



Accounting Education for Sustainable Development Goals (SDGs): Integrating Sustainability, Ethics, and Accountability into Accounting Curricula

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Abstract

The adoption of the United Nations Sustainable Development Goals (SDGs) has transformed expectations of business accountability and professional responsibility. Accountants, as key actors in measurement, reporting, and assurance, play a critical role in advancing sustainable development through transparent and ethical decision-making. Consequently, accounting education must evolve to incorporate SDG-aligned competencies that extend beyond traditional financial reporting. This paper examines the role of accounting education in supporting the SDGs and evaluates how sustainability principles can be embedded within accounting curricula. Drawing on an extensive review of academic literature, international policy frameworks, and professional accounting standards, the study identifies pedagogical approaches, curriculum integration strategies, and institutional challenges. The paper proposes an integrated educational framework that aligns accounting education with SDG priorities through interdisciplinary learning, experiential pedagogy, and ethical reasoning. The study concludes that embedding SDGs into accounting education strengthens sustainability literacy, professional judgment, and societal accountability among future accountants.

Key word: Accounting Education, Sustainable Development Goals, Sustainability Accounting, Ethics, Curriculum Integration

Introduction

The adoption of the United Nations 2030 Agenda for Sustainable Development marked a paradigm shift in how economic growth, social equity, and environmental protection are conceptualized. The 17 Sustainable Development Goals (SDGs) call for collective action from governments, businesses, and professionals to address global challenges such as poverty, climate change, inequality, and responsible consumption. Within this context, the accounting profession occupies a strategic position, as it provides the information systems necessary for monitoring progress, ensuring accountability, and supporting sustainable decision-making.

Traditional accounting education has historically emphasized financial performance, compliance, and shareholder value. However, the SDGs demand a broader conception of accountability that includes social and environmental impacts. This paper argues that accounting education must be reoriented to align with sustainable development objectives by embedding SDG-related content, competencies, and values into curricula. The study explores how accounting education can contribute meaningfully to the SDGs and proposes pedagogical strategies for effective integration.

2. Theoretical Foundations Linking Accounting and Sustainable Development

The relationship between accounting and sustainable development is grounded in several theoretical perspectives. Stakeholder theory emphasizes the responsibility of organizations to multiple stakeholder groups beyond shareholders. Legitimacy theory explains sustainability reporting as a means to maintain societal approval, while institutional theory highlights how global norms such as the SDGs shape organizational behavior. Triple bottom line theory further reinforces the integration of economic, social, and environmental performance.

For accounting education, these theories provide a conceptual basis for teaching students why sustainability matters and how accounting information influences sustainable outcomes. Understanding these frameworks enables students to critically assess the role of accounting in promoting or hindering sustainable development.

3. Sustainable Development Goals and the Accounting Profession

The SDGs have direct and indirect implications for accounting practice. Goals related to responsible consumption and production (SDG 12), climate action (SDG 13), decent work and economic growth (SDG 8), reduced inequalities (SDG 10), and strong institutions (SDG 16) are particularly relevant to accountants. Accounting systems support SDG implementation through sustainability reporting, ESG disclosures, integrated reporting, and assurance services. Accounting education must therefore equip students with the skills to measure non-financial performance, evaluate sustainability risks, and communicate integrated value creation. This expanded role positions accountants as contributors to sustainable governance and long-term societal well-being.

4. Importance of SDG Integration in Accounting Education

Integrating SDGs into accounting education enhances the relevance and societal impact of accounting programs. First, it strengthens ethical awareness and professional responsibility by linking accounting decisions to real-world social and environmental consequences. Second, it aligns curricula with the evolving expectations of employers, regulators, and professional bodies such as IFAC, ACCA, and CPA.

Moreover, SDG-focused accounting education prepares graduates for emerging roles in sustainability accounting, impact measurement, ESG assurance, and public sector accountability. These competencies are increasingly demanded in both private and public sector organizations.

5. Pedagogical Approaches for Teaching SDGs in Accounting

5.1 Case-Based Learning

Case studies centered on sustainability challenges, corporate responsibility failures, and SDG-aligned business strategies enable students to apply accounting concepts in complex, real-world contexts. Such cases foster critical thinking and ethical reasoning.

5.2 Experiential and Project-Based Learning

Experiential learning approaches, such as sustainability audits, SDG impact assessments, and community-based projects, allow students to engage directly with sustainable development issues. These methods enhance practical skills and social awareness.

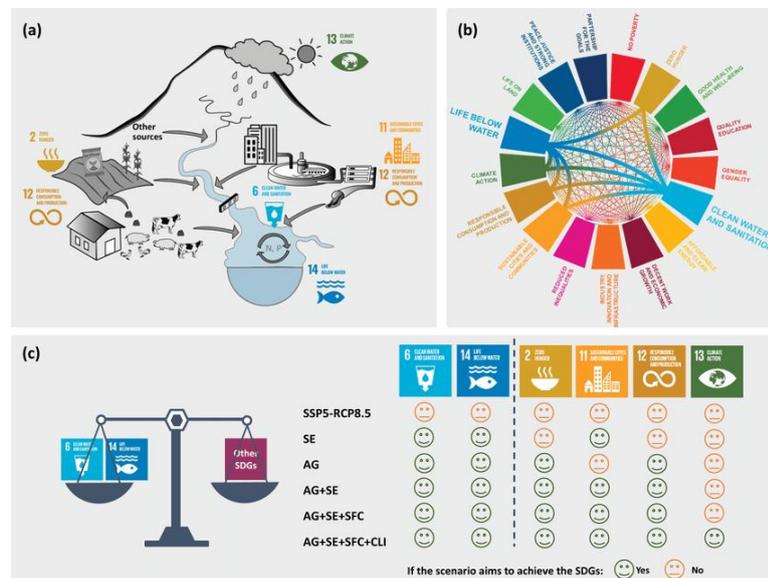
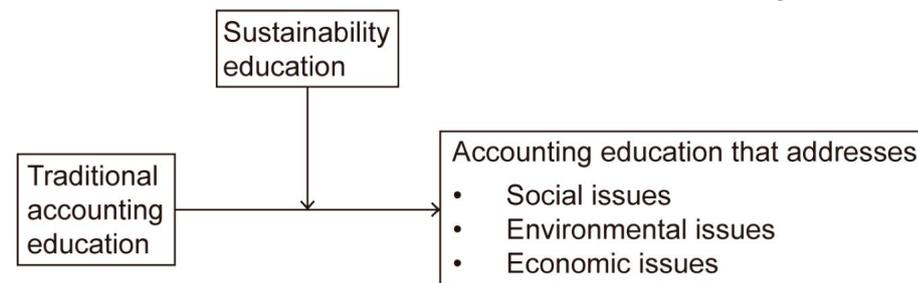
5.3 Interdisciplinary and Systems Thinking

SDGs are inherently interdisciplinary, requiring knowledge from economics, environmental science, sociology, and public policy. Integrating interdisciplinary perspectives into accounting education helps students understand sustainability as a systemic challenge rather than a technical reporting exercise.

5.4 Digital and Data-Driven Learning

The use of sustainability dashboards, ESG databases, and data analytics tools exposes students to modern reporting practices and supports evidence-based sustainability decision-making.

6. Conceptual Framework for SDG-Oriented Accounting Education



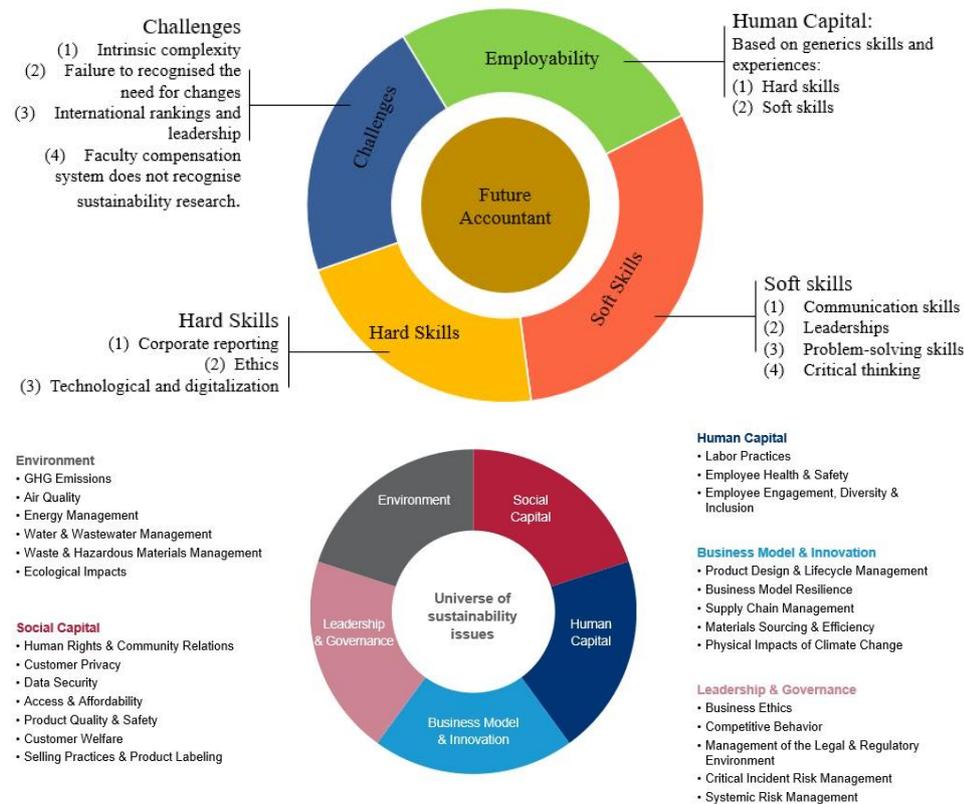


Figure 1. Integrated Framework for Accounting Education Aligned with the SDGs

The framework illustrates how SDG principles can be embedded across accounting subjects, linking ethics, sustainability measurement, reporting, assurance, and governance into a cohesive educational model.

7. Curriculum Design and Integration Strategies

Effective SDG integration requires curriculum redesign rather than isolated sustainability modules. SDG-related content should be embedded across financial accounting, management accounting, auditing, public sector accounting, and corporate governance courses. Learning outcomes should explicitly reference sustainability competencies, ethical reasoning, and stakeholder accountability.

Assessment strategies should move beyond traditional examinations to include reflective essays, group projects, sustainability reports, and scenario-based evaluations. Collaboration with industry and public sector organizations can further enhance curriculum relevance.

8. Challenges in Implementing SDG-Focused Accounting Education

Despite its importance, integrating SDGs into accounting education presents several challenges. Curriculum overcrowding limits instructional space, while faculty may lack sustainability expertise. Additionally, measuring social and environmental impacts involves ambiguity and judgment, which can be challenging for students accustomed to precise financial metrics.

Institutional resistance to curriculum change and limited access to sustainability data also hinder effective implementation. Addressing these challenges requires institutional commitment, faculty development, and resource investment.

9. Role of Educators, Institutions, and Professional Bodies

Accounting educators play a critical role in shaping sustainability-oriented professionals. Faculty must adopt innovative pedagogies, update course content regularly, and engage with sustainability research and practice. Institutions should support interdisciplinary collaboration and provide access to sustainability tools and databases.

Professional accounting bodies can facilitate SDG integration by issuing competency frameworks, offering training programs, and aligning accreditation standards with sustainability objectives.

10. Future Directions and Policy Implications

Future accounting education should deepen its focus on climate accounting, social impact measurement, public sector sustainability, and SDG assurance. Policymakers and accreditation agencies should formally recognize sustainability competencies as core learning outcomes for accounting programs. Continuous collaboration between academia, industry, and international organizations is essential to ensure relevance and impact.

11. Conclusion

Accounting education has a vital role to play in advancing the Sustainable Development Goals by preparing professionals who understand the social and environmental consequences of economic activity. Integrating SDGs into accounting curricula through interdisciplinary, experiential, and ethically grounded pedagogy enhances students' professional competence and societal responsibility. By aligning accounting education with sustainable development objectives, educational institutions can contribute meaningfully to a more transparent, equitable, and sustainable global economy.

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