ACCOUNTING EDUCATION AND SUSTAINABLE DEVELOPMENT: EVIDENCE FROM INDONESIAN ACCOUNTING STUDENTS

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ABSTRACT

This study has two main objectives. First, to assess the readiness of Indonesian accounting students to face the demands of an increasingly sustainability-oriented profession by measuring their level of awareness, understanding, and perception of the role of accounting in supporting sustainability practices. Second, to evaluate the effectiveness of the accounting curriculum in Indonesian universities from the perspective of students as direct recipients of the educational process. The research method employed was a questionnaire survey administered to 110 accounting students who had taken Sustainability Accounting courses at several universities in Indonesia. The results indicate that accounting students at various universities in Indonesia possess a high level of awareness, understanding, and perception of the concept of sustainable development and comprehend the importance of accounting's role in supporting the achievement of these goals. The majority of students acquired knowledge about sustainable development through their studies and assessed that accounting education plays a significant role in fostering awareness of social, economic, and environmental responsibility.

Keywords: *Accounting Education, Sustainable Development, Perspective Of Accounting Students*

PENDIDIKAN AKUNTANSI DAN PEMBANGUNAN BERKELANJUTAN: STUDI EMPIRIS PADA MAHASISWA AKUNTANSI DI INDONESIA

ABSTRAK

Penelitian ini memiliki dua tujuan utama. Pertama, untuk menilai kesiapan mahasiswa akuntansi Indonesia dalam menghadapi tuntutan profesi yang semakin berorientasi pada keberlanjutan dengan mengukur tingkat kesadaran, pemahaman, dan persepsi mereka terhadap peran akuntansi dalam mendukung praktik keberlanjutan. Kedua, mengevaluasi efektivitas kurikulum akuntansi di perguruan tinggi Indonesia dari perspektif mahasiswa sebagai penerima langsung proses pendidikan. Metode penelitian yang digunakan adalah survei kuesioner yang diberikan kepada 110 mahasiswa akuntansi yang telah mengikuti mata kuliah Akuntansi Keberlanjutan di beberapa perguruan tinggi di Indonesia. Hasil penelitian menunjukkan bahwa mahasiswa akuntansi di berbagai perguruan tinggi di Indonesia memiliki tingkat kesadaran, pemahaman, dan persepsi yang tinggi terhadap konsep pembangunan berkelanjutan serta memahami pentingnya peran akuntansi dalam mendukung pencapaian tujuan tersebut. Sebagian besar mahasiswa memperoleh pengetahuan tentang pembangunan berkelanjutan melalui studi mereka dan menilai bahwa pendidikan akuntansi memainkan peran penting dalam

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menumbuhkan kesadaran akan tanggung jawab sosial, ekonomi, dan lingkungan.

Kata Kunci: Pendidikan Akuntansi, Pembangunan Berkelanjutan, Perspektif Mahasiswa Akuntansi

INTRODUCTION

The Sustainable Development Goals (SDGs) in Indonesia, targeted for achievement by 2030, have reached 62.5 percent or 139 indicators of the total targets. This outcome is significantly higher than the global SDG achievement, which stands at only 17 percent (PANRB, 2024). Sustainable development has emerged as a response to increasingly complex global challenges such as climate change, social inequality, and the alarming depletion of natural resources. It represents an approach that seeks to balance economic, social, and environmental dimensions. This concept has been globally implemented by the United Nations (UN) through the Sustainable Development Goals (SDGs), which encourage all sectors including the business sector to integrate Environmental, Social, and Governance (ESG) principles into their operations (Carlsen & Bruggemann, 2022).

Accounting is closely related to sustainable development, as both are oriented toward the continuity of economic, social, and environmental well-being in the future (Petricică, 2023). In this context, economic activities should not only emphasize financial gains but also consider their impacts on society and the surrounding environment. Through accounting practices, organizational activities can be measured and reported transparently, including performance in social and environmental aspects. Accounting is no longer limited to recording and reporting financial transactions; it also serves as a tool for assessing the extent to which organizations contribute to sustainability objectives (Akpan & Oluwagbade, 2024). For instance, companies can apply sustainability accounting to report aspects such as energy use, waste management, carbon emissions, and social responsibility toward employees and local communities.

Furthermore, accounting plays a vital role in fostering accountability and transparency two core principles of sustainable development (Sultan et al., 2024). Through sustainability reporting, stakeholders such as investors, governments, and the public can assess the extent to which companies conduct their operations responsibly and ethically.

As a developing country rich in natural resources and strongly committed to achieving the Sustainable Development Goals (SDGs), Indonesia requires accountants who are well-prepared to face the dynamics of sustainability-oriented business practices. This commitment is reflected in regulations issued by the Financial Services Authority (OJK), namely POJK No. 51/POJK.03/2017 and SE OJK No. 16/SEOJK.04/2021, which mandate public companies to prepare Sustainability Reports. These provisions indicate that sustainability issues have become an integral part of corporate practice. Therefore, readiness to address these changes must begin upstream within higher education institutions responsible for producing future accountants.

In the educational context, accounting serves as a crucial medium for instilling sustainability values among students (Tenriwaru & Serang, 2025). By integrating sustainability topics into the curriculum, students are expected to apply sustainable accounting principles in their future professional practices (Unesa, 2024).

Despite the increasing demand for accountants who understand sustainability issues, concerns remain about the readiness of accounting education to integrate these topics effectively. International research, such as that conducted by Ebaid (2022) in Saudi Arabia, reveals that although accounting students recognize the importance of sustainability, their understanding is still limited, and they are dissatisfied with the extent to which sustainability topics are covered in the current curriculum.

Based on these findings, this study aims to replicate and adapt Ebaid (2022) research in the context of undergraduate accounting students in Indonesia. The novelty of this study lies in the modification of the research instrument transforming Ebaid's questions into five-point Likert-scale statements to measure more comprehensively the levels of awareness, understanding, perception, and satisfaction of students regarding sustainability issues in accounting education.

This study has two main objectives. First, to assess Indonesian accounting students' readiness to meet the demands of a sustainability-oriented profession by measuring their awareness, understanding, and perceptions of the role of accounting in supporting sustainability practices. Second, to evaluate the effectiveness of accounting curricula in Indonesian universities from the students' perspective as direct recipients of the educational process.

The findings of this study are expected to provide relevant and contextual empirical evidence for Indonesia and offer valuable insights for higher education policymakers, lecturers, and accounting program administrators. Accordingly, accounting curricula in Indonesia can be developed more transformatively and adaptively, aligned with industry needs, to produce competent, ethical, and sustainability-oriented accounting graduates.

THEORETICAL REVIEW

Stakeholder Theory

The Stakeholder Theory, introduced by Freeman (1984), posits that companies operate within a network of relationships among various parties that influence one another. Therefore, managers are responsible for aligning these interests to achieve mutual benefit. The theory also emphasizes that business decisions inherently possess ethical dimensions. Ideally, a company's objectives extend beyond profit generation to include cooperation and positive social impact for all stakeholders (Hörisch et al., 2020). From this perspective, accounting students are viewed as future stakeholders who will play significant roles in sustainable business practices. Their understanding of sustainability accounting reflects the extent to which accounting education responds to professional and societal demands for ethical and sustainability-oriented accountants.

Sustainable Development

Sustainable Development refers to efforts to meet present societal needs without compromising the ability of future generations to meet their own (IISD, 2025). The concept was first introduced in the Brundtland Report by the World Commission on Environment and Development (WCED) in 1987. Sustainable development emphasizes the importance of balancing three main dimensions economic, social, and environmental known as the triple bottom line, ensuring that economic growth is achieved without neglecting social equity and environmental preservation (Findlay-Brooks, 2015).

Globally, the commitment to sustainable development is manifested through the Sustainable Development Goals (SDGs), launched by the United Nations (UN) in 2015 (Carlsen & Bruggemann, 2022). The SDGs serve as a framework for countries, including Indonesia, to integrate sustainability principles into public policy, business operations, and education. In the accounting context, this concept drives the development of sustainability or environmental accounting, which measures, reports, and evaluates economic, social, and environmental impacts as a form of accountability toward achieving sustainable development goals (Zuherman & Sisdianto, 2025).

Sustainability Accounting

Sustainability accounting enables organizations to measure and report their impacts across the three pillars of sustainability people, planet, and profit known as the Triple Bottom Line (Pasaribu et al., 2023). Incorporating sustainability accounting into the accounting curriculum is essential to prepare future accountants with broader perspectives on corporate social and environmental responsibilities. The integration of sustainability topics aims to ensure that students not only understand traditional financial reporting but also possess the ability to identify, measure, and disclose the social and environmental impacts of business activities (Nnam et al. (2025); Tenriwaru & Serang (2025); Firmansyah (2025); Kurniawan Saputra et al.(2024). Courses on sustainability accounting provide significant learning benefits by offering a dedicated space for students to explore social, environmental, and economic issues that are often overlooked in conventional business programs (Sharma & Stewart, 2022). Through sustainability accounting education, academic institutions not only produce competitive graduates but also foster dialogue between science, public policy, and ethical business practices. In the long term, this strengthens the national sustainability ecosystem, grounded in human and institutional capacity that is socially and environmentally responsible (Firmansyah, 2025).

Sustainability education provides numerous benefits for students, including equipping them with ethical and moral values to face future challenges and opportunities. It enhances ethical reasoning, provides real-world experiences, and develops cross-disciplinary skills. Moreover, sustainability education expands students' knowledge, skills, and information-based values, opening new career opportunities in sustainability and climate change (De Silva & Nilipour, 2025). Responsible accounting education can guide companies toward efficient and sustainable resource management. Accounting students learn to apply accounting principles that support transparent and sustainable financial management (Unesa, 2024).

RESEARCH METHOD

This study employs a survey research design using a questionnaire administered to accounting students who have completed a sustainability accounting course across several universities in Indonesia. The questionnaire consists of five groups of items aimed to: 1) assess students' awareness and understanding of sustainable development concepts, 2) evaluate their perceptions of the importance of sustainable development for society, 3) assess their perceptions of the role of accounting in supporting sustainable development, 4) measure students' satisfaction with the current integration of sustainability issues in accounting education, and 5) gather their opinions on appropriate approaches to integrating sustainability issues into the accounting curriculum.

This study extends Ebaid (2022) research by modifying the questions into declarative statements and classifying responses using a five-point Likert scale. This modification allows for more systematic and quantitative measurement of students' awareness, understanding, perceptions, and satisfaction regarding sustainable development issues and their integration into accounting education. The use of a Likert scale enables the analysis of response-level differences, facilitates the calculation of mean scores, and identifies areas requiring improvement in curriculum design or teaching approaches. Consequently, the results become more measurable, objective, and comparable across respondent groups or universities.

RESULTS AND DISCUSSION

Table 1. Respondent Characteristics

Gender	
Male	56
Female	54
Age	
18 years	22
19 years	22
20 years	21
21 years	21
22 years	24
Total: 110 Respondents	

Source: Processed data (2025)

This study involved 110 accounting students from several universities in Indonesia who had

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completed a sustainability accounting course. The sample consisted of 56 male respondents (50.9%) and 54 female respondents (49.1%). In terms of age distribution, the participants were primarily between 18 and 22 years old, with a relatively balanced distribution across age groups. This composition reflects adequate representation of undergraduate accounting students, thereby ensuring that the findings can reasonably depict their perspectives on accounting education and sustainable development.

1. Students' Awareness and Understanding of Sustainable Development Concepts

Table 2. Respons of Awareness and Understanding of Sustainable Development

Butir Pernyataan	SD	D	N	A	SA
1.1 I have heard of the term "sustainable development."	5	11	12	35	47
1.2 I understand the meaning of the term "sustainable development	6	14	10	42	38
1.3 I obtained information about sustainable development from:	Responden				
Family/Friends/Colleagues	10				
Mass Media (News Reports)	11				
Social Media	15				
University Courses	74				
1.4 I have a good understanding of the concept of sustainable development.	8	16	8	41	37
1.5 According to my understanding, sustainable development means:					
1.5.1 Development that does not harm the environment.	11	9	7	37	46
1.5.2 Development that achieves sustainable welfare for society.	4	9	5	38	54
1.5.3 Development that avoids excessive use of natural resources.	8	13	3	34	52
1.5.4 Development that maintains balance between humans and other living beings.	11	9	10	42	38
1.5.5 Development that meets the needs of the present generation without compromising the ability of future generations.	10	12	7	36	45

Source: Processed data (2025)

The findings indicate that most accounting students possess a good level of awareness and understanding regarding sustainable development. A total of 82 respondents (74.5%) agreed or strongly agreed that they had heard the term sustainable development, while 80 respondents (72.7%) stated that they understood its meaning. Furthermore, 78 respondents (70.9%) reported having a good understanding of the concept.

The primary source of information came from formal education (74 respondents), followed by social media (15 respondents), mass media (11 respondents), and peers or family members (10 respondents). The majority of students associated sustainable development with achieving long-term community welfare (83.6%), avoiding excessive resource consumption (78.2%), and meeting present needs without compromising those of future generations (73.6%).

These results suggest that accounting students are not only familiar with the concept of sustainable development but also comprehend its essential dimensions social, economic, and environmental. Formal education plays a pivotal role in shaping this awareness and conceptual understanding.

2. Students' Perceptions of the Importance of Sustainable Development for Society

Table 3. Respons of Perceptions of the Importance of Sustainable Development for Society

Statement	SD	D	N	A	SA
I believe that sustainable development is important for society and the nation.	8	8	4	35	55
I am interested in deepening my knowledge of sustainable development.	11	24	12	27	36
I believe that the implementation of sustainable development principles can improve societal welfare in the long term.	8	11	8	44	39

Source: Processed data (2025)

The results demonstrate that most students hold a positive perception of the importance of sustainable development. A total of 90 respondents (81.8%) agreed or strongly agreed that sustainable development is vital for both society and the nation, indicating a high level of awareness regarding its socio-economic significance.

Moreover, 63 respondents (57.3%) expressed interest in deepening their knowledge about sustainable development, although 35 respondents (31.8%) exhibited lower enthusiasm for further engagement. Additionally, 83 respondents (75.4%) believed that implementing sustainable development principles can enhance societal well-being in the long term.

Overall, these findings highlight that accounting students recognize the critical role of sustainable development and its long-term benefits. Nevertheless, further efforts are needed to enhance learning motivation and strengthen sustainability-related content in the accounting curriculum to foster deeper engagement and understanding.

3. Students' Perceptions of the Role of Accounting in Sustainable Development

Table 4. Respons of Perceptions of the Role of Accounting in Sustainable Development

Statement	SD	D	N	A	SA
I believe that accountants play an important role in supporting sustainable development.	11	10	12	42	35
The integration of sustainable development issues into accounting education can help accountants make a positive contribution to society.	10	9	7	43	41
Integrating sustainable development issues into accounting education will be beneficial for my future career.	9	12	11	38	40

Source: Processed data (2025)

The study reveals that accounting students generally perceive the accounting profession as having a significant role in supporting sustainable development. A total of 77 respondents (70%) agreed or strongly agreed that accountants play an important role in achieving sustainable development goals (SDGs). Furthermore, 84 respondents (76.4%) believed that integrating sustainability issues into accounting education enables accountants to make a positive societal contribution.

In addition, 78 respondents (70.9%) considered sustainability education beneficial for their future careers. These findings indicate that students understand the link between the accounting profession and social as well as environmental responsibility. This emphasizes the necessity of reinforcing sustainability-oriented accounting education to prepare future accountants who are ethical, socially conscious, and globally minded.

4. Students' Perceptions of the Current Integration of Sustainability Issues in Accounting Education

Table 5. Respons of Perceptions of the Current Integration of Sustainability Issues in Accounting Education

Statement	SD	D	N	A	SA
I have heard of the concept of sustainable development in sustainability accounting or environmental accounting courses.	4	13	11	31	51
I have received explanations about sustainable development through lectures or academic assignments.	8	12	9	36	45
In my opinion, the current level of sustainability integration in the accounting curriculum is adequate.	15	12	16	36	31

Source: Processed data (2025)

The findings show that most accounting students have been exposed to sustainable development concepts through formal learning processes. A total of 82 respondents (74.5%) stated that they had

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heard about sustainable development in sustainability or environmental accounting courses. Additionally, 81 respondents (73.6%) reported receiving explanations about sustainability through lectures or academic assignments.

However, satisfaction levels regarding the current integration of sustainability issues into the accounting curriculum varied. Only 67 respondents (60.9%) considered the current level of integration adequate, while 43 respondents (39.1%) were not fully satisfied.

These results indicate that although students have gained fundamental knowledge of sustainable development in class, there remains a need to improve the depth of material, teaching approaches, and the linkage between sustainability practices and professional accounting contexts to ensure a more comprehensive and relevant learning experience.

5. Students' Opinions on Appropriate Approaches to Integrate Sustainability Issues into Accounting Education

Table 6. Respons of Opinions on Appropriate Approaches to Integrate Sustainability Issues into Accounting Education

Statement	SD	D	N	A	SA
I believe that a specific course dedicated to sustainable development should be established.	9	6	11	44	40
I believe that sustainability issues should be integrated into existing accounting courses.	7	7	13	42	41
I believe that practical activities, case studies, or field projects related to sustainability should be included in accounting learning.	6	5	12	38	49

Source: Processed data (2025)

Most accounting students expressed strong support for strengthening the integration of sustainability issues into the accounting curriculum. A total of 84 respondents (76.4%) agreed or strongly agreed that a dedicated course on sustainable development should be introduced. Meanwhile, 83 respondents (75.5%) believed that sustainability topics should be integrated into existing accounting courses, reflecting a preference for an integrative pedagogical approach.

Furthermore, 87 respondents (79.1%) agreed or strongly agreed that practical activities, case studies, or field projects related to sustainability should be included in accounting education.

These findings demonstrate that students not only understand the importance of sustainability but also expect more contextual, experiential, and practice-based learning approaches. Such methods would increase the relevance of accounting competencies in addressing sustainability challenges in professional practice.

Discussion

The findings reveal that accounting students possess a relatively high level of awareness, understanding, and perception of sustainable development and recognize the importance of accounting in supporting its implementation. This suggests that the sustainability accounting courses they have taken effectively enhance their comprehension of sustainability concepts.

These results can be interpreted through the lens of Stakeholder Theory, which serves as the conceptual foundation for understanding the relationship between accounting education and sustainable development.

This study differs from Ebaid (2022) by 2025, exposure to sustainability-related information has become far more widespread compared to 2021. Global initiatives, government policies, and the increasing integration of sustainability issues across media and academic activities have significantly contributed to improving students' understanding. However, some students still exhibit limited comprehension, primarily due to differing levels of engagement in sustainability-focused programs and activities.

According to Stakeholder Theory, organizations including higher education institutions have responsibilities to meet the expectations of various stakeholders, such as students, society, government, and the professional community. The accounting profession originally emerged to record and report financial resources and transactions to fulfill stakeholders' informational needs. Today, while this fundamental function remains, additional expectations have emerged due to the growing emphasis on sustainability and technological advancement (Yüksel, 2020).

This evolution reflects the need for professional accountants not only to create and maintain financial value but also to measure, sustain, and report non-financial value related to business and operational outcomes. To fulfill this expanded role, the integration of sustainability accounting into accounting education has become essential.

Accounting programs play a crucial role in supporting the achievement of the Sustainable Development Goals (SDGs). Through quality education, the application of sustainable accounting principles, and transparent financial management practices, students can make tangible contributions to sustainable development. Therefore, higher education institutions must continuously adapt and strengthen their curricula to ensure deeper integration of SDG values into the learning process (Unesa, 2024).

In conclusion, the results affirm that applying sustainability principles in accounting education is not only academically relevant but also aligned with Stakeholder Theory and Legitimacy Theory frameworks. A sustainability-responsive accounting education will produce graduates capable of meeting stakeholder expectations and actively contributing to the realization of the Sustainable Development Goals (SDGs).

CONCLUSION

This study demonstrates that accounting students across various universities in Indonesia possess a high level of awareness, understanding, and perception regarding the concept of sustainable development. They also recognize the important role of accounting in supporting the achievement of sustainability goals. Most students acquired their knowledge of sustainable development through formal coursework and acknowledged that accounting education plays a crucial role in fostering awareness of social, economic, and environmental responsibilities.

Furthermore, students expressed positive perceptions toward the integration of sustainability issues into the accounting curriculum, either through the establishment of dedicated courses or the enhancement of sustainability content within existing courses. They also advocated for more practical and experiential learning approaches such as case studies, practicums, and field projects so that sustainability concepts can be applied in real-world contexts.

From the perspective of Stakeholder Theory, these findings indicate that students are aware of stakeholders' expectations for the accounting profession to not only focus on financial aspects but also to contribute to social and environmental development. Meanwhile, according to Legitimacy Theory, the integration of sustainability issues into accounting education represents an institutional effort by universities to maintain their social legitimacy amid growing demands for ethical and sustainable business practices.

LIMITATIONS AND RECOMMENDATIONS

This study has several limitations. First, the sample was limited to accounting students from several universities in Indonesia, which may not fully represent the perceptions of accounting students at the national level. Second, although a five-point Likert scale was employed, students' responses were inherently subjective and could have been influenced by their prior knowledge or experiences. Additionally, the assessment of sustainability integration within the curriculum was based solely on student perceptions, without direct evaluation of course content or instructors' teaching methods.

Future research is therefore recommended to expand the sample to include students from a broader range of universities, adopt a mixed-methods approach to gain deeper insights, and conduct direct evaluations of curriculum content and faculty competencies. Moreover, longitudinal studies could be conducted to monitor the development of students' awareness and understanding of sustainability accounting over time.

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