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The Future is Connection:

Collaboration, Creativity and Compassion in a Digital Society

Reframing accounting education for sustainability: Responsible business mindset transformation

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Over the past four decades, accounting scholars, professional bodies and educators have called for the discipline to place greater emphasis on its ethical responsibilities and sustainability obligations (Tanima et al., 2026; Wong et al., 2021). This call has become more urgent as societies confront interconnected social, environmental, economic and political challenges that require more responsible forms of accounting practice and education. Responding to these challenges, accounting educators have turned their attention to the integration of sustainability, such as the UN Sustainable Development Goals (SDGs) into accounting education (De Silva et al, 2025). The SDGs offer a globally recognised framework for addressing these challenges and are particularly relevant to accounting education because they provide an interdisciplinary lens through which students can examine the broader societal implications of business decisions (Othman & Ameer, 2024; Twyford et al., 2024).

SDG integration, however, remains limited and often superficial, with engagement largely restricted to business-aligned goals (Bebbington & Unerman, 2018; IFAC, 2024). Accounting curricula have traditionally prioritised technical knowledge, professional accreditation requirements and market-oriented assumptions, often positioning sustainability as peripheral to core accounting competencies (Efferin & Soeherman, 2025). Despite growing sustainability-related expectations in professional accounting practice, curriculum change has often remained fragmented, and ad hoc (De Silva et al, 2025). SDG engagement is also frequently restricted to business activities rather than embracing the broader transformative vision of the 2030 Agenda (Bebbington & Unerman, 2018). These challenges are intensified in large and diverse postgraduate cohorts, where students have varied cultural, linguistic, and educational backgrounds. Educators therefore face challenges: how SDGs can be a holistic educational framework to shape students' awareness, attitudes, and perceptions of sustainable development, and ultimately support mindset transformation within accounting education, and how different curriculum design and pedagogical strategies can shape students' broader perceptions of sustainable development across the programme of study.

This project addresses these gaps by examining how curriculum design and pedagogical approaches may shape students' awareness, attitudes, and perceptions of sustainable development in accounting education, as well as their confidence in sustainability competencies. To do so, we draw upon three Master of Commerce (MCom) units – BUSS5220 Responsible Business Mindset (a foundation core MCom unit undertaken by both accounting and non-accounting students), ACCT6001 Financial Analysis (a senior financial analysis elective unit covering accounting and economic stakeholders), and Acct6008 Managerial Accounting (a senior managerial accounting core unit covering accounting and internal managers). We explore how sustainability-related content is embedded through innovative pedagogical approaches, including debates, presentations, workshops, and sustainability-focused assessment tasks.

Using a mixed-methods design – student surveys, staff interviews, and quantitative analysis – the project evaluates how learning activities shape engagement identifying conceptual difficulties. The project contributes to the broader dialogue in accounting education, curriculum design and technology-enhanced learning by showing how the SDGs can foster responsible mindset transformation, sustainability competencies and critical thinking among students. It also demonstrates how educators can use existing educational technologies and student learning data to inform curriculum design, rather than treating these systems solely as administrative tools.

Keywords: sustainability mindset transformation, SDGs, accounting education, curriculum design

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