Lecturers' and Students' Perspectives on the Importance of Sustainability Accounting in the Accounting Learning Curriculum

Lintang Suminar1*, Helianti Utami2, Nurika Restuningdiah3
Universitas Negeri Malang

Corresponding Author: Lintang Suminar lintangsuminarr@gmail.com,

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The purpose of this article is to explore the perspectives of lecturers and students as actors in learning sustainability accounting and Sustainability Reporting (SR) courses and whether these courses can prepare them for employment opportunities in the sustainability field. Using a qualitative research method with a phenomenological approach, it was found that in learning sustainability accounting and SR, the most important thing is how students have the awareness to be sensitive to social, economic, and environmental issues. In its implementation, it is appropriate to be applied as an elective course, although it does not rule out the possibility of this course being made a compulsory course and curriculum redesign, and with the implementation of this course at least students have an initial understanding of the concept of sustainability accounting and principles regarding the preparation of SR, although they cannot fill job opportunities in the field of sustainability.

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ABSTRACT

The purpose of this article is to explore the perspectives of lecturers and students as actors in learning sustainability accounting and Sustainability Reporting (SR) courses and whether these courses can prepare them for employment opportunities in the sustainability field. Using a qualitative research method with a phenomenological approach, it was found that in learning sustainability accounting and SR, the most important thing is how students have the awareness to be sensitive to social, economic, and environmental issues. In its implementation, it is appropriate to be applied as an elective course, although it does not rule out the possibility of this course being made a compulsory course and curriculum redesign, and with the implementation of this course at least students have an initial understanding of the concept of sustainability accounting and principles regarding the preparation of SR, although they cannot fill job opportunities in the field of sustainability.
INTRODUCTION

In Indonesia according to Yuliandhari et al. (2022) The Financial Services Authority (OJK) has made OJK Regulation No 51 /POJK.03/2017 to stipulate that SR must be disclosed by companies primarily listed on the stock exchange, but the regulation does not require companies to submit quality SR information. Therefore, solutions are needed to overcome difficulties and improve and support the need to increase understanding and quality of SR, one of which is to integrate accounting and sustainability reports in the accounting education curriculum. Wyness & Dalton (2018) stated that higher education programs in the second decade of the 21st century need to prepare students to live, work, and develop in an uncertain and risky world that requires students to develop knowledge and competencies in sustainability. Castilla-Polo et al. (2022) and Gusc & van Veen-Dirks (2017) argue that accounting education should identify relevant learning objectives for students and then develop pedagogical activities to achieve these objectives. Accounting education learning should be expanded to include social, environmental, and economic dimensions and needs to integrate competencies such as critical thinking to educate future-relevant professional accountants.

SAE (Sustainability Accounting Education) and SEA (Social and Environmental Accounting) integrated into the accounting curriculum with learning from business cases, considering accounting alternatives, paying attention to stakeholder perspectives and interests, and accountability demands will help students understand global sustainability issues and will enrich their knowledge to become more responsible for sustainability issues in the future (Al-Hazaima et al., 2020; Wong et al., 2021). In practice, students and practitioners (accountants) say that there is still not much interest in learning sustainability accounting and that not everyone concludes that sustainability reporting is something they can relate to their disciplinary background (Eugenio et al., 2022; Hutaibat, 2019). This is because sustainability accounting and SR is a new science, so it requires deepening the material to make it a course.

So the researcher in this study aims to analyze subjective understanding by extrapolating the importance of sustainability accounting being integrated into the accounting curriculum by following research suggestions from Cho et al. (2020); Mburayi & Wall (2018); Sulkowski et al. (2020) to conduct further exploration on integrating sustainability accounting in the accounting curriculum and academics’ involvement in sustainability practices and their motivation to integrate sustainability into the curriculum, and assessing the extent to which students meet the current sustainability challenge of acting as sustainability change agents and students' awareness of sustainability issues by considering such information when evaluating future employment opportunities. The theory that will be used in exploring the perceptions of accounting lecturers and students in this study uses the perspective of human capital theory. Based on human capital theory, this article will focus on the importance of education in facilitating skilled and competent human resources. This research will use a qualitative method with a phenomenological approach.
This approach provides an individual's explanation and understanding of their experiences, which in this study is their experience in implementing sustainability accounting or SR courses.

THEORETICAL REVIEW

Human capital theory

Human capital theory is the investment in education, training, and learning that leads to increased productivity and economic growth, for the benefit of individuals and wider society (Tight, 2018). Swanson and Holton in Kasa et al. (2020) state that there are three perspectives in human capital theory. First, increased learning is related to investments made in the provision of education and training. Second, the relationship between the learning process and increased productivity levels leads to increased learning and increased productivity. Third, increased productivity is likely to affect individual wages. This theory can be said to influence education policymakers and will increase their understanding of sustainability so that they can play a role in their careers after implementing this learning.

The role of accountants in sustainability accounting and sustainability reporting

The advantage of relying on the accounting profession in the preparation of SR is that information asymmetry is reduced to a greater extent because accountants can act as gatekeepers, where accountants can convey or direct the generation of data and communicate information to higher management, and accountants can also support the development of innovative ideas and preparation of new regulations for better sustainability practices, besides that accountants can also verify data so that the information submitted is clearer and more secure so that later the trust of stakeholders who need SR will be built (Cuadrado-Ballesteros et al., 2017; Schaltegger & Zvezdov, 2015; Sorola, 2022). This is supported by the results of research by Ruiz-Barbadillo & Martinez-Ferrero (2022) entrusting sustainability assurance services to auditors, in the research sample area, sustainability assurance service providers operate without requiring certain professional qualifications, competencies, or skills due to the competitive job market. By choosing an auditor, the company’s SR is guaranteed and it is the best way to ensure the legitimacy of the company.

Sustainability accounting and sustainability reporting in the Accounting Learning Curriculum

Gusc & van Veen-Dirks (2017) also said that if university graduates are people who will work in sustainable organizations, university programs (including accounting curricula) must prepare them for this task by teaching relevant critical and ethical skills. There are five (5) alternative approaches and related system conditions that support the implementation of sustainability in professional accounting and finance curricula adapting from Rusinko (2010); Painter-Morland et al. (2016); and Wall et al. (2017b) in Al-Hazaima et al. research, (2020); Boulianne et al. (2018); and Eugenio et al. (2022), namely the first, integrating sustainability into the existing curriculum (piggybacking), second, integrating sustainability through the creation of new discipline-specific curricula (digging deeper), third, integrating sustainability into the
general core curriculum (mainstreaming), next, integrating sustainability through the creation of new cross-disciplinary curricula (focusing), and finally, integrating sustainability through broader institutional systems (requiring support and commitment).

**METHODOLOGY**

The method used in this research is qualitative. According to Parker (2014), qualitative research always discusses culture, politics, ideology, power, stories, language, symbols, perceptions, and cognition, and in J. Richardson's article (2018) qualitative research is designed to understand, not predict something. In this study, researchers want to explore and understand the perspectives of students and lecturers in the practice of sustainability in the accounting curriculum in the form of courses that are still not widely implemented by universities in Indonesia and in their implementation still need development. The research approach used is interpretative phenomenology which is designed to understand the subjective and lived experiences and perspectives of participants, or human life experiences that occur not among themselves but are in an intentional relationship with the object of attention (Friesen, 2022; Mhatre & Mehta, 2023).

The population in this study is universities in Java Island that include sustainability accounting or sustainability reporting courses in their curriculum on the website of the Accounting Department, undergraduate level, Faculty of Economics and Business. In this study, 10 (ten) participants were determined, consisting of five (5) lecturers, three (3) student alumni, and two (2) students. These ten participants meet the researcher's criteria, namely lecturers who teach SR courses and are involved in the sustainability movement and undergraduate students who have taken SR courses, from five (5) different universities. The primary data source used the results of interviews with participants. Using semi-structured techniques is very useful in interpretative phenomenological research because it focuses on the lived experiences of participants (Boadu, 2021). Interviews were conducted face-to-face, over the phone, and in Google Meet / ZOOM meetings. The duration of the interview was about 25 - 35 minutes.

The analysis and interpretation process in this study utilized QDA Miner software. Interview transcripts were transferred to QDA Miner software for codification. With the help of QDA software, the data that has been obtained is carried out (Skjott Linneberg & Korsgaard, 2019). The first data analysis is coding based on human capital theory. Furthermore, after coding, the relationship between codes is sought and grouped so that it becomes a category. The categories that have been formed in Boadu (2021) are assessed based on the principle of internal and external homogeneity which is useful for determining whether a category is meaningful and between categories has a clear level of difference between each category that has been formed. Categories are also developed from research questions (Alam, 2021), in this study researchers will develop themes from a list of questions to participants. The 15 questions are grouped into 3 themes that will be used in this research theme, namely, perspectives on sustainability accounting or SR,
implementation of SR course learning, and employment opportunities in the field of sustainability for accounting graduates.

RESEARCH RESULT
Perspectives on sustainability accounting or SR
a. Understanding or response about sustainability accounting or SR
Sustainability accounting or SR is understood by participants as an evolving accounting concept. Quoting from the interview with P1, he stated as follows.
"Accounting is already different. Calculate anything. Calculate, consider, reduce the positive (and) negative impact (of an) activity. ... future science, dynamic concept, future profit concept, (has) broad (benefits), and not just finance.". P1 (Lecturer, A, Research center leader committed to promoting sustainability))

In line with this understanding, P3 also stated as follows.
"The development of accounting must be addressed on a more multiparadigm basis, which we have focused on for a long time in financial accounting. Well, it turns out that this financial accounting needs another reporting companion, .... Well, who is responsible for building that additional reporting? Well, we have to take the initiative. With the term sustainability, that is the icon.". P3 (Lecturer, C, Author of sustainability accounting book)

Stakeholders need information on their environmental and social responsibility or awareness related to their assessment of a company. Moreover, currently, there are regulations to require companies to compile SR and there are already principles as a reference in compiling it. Although in practice SR has been implemented by companies, the quality of SR is still not good. However, whether an SR is considered a good SR or not cannot be measured with certainty. This was also expressed by the participants as follows
"SR is as far as it complies with the GRI standards or other standards, it's done. Well, just how much disclosure, right, there is a standard, well, if he follows the standard, he complies, related to the content aspect.". P3 (Lecturer, C, Author of sustainability accounting book)

b. Interest in learning or teaching sustainability accounting or SR
Two things make sustainability accounting and SR interesting for participants to learn or teach, namely the first is that sustainability accounting is a new science.
"Why I chose SR is because at least in my opinion it is something new. Like interesting, because no one has ever explored it". P6 (Alumni student, D, Studying SR in semester 6)

Second, the interest in learning and teaching sustainability accounting or SR is based on the desire to be beneficial to the environment, society, and surroundings and the desire to be able to
provide and raise awareness for students to care about economic, social, and environmental issues. This is shown by the following statement.

"For me, it is related to my value. The belief that I hold, is that humans must be Rahmatan lil'alamin, so. Being a Mercy not only to humans but also to the environment, right? Well, so far I see that it is only humans who create damage.". P5 (Lecturer, E, Lecturer)

"In my opinion, this course is important because it is indeed to foster awareness or awareness in each student because that is difficult. ..., but we also learn how we report that we also do.". P4 (Lecturer, D, Lecturer)

c. Responses on economic, social, and environmental issues after studying sustainability accounting or SR

After implementing this course, participants are more sensitive, especially to environmental issues, which they apply in their daily lives in simple actions, for example, saving energy and managing waste. Participants also utilize their knowledge after taking this course to be able to assess or analyze the SR of a company and influence the perspective on a particular company. Her statement is as follows.

"But because now I happen to be an investor in coal, related to coal companies for investment. I am now paying more attention to this SR because it has an impact on the share price, so the discussion is more with fellow investors, so. Yesterday there was a hoax, yes, many people protested, automatically the share price decreased, therefore we as investors monitor the price, do not let the price go down because of viral news, hoaxes like yesterday, in Adaro.". P7 (Student Alumni, D, Studying SR courses in semester 6)

Learning implementation of sustainability accounting or SR courses

a. Learning method

Two methods are most often used in learning, namely discussion and case method. The materials discussed include international papers or journals with topics related to sustainability accounting and SR, as well as discussing cases around them. These cases are included in the learning method, namely the case method. This can be proven by the following statement.

"(using) the case method. Some of them have ideas, for example, to make eco-bricks, from garbage, then put it in a bottle, put it in until it is very thick so that it becomes bricks or bricks, they apply it in their respective villages, so like that. Then there was also someone who finally, because of the case method, told me that around his house there was a hospital, and the hospital did not separate medical waste and non-medical waste. So that they observe their surroundings with the case method, ...". P4 (Lecturer, D, Teaching Lecturer)
b. Challenges in learning

In practice, the implementation of sustainability accounting and SR courses also has obstacles, but for participants, it is not a significant obstacle. The knowledge that is said to be new by students is initially an obstacle for lecturers in learning.

"Maybe, in the beginning, it was a bit difficult for SR, .... Students may not be aware, but this is when it is still an elective, if it is still an elective course, the obstacle is that they don't understand so many are not interested. So the interest is low ....". P5 (Lecturer, E, Lecturer)

The next obstacle in the implementation of this course is the lack of references as teaching materials, there is still little research on sustainability accounting and SR, and the books used when participants carry out this learning use books from foreign authors, using English, so students are slower in understanding them. Finally, the obstacle felt by students is that they are not directly taught to compile SR, which is felt to effectively facilitate student understanding.

c. Implementation as a compulsory or elective course

This research wants to know the perspectives of lecturers and students regarding the grouping of courses into elective or compulsory courses after they have carried out this course. From the results of interviews with participants, consisting of 3 perspectives, the first is appropriate if this course is placed in elective courses for the following reasons.

"I have the belief that the surrounding environment shapes us, so with elective subjects at least people who are interested can be gathered, if it is compulsory, the impression is that I want to be there, who knows my friends are not into or don't like SR, but still join, it's just not enough.". P10 (Student, E, Got SR material in semester 5)

"Being made an elective course in my opinion is appropriate because of our field." .... So accounting is management accounting, there is financial accounting, and the others are additional or related to other disciplines. .... Everyone should be aware of environmental issues, but not everyone should learn about standards and so on. Well, if this is required, because it is multidisciplinary, the spirit of acumen is finally lost because here we are the study program, the accounting study program.". P5 (Lecturer, E, lecturer)

The second perspective was grouped into compulsory courses, with the consideration that these courses are important and currently all activities are heading towards sustainability. From the next perspective, participants could not determine whether they were grouped into elective or compulsory courses. This was stated by P9 as follows.

"If it is to be used as a course itself, I would not say yes, but I would not say no either. Why, because I don't know how deep SR is, is it that broad of a thing that can be learned like
Employment opportunities in sustainability

a. Responses regarding the accounting profession to sustainability

P1 states that there is a big gap between the job opportunities in the sustainability field and the skills of the people themselves to fulfill those job opportunities. However, accounting graduates who have taken this course can at least do the job to a lesser extent. This was expressed by P9 and P7 as follows.

"Of course, it is very possible if we have sufficient knowledge. .... So I think accounting is identical to reporting and then about reports like that, so it is very possible. Moreover, equipped with qualified knowledge, and also equipped with standards, maybe there are standards from SR that must be obeyed, which makes it possible to accept the job offer.". P9 (Student, E, Got SR material in semester 5)

Following this sustainability accounting or SR course opens students' eyes to there are various job opportunities that can be filled by accounting graduates other than job opportunities in the field of financial accounting because fulfilling this job opportunity requires certification. The following are the results of interviews related to this.

".... But if there is no course, they don't understand that there are job vacancies like earlier, there are job opportunities to become sustainability specialists, insurance, etc. ...., not preparing them for sure. .... Not preparing them for sure after passing this course then they can become insurance, it's not that easy, yes, they have to be certified, they have to experience this. But at least, at least, they are aware that there are problems, there are job opportunities.". P5 (Lecturer, D, Lecturer in charge)

b. Self-consideration to work in sustainability

Lecturers' participation in considering themselves to work in the field of sustainability has certainly been carried out. By becoming teaching lecturers and researchers related to sustainability topics. Lecturers also have CSRS
certification, with this certification lecturers can become sustainability consultants or sustainability specialists. As for student participants, they also consider themselves to be able to fill job opportunities in the field of sustainability. Student participants are very interested in these job opportunities. This was expressed by P6 as follows.

"..., yesterday I applied to the sustainability staff, the job name is sustainability officer. Well, I see that they need mainly environmental, but they also mention accounting. Well, but it's like the last choice because the list is at the end,... I think they prioritize those who already understand, because most of what is discussed is about the environment there. .... Those who study environmental engineering understand better." P6 (Student Alumni, D, Studying SR in semester 6)

In line with this statement, P8 also has an interest in trying to find job opportunities in the field of sustainability, but it turns out that accounting graduates have not been considered for these job opportunities.

DISCUSSION
Perspectives on sustainability accounting or SR

Lecturers and students have the same perspective regarding sustainability accounting and SR. Sustainability accounting and SR are interpreted as accounting developments due to the demand to meet the demands of external and internal stakeholders, whether a company has implemented the concept of triple bottom line or 3P in its activities. Quoting a statement from a participant (P3) that the information presented is not only how much money is spent to finance their social, economic, and environmental responsibility (CSR) programs, but for example, how they are efficient in energy use, the use of technology they have to analyze environmental impacts, and the sustainability of their programs in providing educational scholarships or mentoring for MSMEs.

Participants are interested in learning this new knowledge because it is different from what they have learned before. It is not only financial reporting but also social and environmental matters that make them interested in learning about it. Furthermore, the desire to be beneficial to the environment, society, and surroundings and the desire to increase awareness of concern for social, economic, and environmental issues. Not only theoretically in terms of accounting, but this course at least it also increases and reminds us of self-awareness to be able to do what is learned applied in everyday life even though it is simple.

Learning implementation of sustainability accounting or SR courses

Sustainability accounting and SR is a growing discipline in accounting that is multidisciplinary (Khan, 2013). Accounting education is recognized as one of the key areas that has the most profound and direct impact on sustainability (Ebaid, 2022). In carrying out this course, a learning method is needed to achieve the objectives of the course. The methods used by participants in this study are discussions and case studies, which are active learning in this learning prefer direct examples that allow them to do things themselves, try things, and apply
them in practical ways. This is also expressed by Prado et al. (2020) that teaching with cases is an effective method to help students achieve learning outcomes towards sustainable development.

In practice, the implementation of sustainability accounting and SR courses also has obstacles. At the beginning of the course implementation, there were still few references used for teaching materials and more books or articles from abroad and in English, so sometimes students found it difficult to understand. Third, there is a lack of practice in making reports. Involving students in making SRs has been studied by Schoeps & Hemmer (2018) the results have a positive impact on motivating and increasing awareness of sustainability-related activities, although their intellectual contribution is considered limited. These obstacles can be overcome gradually as long as the science of sustainability accounting and SR continues to develop.

Based on interviews with participants, the development of this science is one of the things that determines whether sustainability accounting or SR is grouped into elective or compulsory courses. The development of this science will certainly affect the vision and mission of the university, faculty, and especially in this research the accounting department. If there is a change in the vision-mission, the curriculum will be redesigned. Of the 10 participants, 4 participants thought that this course was suitable to be placed in the elective course group. With several considerations, first, this course is new and still needs development with sufficient learning resources. Second, the fact in the field is that not all students are interested in taking this course, because of their ignorance about sustainability accounting, so it cannot be forced, with the assumption that if it is not done according to their interests, their understanding of the science is lacking, and the third is because the nature of this course is multidisciplinary which needs collaboration with other sciences. After all, accounting is two, namely financial accounting and management.

Participants who argue to put this course in the mandatory course group consist of 3 participants, arguing that this knowledge is very important because phenomena related to social, economic, and environmental issues are growing and need problem-solving and this knowledge is also in Indonesia itself is moving forward, namely IAI will form a sustainability standards council to make standards regarding financial reporting and sustainability (SAK Update. August 15, 2023), and in the future, this SR will be mandatory in Indonesia. So with this compulsory course, the perspective of the participant (P1) is not only proficient in accounting recording and reporting but can analyze and care about the impact of business on the earth. Furthermore, the perspectives of the other 3 participants are that they cannot decide whether this course is placed in an elective or compulsory course, with the first consideration being that it must be adjusted to the vision-mission, goals, or achievements of the university, secondly, according to the participants, there is no appropriate benchmark, and the last is focusing on how the knowledge can be applied or understood by students, not tied to being a course.

Employment opportunities in sustainability
Current job opportunities are increasingly diverse with the phenomenon of social, economic, and environmental issues, many companies open job opportunities to be able to do work related to SDGs, for example, sustainability staff, sustainability consultant sustainability specialist, and so on. In IFAC (2015) in (guest editorial) accountants play an increasingly important role in helping companies develop more sustainable business practices to address these uncertainties and challenges. However, of course, more understanding is needed so that they can play a role following the tasks assigned by the company, and of course according to their abilities. This can be proven from the research results of Arora et al. (2023); Çalışkan (2014); and Williams (2015) the expected level of involvement is different from the level of involvement they believe this indicates an implementation gap, due to the lack of defining the relationship between sustainability and accounting concepts and potential solutions to overcome problems that are a challenge for accountants, making it difficult to convert numerical information into narratives, thus limiting their involvement in reporting.

Job opportunities in the field of sustainability from the results of the above research can be interpreted that accounting graduate students, even though they have taken sustainability accounting or SR courses, cannot fulfill these job opportunities, but it does not rule out the possibility of making SR collaborate with other fields related to sustainability. So, to be able to fulfill these job opportunities, certification is needed first, such as CSRS. However, at least with this course, students become aware of job opportunities related to sustainability, because this course does not solely prepare to work in the field of sustainability but what is more important for students is their awareness of social, economic, and environmental issues that can later be applied in their future work.

CONCLUSIONS AND RECOMMENDATIONS

Participants perceived sustainability accounting and SR as the development or expansion of accounting science. Companies are not selfish but consider long-term sustainable benefits. Participants' interest in learning and teaching sustainability accounting and SR because it is a new science and the desire of students' self-awareness of sustainability issues. In its implementation, the method used is active learning. This learning also experiences obstacles including those related to the lack of understanding of students so that lecturers feel difficult at the beginning, secondly, references and teaching materials are still limited, and finally, in the learning process has not been taught to compile SR. In its implementation, a course is grouped into elective or compulsory courses, the most important thing is that the implementation of the course is carried out and can be interpreted by students and lecturers.

Related to job opportunities in the field of sustainability that may be filled by accounting graduates. But it requires a series of stages and certainly must have certification. Accounting graduates can be trusted to prepare sustainability reports, but certainly with qualified knowledge, because there is a gap between job opportunities and accountants' understanding of being able to prepare sustainability reports, and although accounting graduates are interested in job
opportunities in this field of sustainability, the fact is that not many of these job opportunities provide positions for accounting graduates. But at least accounting graduates have an understanding and knowledge of sustainability that can be their provision in job opportunities in other fields.

ADVANCED RESEARCH
The limitation of this study is that it cannot represent the overall perspective of universities throughout Indonesia. Suggestions for future researchers can use mixed methods so that more widespread research results can be found. For future research, if you want to research a similar topic, namely in sustainability accounting and SR in education, it might be better to focus on the process of implementing the course by conducting observations in its implementation, it will be more in-depth.

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