

Sustainable Development Education in Accounting: Embedding Environmental and Social Responsibility Enhancing Students' Capacity to Engage in Ethical Decision-Making by Placing an Emphasis on Core Values in Accounting

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Abstract: This study intends to draw attention to the relevance of environmental and social responsibility in the accounting field by including sustainable development education. The Problem, Stated in Its Terms, given the growing worldwide awareness of climate change and other societal concerns, is an increasing need to teach accountants capable of contributing to sustainable development through ethical financial practices. This demand is growing at an alarming rate. This study investigates how environmental and social responsibility education might be integrated into the accounting curricula. Educators and professionals in the accounting field are interviewed as part of a qualitative research approach to understand better the current practices and challenges associated with incorporating sustainable development teaching. The research outcomes highlight the need for accounting courses, including instruction on sustainable development, so that students are better equipped to make moral decisions about their financial decisions. Conclusions In light of the study's findings, it has been proposed that degree programs in accounting include courses on sustainable accounting, ethical investing, and corporate social responsibility in their curricula. Education on sustainable development may be more effectively delivered with industrial partnerships and collaborations with sustainability experts. To summarise, future accountants who get knowledge about sustainable development as part of their education may be better equipped to advocate for ethical financial practices, find solutions to environmental problems, and make positive contributions to the well-being of society.

Keywords: Sustainable Development, Education in Accounting, Social Responsibility.

1. INTRODUCTION

In today's society, there is a growing awareness that environmentally responsible and morally responsible economic practices should be prioritised (Khan et al., 2021). The accounting discipline is essential in raising knowledge about sustainable development and implementing such principles (Pizzi et al., 2022). Suppose we want the future generation of accountants to be able to address environmental and social issues and have a good influence in the business sector. In that case, we need to educate them on sustainable development as a required component of their academic curriculum (Arumugam et al., 2015). Although several studies have investigated sustainability education in other settings, further study

is required to identify whether or not it is taught in the accounting field and how it is taught (AL-Hashimy, 2019). While there is universal agreement that accounting professionals should prioritise educating students about sustainable development, very little is known about how to include corporate and individual responsibility teachings into their curriculum (Gomes et al., 2021). Introducing education about sustainable development into the accounting curriculum may increase students' grasp of sustainability concepts and their capability to apply them in practice (Alam, 2022). Because of this, it is even more vital to identify effective ways and strategies for teaching students about sustainable development. In addition, it is beneficial for educators and others responsible for creating curricula to be aware of the potential challenges that may arise while implementing instruction on sustainable development. The following research questions will serve as the foundation for this inquiry since they were produced considering the problems discussed before.

1. How can students in the accounting discipline become more socially and ecologically aware via education focusing on sustainable development?
2. What are some successful ways that instruction about sustainable development may be included in accounting courses?
3. What kind of impact does educating students about sustainability within the accounting framework impact their ability to comprehend theoretical concepts and perform well in practice?
4. How can we overcome the challenges of incorporating teachings on environmentally responsible business practices into accounting?

The fundamental objective of this study is to investigate the potential for fostering social and environmental responsibility via the teaching of sustainable development in the accounting field. To be more explicit, the researchers expect that this study will:

1. Consider the role that a degree in accounting may play in fostering a sense of environmental and social responsibility when seen through the prism of sustainable development.
2. Find the most effective approaches to educating students about sustainable development within the context of accounting classes and use them to create lesson plans.
3. Find out how much of an adequate education on sustainable development has had on how effectively students understand and can apply sustainability principles.
4. Discuss the challenges involved in incorporating teaching on sustainable development into accounting and then provide potential solutions to these problems.

This study hopes that by answering these questions and achieving these goals, it will advance our knowledge of sustainable development education in accounting; it will also help teachers incorporate sustainability concepts into their curricula, and it will inspire the next generation of accountants to think and act more sustainably, which will have positive consequences for the world as a whole.

2. LITERATURE REVIEW

The Foundations of Ecologically Sound Development

Accounting curriculum

It has been determined that teaching students about sustainable development within the context of the discipline of accounting is an essential step toward resolving environmental and social issues (Nguyen et al., 2020). According to the findings of the prior study, the education of professionals who can participate in efforts relating to sustainable development necessitates the incorporation of sustainability principles into the accounting curriculum (García-González et al., 2020). Lessons on environmental and social responsibility must be included in accounting courses to give students a more comprehensive understanding of sustainability.

Educational Approaches to Sustainable Development

Theoretical Frameworks

The extant accounting research literature has several theoretical frameworks and models, all supporting the concept that sustainable development should be a critical concentration of accounting education (Trautwein, 2021). The use of these models offers theoretical support for the teaching of sustainable accounting practices in educational settings. Two of the most prominent theoretical frameworks in this field are the stakeholder theory and corporate social responsibility (AL-

HASHIMY, 2017; Al-HASHIMY & Al-hashimy, 2019; HUSSAIN, 2017). Both of these models are committed to integrating stakeholder viewpoints and ethical issues into accounting methods, which they have in common.

Conducting Research on Accounting Courses That Put an Emphasis on Environmental Sustainability

Using the empirical data that is now at our disposal, we can observe that sustainable development accounting has made significant progress over the last several years (Grund & Brock, 2020). In order to accomplish their primary goal of integrating topics related to sustainability into accounting education, the researchers in these studies draw on a diverse array of research approaches (Lai & Stacchezzini, 2021). The findings of this study shed light on the challenges, opportunities, and best practices of incorporating education in sustainable development within the discipline of accounting.

Integrating Environmental Consciousness into the Academic Curriculum of Accounting

There has been a significant amount of investigation on the best ways to teach students about environmental responsibility within accounting classes (Krasodomska et al., 2020). The following research articles examine various points of view, strategies, and challenges with incorporating environmental responsibility into accounting classes (Menon & Suresh, 2020). In this article, environmental accounting, the role of accountants in fostering environmentally responsible practices, and the measurement and reporting of environmental consequences are discussed in depth (AL-HASHIMY, 2018; Hasan et al., 2015; Hussein et al., 2015). These studies provide insightful information that may be used by instructors and curriculum designers who are considering incorporating environmental awareness into their accounting degrees.

Bringing Moral and Ethical Issues into the Classroom

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Previous research has been conducted to investigate the significance of highlighting the significance of introducing social responsibility issues within the accounting curriculum (Khan et al., 2021). This area of research investigates the possibility of incorporating the fundamentals of social responsibility into the academic study of accounting (Mio et al., 2022). This course examined the social responsibilities and obligations of accountants and the ethical decision-making involved in accounting (Dunn & Sainty, 2020). The findings of this study shed light on possible ways that accounting curricula may include ethical decision-making in their lessons. Through an analysis of these previous publications, this literature review comprehensively describes the current situation of sustainable development education in accounting (Oboh, 2019). The findings provide light on the process of developing accounting programs that include the ideas of environmental and social responsibility (Al-Hashimy, 2022b, 2022c, 2022d; Al-Hashimy, Said, et al., 2022). The following chapters of this dissertation provide suggestions and recommendations to enhance sustainable development education in accounting based on this knowledge (Al-Hashimy, 2022a; Al-Hashimy, Alabdullah, et al., 2022; Hussein et al., 2023). These suggestions and recommendations, in turn, indicate the need for more research.

3. METHODOLOGY

The Organisation of the Study

Including education about sustainable development in the area of accounting was the topic of this study, which used a mixed-methods approach to its research. This approach allowed for a comprehensive investigation of the research's subject matter since it used both qualitative and quantitative methods. In addition to an in-depth review of the relevant literature, primary data were gathered via questionnaires and personal interviews.

The Accumulation of Information

We conducted a detailed literature study (Accumulation of Information) to discover studies on accounting education for sustainable development. We used a comprehensive search strategy to locate monographs, articles, and reports from reputable academic journals and Internet sources. Our search was conducted online (AL-Hashmy et al., 2022; Hussain, Alabdullah, Ahmed, et al., 2023; Hussain, Alabdullah, & Kanaan Abdulkarim, 2023). The inclusion and exclusion criteria helped simplify the process of selecting relevant, high-quality studies that met the requirements of the research objectives. Surveys A questionnaire was developed to collect quantitative information on the viewpoints and practices associated with sustainable development education in accounting (Al-Hashimy et al., 2023). This information was gathered in order to better advise on future educational initiatives. The questionnaire had open-ended questions and questions based on a Likert scale,

covering areas such as instructional methodologies, course materials linked to sustainability, and administrative support. A survey was sent to a cross-university representative sample of accounting professors and students to collect their responses.

Interviews We conducted semi-structured interviews with accounting educators and practitioners to get qualitative insights on the challenges, opportunities, and approaches involved in integrating sustainable development education into accounting. Our goal was to gain insights into these areas. A set of open-ended questions that promoted extensive replies and the exchange of ideas served as the basis for the interviews.

Analysing the Data

The totality of each piece of research pertinent to the literature review was read, and a critical analysis was performed. Synthesis was performed on the collected research data, and the information was organised topically. Because of this, it was easy to perceive both the linkages between concepts and the gaps in our comprehension. The discussion and interpretation of the data were carried out, with the findings from the literature review serving as a framework at all times. Statistics software was used in order to analyse the quantitative data that was obtained from the surveys. Descriptive statistics such as frequency distributions and percentage breakdowns were used to analyse and make sense of the survey's findings. We searched the data for patterns and discovered the causal relationships between them with the help of inferential statistical methods like chi-square testing and correlation analysis. The use of these computations allowed us to recognise patterns in the data. **Conducting Interviews with the Subjects** After we had finished a thematic analysis of the qualitative data that we had gathered, the interviews that we had done were transcribed. The material acquired during the interviews was organised and put away in a way that made recognising patterns and similarities in the responses feasible. In order to find potentially actionable ideas hidden within the interview data, interpretative approaches such as continuous comparison and content analysis were used.

4. RESULTS AND DISCUSSION

Reviewing the relevant literature brought to light several noteworthy findings about incorporating education in sustainable development within accounting. There is a growing movement towards incorporating environmental and social responsibility as core precepts into the accounting curriculum. This movement is gaining momentum. Second, prior research has indicated several obstacles to effectively including sustainability in accounting education. These obstacles include the curriculum design, the faculty members' training, and the institution's support. In addition, the research presented in this body of work clarified successful strategies and best practices for incorporating considerations of sustainability into accounting programs.

Information Obtained from the Survey

The findings of this research are pretty helpful in that they give information on the viewpoints and methods used by accounting professionals in the classroom while teaching about sustainable development. According to the survey findings, an overwhelming majority of accountants believe that educating students about sustainable practices is essential. However, the degree to which sustainability-related topics were integrated into the curriculum and the methods used to instruct students on sustainable development concepts were very variable. According to the survey results, respondents also felt that the institutions they work for give insufficient assistance and resources for incorporating sustainability into their operations.

The Findings from the Interviews

By conducting interviews with accounting professors and practitioners, we collected a wealth of qualitative data on the challenges and opportunities associated with teaching sustainable development in accounting. The idea of increasing teachers' acquaintance with and competence to impart sustainability ideas in the classroom via the implementation of faculty development programs was brought up throughout the discussion. The interviewed individuals emphasised the need to increase the number of relationships between academic institutions and businesses to bridge the knowledge gap between sustainable accounting theory and practices.

5. CONCLUSION

This study aimed to investigate how education on sustainable development may be included in the discipline of accounting. When combined, the findings of the surveys, interviews, and analysis of the relevant literature provide a more comprehensive picture of accounting education's role in advancing sustainable development. Additionally, the opportunities

and difficulties associated with bringing environmental and social responsibility into accounting education were highlighted. Even though there has been some success in integrating sustainability into accounting education, it is evident that further effort is necessary to enhance curriculum design, faculty development, and institutional support in light of the results. This is the case even though there has been some success. The study emphasised the necessity of collaboration between institutions of higher learning, professional accounting authorities, and businesses to ensure the utility and effectiveness of education about sustainable development. This research provides recommendations for educators, curriculum designers, and policymakers on effectively including instruction on sustainable development in accounting curricula. All of these groups may benefit from the information presented in this study.

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