

**The Role of Organizational Factor in Adapting Sustainable Development
in Higher Education Institutes and Its Effect on Accounting Education
Moderated by Instructors' Characteristics**

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DOI: 10.23918/ejmss.V3i4p19

Received: October 31, 2022

Revised: December 13, 2022

Published: December 20, 2022

Abstract

This study investigated the role of instructors' characteristics in adopting sustainability for accounting education. The study aimed to investigate the organizational factors that influence on adoption of sustainability in accounting Education and to set up the influence of the instructors' characteristics on adoption of sustainability in accounting education. The study employed a quantitative research design and questionnaire was the primary research instrument. Lecturers drawn from various universities were the target population for this study. Convenient sampling was used to distribute questionnaires to the respondents. Researchers conducted factor analysis, descriptive, correlation and regression analysis to figure out the relationship between dependent and independent variables. The study set up that the organizational factors had a significant influence on sustainability. It was further noted that instructors' characteristics positively moderates the influence of the organizational factors on sustainable development. Study recommends that the influence of government policy and other Non-Governmental Organizations on sustainability is an issue that should be given much prominence in future studies.

Keywords: Sustainability, Accounting, Instructor Characteristics, Education

Citation

Ali, U. Z., & Hanna, N. Y. (2022). The Role of Organizational Factor in Adapting Sustainable Development in Higher Education Institutes and Its Effect on Accounting Education Moderated by Instructors' Characteristics. *Eurasian Journal of Management Social Sciences*, 3(4), 19-34. <https://doi.org/10.23918/ejmss.V3i4p19>

1. Introduction

Sustainable education can be defined as a system with no amount of energy and talent needed for learning. It is a system that should work perfectly for every learner enrolled in school regardless of their background (Borja, 2005). Also, the energy that teachers and learners invest in education is transformed into meaningful learning and development. Sustainable education addresses the learner's essential needs in that students get essential competencies invaluable in their future lives. Studies conducted on sustainable education have since revealed that there are some strategies that can be put in place to reach sustainable education. The results obtained by the students are normally used to assess the quality of education, an aspect which shows the introspective dimension of sustainable education (Leal Filho et al., 2021).

The knowledge of accounting education is essential to learners in several aspects (Parker, 2005). In this regard, (Huckle and Sterling, 1996) argued that Sustainability education is essential for students to appreciate, understand and think critically about complex environmental, social, and economic problems. This also confirmed by (Orr, 1996). Besides that, learners can buy skills essential for the management and organization of finances and other activities. The acquisition of accounting knowledge aids learners to solve problems critically. Other than that, the students can develop logical and analytical skills which are applicable in new situations. According to (Balsen and Heinrichs, 2014), very few studies have been conducted on sustainability management especially in higher institutions of learning. Instructor characteristics and the strategies they use plays a critical role in the implementation of sustainable development goals. Hence, it is a critical aspect in teaching learners, which justifies the importance of this study.

The role of instructors' in influencing sustainability education in general and accounting education in particular is an issue that needs more attention (Healy & McCutcheon, 2005). This is because accountants play an indispensable role in all sectors that deal with financial issues, and hence the effect of unqualified accountants can be felt in other crucial sectors. There have been calls from various sources to change accounting education from a curriculum that emphasizes technical skills such as bookkeeping to other experts such as communication, presentation, and critical thinking (Gomes et al., 2020). Based on above discussion, the problem for this study can be summarized as increasing in unemployment indicator among university graduates, including accounting department graduates, which reflects a weakness in the academic and professional qualifications held by the graduates.

2. Literature review

Accounting education is broadly categorized as vocational training since it equips the learners with sufficient knowledge and skills needed for the profession. The accounting profession, like other professions, dictates that students must gain knowledge and skills through well-defined course programs and scientific competence (Cameron and Dickfos, 2014). Human factors play a significant role in supplying financial information that is used in the accounting system. Useful accounting information can only be produced and availed by an educated and qualified workforce. The quality of accounting education must be improved for the set standards to be acceptable (Goretzki & Weber, 2013). Only course programs that have satisfied all the requirements for scientific competence can be used as yardsticks for quality education. Put differently, the essential components of accounting education are theory and practice. The primary factors that figure out the quality of education are the courses, course contents, teaching tools and methods, teachers, equipment, and environment, and how the learners apply knowledge given to them (Patel et al., 2017).

Sustainability in accounting education encompasses economic, social, and environmental dimensions, so it should be viewed from a broad perspective (UCLG, 2016). Several factors can enhance or derail the successful implementation of sustainable development goals. (DeGroff and Cargo, 2009) found three factors that influenced policy implementation processes. The authors argued that the three factors were crucial and included; networked governance, social-political context, and democratic aspects. Additionally, some studies conducted by (Harris and Jones, 2018) suggested that contextual and cultural elements significantly affect policy implementation. The effectiveness of the formulated policies is primarily dictated by context and cultural issues. Sustainability is a concept applied in some universities in some way. According to (Leal, 2010) The introduction of sustainability programs at the University is associated with some benefits. First, the integrated approach towards sustainable development issues and how they are integrated with social and economic, biological, and ecological matters largely promotes the quality of education provided to students and improves the quality of research (Kitamura and Hoshii, 2010). Besides that, sustainable development results to development of conservation ethics among students, staff, and other groups (Mitchell, 2011). Moreover, it also motivates stakeholders in Higher Institutions of Learning, an aspect that further leads to better use of natural resources about consumption and buying of goods. Additionally, its sustainable development courses offered at the university promotes awareness among students on pertaining sustainability especially about environmental conservation policies and regulations as a whole and on conservation in general (Kitamura and Hoshii, 2010).

Factors that influence the adoption of sustainable development include but are not limited to; organizational factors, financial factors, environmental and legal factors. Organizational factors refer to all the elements that affect the way the organization and employees within the organization conduct themselves. Proper implementation of organizational factors within an institution is beneficial since it promotes sustainability (Bhattacharya et al., 2016). Research has set up that there are some organizational factors that influence the implementation of sustainable development, communication has been identified as one of the critical factors that affect other aspects of organizational change. Studies conducted by (Ramos et. al., 2015) investigated the implementation of sustainable development within Higher Institutions of Learning and other organizations. Other studies conducted by (Zutshi and Creed, 2018) reported that some Higher Institutions of learning were reprimanded for not ensuring that communication of sustainability themes stay at the institutional communication strategies. The authors further suggested that an assessment of the efficiency of the communication protocols should be anchored on the actions taken by the recipients of such information.

All professionals including accountants are obligated to offer quality service to the people who depend on their ability and skills. Professionals are therefore deeply concerned about the quality of work they execute. Teachers of accounting are not exempted from performing these duties, they are expected to spend more time thinking and studying accounting principles and theories (Mohamad et al., 2018). Instructors contribute valuable information to students through written and spoken words. Instructors are expected to conduct research, study, and identify the proper accounting methods (Rennings, 2000). In the most recent past, there have been considerable changes in the business world as well as the nature and the role of the accounting profession. These changes have consequently transformed the accounting education system. Several issues related to accounting education system have been identified by educators throughout the world. In most parts of the world, the accounting curriculum is designed in such a way that it prepares students to undertake professional qualifying exams. Changes in the accounting education can only be implemented by instructors since they oversee implementing the said structure (Kendirli et al. 2015). The accounting curriculum should be tailored to match with the accounting education, it should not focus on traditional training of students (Mohamad et al. 2018). In most institutions of higher learning, the curriculum seems to be narrow, hence they have been offering limited knowledge and skills which are essential for students in the job market.

3. Research questions

The following research questions were formulated from the research aims and will be used to guide the study.

- a) Which factors influence adapting SD (Strongly Disagree) in higher education?
- b) what is the effect of SD on accounting education?
- c) What is the effect of the instructor's characteristics on the adapting sustainability development in higher education?

4. Objectives of the study

The following aims will guide this study:

- a) To investigate the factors that influence on the adoption of SD in higher education.
- b) To investigate the effect of SD on accounting education
- c) To set up the influence of the instructors' characteristics on the adoption of sustainability development in higher education

5. Problem statement

Since Iraq's education system was badly affected by the protracted war, higher education did not lag behind. It is reasonable to assume that Iraq's education system lags behind other nations' systems academically. a factor that has therefore affected the caliber of accounting graduates coming out of higher education institutions. Such insufficiencies in curriculum creation and educational quality have a significant impact on sustainable schooling (Saqib et al., 2020). The higher education institutions appear to have fallen short on some quality assurance and accounting criteria. It is also questioned how well the students who want to become future accountants are studying and what knowledge they have bought (Ibrahim, 2014). Since accountants are essential in every industry that deals with finance, their absence might have a negative impact on other vital sectors.

6. Methodology

The study relied heavily on empirical studies hence quantitative research design was considered proper for the study due to its exploratory nature. To a more significant extent, this study depicted all the vital characteristics that are associated with a quantitative study. The study investigated one independent variable (Organizational factors) and one moderating variable (instructors' characteristics) and one dependent variable (accounting education). Since the purpose of this study is to investigate the role of instructors' characteristics in adopting the sustainability for accounting education, the study sample was drawn from lecturers who are based in higher institutions of learning. It should be noted that it is the lecturers' characteristics

that play a central role in the adoption of sustainability for accounting education. The population for this study was estimated to be 200 individuals, some of them were accountants and others are instructors in higher institutions of learning. The study sample was chosen based on the study carried out by (Gomes et al., 2020). The study used convenient random sampling to distribute the questionnaires to the targeted population. The sampling technique was convenient since the respondents could fill questionnaires at their own convenient time.

Questionnaire was the primary instrument used for gathering quantitative data. The questionnaire was adopted from a study carried out by (Fuchs et al., 2020) and was changed to relate this study's topic. The research instrument consisted of three main parts. The first part captured the participant's demographic details, including age, education, and work experience. The second part of the questionnaire captured the independent variables of the study which include: organizational factors, financial, environmental, legal, instructors' characteristics and accounting education. The last part of the questionnaire was used to obtain the participants comments and suggestions.

Table 1 Summary of the questionnaire

Part	Section	Contents
1		Demographic information
2	A	Organizational factors
	B	Sustainability
	C	Instructor characteristics
3	D	Suggestions

The table 2 below shows major organizational factors affecting sustainability in education. Based on this study's literature review, the researcher selected 5 variables in terms of organizational factors discovered to affect sustainable development. The questionnaire was designed in such a way that 5 items captured organizational dimension.

Table 2 Organizational Factors affecting sustainability

Variable	Item Number	Source of items
Leadership	4	Thiauru, (2020)
Communication	5	
Management Structure	6	
System	7	
Process	8	

Validity

In this study, the Pearson correlation, Tolerance value and VIF were used to test criterion validity. Table 3 shows factor analysis for organizational factors. According to the table and by

Using the latent root criterion for the professional bodies, only one factor was extracted which explains about 57.311%.

Table 3 KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.781
Bartlett's Test of Sphericity	Approx. Chi-Square	165.457
	Df	10
	Sig.	<.001

Using the latent root criterion for the professional bodies, only one factor was extracted which explains about 57.311% of the cumulative variance.

The validity and reliability of the questionnaire was proven and used for purposes of modification. It is crucial to figure out reliability and validity to ensure that the questionnaire is of excellent quality (Cavana et al., 2001). Other than setting up the validity and reliability of the questionnaire, the instrument was subjected to piloting to improve it is the quality of the items. The instructors in the accounting department were requested to aid in the validation and piloting of the questionnaire. Content validation of the questionnaire was conducted from two main perspectives. First, the items were collected from the earlier published studies from the study's literature review. Secondly, the items were subjected to a thorough review by a team of professional and academic experts. To confirm the questionnaire, it was given to a team of 5 experts, three of them were experts in quantitative research while the other two should be experts in accounting. Useful suggestions on how to improve the quality of the research instrument were then considered. The data obtained after analysis were presented in charts and tables. The findings of the data analysis were presented without falsification and the data analysis and interpretation done objectively to eliminate bias.

Regression Analysis

Regression analysis was performed and used to figure out the research equation since it proves the relationship between the one dependent variable and the independent variables (Creswell, 2008).

Table 4 Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		β	Std. Error	Beta		
1	(Constant)	4.847	.634		7.649	<.001
	Organisational	.239	.080	.326	2.998	.003
	Instructor characteristics	.004	.059	.008	.071	.943

a. Dependent Variable: Sustainable Development

Table 4 shows the relationship between the dependent variable sustainable development and the independent variables (organisational factors and instructor characteristics). All the four variables were included in the analysis and the results show that organization ($\beta = .239$, $p = .003$), was significant.

7. Data Analysis

The analysis discussed in this section include Factor analysis, descriptive analysis, correlational analysis, multiple regression analysis.

4.1 Descriptive Analysis

Descriptive analysis was performed to set up to identify the characteristics of various variables included in the study. The mean, standard deviation, maximum and minimum values of the variables were computed. Each of the variables contain some items, the result for each item is presented separately. To interpret the results appropriately, three (3) was computed as the mean score for the five-point Likert scale, a mean score that is higher than 3 is treated as highly (positive) while a mean score that is below three is perceived as low(negative) (National Institute of Standard and Technology, 2010).

4.1.1 Descriptive Statistics for Organizational Factors

The mean value for all the items associated with the organizational factors is below 3 and hence perceived as low or negative. Put differently, majority of the respondents did not agree with the statements reflected in the survey on matters pertaining organization. For instance, some respondents do not feel that adoption of Sustainable Development goals can be affected by adopting financial policies that have systems for controlling expenditure.

Table 5 Descriptive Statistics for Organizational Factors

	N	Minimum	Maximum	Mean	Std. Deviation
Reporting mechanisms	105	1.00	4.00	1.7524	.63217
Financial policies	105	1.00	5.00	1.8190	.63217
Budgets auditing & financial plans	105	1.00	4.00	1.7048	.64932
Performance on financial matters	105	1.00	4.00	1.7524	.63217
Generating revenue	105	1.00	3.00	1.8762	.63086
Valid N (listwise)	105				

4.1.2 Descriptive Statistics Sustainable development

Item 28 (Sustainable development) registered the highest mean and the highest standard deviation. Majority of the respondents felt that the provision of water and good health care

services if one strategy of enhancing sustainable development. On the other side, item 31(Economic policies) recorded the lowest mean. In other words, some respondents do not believe that the formulation of economic policies can play a crucial role in reducing poverty and differences in income.

Table 6 Descriptive Statistics Sustainable development

	N	Min	Max	Mean	Std. Deviation
Access to education and health services	105	1.00	5.00	3.2000	1.00384
Economic development	105	1.00	4.00	1.9810	.60417
Preserving nature	105	1.00	5.00	1.8762	.74285
Economic policies	105	1.00	4.00	1.8381	.66685
renewable energy sources	105	1.00	5.00	2.1905	.82153
Valid N (listwise)	105				

4.1.3 Descriptive Statistics for Instructor characteristics

The analysis shows that item 26 (Transfer the sustainability values and motivations to students) had the highest mean. It could be that some respondents felt that the transfer of values to students could be a vital role in nurturing students and motivating them to be conscious with the sustainable development as shown in table 7.

Table 7 Descriptive Statistics for Instructor characteristics

	N	Minimum	Maximum	Mean	Std. Deviation
Accounting knowledge	105	1.00	5.00	1.5714	.77033
Accounting education	105	1.00	22.00	2.0952	2.04528
Accounting courses	105	1.00	4.00	1.7429	.60492
Strategies for sustainable development	105	1.00	5.00	2.2000	.88143
Strategies for teaching	105	1.00	4.00	1.9143	.68098
Valid N (listwise)	105				

4.2 Factor Analysis

Factor Analysis (FA) is a technique that can be used to minimize many variables by combining the variables which are related together. The approach is designed to test whether one group is significantly different from another group (Pallant, 2007). In factor analysis, a considerable number of items is reduced by a smaller number of items. After performing factor analysis, reliability analysis will be performed. This analysis was used to select the right number of items to be included in the questionnaire.

4.2.1 Variance for Organizational factors

Table 9 below shows total variance. According to the table and by Using the latent root criterion for the professional bodies, only one factor was extracted which explains about 57.311%.

Table 8: KMO and Bartlett's Test Organizational Factors

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.781
Bartlett's Test of Sphericity	Approx. Chi-Square	165.457
	Df	10
	Sig.	<.001

Table 9: Total Variance of Organizational Factors

Total Variance Explained						
Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.866	57.311	57.311	2.866	57.311	57.311
2	.750	15.005	72.316			
3	.551	11.010	83.326			
4	.508	10.152	93.478			
5	.326	6.522	100.000			

Extraction Method: Principal Component Analysis.

Additionally, table 10 below shows component matrix for organizational factors, in this case organizational factors have one meaningful component only.

Table 10 Component Matrix

Item	Component 1
Leadership	.801
Communication	.770
Management Structure	.768
System	.724
Process	.719

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

4.2.2 Reliability test Organizational Factors

Table 10 below shows the values of Cronbach's alpha that are associated with financial factors. According to Nunnally (1978), the minimum acceptable value is 0.6, the Cronbach's Alpha for the five items depicted in table 10 are above 0.6 and hence suitable for subsequent analysis.

Table 11: Reliability test Organizational Factors

Item	Cronbach's Alpha
Financial policies	.788
Accounting policies	.772
cordial relationship with development partners	.761
Challenges of implementing projects	.774
Implementation of projects	.789

4.2 Correlational Analysis

4.2.1 Correlational analysis of organizational factors

A correlational analysis was performed to set up the association between the various variables. A bivariate correlation was hence performed, it is a procedure that computes Pearson's correlation coefficient, Spearman's Rho, and Kendall's Tau and their significance levels. The analysis shows a strong and positive correlation between organisational factors and characteristics.

Table 12: Correlational Analysis of organizational factors and sustainable development

		Organ	Moderator	"6- Sustainable Development
Organizational	Pearson Correlation	1	.337**	-.112
	Sig. (2-tailed)		<.001	.257
	N	105	105	105
Moderator	Pearson Correlation	.337**	1	-.173
	Sig. (2-tailed)	<.001		.077
	N	105	105	105
"6- Sustainable Development	Pearson Correlation	.517**	.398**	1
	Sig. (2-tailed)			
	N	105	105	105

4.2.3 Correlational Analysis for Sustainability Development and Accounting Education

A correlational analysis was performed to set up the degree of association between some variables. Statistical analysis revealed that there was a positive and significant association between literacy skills and Wikipedia's interface and features which were easy to understand ($r = .284^{**}$, $p < 0.01$). Additionally, a significant and positive relationship was noted between reliability of information obtained from Wikipedia and related sources for university research project ($r = .374^{**}$, $p < 0.01$). A positive and significant association was noted between related sources for research project and use of Wikipedia for graduation research project ($r = .524^{**}$, $p < 0.01$). The findings as depicted in table 4.4.1 show a positive and significant association between Accounting Education and Sustainable Development ($r = .524^{**}$, $p < .001$).

Table 13: Correlational Analysis for Sustainability Development and Accounting Education

	SD		Accounting Education
Accounting Education	Pearson Correlation	.524**	1.00
	Sig. (2-tailed)	.039	.235
	N	105	105
Sustainable Development	Pearson Correlation	1.00	.524**
	Sig. (2-tailed)	<.001	<.001
	N	105	105

4.3 Regression Analysis

Multiple regression was performed to set up the relationship between the dependent variable, sustainable development and the independent variables which included Organizational and the instructor characteristics. In multiple regression, one relationship can be explained by a variety of indicators. The R value describes the extent to which a set of variables are able to predict a specific outcome. Apart from .001 and .05 as significant levels, the I can be accepted as significant level (Ang, et al., 2001; Speed, 1994). The analysis has set up that the R^2 value for this study is .322 as shown in table 4.4.1. This implies that Organizational, and Instructor characteristics explained 32.2% of the variance of sustainable development. Besides that, the R^2 statistic corrects the R^2 value to supply a better estimate of the true population value. According to table 4.41 the adjusted R^2 value for the model is .298, hence the model was significant since F change is < 0.001 as displayed in table 4.41. Additionally, the value of the Analysis of Variance (ANOVA) was used to assess the statistical significance as illustrated in table 4.42.

Table 14 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change
1	.576 ^a	.332	.298	1.47827	.332	9.839	5	99	<.001

a. Predictors: (Constant): Organisational, Instructor characteristics

b. Dependent Variable: Sustainable development

Table 15 ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	107.504	5	21.501	9.839	<.001 ^b
	Residual	216.344	99	2.185		
	Total	323.848	104			

a. Dependent Variable: Sustainable

b. Predictors: (Constant), Moderator, Organ, Financial, Legal, Environmental

8. Findings

The Factor Analysis Test on Organizational Factors set up that all items were fit for analysis. A correlational analysis set up a strong and significant correlation between organizational factors and the dependent variable sustainable development ($r = .517^{**}$, $p = 0.001$). Besides that, regression analysis conducted revealed set up a significant association between organizational factors and sustainable development ($\beta = .239$, $p = .003$). In other words, the indicators for organization which include financial policies, good relationship with development such as donors, and successful implementation of projects which is important and beneficial to the locals all play a crucial role in enhancing sustainable development.

The Factor Analysis Test on Instructor characteristics set up that all items were suitable for further statistical analysis. Regression analysis performed established that instructor characteristics moderates the effect of organizational factors on sustainable development. Instructors contribute significant amount of information to students. It is at the University and other tertiary institutions of learning where students are introduced to concepts on sustainable development and the measures that they can take promote sustainability.

Developing a cordial relationship with donors and development partners as well formulating other accounting policies which are in tandem with accounting principles promotes accountability. As supported by (Hsiao & Su, 2021) sustainability is facilitated by organizational elements such as effective communication, friendly relationships with partners in development such as donors and government agencies, and the adoption of sensible financial practices that can be used to control spending more effectively. Putting mechanisms that can control expenditure reduces unnecessary expenditure and results to successful implementation of sustainable development goals. Extensive correlational and regression analysis found a positive and substantial relationship between the determinants and the dependent variable, sustainable development. Factorial analysis proven that the survey items were fit for analysis, meaning the study selected the most proper items to analyse the elements that influence sustainability in accounting education. Second, we studied how instructor qualities affect sustainability in accounting education.

From the analysis of this study, hierarchical Multiple Regression results show that instructor attributes moderate organisational aspects on accounting education sustainability. Instructors prove a healthy basis for the students they contact with, which helps them get key accounting and other qualities that encourage sustainable development. The findings of this study are

supported by the works of (Disterheft, 2015) who argued that proper implementation strategies can yield positive results if there is an effective communication channel between the development partners and the implementors. The principles of higher education taught at the university should assist the students to lead a sustainable life and encourage members of the public to be part of sustainability programs. Besides that, there should be a match between concepts taught in class and the implementation aspect of the said concepts in the outside world. Instructors are therefore expected to act as the link between students and all the matters related to sustainable development..

9. Conclusion and Recommendation

The study investigated the role of organizational factor in adapting sustainable development in higher education institutes and its effect on accounting education moderated by instructors' characteristics. Based on the studies reviewed, this study has set up that organisational factors were one of main factors that influence the adoption of sustainability in development in higher education aside from factors such as financial, legal, and environmental factors. This study found that organisational variables such as leadership, communication, management structure system and process influenced the adoption of sustainability in accounting education. Findings from the study concludes that instructors lay a good foundation to the students whom they interact with, such interaction therefore helps students to get the essential values not only in accounting but also other some subjects that helps them to promote sustainable development.

The study helps in filling the research gap in empirical knowledge about moderator teacher characteristics. The research introduces variables not previously studied. The study also found that instructor traits have a considerable impact on organisational sustainability. The study's conclusions are important for accounting professionals. Policymakers require knowledge about sustainable development and its elements to build new processes and policies. Development partners and donor agencies require information on sustainable development to figure out what actions various organisations have taken to promote it as they channel funds for project implementation.

Following this study's findings, the researcher recommends that all instructors adopt the practice of promoting sustainability. Accounting instructors are expected to have superior knowledge of higher education and how it relates to sustainable development. Teachers must undertake research, study, and choose the best accounting techniques. The curriculum needs to be changed to fit higher education; it should not only concentrate on students' traditional training but also on the aims of sustainable development and how to carry out them.

Future Study: Despite the significance of this study, similar studies should be undertaken in other locations to assess their impact on sustainable development. Future research should focus on government policy and NGOs (non-governmental organizations).

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