled by the author based on the Regulation of the Minister of Labour and Social Policy of 7 August 2014 on the classification of occupations and specialisations for the purposes of the labour market and the scope of its application (as amended) and https://psz.praca.gov.pl/rynek-pracy/bazy-danych/klasyfikacja-zawodow-i-specjalnosci/wyszukiwarka-opisow-zawodo

Summary

The current unstable economic situation means that close, partnership- based relationships are taking on a whole new significance. Among all the benefits of building relationships, competitiveness vis-à-vis other market participants is becoming increasingly important. The ability to compete more efficiently and nimbly, which partnership provides, is an extremely important asset for organisations today. However, the importance of the other positive aspects of improving cooperation should not be underestimated. The investor relations for public companies are largely dependent on the messages communicated to the outside world. Company employees responsible for conveying information in the form of statements and reports influence public opinion, the perception of the company and, consequently, the relationships the entity has with its stakeholders. The analysis of the content of job advertisement content and the classification of professions and specialisations could, in a subsequent step, be supplemented by a survey of public companies' opinions. This step would complete the picture of the company as an employer and allow for a clearer definition of the requirements placed on employees. At the same time, there would be an opportunity to determine the degree of importance of the right choice of employee for the efficient functioning of the reporting and accounting function.

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