

UNIVERSITY OF GHANA

COLLEGE OF HUMANITIES

**SUSTAINABILITY ACCOUNTING EDUCATION: AN ASSESSMENT OF
ACCOUNTING EDUCATION IN GHANA.**

BY

OSEI FOSTER JUNIOR

(10369945)

**THIS THESIS IS SUBMITTED TO THE DEPARTMENT OF
ACCOUNTING, UNIVERSITY OF GHANA, LEGON, IN PARTIAL
FULFILMENT OF THE REQUIREMENT FOR THE AWARD OF
DEGREE OF MASTER OF PHILOSOPHY (M. PHIL) IN ACCOUNTING**



JULY, 2019

DECLARATION

I, Foster Osei Junior, hereby declare that this thesis has not been documented for presentation in this University or any other University. I therefore declare that this thesis is my own work and all references have been acknowledged accordingly.



Foster Osei Junior

(10369945)



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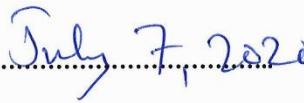
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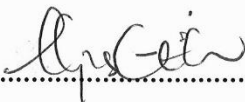
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Dr. Francis Aboagye-Otchere

(Supervisor)

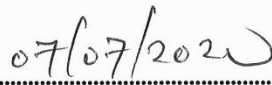
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Date

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Dr. Ibrahim Bedi

(Supervisor)

.....


Date

DEDICATION

I humbly dedicate this thesis to the Almighty God for His endless love and mercy. I also dedicate this thesis to my ever loving and supporting family who have believed in me since time immemorial.

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ABSTRACT

This study aimed to look at accounting education and accounting curriculum in Ghana and to assess the perception of accounting academics on the matter of how sustainability could be integrated adequately in accounting education among public universities in Ghana. This investigation takes a gander at the critical issue of sustainability and how it can be coordinated at the institutional, curricular and instrumental level. A combination of two qualitative approaches were utilized for this examination to give more profundity to the investigation. Both content analysis and interviews were conducted to ascertain the views held by academics, on the nature and sufficiency of sustainability education among public universities in Ghana. An extant literature review and a review of the websites and handbook of the public universities framed the content analysis part of the study to determine the nature of integration of sustainability education in accounting courses at the Ghanaian universities. In spite of the fact that there was a general accord among members that a start has been made, the coordination is not sufficiently wide and sustainability education is not in sufficient profundity. Accounting academics in the public universities showed that it is critical for sustainability education to be incorporated into accounting courses of the public universities in Ghana. In perspective of the investigation findings, it gives that business schools or accounting departments need to keep up or give an optional higher student or post-graduate dimension course in sustainability accounting education. Confirmation from scholastics' close to home experience suggest that these courses better develop a students' learning of sustainability and research "essential issues, for example, how accounting can either reinforce or demolish sustainability activities for associations and society.

CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND OF THE STUDY

Traditional accounting streamlines the extraction of merchandise/administrations from nature at the least expense, neglecting the necessities of the biological community. The possibility of streamlining makes the aggregate (human instinct) framework significantly more powerless against stuns and aggravations over the long haul (Walker & Salt, 2006, p. 7) since it organizes fabricated and money related capitals to the detriment of characteristic capital and biological systems (Boston & Lempp, 2011; Tinker, 1988). The United Nations' World Commission on Environment and Development (1987, p.8), portrayed sustainability as "tending to the prerequisites of the present age without exchanging off the limit of future ages to address their own needs". The commission is of the view that the most ideal approach to achieve authentic maintainable improvement is through education. Along these lines, organizations of higher learning are given the order to impart all of the characteristic's qualities in feasible improvement into all parts of learning. Various researchers are of the view that coordinating sustainability into the accounting educational projects will go far to help students in observing their fiscal, social and basic condition (Gray & Bebbington, 2001; Gray & Collison, 2002; Gray & Bebbington, 2000; Hazelton & Haigh, 2010; Coulson & Thomson, 2006; Boyce, 2004; Mathews, 2001). Nevertheless, accounting has for a long while been entrapped in engendering unsustainable practices. Far from being unprejudiced, accounting has been revealed as an uncommonly separated act (Tinker, 1991) rebuked for ignoring (or despite masking) the opposing social and natural impacts of associations (Gray et al., 1996; Gray & Bebbington, 2001).

Different endeavours to re-shape accounting as a dynamic power through such systems as triple bottom line accounting or the Global Reporting Initiative have been faulty doubtlessly (Tinker et al., 1991; Gray, 2001; Gray and Milne, 2002; Gray, 2006). Once more, the nonattendance of compulsory detailing frameworks in various creating nations leaves sustainability accounting helpless to be utilized for advancing corporate advantages as opposed to genuine commitment (Deegan and Rankin, 1996; Deegan, 2002; Adams, 2004). Education has for quite a while been considered by several specialists as crucial to accomplishing economic improvement (Hazelton & Haigh, 2010).

Integrating sustainability into the educational modules incorporates a lot of social, institutional and bureaucratic challenges. Many would fight for a difference in the accounting educational modules yet various reasonable exchanges over accounting education change are only wrangles by any stretch of the creative energy' (Gray & Collison, 2002, p. 827) in light of the way that they disregard to test the standard essentials of the order organizing the clear specialized requirements of master practice (Boyce et al., 2012).

An examination done by Kagawa (2007) to look at the dimension of students' learning and perspectives towards sustainability uncovered that students anyway surrendered the hugeness of sustainability education in their educational projects yet they were not ready to turn out with an authentic definition in the matter of what supportable improvement is or did not have much data on sustainability. The test of sustainability education has repercussions for the accounting calling. The calling is fit not only for the specific and money related execution of their administrations yet also has increasingly broad commitments including the progression of supportable practices. It must help limit the biological impacts of exercises, misuses, and spreads. It must use its effect to propel social increases (Sharma & Kelly, 2014).

With a true objective to coordinate spotlight on the educational segment, the United Nations named 2005– 2014 as the Decade of Education for Sustainable Development. According to the UN's Draft International Implementation Scheme, the objective is "to facilitate the natural characteristics in manageable advancement into all parts of learning and to enable varieties that consider an increasingly affordable and a just society for all" (UNESCO, 2005, p. 5).

Business schools and furthermore the professional accounting bodies have an obligation in raising an era of accountants that think about the multifaceted difficulties encountered by businesses and the overall population. Some illustrative examinations have been coordinated to determine the issue of sustainability in Institutions of Higher Learning. The results, in light of the new setting displayed by the Bologna assertion, show that there is as yet a restricted nearness of sustainability issues in academic educational module but are increasingly obvious in postgraduate education (Larran, Lopez & Ortiz, 2011). Disregarding the way that the particular investigations do bar all projects and degrees, is astonishing that they highlight the need to rethink and change the whole educational framework.

One institutional issue is the sustainability direct of University/school approach. Instructing about this subject in a non-manageable association could be inadequate and requires a significant change in these associations (Martin & Moneva, 2011). Behind all of these disputes, there is constantly the issue of how best to propel changes that are required for sustainability to be an important part of education and practice. Notwithstanding whether a change is best cultivated through direction, or whether it is best to hope to change manners and keep up a vital separation from the prerequisite for execution is an undeveloped request (Broadbent, Laughlin & Alwani-Starra, 2010).

Owen (2008) underlines that the classroom offers the most immediate shot of affecting the cutting-edge time of bookkeepers and its centrality can't be under-assessed in ensuring that the cutting

edge does not make a climate that breeds "Enrons" and "WorldCom's". As per Swanson and Fisher (2008), Sustainability Education does not endeavor to take care of each moral issue but instead, it will be a place for the presentation, coordinated effort and experiences that will make a mental and a full of feeling change in students.

1.2 PROBLEM STATEMENT

According to Gray and Collison (2002), Dyball and Thompson (2013), Gray and Bebbington (2001), Gray and Milne (2006), and Bebbington (2018), Accountants have normally been accused of ignoring the effects of their actions on the environment, society and the economy as a whole. Even those who disclose such information have been accused of doing so for the advancement of their corporate interest instead of a justifiable cause. The United Nations Commission on Environment and Development (1987) asserted that the only to ensure that accountants are concerned about their responsibility towards environmental protection, social justice and equity and economic development is through sustainability education. Owen (2007) also added his view on this assertion that the best way to instil the ethos of sustainability into the beliefs and conducts of accountants is through the classroom. Karatzoglou (2013) conducted a review of literature on sustainability and realized that sustainability accounting education has been giving much attention in the literature in the developed nations but sustainability accounting education has not received much attention in developing nations most especially in Africa.

There are three reliant level of investigation that have been utilized as part of research concerning education on sustainability (Setó-Pamies & Papaoikonomou, 2016). These levels of investigation are the institutional level, the curricular level and the instrumental or pedagogical level. The institutional level or strategic level comprises of the endeavours set up by those in organization and personnel to guarantee that there is critical learning for students concerning sustainability. The

curricular level comprises of studies that have been conducted considering education on sustainability as a separate course or an incorporated course. The last level which is the instrumental level comprise of the learning targets and the different approaches that have been distinguished in research as instructing components to exchange information to students.

These inter-reliant levels have been studied independently in literature in guaranteeing that students' level of comprehension and states of mind towards sustainability is upgraded (Setó-Pamies & Papaoikonomou, 2016). In the event that we need to effectively coordinate sustainability in accounting education, we just spotlight on the scholarly educational programs (curricular level); we likewise need to ponder the specific academic and learning devices (instrumental level) and the execution of a sustainability focused culture that supports this development (institutional level). In this manner, each of the three levels are co-dependent (Setó-Pamies & Papaoikonomou, 2016).

As per Zulkifli (2011), the United Nations Commission on Environment and Development (the Bruntland Commission) in 1987 attracted thoughtfulness regarding the way that financial advancement regularly prompts deterioration, not change, in the quality of individuals' lives. According to Zulkifli (2011), there are two key issues with respect to improvement. In the first place, development is not just about greater benefits and higher expectations for everyday life for a minority. It ought to be tied in with improving life for everybody. Besides, development ought not include the decimation or the unreliable misuse of the natural resources, nor should it take part in ecological deterioration.

Africa (most especially Ghana) is a continent with major natural resources and is in a period of massive industrialization and as posited by Zulkifli (2011), most countries while undergoing massive industrialization tend to engage in non-sustainable practices. For this reason, the issue of sustainability should be of major concern to its populace. But over the years, sustainability

education has gained much attention in the developed countries such as Australia, USA, Canada, Mexico, New Zealand, Asia, and many others (Howieson, 2003; Lungu, Caraiani & Dascălu, 2013; Dyball & Thompson, 2013, Boyce et al., 2012; Hazelton & Haigh, 2010) but it has not gained much attention in Africa (Marx & Van der Watt, 2013; De Lange, Marx, & Van der Watt, 2013). The campaign for sustainability reporting in Africa has received much attention in the literature (Visser, 2002; Sonnenberg & Hamann, 2006, Loannou & Sarafeim, 2016; Marx & van Dyk, 2011; Mudd, 2008; Hinson, Gyabea & Ibrahim, 2015; Assenso-Okofu, Ali & Ahmed, 2011; Kumah, 2006) but much courtesy has not been paid to sustainability education in Africa and for that matter Ghana. It is therefore important that sustainability education which will raise accountants' awareness on their responsibility towards the environment and society needs to paid attention to (Karatzoglou, 2013). According to Awayiga, Tsamenyi and Onumah (2010), accounting education in Ghana still remains technically oriented in that accounting educators are still interested in educating students on financial reporting issues with less attention paid to soft issues such as ethics, corporate social responsibility and sustainability. Hence it is relevant that the curriculum and accounting education in Ghana be looked at on the whole to assess the extent by which sustainability has been integrated into the curriculum. Merino (2006) also asserts that there is general understanding that technical approaches to accounting learning is absolutely insufficient as the basis of accounting education. Accounting educators regularly need to walk a tightrope of being judged on proficient exam results as a measure of performance (Merino, 2006). Therefore, accounting lecturers feel influenced to educate inside this tight syllabus. The consequence of this is that, in these nations, accounting instruction is limited and barely engaged.

Research in accounting in the past decade has focused more on the technical aspects of accounting (thus, focusing on financial reporting techniques) and how best to help future accountants engage

in more sophisticated forms of reporting using technology and with some studies touching on ethical issues and issues on corporate social responsibility (Awayiga, Onumah & Tsamenyi, 2010; De Lange, Jackling & Gut, 2006; Bui & Porter, 2010; Ming Ling & Hidayah Ahamad Nawawi, 2010; Jackling & De Lange, 2009, Karatzoglou, 2013). But Sustainability goes beyond ethics and corporate social responsibility (Karatzoglou, 2013) and hence much attention has to be focused on equipping students with the social and environmental knowledge that will help them to practice and engage in proper accountability in this era of social accounting.

1.3 RESEARCH PURPOSE

The purpose of this study is to assess the sustainability component in the accounting curriculum and to examine the ways in which it has been integrated into the curriculum. Setó-Pamies and Papaoikonomou (2016) posited that the way in which sustainability is integrated into the accounting curriculum could have a significant change in the lives and attitudes of students and hence the need to look at the nature of integration. The study also seeks to identify the need to not only integrate sustainability in the accounting curricula, but also to come out with the most suitable learning approaches and to incorporate sustainability on a more strategic level, thus how the leadership of the various accounting departments are incorporating the sustainability agenda into the vision and mission of the department.

1.4 RESEARCH OBJECTIVES

The study seeks to achieve these specific objectives, to;

- I. examine the nature of integration of sustainability in the accounting curriculum of business schools in Ghana.
- II. examine the awareness of departmental heads and their support towards the integration of sustainability.

- III. explore the key motivation for the adopted integration strategies of sustainability in the curriculum.
- IV. To explore the teaching approaches needed for effective learning of sustainability issues.

1.5 SIGNIFICANCE OF THE STUDY

The issue of sustainability accounting education has been studied separately in literature at three interdependent levels and hence this study is significant in literature as it combines these three levels together in a single study in order to ensure the effective integration of sustainability into the accounting curriculum. As posited by Setó-Pamies and Papaoikonomou (2016), looking at sustainability education by combining these three levels will lead to a more effective integration of sustainability that will lead to a significant change in students' life. Studies in literature have also looked at the issue of sustainability accounting education from the perspective of a single university while others have also looked at it from the perspective of professional accounting bodies in the developed nations. Hence this study combines several public universities as well as the professional accounting bodies in Ghana since these bodies have been seen as the pioneer of accounting education in Ghana and most of the affiliates of the public universities also follow the curriculum of the public universities (Awayiga, Tsamenyi & Onumah, 2010).

In practice, this study will help academic institutions and the professional accounting bodies in identifying strategies, the procedures and teaching methods to be adopted in embedding sustainability into the accounting curriculum in order to ensure a significant change in the attitude, morals, values and norms of accounting students. This will help to ensure that these academic

institutions remain relevant in terms of providing future accountants to meet the growing demand of accountants who are concerned about soft issues in terms of offering sustainability reports, environmental reports as well as reports on corporate social responsibility and sustainability assurance reports.

This likewise adds to the minimal studies in this area utilizing the setting of rising economies, as against the developed nations where this issue has risen. This would give an unconventional view and add to the comprehension of sustainability education around the world, from a setting of a generally little and less developed nation. Universally, the outcomes would be possibly vital since a few little nations with comparable attributes as Ghana might think about fusing sustainability education.

This research will also help the government and academic regulators to develop standards and codes that will encourage academic institutions to incorporate sustainability into their curricula. This will help create awareness with future accountants on the need for ecological protection, social integrity and equity and economic growth.

1.6 SCOPE OF THE STUDY

The study sought to find out from accounting academics how the accounting curriculum can be redesigned by embedding sustainability. The seven public universities in Ghana were involved in the study by reviewing their curriculum and interviewing accounting lecturers in the accounting department of the various business schools. Only lecturers who might have taught or are still teaching sustainability and other related courses were involved in this study. This is because their level of awareness on the issues of sustainability will help them come out with better approaches and strategies that will help in integrating sustainability in the accounting curriculum in a substantial manner. The curriculum of the ICAG, ACCA, and CIMA were also reviewed to

confirm if the courses in there are consistent with the curriculum of the public universities or whether there is a deviation (thus having sustainability content in their curricula). This was done due to the findings from the accounting educators that, their curriculum was more technically oriented because they were following the curriculum of the professional accounting bodies.

1.7 LIMITATIONS OF THE STUDY

The study excluded private universities offering degrees at the undergraduate and postgraduate level even though most of them have accreditation from the accreditation board and hence findings might be skewed towards insights from the public universities making the findings from this study bias.

Another limitation of the study is that only lecturers who might have taught or are still teaching sustainability and those with teaching interest in sustainability were used for this study and hence the views of other accounting academics and students should be explored as to how sustainability related issues could be integrated into the curriculum.

Lastly, only the curricula of the professional accounting bodies were reviewed to find out if there is any sustainability content in their curriculum but the views of the accounting academics in the professional bodies were not sought and hence future studies can look at the views of accounting academics in the professional bodies as to how best sustainability can be integrated into the accounting curriculum.

1.8 ORGANIZATION OF THE STUDY

The study is organized in five chapters as follows;

Chapter One describes the background of the study, the research problem, the research purpose, objectives of the study, significance of the study, scope of the study, limitation and organization of the study. Chapter Two reviews relevant literature on accounting education which borders on

accounting education in Ghana, the nature of the accounting curriculum, sustainability and its dimensions, enhancing awareness on sustainability, institutional support towards sustainability, various integration methods of sustainability in the curriculum and the nature of integration, the pedagogical tools used in teaching sustainability and a theoretical review. Chapter Three is made up of the methodology, research paradigm, research design, population and sampling technique, data collection procedure and data analyses, reliability and validity and ethical concern. Chapter Four is made of presentation and discussion of the findings from the study categorized into themes with regards to the objectives of the study. Chapter Five is made of the summary of the findings, conclusion and recommendations for future studies.

CHAPTER TWO

LITERATURE REVIEW

2.0 INTRODUCTION

This section examines a survey of significant literature on the nature of accounting curriculum, sustainability and its measurements, upgrading mindfulness on sustainability, institutional backings towards sustainability, mix procedures embraced in incorporating sustainability and the different training techniques utilized in instructing sustainability. Pertinent survey on the institutional hypothesis and the hypothesis of basic cognizance is introduced in this section just as a proposed reasonable structure.

2.1 THE NATURE OF THE ACCOUNTING CURRICULUM

The current accounting teaching method is ruled by a viewpoint that characterizes cost too barely, concentrating just on those costs that are inward to the association. This point of view that has been named as 'esteem included'; it gauges achievement essentially as the distinction between deals cost and a company's expense of crude materials. This estimation system disregards opportunity costs. The whole administration and accounting courses are in light of this streamlined meaning of 'cost'; subsequently, the detailed hypotheses, ideas, and instruments based on it are restricted in their capacity to gauge and recognize the expenses of externalities, for example, over-devouring non-replenishable assets or the unfavourable impacts of contamination. Also, the benefit (or total compensation) calculations of accounting keep on measure benefits as far as assets created over substantial assets expended, proceeding to overlook the expenses of 'free' assets. The speculations and devices normally instructed in business colleges and utilized by and by keep on underlining the development and sustainability of income as estimated in this restricted sense; Providing students with this near-sighted system in which to break down business choices results in a lost

chance to upgrade students' capacity to consider the more extensive effect of business basic leadership. The restricted extent of current financial models was to a great extent acknowledged all through the twentieth century. It is ending up progressively certain this is not true anymore. As the impacts of contamination caused by monetary exercises turn out to be progressively obvious, there has been a developing clamour for an increasingly adjusted way to deal with financial movement and advancement. One reason for the disappointment of business pioneers to fuse these measures into their basic leadership may originate from the constraints of what was instructed to them in business courses, basically the absence of apparatuses and estimations of these issues. As just noted, frequently what gets estimated in a customary monetary examination as assets expended are just a small amount of the all-out when an ecological effect is considered. Therefore, revealed benefits on budget summaries, as estimated by the overabundance of assets created over assets devoured, are regularly over-expressed because of the orderly inability to quantify what's more, report natural expenses. To begin tending to this worry, thoughts, for example, 'carbon impression' and carbon accounting have been advanced as approaches to more readily gauge a vital part of an association's ecological effect.

2.2 THE CALL FOR SUSTAINABILITY EDUCATION WITHIN UNIVERSITY ACCOUNTING COURSES

While the central aim of the Action Research for Change Towards Sustainability was to introduce sustainability principles into tertiary curricula, the difficulty in defining 'sustainability' (Hopwood et al., 2005) makes the term 'education for sustainability' similarly ambiguous. Bonnet (2006, p. 266) suggests there are two main schools of thought regarding how education might contribute to sustainable development. 'Environmentalism' presupposes a certain set of desirable principles a priori (such as low resource consumption and egalitarianism) and seeks to instil these principles into students. By contrast, 'action competence' encourages the development of a rational critical

perspective on environmental issues with the intention that this perspective can be utilized to solve whatever sustainability issues later confront the student. This latter approach resonates with the work of Freire, discussed at the theoretical review session. Bonnet argues that sustainability requires a metaphysical transformation, because sustainability is conceived as a 'frame of mind' (p. 268), comprising the set of 'the most fundamental ethical, epistemological and metaphysical considerations which describe human being' (p. 270). Bonnet suggests that this can be achieved by engaging students 'in the kinds of inquiry which reveal the underlying dominant motives that are in play in society; motives which are inherent in our most fundamental ways of thinking about ourselves and the world' (p. 275). Reflecting similar concerns, UNESCO (2005) urges ESD to be designed according to interdisciplinary, holistic, values-driven, critical, multi-method, participatory, applicable and locally relevant principles. Similarly, Tilbury and Wortman (2004) identify five central themes to ESD: futures thinking (consideration of long-term social welfare), critical thinking, participation in decision-making, engaging in partnerships, and systemic thinking. According to Zukifli (2011), current accounting education is said to be deficient in addressing pressing issues of ethics and professionalism and it has had its fair share of criticisms (Zeff, 1989; Kelly et al., 1999; Ferguson et al., 2005). Regarded by some as thoroughly deficient (Zeff 1989; Albrecht and Sack, 2000), too technically focused (Bebbington, 1995; Paisey and Paisey, 2000), neo-classical economic oriented (Tinker, 1980; Lewis et al., 1992), ethically insufficient (Huss and Patterson, 1993; Gray et al., 1994) and professionally inapt (Gray et al., 2001; Wyatt, 2004), it also receives scathing remarks in recent years from within the ranks of its own accounting fraternity (see for example Owen et al., 1994; Collison et al., 2000). Albrecht and Sack (2000), for example, believe that accounting education has failed both in developing the critical thinking skills of accounting students and in dealing with 'values, ethics and integrity'. In

yet another assertion, Bebbington (1995) claims that the accounting education process has overly emphasised the technical aspects of accounting information and has pretentiously accepted that it works in a nonpartisan way. Doubtlessly the premise of a great part of the previously mentioned reactions can be followed to the characteristic professionally situated nature of accounting education (Paisey and Paisey, 2000). Conversely, sustainability accounting education requires a lot more extensive idea of accounting (Mathews, 1994; Gray et al., 1996), one which grasps recognizing unequivocally social expenses and social advantages in the basic leadership procedure of organizations (Mobley, 1970; Churchman, 1971; Linowes, 1972). In words increasingly relevant, Seidler (1975) and Bloom and Heymann (1986) report that the possibility of social and ecological duty in accounting is incomplete because of an expanded propensity to scrutinize the setup request of society just as a developing worry with the crumbling of the earth.

While there has been a multiplication of accounting writing identifying with sustainability accounting education (Mathews, 1994; Owen, 2004; Parker, 2005) as of late and the culmination enthusiasm for CSD (corporate social divulgence) rehearses of organizations, the emphasis on education has been to some degree fringe in nature (Owen et al., 1994; Gibson, 1997). Lockhart and Mathews (2000) state that the required changes in accounting education to supplement the improvement of ecological accounting have not been sufficiently lively. This obvious gap between the scholarly world and the substances "out there", is relevantly condensed by Stevenson (2002), 'with the generally prominent agreed to social and natural issues in the course of recent years, the weighting connected to SEA in college educational program may be viewed as an outline of the degree to which the instructing of accounting reflects changes in the public arena'. Thusly, numerous authors are presently approaching the accounting of the scholarly community to rise and meet the evolving necessities of the general public. One such call is voiced in the work by Gray et

al. (2001). Illustrating their wide elucidation of the significance of condition, they legitimize the requirement for accounting training to consider natural accounting education (Al-Rabaani and Al-Mekhlafi, 2009). Others find in an update to the instructing of bookkeeping methods for not just progressing CSD as a characteristic topic to be incorporated into the accounting discipline, yet in addition methods for progressing the moral and basic scholarly nature of the general education (Blundell and Booth, 1988; Lewis et al., 1992; Grinnel and Hunt, 2000; Lockhart and Mathews, 2000; Stevenson, 2002).

2.3 ENHANCING AWARENESS ON THE CONCEPT OF SUSTAINABILITY

Education affects how people see the world. What is educated to students makes a focal point through which their perspectives and viewpoints are created. The educational materials they read and disguise are for the most part esteemed to be of significance furthermore, 'genuine'. Their discernment is extraordinarily affected by the way in which the materials are displayed, regardless of whether as undisputed certainties or as contending hypotheses (Dutta, Lawson, & Marcinko, 2010).

Ordinary accounting's predominately monetised, substance arranged talk cannot speak to the harm dispensed on biological strength by filthy innovations; it presumes a lose-lose connection among people and nature to legitimize (unsustainable) monetary development to the detriment of the common habitat (Beck, 1993). This contestable thought of "responsibility" has added to the "new ordinary" of higher temperatures, rising ocean levels, softening Arctic ocean ice and extraordinary climate designs (Blunden and Arndt, 2013), resetting open measures of peril to endure more elevated amounts of hazard (Oki and Nakayachi, 2012). Australia, the planet's driest possessed landmass, is relied upon to end up much more sultry and drier under the International Panel on Climate Change's (2007) anticipated situations. By the by, the Australian Government overlooked

the Australian Climate Commission's (Steffen and Hughes, 2013) proposal to leave 80 percent of the world's non-renewable energy source saved in the ground to keep up temperatures at a "reasonable" level and evade unsafe environmental change, and chose not to unwind the coal business (ABC news on the web, 2013).

This predominantly adverse effects or consequences of human activities necessitates the need to increase or raise awareness among accounting students on their responsibility towards environmental protection and social justice and equity.

Gray and Collison (2002) battle that "the fundamental way by which accounting can remain a calling, serve general society interest and respond to the requests of sustainability is through a critical alteration of accounting courses. In a practically identical vein, considering current headways in globalization and the crucial crises of which accounting is an area, Boyce (2008) calls for college accounting education to convey the need to alter humanistic/formative and professional parts of guidance. He battles that accounting and business instructors have an exceptional obligation to take a gander at ethics and sustainability in the broader setting of globalization. Additionally, Thompson and Bebbington (2004) address the issue of the covered educational modules, battling that testing regulatory catch does not lie solely in changes to the "observable educational modules", yet that it is possible to subvert managerialism in an obviously "managerialist" educational projects by focusing on arranging a progressively essential enlightening procedure.

2.4 CHALLENGES AT THE DEPARTMENTAL LEVEL

Hierarchical difficulties are the most every now and again referenced difficulties in the articles reviewed. Authors bring up that incorporating sustainability into advanced education relies upon a few authoritative changes that need help, contribution, and responsibility from the management

of the department. Scholars feature that the ability to change is regularly restricted by three principle hierarchical components.

Right off the bat, a few authors feature that the progressions fundamental for incorporating sustainability into accounting education require institutional help and assets so as to "get it going" (Barth, 2013, Barth and Rieckmann, 2012, Lozano, 2010, Rusinko, 2010b, Rusinko, 2010a). Secondly, they feature the requirement for constant inclusion with respect to staff and continuous hierarchical improvement at various dimensions (Benn and Dunphy, 2009), including satisfactory arranging, assets, dynamic interest, duty, training, correspondence and data, execution pointers, and approaches to advance sustainability on grounds (Kurland et al., 2010, Rusinko, 2010a, Rusinko, 2010b, Viswanathan, 2012).

The third component featured in the writing is that the mind-boggling structure of educational organizations includes stakeholders with different interests, which can frustrate the procedure (Kurland et al., 2010, Sibbel, 2009, Wright and Wilton, 2012). Academics underscore that this norm, in which future business pioneers need to figure out how to think fundamentally instead of in storehouses, prompts a divided education; this discontinuity should be defeated to effectively coordinate sustainability into higher accounting education (Coleman, 2013, Kurucz et al., 2013). Rusinko (2010b) advocates powerful coordination of sustainability into accounting education through a blend of base up and top-down endeavours. At the end of the day, exchange between interior partners at various dimensions, just as among inward and outer partners (instructors, guides, course chiefs, and industry pioneers), ought to be engaged with the procedure of authoritative change when creating educational module around sustainability (Benn and Dunphy, 2009).

Moreover, accounting academics distinguish the absence of comprehension of sustainability's significance, a protection from change, an absence of fundamental abilities and administration, and the time and exertion required to advance curriculum changes as noteworthy hierarchical boundaries to the viable incorporation of sustainability into higher education (Ceulemans & De Prins, 2010, Exter et al., 2013, Naeem & Neal, 2012). Exter et al. (2013) advocate the requirement for more open doors for the workforce to meet to share thoughts and encounters and to encourage aggregate learning and exchange.

2.5 STRATEGIES IN INTEGRATING SUSTAINABILITY AND THE NATURE OF INTEGRATION AT THE CURRICULAR LEVEL

Having accomplished this dimension, there ought to be an idea on the way that different approaches should be thought about in arranging the academic educational program to facilitate sustainability content, in spite of the way that Hartman and Werhane (2009) battle that there is no summed-up accord in the endorsed strategies to be gotten. In this section, imperative factors in laying out strategies for solidifying sustainability in the accounting educational program is analysed:

2.5.1 Concentration or Dispersion of Sustainability Contents

One of the fundamental issues to take a look at is whether the substance on Sustainability Education should be embedded or treated as a stand-alone course in the accounting educational modules. In the last case, the probability of uniting sustainability-related substance in specific courses (stay single subjects) should be studied. This suggests the entire course prospectus should revolve around topics related to sustainability. In the past case, content on sustainability is facilitated into different courses (independent subjects) instead of specific dedicated sustainability courses. For this circumstance, training on Sustainability is seen as a transversal point and is melded in instructing at different dimensions and in different domains. The combination of

substance on Sustainability through independent subjects comprises one of the essential current contentions (Christensen et al. 2007; Hartman & Werhane, 2009; Rusinko 2010).

2.5.2 Obligatory or Elective Courses on Sustainability

Positively, implying the independent course's methodology, another decision to be made is whether subjects on sustainability should be mandatory or elective. Right when compulsory independent courses are combined in the educational module, sustainability transforms into a non-far from being an obviously true segment of the educational projects for students. In any case, when these equivalent courses are elective, the students settle on the final decision in picking them (Setó-Pamies & Papaoikonomou, 2016). On one hand, a mandatory seminar on sustainability is made accessible to all students. On the other hand, elective courses with respect to sustainability construe that particular students won't get any essential training on sustainability either in light of a nonappearance of interest or opportunity cost (other elective courses are all the more appealing). Consequently, the thought of required seminars on sustainability may show that sustainability is seen as an essential capacity for business students (Setó-Pamies & Papaoikonomou, 2016). Shriberg (2002) is of the conviction that, while elective courses focused especially on sustainability are principal and respectable, forefront evaluation instruments see that sustainability education ought to be joined into focal educational program and courses in various disciplines.

2.5.3 Delivery of Sustainability Content within University Degrees

There are a few approaches to disseminate sustainability content within college degrees, particularly in bachelor degrees that have a more extended span. For instance, students may get sustainability related training reliably through their studies at the college. Another choice would be that sustainability as a stand-alone subject or embedded into other courses may show up at

specific focuses on the curricular agenda, for example, towards the fourth year of the college degree (Setó-Pamies & Papaoikonomou, 2016).

2.6 TEACHING TECHNIQUES: INNOVATIVE WAYS IN TEACHING SUSTAINABILITY

The pedagogical systems' characterization was constructed dependent on the guiding inquiry: What instructive procedures are being connected? Most authors see the presentation of sustainability as a need to profoundly reevaluate accounting education. They affirm that conventional techniques for accounting education, concentrating on a solitary and disconnected control and frequently dependent on unidirectional education forms, neglect to give the preparation to graduates to move in the direction of creating arrangements around sustainability issues in another and complex world (Sibbel, 2009). They detail the progressions required identified with educating strategies. In showing sustainability, Stubbs and Cocklin (2008) feature the need to build up students' capacity to think in new routes and from various perspectives. As Kurland et al. (2010, p. 459) put it, "in the event that the world requested that choices be made in a very basic level distinctive ways, [it pursues that] we ought to teach students in very unique routes also". Students should accordingly be invigorated to be dynamic students rather than negligible learning buyers (Juárez-Nájera et al., 2006). Scholars feature this requires a basically new learning society, joining a receptive and participative process (Barth et al., 2007). A dynamic common learning process is required, so as to gain from encountering the procedure rather than absolutely remembering its qualities (Steiner & Posch, 2006).

The literature on sustainability proposes that an increasingly unique learning procedure could be accomplished in a few different ways. Initially, when students problematize on an issue, they end up dynamic information makers rather than inactive beneficiaries (Welsh & Murray, 2003). Second, a few authors affirm the significance of including increasingly practical issues and critical

thinking strategies when teaching sustainability in the classroom (Lozano, 2010). The shared factor of the encouraging systems utilized is that they advance, to fluctuating degrees, the move from a substance focused to a more understudy focused educational programs, expected to cultivate mindful natives and advance the improvement of abilities, for example, critical thinking and basic reasoning (Anderberg et al., 2009). Generally speaking, the literature exhibits numerous pedagogical techniques that can be received to encourage sustainability issues better.

The main teaching strategy is the case technique, which "is a discourse based instructing device that requires the dynamic support of students who talk about solid accounting situation(s) and who endeavor to give arrangements or proposals to the accounting issues in question" (Mesny, 2013, p.57). From one perspective, a few authors see the case study strategy as a decent alternative for presenting sustainability in accounting education, thinking about the issues, dialogs and basic reflections that can develop (Kurucz et al., 2013, Palthe, 2013, Persons, 2012). Then again, the impediments of this technique incorporate it not being consistent with administrative reality, not requiring genuinely dynamic learning and not being sufficiently experiential (Mesny, 2013). Moreover, the case strategy will, in general, rotate around a leader and a particular business choice as opposed to progressively fundamental circumstances; this thin confining is dangerous in light of the fact that it does not advance a foundational comprehension of the complexities of sustainability challenges.

In utilizing the case strategy, students need to expound answers for certifiable issues and difficulties. The teacher goes about as an arbitrator and must focus on the ramifications of the inquiries they ask and to the appropriate responses they are searching for (Audebrand, 2010). Shephard (2008) investigates the transdisciplinary case study as a learning system that is ending up broadly utilized in sustainability education and research. It depends on both useful socio-social

constructivism and venture-based learning, through which students are empowered to handle complex genuine instances of sustainability issues. The fundamental distinction among it and the established case technique is its transdisciplinary approach in which both issue and arrangements are talked about from alternate points of view, connecting science and practice in a participative procedure between students, teachers, the network, and different partners (Brundiers et al., 2010). This transdisciplinary approach can conquer what Stead and Stead (2010) point out as a key issue in sustainability education: "scholarly systems alone are not adequate for really incorporating worry for nature and society into the brains and hearts of general students. Most students need the systems they learn enhanced with genuine business models and hands-on encounters that enable them to 'connect and contact' sustainability in the business world" (Stead & Stead, 2010, p.494).

The second technique, activity and experiential learning, includes exercises in which students learn by action (Collins & Kearins, 2007, Shrivastava, 2010, Springett, 2005). The active learning approach is developing as an exceptionally encouraging technique for educating sustainability. It includes the students' cooperation in problematization, examine, critical thinking and basic reflection, utilizing devices, for example, collaboration, case contemplates, activities, exchanges, and amusements. The goal is to produce subjective commitment, which can expand students' inspiration and build up their basic reasoning abilities (Macvaugh & Norton, 2012). There is an accord in the literature on the reasonable need to re-examine exemplary teaching strategies; notwithstanding, what is missing is an intensive exchange and basic evaluation of the focal points, impediments, and weaknesses of every elective educating method. "Since sustainability is, by its tendency, an idea and theme that calls for action, the dynamic learning approaches favoured by students might be progressively significant in this rising focal point of business request" (Erskine & Johnson, 2012, p.204).

The third strategy, service learning (SL), is a type of action learning. Rusinko (2010b) calls attention to how captivating dynamic service-learning activities can advance powerful learning of sustainability. These activities in service learning enable students to connect with various partners and to grow their view of the significance of sustainability to associations and to society overall; this is a move in context from learning "for the network" to learning "with the network" (Brundiers et al., 2010).

The fourth method, thus Problem-based learning (PBL), is another sort of activity discovering that means to transform students into autonomous masterminds fit for taking care of complex issues. As per Hung et al. (2008, p. 486), it is "an instructional technique that starts students' learning by making a need to take care of a bona fide issue. Amid the critical thinking process, understudies build content information and create critical thinking aptitudes just as self-coordinated learning abilities while progressing in the direction of an answer for the issue". As such, students are given an issue they are relied upon to understand by trading thoughts with their companions and obtaining the vital learning that they may at first need (Raufflet et al., 2009). Students take part in exchange as they figure out how to ask, explore and think about topic significant to sustainability. This methodology underscores learning through critical thinking aptitudes, with substance dependent on difficulties that join multi-partner situations and irreconcilable circumstances, and range disciplinary limits (Dobson & Tomkinson, 2012, Anderberg et al., 2009).

The last classification of methods – "others" – alludes to different systems that a teacher can use to show sustainability through association and basic reflection all the while. These different techniques incorporate diversions, exchanges, courses, dialog gatherings, visitor speakers, recordings, field outings, conceptualizing and workshop sessions (Erskine & Johnson, 2012, Kurucz et al., 2013, Persons, 2012).

2.7 THEORETICAL REVIEW

As indicated by Creswell and Miller (2000, p. 94-95), "In a qualitative research, one doesn't start with a theory to test or check. Rather, predictable with the inductive model of reasoning, a hypothesis may rise amid the information accumulation and analysis stage or be utilized moderately late in the examination procedure as a reason for correlation with different theories". After an extensive literature review and also drawing from the discoveries from the information gathered and the examination, this study embraces the institutional theory and the theory of critical consciousness.

2.7.1 Institutional Theory

It is important that, organizations stand for economic units that function inside institutional settings that impact the desires forced on them, and additionally their conduct (Campbell, 2007). Therefore, Isomorphism can be defined as the procedure by which foundations working under comparable ecological conditions incline toward homogenization (Hawley, 1968). After some a while, powers inside a field or industry make an association copy the structures and highlights of contending associations (DiMaggio & Powell, 1983), even in situations where rational economic conduct would predict something else (Meyer & Rowan, 1977). Organizations have a tendency to wind up progressively isomorphic to keep up authenticity inside their line of business (Meyer & Rowan, 1977). DiMaggio and Powell (1983) portray three systems of institutional isomorphic change: coercive isomorphism, mimetic procedures, and normative pressures. These three isomorphisms could influence the integration of sustainability into the curriculum (thus, whether the heads of department will see any relevance in integrating sustainability into the curriculum or not) and even how it will be integrated into the curriculum.

2.7.1.1 Coercive Isomorphism

Coercive isomorphism happens essentially because of pressure applied to an organization by different institutions on which that establishment depends (DiMaggio & Powell, 1983). Colleges frequently confront coercive strain to change their business college programs because of norms forced on potential graduates (and their managers) by enterprises, legislative organizations and professional affiliations. These standards such as the Talloires Declaration in France, "Our Common Future", the Brundtland Report, Millennium Development Goals, The Earth Charter and many others make universities change their projects in comparable courses, prompting more noteworthy consistency among business college educational program (Weber, 2013).

The ambition to acquire accreditation from accreditation bodies, for example, GNAB, AACSB, and others could likewise force business colleges to incorporate sustainability into their educational module. For instance, the AACSB overhauled its guidelines and expanded their coercive weight in the mid -2000s to require confirmation of result appraisal. This implied once a business college or a program inside a business college grasped program-level learning targets that identify with Sustainability, employees needed to show proof that students had accomplished the dominance of morals, social duty, or sustainability-related ideas, and that they could apply these systems to decision making (Borin & Metcalf, 2010). In this way, the coercive pressure applied on business colleges, including accounting educational module, to embed sustainability in their courses was unmistakably comprehended by the mid-2000s and it could be the main thrust in the matter of why the business colleges will incorporate sustainability in their educational program.

2.7.1.2 Mimetic Processes

Isomorphism driven by mimetic pressures happens as foundations demonstrate the practices of more competitive institutions (DiMaggio & Powell, 1983). Such mimicry is regularly an outcome of vulnerability, which leaves organizations with no unmistakable path to progress (Weber, 2013). A business college may duplicate the educational programs of a more fruitful program keeping in mind the end goal to stay aggressive in the market for new students. As every college does as such, it constrains other organizations to go with the same pattern, bringing about considerably greater similarity among business college programs. Mimetic weight encouraging an accentuation on sustainability in the business college educational modules originates from a wide assortment of practices, extending from educational programs changes among first class business colleges to niche business colleges executing new degree programs (Weber, 2013).

For instance, in the event that one world class college has sustainability content in its educational modules, different colleges might likewise want to take action accordingly keeping in mind the end goal to pick up authenticity from its partners. In this manner, it is sensible to expect that more courses or substance on sustainability, and with a more noteworthy profundity of scope, would likely show up in an examination of the accounting educational programs of business colleges later.

2.7.1.3 Normative Pressures

Similarly, as coercive powers make organizations adjust to principles set by outside institutions and mimetic powers make associations fit in with measures set by their companions, normative influences make associations fit in with guidelines set by society everywhere (DiMaggio & Powell, 1983). A business college, for example, may encounter normative pressure to refresh its

educational modules so as to redirect feedback concentrating on the conduct of its graduates. Numerous colleges face comparative societal impacts, so programs offered at these schools may turn out to be progressively isomorphic (Weber, 2013).

There is by all accounts strong proof that sustainability, should be incorporated into the accounting educational programs offered to the business students in an accounting class or are taking accounting as a major (Gray & Collison, 2002). Through these endeavours, students might be changed into the business pioneers equipped for tending to the developing and intense issues of morals, social duty, and sustainability confronting them as they plan for their business professions (Weber, 2013).

2.7.2 THEORY OF CRITICAL CONSCIOUSNESS

Critical consciousness is a well-known education and social idea created by Brazilian pedagogue and instructive scholar Paulo Freire (2005). It centres around accomplishing a detailed comprehension of the world, taking into account the discernment and introduction of social and political logical inconsistencies. Basic awareness likewise incorporates making a move against the severe components in one's life that are lit up by that comprehension (Mustakova-Possardt, 2003). Freire (2005) characterizes basic awareness as the capacity to "mediate as a general rule keeping in mind the end goal to transform it. Freire (2005) depicts three ideas of basic cognizance specifically Praxis, Hidden curriculum and Consciousness raising. The desire to educate a populace about a phenomenon could be greatly influenced by ones' awareness on the issues of that particular phenomenon and the researcher believes that this could influence the integration of sustainability or its content into the curriculum due to the growing awareness of sustainability education among several disciplines (UNWCED, 1987).

2.7.2.1 Praxis

It is the process by which a hypothesis, lesson, or ability is authorized, typified, or figured out. "Praxis" may likewise allude to the demonstration of connecting with, applying, working out, acknowledging, or rehearsing thoughts (Freire, 2005). It ought to be accentuated that it is the teacher, but not the student, who is really occupied with action research. The target of the teacher is to enhance the experience of the students by means of the research. Subsequently, accounting educators have an obligation in guaranteeing that students know about the ideas of sustainability on issues of environmental protection, social parity, and economic advancement. Accordingly, the key arrangement of the university or the business college ought to accentuate sustainability (Walck, 2009). The educational modules ought to likewise reflect sustainability and teaching instruments ought to likewise be sufficiently critical. In that capacity, suitable plan of tasks requires the utilization of strategies that 'would be the instrument of the student and also of the instructor and would recognize learning content with the learning process' (Freire, 2005, p. 43).

2.7.2.2 Hidden Curriculum

A hidden curriculum is a reaction of an end result of education, "lessons which are learned but not straightforwardly intended" (Martin, 1976), for example, the transmission of standards, qualities, and convictions passed on in the classroom and the social environment (Giroux & Penna, 1979). Meighan (1984) posits that the concealed educational module is instructed by the school, not by any educator. This represents the values inherent in the sustainable practices by the business schools and the effect they have on the attitude and behaviour of students.

Universities are comprehended to be multilevel learning platforms including different message destinations where students experience learning and socialization processes (Blasco, 2012). In

light of this, the researcher indicates out the need to incorporate Sustainability in university educational programs, as well as to give the most fitting learning procedures and to coordinate sustainability on a more vital and institutional level. At the end of the day, the grasping of sustainability esteems ought to be energized inside and outside the classroom verifiably and expressly, through a Sustainability situated culture, in light of the fact that the understood messages that students get about Sustainability produce a clout impact on their learning (Blasco, 2012).

2.7.2.3 Consciousness Raising

It frequently appears as a group of individuals endeavouring to direct the attention of a more extensive gathering of individuals on some reason or condition. Since illuminating the people of a public concern is regularly viewed as the initial step to changing how the institutions handle it, bringing issues to light is frequently the principal movement in which any advocacy group embarks on. Boyce (2004) contends that accounting and business teachers have an exceptional duty to analyse ethics and sustainability in the more extensive setting of globalization. Chau (2007) additionally places the need to furnish students with a more extensive skyline of ideas as far as the environment, economic, and social properties needed for decision making is concerned.

A basic theory of sustainability education in the university curriculum impacts the substance, as well as the philosophical and qualities base of the course, the academic approach and the objective of student self-reflection (Springett, 2005).

2.8 CONCEPTUAL FRAMEWORK

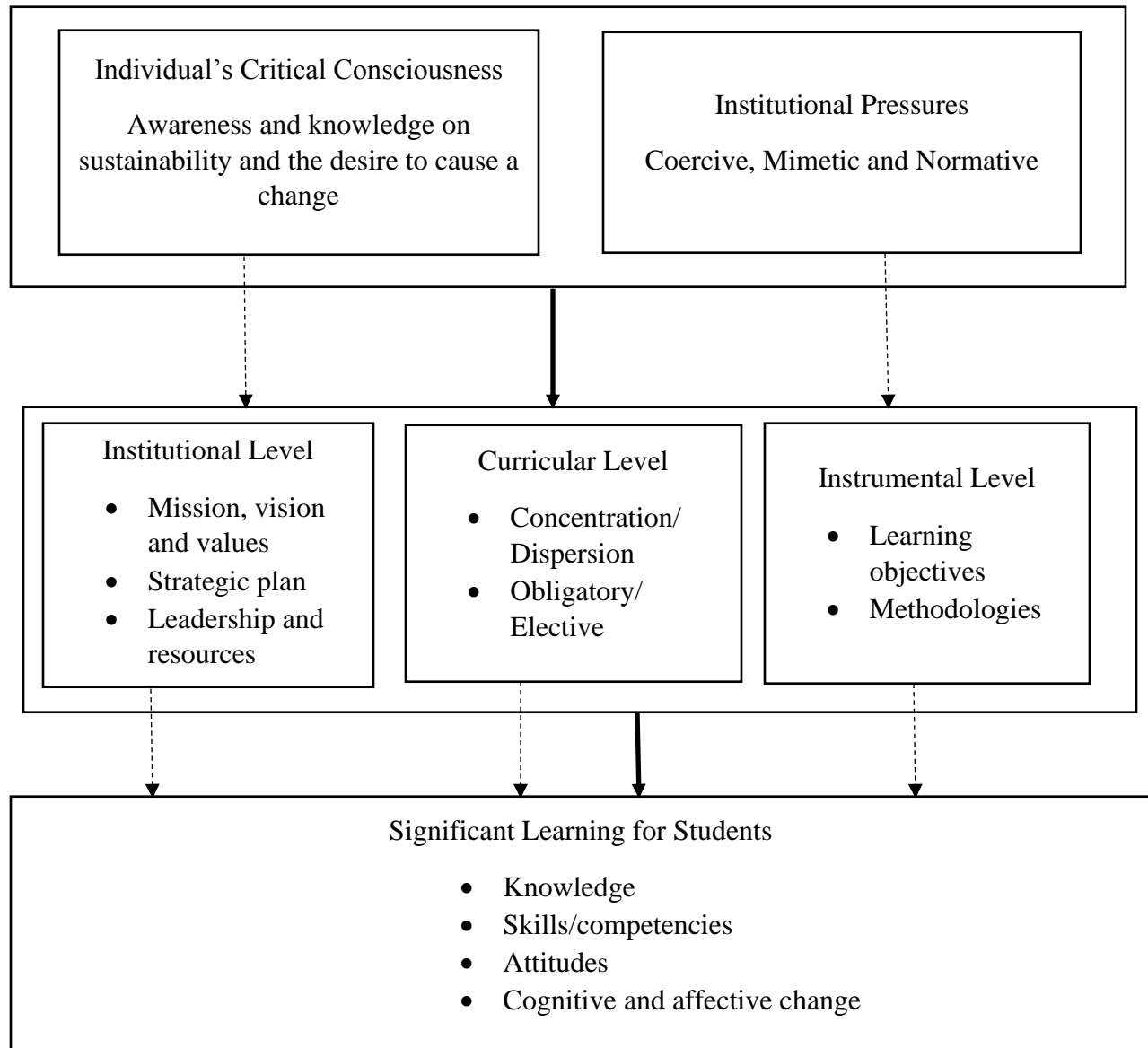


Figure 2.1: Integrating sustainability in accounting education: a multi-level framework

Adapted from Setó-Pamies and Papaoikonomou (2016).

From the extant literature review, theoretical review and the findings obtained from this study, the researcher adapted this conceptual framework from a review conducted by Setó-Pamies and Papaoikonomou (2016) on how to integrate ethics, corporate social responsibility and sustainability in management education.

The researcher adapted this framework because even though the researcher admitted the importance of looking at the three levels (thus, the institutional, curricular, and instrumental level) together in a single study, the question as to what will influence an individual or an institution to integrate sustainability in the curriculum was not addressed. This is why the researcher adapts the framework which is being influenced by the theory of critical consciousness and the institutional theory which answers the question of what influences an individual or an institution to make such a decision.

Judging from the critical consciousness theory, a person's awareness and knowledge on sustainability and its importance and desire in the individual to cause a change or increase awareness on sustainability could influence the integration of sustainability into the curriculum. This coupled with pressures from the academic institution which could come from the three dimensions of institutional theory (coercive, mimetic and normative isomorphism), could also influence an individual's intent to integrate sustainability in the accounting curriculum. A person's level of knowledge and the ambition to integrate sustainability in the curriculum alone is not enough if the institution that the individual works for is not in support of the idea. Similarly, if an institution wants to integrate sustainability in the curriculum and the personnel to implement that idea do not have the requisite knowledge to do so, it becomes very difficult to have an effective implementation of sustainability in the curriculum which will not have any significant learning experience for students. The research found out that even though both factors on their own could lead to sustainability being integrated into the curriculum, but considering the two factors together will lead to a better integration into the curriculum than looking at them separately.

This could influence the vision and mission of the department, the leadership style and even the resources committed to raise awareness on sustainability at the institutional level. The way

sustainability is integrated in the curriculum, thus concentration/dispersion, elective or core, and the mode of distribution could also be greatly influenced by an individual's desire as well as the external pressures from the academic institutions (Setó-Pamies & Papaoikonomou, 2016). The teaching methods as well the learning objectives could also greatly be influenced by a person's knowledge on the concept of sustainability and external pressures from the institution. The institutional pressures on its own from the findings of the study was found to also influence the reason why sustainability will be integrated into the accounting curriculum of business schools in Ghana.

These three levels when combined effectively could also provide a significant learning experience for students by enhancing their knowledge on sustainability, improving their skills or competencies on how to report on environmental, economic and social issues, having a cognitive and affective change in the attitudes and behaviour of students and this in all will create a value in life and have a lasting change in the life of students.

CHAPTER THREE

METHODOLOGY

3.0 INTRODUCTION

This chapter presents the research paradigm, research design, population and sample, sampling technique, inclusion and exclusion criteria, data analysis, reliability and validity and ethical stance of the researcher.

3.1 PHILOSOPHICAL PARADIGM

Philosophical paradigm refers to “a system of ideas, or world view, used by a community of researchers to generate knowledge. It is a set of assumptions, research strategies and criteria for rigour that are shared, even taken for granted by that community” (Fossey, Harvey, McDermott, & Davidson, 2002, p.718).

A researcher's ontological point of view, that is, his portrayal of the idea of being, is to a great extent impacted by his exploration philosophy and sociological status. Subsequently, the exploration reasoning additionally impacts the decision of epistemology, in this way, what constitutes information and how it is procured, thus affecting their understanding of the nature of people (that is, the appraisal of people as the measured or the regulator) and lastly the procedure or measures that are embraced to examine the subject matter under the study (Saunders, 2011; Sousa, 2016). The researcher is more qualitative biased and hence the choice of research ontology and epistemology as discussed below.

3.1.1 ONTOLOGY

Basically, ontology alludes to the suppositions and claims on the idea of the real world (Blaikie, 1993). Saunders (2011) declare that administration and organizational research classifies the ontological perspective of a researcher into two, in particular, objectivism and subjectivism. The ontological position utilized for this study is subjectivism. This ontological viewpoint states that there is no independent external reality and that all information claims are reliant on a person's

cognizance which are likewise incited by the individual's past encounters or practices and also their social foundations (Khing et al., 2011).

The researcher considers the subjectivism view as the ontological point of view reasonable for this investigation on account that the research is exploratory in nature and looks to inspect how the accounting educational programs can be overhauled by integrating sustainability into the educational modules. This is to help pick up bits of knowledge from the viewpoint of Heads of Departments and accounting academics with reference to how best sustainability can be coordinated in the accounting educational modules which will significantly affect the behaviour and conduct of students.

Ontology and epistemology are firmly connected. Along these lines, Chua (1986) proposed that any position that is expected under the ontological underpinnings goes before and impact the decision of resulting epistemological and methodological presumptions. Hence, the following section discusses the epistemological assumptions which is chosen in light of the subjective ontological viewpoint.

3.1.2 EPISTEMOLOGY

The epistemological convictions for a subjective research assert that the researcher communicates or combines with the object under study (Erksson & Kovalainen, 2008). Along these lines, learning of the truth is an aggregate development by human players or people including researchers. The epistemology of subjective approach helps one to acknowledge or grasp the situation of the respondent, which is a vital measure of sociology (Krauss, 2005). The researcher places noticeable quality on the implications and reasons of social actors and to value their reality from their own evaluation, which is greatly relevant/relative and up to this point is not to a great extent generalizable (Saunders, Lewis & Thornhill, 2009).

In this manner, the interpretive worldview is esteemed fit for this study since the researcher might want to dig into the social domain of the respondents and have a detailed comprehension of sustainability accounting education from their perspective. This worldview will attentively consider the clarification that the respondents give on how sustainability can be integrated into the accounting educational modules.

3.2 RESEARCH APPROACH

Research design is the general plan of gathering information to answer the research objectives (Fraenkel, Wallen, & Hyun, 1993). According to De Vaus and De Vaus (2013), research design is the particular data examination technique or strategies that the researcher expects to utilize. The qualitative approach was utilized for this study since the researcher needs to accomplish a significant comprehension of a social phenomenon and get further examination of an emerging phenomenon. Hence, the limited or insufficient studies embraced on the topic in Africa requires the appropriation of a subjective study for investigation and far-reaching review on the theme. Additionally, as set by Clissett (2008), qualitative research helps in leading a point by point investigation into human experience, recognition, inspirations, and practices, which is the thing that this study is seeking to achieve. This is in accordance with undertaking detailed analysis and as such help in achieving wealthier or quality insights into the developments in sustainability accounting education in Ghana. In particular, the sort of research, thus the study being exploratory in nature makes the qualitative approach the best research method for this study.

For this reason, the researcher combined two qualitative approaches, thus face to face interviews and content analysis to collect and analyse the data for this study. This helped the researcher to gain insights from the perspectives of accounting educators as to how best sustainability could be integrated into the accounting curriculum. The review of the curriculum of the business schools,

as well as that of the professional accounting bodies, helped the researcher to examine the nature of integration of sustainability in the accounting curriculum.

3.3 DATA COLLECTION PROCESS

After receiving ethical clearance, an information sheet and consent form were sent to potential participants. The source of data is both primary and secondary. The primary data was obtained through interviews. Lofland (1996) revealed that the choice of the face-to-face interviews gives the researcher the chance to take an interest in the psyche of another individual, appreciate both their words and the importance of the selection of words and furthermore share in the mind of someone else keeping in mind the end goal to get social knowledge. This informed the researchers decision to go with the interview approach in collecting the primary data. An extant literature review helped the researcher to come up with the research questions that were used for the interviews with the accounting academics in the various academic institutions.

The secondary data was obtained through an archival information gathering approach utilizing content analysis of the websites of every one of the seven universities and the professional accounting bodies with respect to degree structure and course outlines. Catchphrases ranging from sustainability, environmental studies, sustainable business practices, corporate social responsibility, triple bottom line, social accounting, ethics and so forth was utilized as a part of the content analysis conducted. These phrases helped the researcher to identify the sustainability content in the accounting curriculum of the business schools as well as the professional accounting bodies in Ghana.

3.4 ORGANIZATION OF RESEARCH INSTRUMENT

The interview guide used in the assessment consisted of a short summary explaining its goals and objective followed by four sections with a set of inquiries. The first section sought to find out from

respondents their level of awareness with regards to issues on sustainability. Respondents were asked if they know anything about sustainability and where they got their information on sustainability from either through formal means or informal means. The second section sought to find out from respondents mainly the Heads of Departments the measures they are putting in place to ensure the integration of sustainability into the accounting curriculum. The researcher sort to find out from the respondents if they set outside budget for expenditure on sustainability, if the institution has employed a sustainability coordinator and many others.

The third section of the research instrument sought to find out from the respondents how sustainability has been integrated into the curriculum and if not, how best it could be integrated into the curriculum. The researcher wanted to find out from the respondents if sustainability has been integrated as a stand-alone course or embedded into other courses. The researcher also wanted to find from the respondents if sustainability should be introduced to students throughout their university education or at a particular point in time on the curriculum itinerary. The last section of the research instrument sought to find from respondents most especially the lecturers the best teaching methods that they have adopted or could be adopted in teaching sustainability with some examples being provided such as the use of formal lectures, guest lecturers, case studies, the use of live case studies and many others.

3.5 POPULATION AND SAMPLING

Empirical studies in literature have focused mainly on single case study, thus focusing on one academic institution to address the issue of sustainability education in the curriculum of business schools (Howieson, 2003; Lungu et al., 2013; Dyball & Thompson, 2013; Boyce et al., 2012; Hazelton & Haigh, 2010) hence this study considered various academic institutions of higher learning in exploring the perceptions of accounting academics on the importance of inculcating

sustainability education in the accounting curriculum and the various strategies adopted in inculcating sustainability into the accounting curriculum. The researcher is of the belief that accounting education is not provided by only institutions of higher learning (universities) but the professional bodies also contribute in educating future accountants and hence the curriculum of the professional accounting bodies were also reviewed to find out if there are any sustainability-related issues raised in their curriculum.

For this purpose, the population included accounting academics from the business schools of the various public universities that have been given accreditation by the National Accreditation Board, Ghana. The public universities involved in this study are; Kwame Nkrumah University of Science and Technology (KNUST), University of Education (UEW), University of Development Studies (UDS), University of Cape Coast (UCC), University of Ghana (UG), University of Professional Studies (UPS), and the Ghana Institute of Management and Public Administration (GIMPA). These public universities were selected for the purpose of this study because they have received accreditation from the National Accreditation Board to run degree programs and hence has the autonomy to change or add courses to their curriculum (National Accreditation Board). Accounting academics from the private universities accredited by the National Accreditation Board were not included in the study because most of the private schools are offering courses that their affiliated universities (thus, the public universities) are offering and hence it will be a duplication of effort from the researcher's perspective bearing in mind the concept of data saturation. Again, most of their courses are undergoing reaccreditation by the National Accreditation Board and hence the reason for their exclusion from this study.

The researcher is also of the view that accounting education is not only provided by the universities but the professional accounting bodies also provide accounting education to a wide variety of

students some of which might not be students from any tertiary institution and hence the reason for their inclusion in this study. The professional accounting bodies considered for the study are the Institute of Chartered Accountants Ghana (ICAG), the Association of Certified Chartered Accountants (ACCA) and the Chartered Institute of Management Accountants (CIMA).

The sampling technique used in this study was the purposive sampling technique and the snowballing sampling technique. A purposive sampling technique is a non-probability test that is chosen in light of the characteristics of a populace and the target of the investigation (Guarte & Barrios, 2006). For the purpose of the study which sought to explore from Heads of accounting department and faculty on how to integrate sustainability into the curricula to affect students understanding on sustainability issues significantly, it was paramount that those who have interest and idea on the issues regarding sustainability were involved in this study. Hence, the sample population from the universities included; Head of Departments, and lecturers who have taught or are teaching sustainability courses and other related courses such ethics and corporate social responsibility in the universities. The snowballing sampling approach was used as the researcher did not have knowledge on the lecturers who are teaching sustainability or might have taught sustainability in the department and hence referrals was taken from the Heads of Department as well as some of the lecturers. The sample size for the study was 18 which included Heads of the Accounting Departments and the lecturers in the accounting department. This was made up of 15 male lecturers and 3 female lecturers. Out of the 18 respondents, 6 of them were heads of department and 12 of them were lecturers which included both senior lecturers and junior lecturers who were either teaching sustainability, might have taught sustainability or teaching other sustainability related course such as ethics and corporate social responsibility.

Lecturers in the accounting department who do not have any teaching interest in sustainability were not interviewed during the data collection process. This is because according to Freirian (2005) principle of critical consciousness, one's knowledge and interest on a particular issue will influence the kind of support the person offers towards educating others on the same issue. This informed the researcher's decision to exclude lecturers who have not taught sustainability and its related courses or don't have any teaching interest in it.

3.6 DATA ANALYSIS AND INTERPRETATION

This section talks about how interpretations are produced using the information assembled. The subjective information gathered for this investigation was inspected by creating topics, remembering monotonous examples, subjects/issues, points of view, feelings and ideas (Veal, 2011). The Huberman and Miles (1994) approach for information examination utilizing a topical approach was gathered for undertones by situating them inside the setting in which they happen. In total 18 accounting academics were interviewed which included Heads of Departments and accounting lecturers from the various business schools as indicated earlier. The number of respondents interviewed were guided by the principle of data saturation as no new theme was emerging after the 18th respondent was interviewed.

Interviews with academics:

Individual detailed, face-to-face, discursive interviews were conducted with the Heads of Department and a few instructors in the accounting department of the various business schools. The meetings planned to:

- enable me to meet and begin to become acquainted with every respondent (Minichiello et al., 1995);
- hear people's translations of the specific situation and issue (Minichiello et al., 1995);

- show that I esteemed the perspectives of members as companions (Minichiello et al., 1995);
- take into consideration profound talk of issues to investigate subjects with the respondents own particular utilization of dialect to build up the fullest picture conceivable to the specific situation (Lodico et al., 2010; Minichiello et al., 1995; Schön, 1988);
- enable me to figure out what representative issues, factors, and concerns were shared among the gathering.

Interviews were directed as an up close and personal discussions in light of an interview guide (see Appendix A). Interviews were held in the office of the respondents and took between 30 minutes and 1 hour. All meetings were recorded, aside from on account of one lecturer who was not happy with the recording and I in this way took point by point notes. Recordings enabled me to center around my facilitation role as opposed to taking notes, and gave an exact record of the interviews.

Interviews were translated verbatim in a manual approach. For the investigation, the recorded interviews were coded using an open coding approach. This was trailed by axial coding of these open codes. An analysis of the interview transcripts was done later by putting the codes together, identify patterns and coming out with the themes that emerged from the data analysed.

Analysis of secondary data from the content analysis:

The secondary data gathered from the content analysis of the websites and the handbook of the various academic institutions and the professional accounting bodies were analysed in themes. Topics such as finding out whether there was a compulsory sustainability component as part of the accounting degree, whether sustainability content had been integrated into other accounting courses, whether sustainability was being offered at the undergraduate or postgraduate level or at which level on the professional examination curriculum and whether the institution offered other

sustainability related courses such as ethics, corporate social responsibility and environmental studies in the curriculum. The findings from the content analysis conducted are presented in chapter 4 of this study.

3.7 RELIABILITY AND VALIDITY

Patton (2001) states that reliability and validity are two elements which any subjective researcher ought to be worried about while conducting a study, investigating results and judging the nature of the study. As per Johnson (1997, p. 283), if the reliability or validity can be amplified or tried then more "concrete and faultless outcome" may prompt generalizability which is one of the ideas recommended by Stenbacka (2001) as the structure for both doing and archiving superb qualitative research.

Presently the question that is raised is the way to test or amplify the validity and the reliability of a qualitative report. Triangulation is ordinarily a procedure (test) for enhancing the validity and reliability of research or assessment of discoveries. Mathison (1988) explains this by saying: "Triangulation has risen a vital methodological issue in naturalistic and qualitative ways to deal with assessing control predisposition and building up legitimate suggestions in light of the fact that customary scientific strategies are contrary with this alternate epistemology"

For this reason, in order to ensure the validity and reliability of the findings from the study, the researcher used content analysis to find out the nature of integration of sustainability in the curriculum of the business schools in the public universities in Ghana. This was followed up by face to face interviews with accounting academics on the reasons behind sustainability integration and the best approaches to adopt in integrating sustainability at the institutional, curriculum and the instrumental level. The findings from the interviews also prompted the researcher to review the curriculum of the professional accounting bodies in Ghana to find out if there is any

sustainability content in the curriculum. This approach helped the researcher to eliminate bias and increase truthfulness of the proposition on this social phenomenon.

3.8 ETHICAL STANCE

Several ethical concerns would come out as a researcher participates in research planning, searching for access to individuals and affiliations, amassing of information and examination, and bestowing the disclosures of the examination. Always, investigators would similarly be affected by the broader social benchmarks that control conduct (Zikmund, 2000). Hence, Saunders (2011) portrays research ethics as including the inquiry on how creation and clearness of a subject is done, orchestrating the investigation and getting entrance, assembling, dealing with and securing data, separating and passing on explorative discoveries in a careful and great way. Two dominant points of view in organization and business research are deontology and teleology (Saunders, 2011). Deontology implies the way that whatever the reason served by the investigation, deceitful means cannot legitimize it, however teleology recommends that the examination reason legitimizes the techniques.

This study anyway used the deontological position, and hereafter legitimate consent was sought from respondents before getting access and collecting the data, with each respondent denoting a concur edge to that effect. Also, to guarantee anonymity of the respondents, treatment of data was done in an extremely secured path with codes, known just to the researcher in order to guarantee that responses are not traced to any respondents.

CHAPTER FOUR

PRESENTATION AND ANALYSIS OF FINDINGS

4.0 INTRODUCTION

This chapter presents the findings from the content analysis as well as the findings from the interviews which have been presented in themes taking cognizance of the research objectives. The findings from the study are also discussed in this chapter. This chapter is divided into two sections. The first section presents results from the content analysis and the interviews that were conducted. The second section provides a detailed analysis of the findings with reference to literature and the concepts of the theories adopted.

4.1 NATURE OF INTEGRATION OF SUSTAINABILITY IN THE ACCOUNTING CURRICULUM

4.1.1 THE NATURE OF THE CURRICULUM OF ACCOUNTING DEPARTMENTS

As institutions of higher learning are viewed as a crucial piece of society, they have a part to play in the improvement of society in general by expanding their aptitudes and learning base. Given the critical capacity that colleges fulfil, plainly they ought not simply try to furnish students with the aptitudes and information to end up proficient accountants, yet in addition investigate the accountants in the society and pertinent advancements in accounting thought (Botes et al., 2014). Currently, there is no commitment to study about sustainability as a component of the academic prerequisites to end up a partner accountant or chartered accountant (CA) in Ghana (ICAG). The degree to which sustainability has been consolidated into college degrees and the syllabus of the professional accounting bodies was investigated in this examination through a content analysis approach. The findings from the archival data collection is presented in Table 1.0 below.

Table 4.1: Sustainability education in Ghanaian university business qualification and accounting studies

University	Compulsory sustainability component as part of degree	Integrates sustainability into other accounting courses	Offers sustainability at:		Offers sustainability related courses in accounting curriculum
			Undergraduate	Postgraduate	
UG	Yes	Yes	No	Yes	Yes
KNUST	No	Yes	No	No	Yes
UCC	No	Yes	No	No	Yes
UEW	No	Yes	No	No	Yes
UDS	No	Yes	No	No	Yes
GIMPA	No	Yes	No	No	Yes
UPSA	No	Yes	No	No	Yes

Source: Researcher's construct

Keywords and expressions running from sustainability, ecological accounting, sustainable business practices, corporate social responsibility, triple bottom line, social accounting, ethics and so forth were utilized as a part of the content analysis. The researcher used "Yes" or "No" as reaction to represent whether there is sustainability or other related courses in the educational programs or not. The findings in Table 1.0 revealed that Ghanaian public universities have not by any stretch of the imagination gained ground towards incorporating sustainability education into their accounting courses. With this knowledge of what is at present occurring in the area of sustainability accounting education in Ghana's public universities, the following section looked to

triangulate the findings from the face-to-face interviews with lecturers and the heads of the departments with the findings from the content analysis performed on the websites and handbook of the various accounting departments. This triangulation of data discussion used the following key themes identified from the literature: level of awareness of accounting educators on the concept of sustainability, institutional support towards sustainability education, integration strategies adopted in embedding sustainability and the various pedagogical tools used in teaching sustainability

4.1.2 REVIEWING THE CURRICULUM OF THE PROFESSIONAL ACCOUNTING BODIES IN GHANA

The curricula of the various professional accounting bodies in Ghana including ICAG, ACCA and CIMA was reviewed to find out if there is sustainability as a stand-alone course in the curriculum, sustainability content integrated into other courses in the curriculum and whether there is sustainability related content such as environmental studies, corporate social responsibility and ethics in the curriculum of the professional accounting bodies in Ghana. This was done as a further follow up from the results obtained from the interviews where some respondents asserted that they have actually not paid much attention to sustainability because their curriculum is designed in line with the curriculum of the professional accounting bodies. The findings from the review is presented below:

Table 4.2: Sustainability education in Ghanaian professional accounting bodies business qualification

	Sustainability as a stand-alone course in the curriculum				Sustainability integrated into other courses in the curriculum				Sustainability related contents in the curriculum			
Professional bodies	Level 1	Level 2	Level 3	Level 4	Level 1	Level 2	Level 3	Level 4	Level 1	Level 2	Level 3	Level 4
ICAG	No	No	No	N/A	No	No	Yes	N/A	No	Yes	Yes	N/A
ACCA	No	No	No	N/A	No	No	Yes	N/A	Yes	No	Yes	N/A
CIMA	No	No	No	No	No	Yes	Yes	Yes	No	No	Yes	Yes

Source: Researcher's construct

The researcher reviewed the syllabus structure of the three professional accounting bodies to find out if there was sustainability integrated as a stand-alone course in the curriculum and the results showed that there was no stand-alone sustainability course in the curriculum of the three professional accounting bodies in Ghana. Again, the curricula of the professional accounting bodies were reviewed to find out if sustainability has been integrated in other courses in the syllabus at the various levels for qualification. The researcher found out that for ICAG syllabus, sustainability has been integrated in Corporate Reporting at the professional level (level 3) under Current Developments in Financial Reporting. Students are taught and expected to understand issues regarding sustainability, environmental and social reporting.

The review of the curriculum of ACCA also revealed that the professional accounting body has content on sustainability at the professional level (level 3) under the Corporate Reporting paper. Students are taught current developments in accounting under integrated reporting concerning sustainability and environmental reporting. The syllabus of CIMA also revealed that there is

sustainability content integrated into the Financial Management paper under current developments in external reporting where students are also taught issues on sustainability and integrated reporting. Since the final level (Case Study Level) comprises of everything that students have been thought from the three levels, there are sustainability issues raised in the case study as well.

Lastly, the researcher reviewed the curriculum of the professional accounting bodies to find out if there is any sustainability related content such as corporate social responsibility and ethics raised in the curriculum. The findings revealed that all the three professional accounting bodies have both ethics and corporate social responsibility either as a stand-alone course or integrated into other courses in the curriculum across all the levels needed to obtain a professional qualification with these accounting bodies.

4.2 INSTITUTIONAL SUPPORT TOWARDS SUSTAINABILITY

4.2.1 LEVEL OF AWARENESS OF ACCOUNTING ACADEMICS ON THE CONCEPT OF SUSTAINABILITY

This section sought to find out from accounting academics the level of their knowledge on the issues of sustainability and its relevance to the accounting curriculum. The researcher also sought to find out from the accounting academics whether their level of knowledge on the concept of sustainability actually influence their decision to introduce sustainability to their students whilst teaching other accounting courses. The profile of the respondents interviewed are presented below;

Table 4.3: Profile of Respondents

	Senior lecturer	Junior lecturer	Total	Male	Female	Total
Heads of Department	6	0	6	5	1	6
Lecturers	9	3	12	10	2	12
Total	15	3	18	15	3	18

The researcher interviewed 18 respondents for the study which included six (6) Heads of Accounting Departments who were all senior lecturers in the department. This was comprised of 5 males and 1 female which shows the Head of Department position is dominated by mostly male. The researcher also interviewed twelve (12) lecturers from the 7 public universities which comprised of 9 senior lecturers and 3 junior lecturers from the various accounting department. The lecturers interviewed were made up of 9 males and 3 females which also depicts a male dominated area when it comes to the issue of sustainability. The Heads of the various department have been coded from H1 to H6 and the lecturers from L1 to L12. The themes that emerged under this are as follows:

4.2.1.1 High level of awareness

Almost all the respondents were fully aware of the concept of sustainability and the fact that it is a relevant area to look at in the curriculum to meet the growing demand by the industry for accountants who have the requisite skills to report on issues concerning sustainability. One respondent made this assertion during the interview:

L1: “I am very much aware of the issues on sustainability and I believe it’s important to include sustainability in our curriculum. In fact, I did my PHD in the area of sustainability and so I know much about the reporting guidelines concerning sustainability and all the current issues on sustainability in the news.”

Other respondents also alluded to the fact that they didn’t used to know much about sustainability but they got to know about the issues on sustainability through conferences, seminars, lectures and current happenings on the news.

L3: “Even though, I don’t teach sustainability right now, but I got to learn a lot about sustainability through our seminars and conferences. I also know that It has become a very topical issue in the world now and as a developing nation it is important that we take the issue of sustainability serious.”

L7: “Well, I teach ethics and corporate social responsibility on this campus but as you know sustainability and ethics as well as corporate social responsibility are related and because of that I know much about the issues of sustainability and the various dimensions such as the social, environmental and the economic perspective. I therefore try to chip in some issues of sustainability whenever I am teaching these related courses.”

Other respondents were so much interested in the concept of sustainability that they were happy to share the knowledge they had on the issues of sustainability. Some respondents were very much ready to talk about anything on sustainability because that is the area they have been researching on since they became accounting educators of the institution.

L9: “In fact, I am very much happy that you are conducting this study. It’s my research interest as well and I am ready to share any information I have on the issue. It’s quite saddening that a

developing country like Ghana has not fully embraced the issue of sustainability education in its curriculum. when you go to most of the developing nations, firms are required to report on their sustainability initiatives and so its compulsory for all institutions of higher learning to embed sustainability into their curriculum. Some universities have signed to the tailorries declaration and other declaration to educate their students in order to improve their knowledge on sustainability. Let us even assess the sustainable development goals, most of our students do not know much about it which raises a sort of concern. I believe sustainability education is very much needed in this era and I am glad you are conducting this study on how best we can integrate sustainability in the curriculum.”

Other respondents also shared the same view as the respondent above on his level of awareness on sustainability.

H2: “I schooled in University ‘A’ and we had a lot of the lecturers whose interest were in the area of sustainability. We got to learn a lot on sustainability during students’ presentation at seminars and conferences on sustainability and we had to go and learn some one or two things. So even though I do not teach sustainability or did not do research in that area, I learnt a lot on the issue of sustainability and I believe it’s as important as any other course in the curriculum right now.”

Even though most of the respondents were aware or had enough knowledge on the issues of sustainability, just a few of the respondents did not have any knowledge on the concept of sustainability and required a briefing on what sustainability was from the researcher.

L8: “I have heard of sustainability and I know it’s very important but I do not actually know much about it so I will be glad if you can brief me on what sustainability is really about before I can actually answer your questions.”

Another respondent also shared the same view about not knowing too much about sustainability.

L10: “For me, I know a little about sustainability but if you can educate me more on the concept of sustainability and what it really entails, I think I can answer most of the questions you will ask me. I do not want to be talking about something else whiles you are expecting something different so it’s good we are both on the same page.”

Those who didn’t have much knowledge on the concept of sustainability advocated for their institution to put in place measures to increase the awareness of its teaching staff on important issues like sustainability:

L8: “I think our department should organize more conferences and seminars for us because ever since I started this job, I have not attended any conference or seminar on sustainability which is quite not encouraging. The department could also partner with private firms to organize workshops and training for the lecturers to raise awareness and improve the knowledge of the teaching faculty on the issues of sustainability.”

4.2.1.2 Sustainability goes beyond ethics and corporate social responsibility.

Respondents were asked if sustainability would add any extra value to accounting students which is different from what ethics and corporate social responsibility is already offering. All the respondents answered in the affirmative and believed that sustainability goes beyond ethics and corporate social responsibility and hence it will definitely provide an added value to students’ life.

H1: “As you and I know, sustainability goes beyond ethics and corporate social responsibility which requires direct or immediate action. But with the issue of sustainability, we are talking about being aware of the effect of your actions on future generations and not just what you can give back

to the society. For me, I think sustainability will go a long way to add more value to students' life in terms of their behaviour and attitude towards the environment and the society."

Other respondents also shared similar view on the importance of sustainability in the curriculum.

L2: "When you look at the ethics and corporate social responsibility discourse, most of the things we teach in there are theoretical. We don't actually teach students on how to report on a companies' corporate social responsibility. It's just about the principles of ethics and corporate social responsibility, but with regards to sustainability, students will learn how to prepare sustainability reports which is now becoming more and more important to a lot of companies now because of legitimacy reasons. So why not, sustainability will add an extra value to the life of students."

L5: "In fact I teach ethics and auditing and most times I have to chip in issues on sustainability as the issues in there goes beyond the normal accounting practices. I believe strongly that sustainability is definitely going to offer more value to students even though the other courses like ethics and corporate social responsibility are of equal importance. When these students enter the work environment, they will learn how to make decisions which will not affect the future of the upcoming accountants."

4.2.2 Sustainability not explicitly stated in the vision and mission statements

Even though most of the accounting departments do not have their vision and mission statements explicitly depicting sustainability, the respondents were of the view that the other components of the vision and mission statement will help the institution achieve a sustainable culture. One of the respondents who was asked if the issue of sustainability has been integrated into the vision and mission statement of the department answered in this manner:

H4: “As you can see from our vision and mission statement, sustainability has not been mentioned anywhere but as an academic institution sustainability is a main component of the goals that the department wants to reach. As you can see the department wants to be ethical and responsible to the needs of the society by creating leaders who are ready to solve the problems of the world. So definitely the issue of sustainability is of much importance to the department.”

Other respondents believed that the institution does not have to state explicitly in their vision statement that they are sustainable before they can act in a sustainable way.

H1: “We don’t need to have a sustainable content in our vision and mission statement before we can act sustainably. We have a lot of stakeholders who are assessing us from different perspectives so sustainability is a core element in the vision of the department and we want to ensure that we are providing a holistic education that will benefit the current generation and the future generation.”

4.2.3 HODs Support for Sustainability

All the Heads of Accounting Departments of the various business schools acknowledged the relevance of sustainability in the curriculum and they all consented to the idea of integrating sustainability in the curriculum. The HODs were asked if they would like to have sustainability in the accounting curriculum and the measures, they are putting in place to make this aim materialize. Some of the respondents asserted that:

H5: “Well, for now we do not have sustainability content in the curriculum but it is an initiative that will be very much encouraged should any of the lecturers propose a better way of integrating it in the curriculum. A meeting will just be held and we will find the better way to introduce it in the curriculum.”

Another respondent also expressed the view that she will be glad to integrate sustainability in their curriculum and if she could have access to the curriculum structure of the universities who are already having sustainability in the curriculum. This is consistent with the mimetic pressures of institutional isomorphism.

H4: “I will be very glad if you can provide me with the module of the university who already has sustainability in its accounting curriculum. We all want to integrate sustainability in the accounting curriculum because of its relevance but as to how to go about it is the problem.”

Another respondent also shared the same idea:

H3: “I didn’t know some universities are already having sustainability in the curriculum. I am glad some have already taken the initiative and if we could also get help from these institutions, we would also be able to integrate sustainability in the accounting curriculum. In fact, it’s an initiative “I have actually discussed with the other lecturers and I am very much interested in this research you are doing as I believe it can be a way forward for us so you can contact me anytime if you need help with anything.”

Even though most of them do not have sustainability course in the curriculum, there are initiatives put in place to ensure that students have the opportunity to have a learning experience on sustainability outside the curriculum. The respondents were asked if the department has designed related curricular and extracurricular activities for all students, faculty and staff in relation to sustainability. One of the respondents answered in this way:

H2: “...even though we don’t have sustainability in the curriculum, we have a corporate social responsibility week where students are given the chance to go outside to educate the populace on

the benefits of engaging in corporate social responsibility and also give donations to physically challenged people. I believe this in a way to help students to learn more about social issues which are somehow close to the issue of sustainability.”

Adequate integration of sustainability into academic programmes has not yet been achieved and this may be partly due to a tight curriculum as posited by one respondent. One respondent was asked if there is any challenge which is preventing the department from integrating sustainability in the curriculum and the respondent attributed it to a tight curriculum:

H2: “Actually, we don’t have any challenge in integrating sustainability in the curriculum. The only problem is that the curriculum is full (thus there are a lot of courses that the students are offering already) and there is no way we can introduce another course in the curriculum. The department does not have enough personnel with the expertise to teach sustainability. That means we would have to look for a lecturer from another department who has enough knowledge and expertise on sustainability and currently we do not have so that has been the major impediment.”

4.2.4 Reluctance to include sustainability content

Grey et al. (1994) contended that there is a definite place for sustainability accounting education inside college accounting courses, given the part they play in building up a student's morals and in instructing students in the more extensive sense. In addition, it will also help in advancing thinking and basic reasoning aptitudes. Most of the respondents also admitted the importance of sustainability in the curriculum but it seems there was a general reluctance to actually take the initiative.

H1: “The autonomy to include a course lies in our hands and we can actually decide to introduce sustainability in the curriculum but as at now we have not thought of it. Maybe we will think about it at a future date.”

For others, their courses are undergoing reaccreditation, and it is a good opportunity for them to consider designing a module on sustainability and submit for accreditation but as to when they will do that is a question that will take a long time to answer.

H3: “Right now, our courses are undergoing reaccreditation and so we are waiting for the decision from the National Accreditation Board. After that we can think of introducing another course into the curriculum. We will just have a meeting and if we agree on it, we will see how we can introduce a sustainability course in the curriculum.”

4.2.5 Traditional Conservative Curricula

The curricula tend to reinforce discipline-based learning with emphasis on theoretical abstract problems. The desire to get exemptions for students for the professional exams has been a major impediment to the integration of sustainability in the accounting curriculum:

H3: “We will only consider introducing sustainability in the accounting curriculum if it will help students get exemptions for the professional exams. As you can see, our curriculum is designed in line with the curriculum of the professional accounting bodies and if introducing a sustainability course will not help students get exemptions, then we cannot introduce sustainability in the curriculum.”

This view of this respondent is in line with the normative theory of how things ought to be. This is because the respondent is a chartered accountant and for that matter in order to help students

achieve this status, only courses that will help students get exemptions for the professional exams will be introduced in the curriculum.

For this reason, the curriculum of the professional accounting bodies was reviewed to see if it also follows the traditional conservative of technical nature or if there are soft issues introduced in the curriculum.

4.2.6 Inadequate knowledge on designing the stand-alone sustainability module

Another theme emerging from the data gathered was the inadequate knowledge on how to design the sustainability module for students. Most of the respondents after realizing that one institution had sustainability in its curriculum as a stand-alone course wanted to see how the module looked like in order to do same in their institution. The things to include in the curriculum and whether the content should be practical or theoretical was the main challenge of most of the respondents:

H1: “I will be happy if you can get us the module of the institution that is already having a course in its curriculum so we would also know how to go about it because that is the main hindrance to us integrating sustainability in the curriculum.”

Other respondents even asked to see the module structure of the institution that was offering a course on sustainability before granting any further interview:

H5: “If you are coming tomorrow, come with the module of the institution that is already offering sustainability in their curriculum so that we can also see how best we can integrate it into our curriculum.”

4.3 STRATEGIES ADOPTED IN INTEGRATING SUSTAINABILITY INTO THE CURRICULUM

This section sought to find out from the respondents the various approaches that could be adopted to integrate sustainability in the curriculum and the motivation behind that. These are some of the themes that emerged from the data collected from the interviews:

4.3.1 Dispersion of sustainability content

Many of the respondents believed sustainability is a new area and hence must be embedded into other courses in the accounting curriculum such as financial reporting, auditing and the likes before making it a stand-alone course. This they believe will help students to better appreciate the concept of sustainability in these accounting courses before deciding on making it a stand-alone course in the future:

L1: “Sustainability is new to us in Ghana even though now there are sustainability assurance reports in the financial statements which students have access to but we need to take it a step at a time before we can introduce it as a stand-alone course but for now it should be integrated into the other accounting courses that we have such as financial reporting, auditing, management accounting. This will help students understand the reporting practice on sustainability better.”

Other respondents even asserted that they do introduce sustainability content to students when they are teaching other accounting courses such as financial reporting, taxation, cost and management accounting and others:

L12: “I am the one teaching financial reporting at both the undergraduate level and the postgraduate level. I do my best to introduce some issues on sustainability to my students because I believe it is much needed for their reporting practices when they become accountants in the

future one day. I vehemently think the best way to integrate it is to disperse it into the various accounting courses that we have.”

But for some few respondents, they believe sustainability is a very broad area and integrating it into the other accounting courses will limit the coverage and depth of the issues on sustainability. For this reason, they preferred sustainability to be a stand-alone course so that students can understand all the issues on sustainability better:

L8: “I really want the department to help me introduce sustainability in the accounting curriculum. I believe it should be a stand-alone course in the curriculum because there are so much that students need to learn on sustainability for example the guidelines on sustainability such as the Global Reporting Initiative (GRI), Sustainability Accounting Standards (SAS), United Nations Global Compact, ISO 26000 and preparing sustainability reports and assurance and many more”.

4.3.2 Sustainability as a core course

Respondents who wanted sustainability to be a stand-alone course were also asked if it should be an elective course or a core course and the reason behind their choice. One of the respondents supported the idea of sustainability being a core course in the curriculum:

L4: “The aim of introducing sustainability in the curriculum is to make sure that all our students are aware of the issues on sustainability before finishing their degree. I therefore think it should be a core course for all accounting students since we want it to benefit everybody.”

Another respondent also shared a similar view to the respondent above:

L11: “If it is made an elective course, it will mean that some students can avoid it and that is not a goal we would want to achieve when it comes to sustainability. Henceforth, it should be compulsory for all accounting students or students who will decide to major in accounting.”

4.3.3 Introduction of sustainability content at a particular point in students’ life

Respondents were asked if sustainability should be introduced to students throughout their university education or it should be introduced at a particular point on the curricula itinerary. Most of the respondents agreed that sustainability content should be introduced to accounting students at a particular point in their accounting education. Many of them believed that it is better to let students appreciate the basic issues in accounting first before introducing issues like sustainability to them later:

L4: “I strongly believe that from the early stages of the life of students, students need to appreciate the issues on financial reporting before introducing these emerging areas in accounting to them. This will help broaden their understanding on sustainability because at that point, students already know the technical stuff in accounting so adding these emerging issues will not become a problem for students.”

Other respondents shared the same views on the issue of introducing sustainability at a particular point in time in students’ education:

L10: “All students from level 100 and 200 go through the same courses no matter what area the person would like to major in later. Sustainability should not be introduced to students during this stage of their education. It is best to introduce it to them when they are in their third year or their final year when they are about to leave the school. This will help prepare them about the realities on the job market.”

H2: “In this school, all business students do the same courses in their first and second years and since the focus is on accounting students, it is better to introduce sustainability to them when they major in accounting in their third year or in their final year.”

4.3.4 Substance over form

Respondents were asked if the sustainability and other related courses such as ethics, corporate social responsibility and environmental studies that have been introduced in the curriculum are just merely a formality (thus whether they are doing it because other universities are doing it) or for legitimate reasons. All the respondents were in agreement with sustainability being of value for students instead of it being a mere course in the curriculum:

L1: “...as I already stated, sustainability is very important just as ethics and corporate social responsibility. It will just not teach students to give back to the society or be ethical in their dealings but also it will increase the awareness of students on their responsibility towards the environment and the society.”

H5: “...for me if one thinks sustainability and the other related courses are just a formality, then the person does not know the relevance of sustainability at all. We are teaching students to be more responsible towards the environment, the society and even the business. This will definitely add value to students’ life which will have a lasting change in the lives of students.”

For one respondent, there are other courses in the curriculum which can be replaced with sustainability because they have outlived their importance in the curriculum:

L3: “It looks like the curriculum is tight and it is full of courses which have outlived their usefulness. It is a matter of substitution. We just have to take some of the courses which are not too relevant from the curriculum and include sustainability because these are the pressing areas

which need to be introduced to students. The accounting curriculum is too technically focused and soft issues like this needs to be pushed in the curriculum in order for us to remain relevant.”

4.4 PEDAGOGICAL TOOLS USED IN TEACHING SUSTAINABILITY

This section sought to find out from the respondents which teaching methods or approaches will be suitable for teaching sustainability and the reason behind their choice. After analysing the data collected, these are the themes that emerged.

4.4.1 The use of formal lectures and case studies

Many of the respondents were of the view that formal lectures cannot be ignored when it comes to teaching sustainability but other methodologies that can be adopted would be the use of more case studies, guest lectures and on the field experience by visiting companies and experiencing what they do with regards to the issues on sustainability. These are some of the responses from the respondents:

L6: “I think more case studies should be used in teaching sustainability. We should try and make it as practical as possible in order to make it interesting for students.”

L8: “For me, I give my students projects to conduct a live case study where they go to the real world and research on current happenings and compare it to what is happening across the world. This helps improve their understanding on sustainability issues better than merely going through formal lectures even though formal lectures will still be used.”

L4: “Definitely formal lectures will be used in teaching sustainability but other methods such as case studies, guest speakers from the industry should also be included to broaden the knowledge that students will derive on sustainability.”

4.4.2 Difference in teaching methods with regards to sustainability and other accounting courses

The respondents were asked if their teaching style or approach will change when teaching sustainability as compared to them teaching other accounting courses. Most of the respondents agreed to the fact that their teaching style will definitely be different when teaching sustainability compared to the way they will teach other accounting courses.

L1: “I think my teaching style with sustainability will be somehow different from the way I will teach other accounting courses. As you know, the other accounting courses are technical in nature and requires mostly formal lectures but sustainability will require a different approach compared to the other accounting courses.”

L2: “The role of the accountant is emerging and we need to teach students other qualitative issues that are trending now such as sustainability, ethics and so on, so definitely my teaching approach when it comes to sustainability will be different from the way I will teach a course like financial reporting or taxation. I will use more case studies instead of formal lectures.”

4.5 DISCUSSION OF FINDINGS

4.5.1 NATURE OF INTEGRATION OF SUSTAINABILITY IN THE CURRICULUM

The finding that all and a greater percentage of the universities do not offer separate sustainability accounting courses at the undergraduate and postgraduate levels respectively, demonstrate an absence of priority for sustainability issues in accounting education. One key finding in this regard is that, although some of the universities had some form of sustainability issues or related courses, only one university had a mandatory sustainability course content. This however was even at the post-graduate level. This finding is consistent with the work of Botes, Low and Chapman (2014) who showed that sustainability issues were not prioritized in New Zealand. This finding may be explained by the fact that sustainability issues are still emerging in this part of the world and yet to receive widespread attention (Gray & Bebbington 2002; Karatzoglou, 2013).

In reviewing the course content of the various accounting departments, the findings revealed that the accounting curriculum is dominated by issues or courses regarding ethics, corporate social responsibility, and environmental studies. Most of these sustainability-related courses were mainly superficial and targeted at influencing the attitudes and perceptions of students in relation to ethics, corporate social responsibility, and environmental studies. The courses were not intended to equip students with skills to report on issues concerning the environment and the society. This is consistent with the findings of Gray and Collison (2002) who conducted a study on accounting education, sustainability and the public interest. They found out that the curriculum was mainly dominated first by ethics, teachings on environmental and then social accountability issues. This may be explained by the fact that interviewees are uncertain about the value that sustainability issues can add to the current accounting education. For instance, an interviewee argues that:

“...we already have courses on ethics and corporate social responsibility in the curriculum and I wonder the extra value that sustainability will add to students.”

Finally, the finding reveals that the dominance of ethics and corporate social responsibility in the accounting curriculum is influenced by the professional bodies. The results show that most of the universities designed their curriculum in line with that of the professional bodies. Thus, they were more likely to include sustainability in their curriculum as a stand-alone course where the professional body had done so. This shows how professional bodies can influence the decision of the universities to introduce sustainability issues in their curriculum as students get exemptions for some part of the professional level exams by following the curriculum of the professional bodies. This is well explained by the coercive isomorphism of the institutional theory.

4.5.2 INSTITUTIONAL SUPPORT TOWARDS SUSTAINABILITY

The findings from the current study reveal that almost all of the universities introduced sustainability into the accounting curriculum by embedding it in other courses rather than introducing it as a stand-alone course with the exception of only one university. This confirms the low priority that has been given to sustainability issues in the accounting education as advanced by Botes, Low and Chapman (2014). Regardless of the low patronage of sustainability issues in the accounting curriculum, some interviewees assert that they voluntarily introduce their students to sustainability issues, emphasizing that they consider it very relevant. for instance, one respondent states that:

“...to prepare my students well for the global corporate environment, I introduce them to issues on sustainability so that they do not lag behind on current issues happening globally with regards to sustainability.”

Thus, the individual values and norms of each interviewee influences them to teach sustainability issues whether it is identified in their curriculum or not. This behaviour is explained by the normative isomorphism of the institutional theory showing how the personal values of interviewees inform their decisions or actions (Weber, 2013). This is also consistent with the principle of consciousness-raising of the critical consciousness theory (Friere, 2005) showing that although interviewees were not obliged to introduce sustainability issues to accounting students, they went ahead to do so in order to raise awareness on the issues of sustainability. It is however worth identifying that interviewees who went out of their way to teach sustainability had some form of background or research interest in this area. This means that, interviewees who had sustainability background or interest were more likely to voluntarily teach their students irrespective of the curriculum requirement. This shows how the individual or social factors of an interviewee, such as educational background or research interest, can influence their actions. This is well explained by the normative isomorphism of the institutional theory (weber, 2013).

Sustainability has also not been explicitly highlighted in the vision and mission statement of the various department even though the respondents admitted its importance. However, the respondents were reluctant to integrate sustainability into the curriculum and this goes to support the finding that sustainability is not prioritized at the institutional level in terms of the value they place on sustainability. This is consistent with the findings of Botes, Low and Chapman (2014) as they found in their study that sustainability did not have much priority in the curriculum of New Zealand universities. Karatzoglou (2013) also made the same revelation of accounting academics not prioritizing sustainability at the institutional level in a review of sustainability education papers between the years 2003 to 2011.

Considering the backgrounds of the heads of the various departments as well as their teaching staff, the findings show that sustainability was prioritized in the curriculum (thus, a stand-alone) of the accounting department of only one of the public universities. This can be explained by research backgrounds of the teaching staff who helped to integrate sustainability into the curriculum. The heads of the accounting department of the other universities did not have their research background in the area of sustainability and hence it is not surprising that sustainability is not prioritized in their curriculum. Even though one head of the accounting department had her research background in the area of sustainability but it appears she did not have much support from her teaching staff. Most of the heads of the accounting departments attributed the absence of a stand-alone sustainability course to inadequate teaching staff and the loaded nature of the curriculum which leaves little room for an additional course to be introduced. Yet still, the heads of the various accounting departments were enthused to hear that one of the public institutions had sustainability as a stand-alone course in its curriculum and hence, ready to do same if they could get a sample of the course module. This is consistent with mimetic isomorphism of the institutional theory as the other heads wanted to have sustainability integrated into their curriculum as a stand-alone course because one institution was doing so in order to be seen as legitimate.

Another reason for the hesitance to change originates from the expanding weight of academics to publish more scholarly articles. This is consistent with the findings of Mathews (2007) who takes note of the fact that accounting educators are relied upon to distribute significantly more articles that would ever show up inside the constrained space of legitimate accounting journals. This he believes make accounting academics refuse to accept extra teaching responsibilities especially with the introduction of a new course into the curriculum. Also, the undeniably business-minded orientation of universities themselves places ideological and calculated requirements on

development (Parker, 2002; 2005). In accounting, there remains an assertion that professional body accreditation requires the predominance of a growing exhibit of technical aptitudes and exceedingly organized learning based around multiplying administrative necessities (Gray & Collison, 2002, p. 817). This explains why the accounting curriculum is still technically-focused instead of emphasizing on more soft issues such as ethics, corporate social responsibility, and sustainability since the curriculum is designed in line with that of the professional accounting bodies.

4.5.3 STRATEGIES AND MOTIVATION FOR INTEGRATING SUSTAINABILITY INTO THE CURRICULUM

Regardless of the varied views expressed by interviewees, the finding shows a high preference for mandatory inclusion of sustainability issues in the accounting curriculum. The respondents opted for a core course on sustainability to ensure that no student escapes the concept of sustainability by opting for another elective course in the curriculum. Hence, making it a compulsory course for all students will ensure that there is mass awareness of the issues on sustainability. This finding is consistent with the suggestion by Setó-Pamies and Papaoikonomou, (2016) who posited that elective courses regarding sustainability infer that specific students would not get any important training on sustainability either in light of an absence of intrigue or opportunity cost (thus, the fact that other elective courses are more alluring). Hence, they suggested a compulsory sustainability content in the curriculum so that it becomes a non-debatable component of the curriculum for all students.

Another interesting finding is that, the interviewees asserted that sustainability should rather be embedded into other accounting courses in the curriculum instead of integrating it as a stand-alone course. The reason behind this assertion is that sustainability is a green area in Africa and to ensure that students better appreciate the issues on sustainability, it is relevant that it is embedded into

courses such as financial reporting, corporate reporting, auditing, public sector accounting and many others. The accounting educators asserted that they introduce sustainability to their students willingly when teaching the above-mentioned accounting courses even though they are not obliged by the institution to do so. This finding is consistent with the principle of consciousness-raising of the critical consciousness theory and normative isomorphism of the institutional theory (Freire, 2005; Weber, 2013). The motivation for interviewees introducing sustainability to their students while teaching other accounting courses is the benefit, they believe students will derive from the course rather than merely having a sustainability content in the curriculum.

The respondents also suggested that sustainability should be introduced to students at a particular point in the department's curricula for students (most especially during the period when students have selected accounting as their major) to better appreciate the concept of sustainability. This finding is consistent with the suggestion made by Seto-Pamies and Papaoikonomu (2016) that sustainability, whether integrated as a stand-alone course or embedded into other courses, could show up at a specific time on the curricular, most especially towards the final years of accounting students' education. The reason being that students will better appreciate reporting on sustainability issues with their prior knowledge in financial and corporate reporting.

4.5.4 PEDAGOGICAL TOOLS USED IN TEACHING SUSTAINABILITY

The findings revealed that the use of case studies and guest lecturers in teaching sustainability will better improve students' understanding of the phenomenon. According to interviewees the current teaching style and methods are deficient and unable to well equip students for sustainability issues. Considering the backgrounds of the respondents who suggested the use of case study in addition to formal lectures as a medium for sustainability accounting education, most of them had their doctoral studies from universities in the developed nations such as the UK, Australia, USA and

the likes. It is quite not surprising that they were suggesting a case study as the appropriate medium for teaching sustainability. This is because most of them asserted that the case study was a better medium for education on soft issues such as ethics, corporate social responsibility, and sustainability during their doctoral studies in the countries mentioned earlier.

This finding is consistent with the study conducted by Cagle and Baucus (2006). The finding is also in line with the work of McVaugh and Norton (2012) who prescribed the problem-based approach when teaching sustainability as compared to when teaching other accounting courses in the curriculum. The reason behind such assertion is that sustainability has become a topical issue in accounting due to the emerging role of accountants and hence a more suitable approach such as the problem-based learning (PBL) method will be used more often by accounting academics when teaching sustainability as compared to when teaching other accounting courses.

It is worth identifying that the normative isomorphism of the institutional theory provides explanation for this finding showing how their personal values and educational backgrounds influence their actions (Weber, 2013).

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATION

5.0 INTRODUCTION

This chapter discusses a summary of the findings from the preceding chapter, deduce implications of the findings as well as recommendations for future studies. This chapter also further gives a conclusion of the research as well as recommendations for future studies.

5.1 SUMMARY OF FINDINGS

5.1.1 NATURE OF SUSTAINABILITY ISSUES RAISED IN THE CURRICULUM

Sustainability has become a topical issue in the world and countries have signed different declarations to educate its populace on sustainability across several disciplines. Many studies have been calling for its integration into the curriculum of universities across the world (Karatzoglou, 2013, Gray & Collison, 2002; Gray & Milne, 2002; Gray & Bebbington, 2000). and hence this study also sought to find out from the curriculum of the accounting departments in the various public universities in Ghana whether sustainability education is of importance in the curriculum. It is quite surprising that the results revealed that sustainability has not been integrated as a stand-alone course in the accounting curriculum of the business schools in Ghana. Only one university has a compulsory sustainability course as a stand-alone course in the curriculum at the postgraduate level. The curriculum is flooded with sustainability related courses such as ethics, corporate social responsibility and environmental studies and the traditional accounting courses. This brings into mind about the fact that most of the universities' curriculum are drawn in line with the curriculum of the professional accounting bodies in Ghana which does not have sustainability as a stand-alone course but are also flooded with other related sustainability courses such as ethics and corporate social responsibility.

For this reason, the curriculum of the professional accounting bodies was also reviewed to find out if there is any sustainability stand-alone course in their syllabus and it was found out that none of the professional accounting bodies have a stand-alone sustainability course in their curriculum. Again, the results from the content analysis revealed that content on sustainability has been integrated in other accounting courses such as corporate reporting, auditing, financial reporting, financial management and the others. Another finding similar to that of the curriculum of the universities is that the professional accounting bodies also have sustainability related courses such as ethics, corporate social responsibility and environmental studies either as a stand-alone course or integrated into other courses in the curriculum. This actually confirmed the assertion made by some respondents that the curriculum of the business schools in Ghana are designed in line with the curriculum of the professional accounting bodies making it difficult for the business schools to prioritize sustainability in their curriculum. What this means is that, it is difficult for the business schools to have space in the already tight curriculum to integrate sustainability since it does not help students gain exemptions for the professional exams.

This finding strengthens Parker (2007) and Botes, Low and Chapman (2014) studies that likewise found that inside the accounting degrees, the stringent academic prerequisites to wind up a CA leaves little space for sustainability education. Another clear example is the study conducted by De Lange, Marx, and Van der Watt (2013) in South Africa which found out that the South African Institute of Chartered Accountants, to a great extent drives the content of accounting programs conveyed at the accredited colleges. The lack of career relevance could also be attributed to the reason why accounting academics both in the professional accounting bodies and the universities are not prioritizing sustainability education but the role of the accountant in Ghana is emerging as auditing firms are now providing sustainability reports and assurance on these reports. Companies

are growing much interest in soft issues and its reporting. The accounting firms are now providing sustainability assurance and most companies are also reporting on issues concerning the environment, corporate social responsibility and sustainability. The question remains whether the universities and the professional accounting bodies will remain relevant in responding to the growing demands by the industry for accountants who are equipped with the necessary skill to report on these soft issues (Merino, 2006). This means sustainability education is now relevant for the career of these future accountant and hence the universities and the professional accounting bodies must prioritize.

5.1.2.1 LEVEL OF AWARENESS OF ACCOUNTING ACADEMICS ON THE CONCEPT OF SUSTAINABILITY

The study also sought to find out from the accounting academics their level of awareness on the concept of sustainability as it was seen from the results to drive accounting academics to educate accounting students on the issues of sustainability. The findings from the interviews revealed that most of the respondents were highly aware of the issues on sustainability and its relevance to the curriculum. Most of the respondents got to know about the concept of sustainability and its related issues through research, conferences and seminars and through teaching other related courses such as ethics, corporate social responsibility and the likes. This is in contrast with the findings of Garbie (2015) who found out in his study that the level of sustainability awareness among accounting academics was on a medium level. Just a few of the respondents did not have much knowledge on the concept of sustainability but they still expressed interest and were enthused about the idea to have sustainability as part of the accounting curriculum.

Those who were not too abreast with the concept on sustainability suggested that their institution should organize workshops and conferences for them in order to educate them on the current issues

in the field of sustainability around the world. This they believed would give them proper insight in order to also help raise awareness on the concept of sustainability among the future accountants that they are tutoring. Bebbington, Unerman and O'dwyer (2018) in their study also admitted the importance of raising awareness of sustainability specifically Sustainable Development goals among accounting academics to help in the initiation, scoping and integration of sustainability in the curriculum as they believed accounting academics could contribute substantively to the challenge of raising awareness on sustainability.

For many of the respondents, their level of awareness on the concept of sustainability actually drives their desire to educate the students on the issues regarding sustainability and they hoped authorities will put measures in place to help them introduce a course on sustainability in the accounting curriculum. This assertion is strongly supported by Atkins, Atkins, Thomson and Maroun (2015) as they posited in their study that the accounting discourse need to create a new area of environmental visibility which engenders environmental awareness on the part of the world's companies and policy makers. The respondents believed that sustainability would add value to the lives of students as sustainability goes beyond ethics and corporate social responsibility and hence it is relevant that such a course is introduced in the curriculum. The relevance of sustainability in the curriculum cannot be underestimated as Gray and Collison (2002) argued that accounting will remain a profession by serving the public need and responding to exigencies of sustainability if the curriculum is revised to include sustainability.

5.1.2.2 INSTITUTIONAL SUPPORT TOWARDS SUSTAINABILITY

The researcher interviewed Heads of the various accounting departments on their support towards sustainability education in the accounting curriculum. The findings from the interviews revealed that the departments do not have sustainability explicitly stated in the mission and vision statement

of the department however, that did not mean that the university did not support the agenda of sustainability education. The respondents asserted that they were fully aware of the relevance of sustainability in the curriculum and whatever they do as an institution, they have the issue of sustainability at the back of their minds.

All the Heads of Department were in full support of the idea of having a sustainability course in the accounting curriculum. Some of the respondents asserted that the programs they offer are undergoing accreditation and immediately that is done, they will organize meeting to see how best they could integrate sustainability in the accounting curriculum. Others have also instituted programs in their annual management week celebration where students are given the chance to engage with stakeholders and community on the issues of corporate social responsibility and sustainability in order to abreast students with the current happenings in the world.

For some respondents, sustainability has not been successfully integrated into the curriculum because of a tight curriculum which is one of the barriers preventing them from having a course on sustainability in the curriculum. Another challenge is the lack of resourced personnel to develop a course module for sustainability as asserted by one respondent. Some also posited that they do not have enough staff who can actually teach sustainability and hence they would have to look for expertise from other departments to help in teaching sustainability which would add more cost to their budget.

Another interesting finding was the fact that the Heads of Department actually had autonomy to include a course in the curriculum but there seems to be a general reluctance to actually include sustainability in the curriculum. One reason for the reluctance was the fact that the curriculum is designed in line with that of the professional accounting bodies and some respondents will only include sustainability if it will help their students get exemption for the professional exams. These

challenges are well in line with the findings of Lazano (2008) and Jabbour et al. (2013) in their study where a number of challenges were identified some of which included unwillingness to change due to extra workload, conservative attitude towards change and the lack of information on how to integrate sustainability.

5.1.3 STRATEGIES ADOPTED IN INTEGRATING SUSTAINABILITY

The objective of this section was to find from respondents the various ways of integrating sustainability in the accounting curriculum. For many of the respondents, they asserted that sustainability should be integrated into other courses in the curriculum because the issue of sustainability is a new area in Africa and hence students will appreciate it better if they study the various dimensions under the existing courses in the curriculum. Just some few respondents shared a different view in terms of sustainability being integrated as a stand-alone course because of its broad scope.

On the issue of whether sustainability should be a core course or an elective course and the motivation behind that, most of the respondents preferred sustainability being a core course instead of an elective course. They believed sustainability accounting education should be aimed at all accounting students and making it an elective course would mean that some students will be able to avoid it which will go against the objective of raising awareness for all students. This assertion is supported by Setó-Pamies and Papaoikonomou (2016) who also alluded to the fact that elective courses on these subjects will imply that certain students might not receive any relevant education on Sustainability either because of lack of interest or alternative courses.

Many of the respondents also agreed that sustainability should be introduced to students at a particular point (thus during their course major year or final year) in their education as this will help them appreciate sustainability better. Sustainability will be better understood when students

are in their third or final year as they would have better appreciate all the traditional accounting courses in the curriculum before introducing sustainability to them. The respondents believed that integrating sustainability in the curriculum should look at the benefits that will accrue to students in their job environment by making them relevant in responding to issues of sustainability. They were of the belief that sustainability shouldn't be introduced as just another course in the curriculum but it should have a specific objective for its introduction.

5.1.4 PEDAGOGICAL TOOLS USED IN TEACHING SUSTAINABILITY

This objective sought to find out from respondents the teaching methods or approaches they will adopt in teaching sustainability. Almost all the respondents agreed to the use of case study whether existing case studies or live case studies as they believed this will give student practical understanding on the issues of sustainability. However, the use of formal lectures cannot be avoided completely in teaching sustainability and hence a combination of both approaches will help in teaching sustainability. For many of the respondents, their teaching approach to sustainability and other accounting courses will not be the same as sustainability is more of a soft issue in accounting and hence a case study approach will be a more suitable method. The respondents however try as much as possible to include sustainability in the other accounting courses that they teach in the curriculum. This is supported by the findings of Botes, Low and Chapman (2014) who asserted that lecturers who introduce sustainability scope into their papers do as such on an impromptu premise. It does not create the impression that this area of instructing by lecturers takes after any approved system or guide that guarantees compelling change of leadership for sustainability education at colleges as proposed by Scott et al. (2012).

5.2 CONCLUSION

Developing enthusiasm for sustainability has set reporting on sustainability an account of a stage which organizations use to convey their sustainability endeavours to partners. An expanding number of organizations are creating an assortment of sustainability answers as indicated by various guidelines. Be that as it may, there is worry in scholastic circles that present sustainability hones are just showing minimum effort to the idea of sustainability. There is significant discussion on the issues that future administrators should address expanded difficulties in the region of sustainability and that, undeniably; there is a push for accounting scholars to assume a more significant part in this space (Marx & Van der Watt, 2013). Given the significance put on sustainability, the aim of this study was to build up the observations held by accounting academics on how best sustainability could be incorporated in the educational modules at the strategic, curricular and instrumental level in the wake of analysing the educational programs of the universities. Earlier research has shown that most academic institutions across the world and in Africa are gradually adopting an all-encompassing and interdisciplinary strategy to sustainability education, yet aside, accounting education still requires much advancement (De Villiers, 2010; Merino, 2006).

Even though accounting lecturers admitted the importance of sustainability but much needs to be done in both the curriculum of the business schools as well as the professional accounting bodies as there is minimum prioritization. There seem to be enough knowledge on the concept of sustainability among accounting academics but much work still needs to be done in order to ensure that lecturers are giving their maximum to prepare accounting students for the job market and the world at large.

Heads of the various accounting departments also seem reluctant to integrate sustainability due to lack of pressure from stakeholders such as deans of the business schools, faculty members and external stakeholders. Hence, sustainability accounting education will be possible if there is a concerted effort from all stakeholders to find a better approach to integrate sustainability. These findings suggest that accounting educators and stakeholders should be more engaged in sustainability education initiatives.

Again, accounting lecturers and Heads of Department agreed on sustainability being integrated into other courses in the accounting curriculum and the few who opted for a stand-alone course also decided on it being an obligatory course for all. They also opted for it to be introduced to students at a particular point in their university education. This recommends accounting academics should not just advocate the need for a course on sustainability, but in addition sustainability ends up implanted in all accounting courses.

Lastly, accounting educators interviewed also suggested the use of more case studies together with formal lectures in teaching sustainability in order to help students better appreciate the concept and issues surrounding sustainability.

5.3 RECOMMENDATION

This inquiry on the views of accounting academics in connection to sustainability gives vital contentions to encourage improvement in this field. Additional research in this area could include looking comprehensively at the course substance of specific accounting and sustainability courses

at the Ghanaian universities to get a more profound comprehension of the present level and approach of this sort of education. Besides, in this regard, investigation should center around the present circumstance as well as, vitally, on whether instructors have a future-oriented point of view, given the new inclinations that are reorienting organizations towards sustainable development.

Further studies could also look at the private universities to determine if they are actually doing something different from what their affiliates are doing and the motivation behind such movement. It will be interesting to find that some private universities have already taken the initiative to do something on sustainability even though their affiliates might not be doing it.

Future studies can also look at the perception of professional accountants on sustainability education provided by these public universities and the best ways they think sustainability could be integrated into the curriculum. This will help us appreciate the contribution of professional accountants towards sustainability accounting education. The perceptions of students on their level of awareness and the relevance of sustainability to their career could also be examined in future studies. This will help policy makers to know if what is being taught is merely form over substance or vice versa.

5.4 CONTRIBUTION TO LITERATURE

The sustainability accounting literature has focused on integrating sustainability into accounting education through the curriculum, at the strategic level or through the teaching approaches. But to ensure an effective integration of sustainability which would have a significant impact on the attitude of accounting students, Setó-Pamies and Papaoikonomou (2016) recommended that the integration of sustainability should be looked at by combining these three levels together in a single study. hence, this study adds to the body of knowledge by combining the three inter-reliant levels

of integrating sustainability into accounting education. Again, sustainability accounting education has become a topical issue according to Karatzoglou (2013) but a review of the literature revealed that not much attention has been paid to it in developing countries most especially in Africa. The vast resources available to countries in Africa but without the requisite skills or techniques in harnessing these resources and accounting for them to make sure future generations benefit from them is a huge problem in Africa (Zukifli, 2009). Hence, he asserted that much studies on sustainability accounting education should be conducted in Africa mostly because accountants have been known for ignoring the adverse impacts of their actions on the society and the environment. For this reason, this study focused on sustainability accounting education in Ghana which is a developing country and this study adds to the extinct literature on sustainability accounting education in developing countries.

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APPENDIX:

INTERVIEW GUIDE

LEVEL OF AWARENESS ON THE CONCEPT OF SUSTAINABILITY

- How well do you know about the concept of sustainability?
- Where did you gain your knowledge on sustainability from? Is it through teaching, conferences and seminars, research or any other source not mentioned?
- Has your knowledge on sustainability influenced your desire to integrate sustainability in the curriculum or the desire to teach sustainability?

INSTITUTIONAL SUPPORT FOR SUSTAINABILITY EDUCATION

- How has the issue of sustainability been integrated into the mission, vision and values of the department?
- Are there any efforts by the department to establish a sustainable-oriented culture?
- Has the department appointed a sustainability education coordinator in the organizational structure or does the faculty has plans of doing so?
- Are there plans in allocating a budget for planning initiatives and activities related to Sustainability education?
- Has the department designed related curricular and extracurricular activities for all students, faculty and staff in relation to sustainability?

- In your view, what do you think are the decisive factors that will ensure the effective incorporation of sustainability education in the accounting curriculum and what are some of the hindering factors?

SUSTAINABILITY AT THE CURRICULAR LEVEL

- Is sustainability a stand-alone subject or it has been embedded into different subjects in the curriculum? What are the reasons for your choice?
- In your view, should sustainability be an obligatory or an elective course and which of these approaches will ensure that the faculty achieves its aim towards sustainability accounting education?
- In terms of distribution of sustainability content, should student receive sustainability related education throughout their studies or should it appear at a certain point on the curricular itinerary? Any reason for your choice?
- Are there any sustainability issues highlighted in the other accounting courses such as taxation, corporate reporting, etc.?
- Is the introduction of sustainability and other related courses in the curriculum merely a format or it's meant to cause a particular change in students?

SUSTAINABILITY AT THE PEDAGOGICAL AND INSTRUMENTAL LEVEL

Which of these learning approaches or methodologies in your view will help create a more stimulating environment for students?

- The use of formal lectures, philosophical discussions, etc.
- The use of traditional methods such as telling stories and moral anecdotes, newspaper articles and guest lectures.
- The use of assigned readings, class discussions, videos and class projects as the most common methods to introduce concepts on sustainability.
- The use of Case studies, Students developed case studies and the use of live case studies.
- The use of experiential learning and immersion techniques.
- Are there other teaching methods not discussed above that can ensure the effective delivery of sustainability related issues to students?
- In teaching sustainability and other accounting courses, is the style different? And why?