

# **Exploring Accounting Academics' Views on Sustainability: A Freirean Dialogical**

## **Pedagogic Perspective**

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Ballantine, J., Boyce, G., & Stoner, G. (2024). A critical review of AI in accounting education: Threat and opportunity. *Critical Perspectives on Accounting*, 99, 102711.

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# **Exploring Accounting Academics' Views on Sustainability: A Freirean Dialogical Pedagogic Perspective**

## **Abstract**

The emancipatory power of accounting is crucial for enabling sustainable living, placing a responsibility on accounting educators to unlock this potential. As sustainability remains an evolving global discussion, teaching it requires a shift from traditional, didactic approaches to accounting education. Paulo Freire's dialogical approach offers a valuable framework, assuming educators have the critical consciousness and pedagogical skills to co-create knowledge with learners. However, there is limited insight into educators' views on sustainability in accounting—an essential perspective for fostering critical consciousness—and their readiness for a dialogical teaching approach. These gaps present challenges to promoting sustainability through accounting education. This exploratory study adopts a phenomenographic approach to gain insights through semi-structured interviews with UK accounting academics, applying Freire's theoretical lens to deepen the analysis. The results reveal qualitatively different ways in which educators perceive sustainability in accounting, offering novel insights into accounting education and making an initial step toward fostering critical consciousness. Findings indicate that educators may lack the pedagogical skills necessary for a dialogical approach, often assuming roles as knowledge distributors rather than co-creators. This highlights the need to strengthen pedagogical capacity in order to move beyond traditional didactic teaching methods.

**Key words:** Sustainability, accounting education, Freire, dialogical approach, phenomenography, educator perceptions, critical consciousness

## **1. Introduction**

Growing societal demands for sustainability (Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services, 2019; Dasgupta, 2021; World Economic Forum, 2020; United Nations, 2020, 2022) is indicative of an ongoing process of epochal change which is characterised by changes in societal assumptions and values when the wealth of the few threatens the well-being of many (Freire, 1970; Birkin & Polesie, 2012, 2019). The dogma of economic value generation as the ultimate business purpose (Frieman, 1970) is facing growing scrutiny. This economic model has been demonstrated as suboptimal as it extracts value for a few and is less efficient than a model that generates value for many (Mayer, 2021). In this social context, accounting as a communicative practice, if re-imagined, has emancipatory potential to facilitate change (Hines, 1988, 1992; Gray, 2002; Gallhofer & Haslam, 2002, 2019; Gleeson-White, 2015; Atkins, Atkins, Thomson, & Maroun, 2015). Given its emancipatory role, “the teaching of accounting has the potential to create long-term and far-reaching societal impacts as it educates the accounting professionals and business leaders and thinkers of tomorrow” (Tharapos & Marriott, 2020, p.6). Furthermore, accounting academics, who serve as the gatekeepers of knowledge (Cuganesan, Gibson & Petty, 1997; McPhail 2004, 2013; Ferguson, Collison, Power & Stevenson, 2010; Charbak & Craig, 2013; Collison, Ferguson, & Stevenson, 2014) have a responsibility to facilitate the evolution of accounting education to become the force for sustainability (Thomson, 2014; Bebbington & Unerman, 2018).

Sustainability aligns with the notion of preparing for an uncertain future and as such represents a new foundation for “our institutions, our assumptions and understandings of the world” (Gray, 2013, p.323). It thus necessitates an educational paradigm that not only challenges the status quo but also transcends didactic teaching, avoiding mere reinforcement of established practices (Gray, 2013; Contafatto, 2013; Thomson, 2014). In this context, dialogic education emerges as a promising pedagogical strategy to facilitate education for sustainability by cultivating students' critical thinking and enhancing knowledge acquisition (Alexander, 2006; Mercer & Littleton, 2007), while also equipping them for the challenges of the 21st century (Teo, 2019). Associated with the work of Paolo Freire (1970), dialogical education theory has been previously adopted, albeit in a limited way, to unlock the emancipatory potential of accounting education in the context of sustainability as it enables the conscious co-creation of history, rather than mindless acceptance of a given reality through didactic teaching methods

(Thomson & Bebbington, 2004; Coulson & Thomson, 2006; Hazelton & Haigh, 2010; Contrafatto, 2013; Wong, George & Tania, 2021; Bérubé & Gendron, 2022; Cam & Ballantine, 2023; Pazzi & Svetlova, 2023). However, the ability of accounting educators to adopt a dialogical pedagogy appears to be taken as given in the literature.

The dialogical approach, which assumes co-creation of knowledge, requires educators to be critically conscious to be able to recognise multiple perspectives and maintain a deep awareness of the world around them. However, evidence suggests that many accounting educators have been socialised into accepting the profit-maximising paradigm as the dominant business ideology (Power, 1991; Hooper, 2013; Gebreiter, 2022). This paradigm often conflicts with sustainable principles (Gray, 20xx), potentially leaving educators ill-prepared to integrate sustainability into the curriculum. Moreover, this ingrained acceptance may limit the development of their critical consciousness, reducing their capacity to engage in dialogically informed teaching methods. This is not to say that educators' critical consciousness cannot be awakened. For that to happen, individuals need to engage in critical reflexive practice (Cunliffe, 2016). At a personal level, reflexive practice involves dealing with existential questioning of one's current state of being (who am I?) and future becoming (what kind of person do I want to be?). The individual must also deal with the *relational issue* (how do I relate to others and to the world around me?). In the context of embedding sustainability into the accounting curriculum, this requires educators to understand how others see the relationship between sustainability and accounting and how one's own perspective relates to this.

To date, however, little is known about accounting educators' views on the relationship between sustainability and accounting or their readiness to engage in a dialogical education approach. This paucity of literature, we argue, is problematic for three reasons. First, accounting educators lack insights on others educators' views or perspectives to support them in addressing the relational issues necessary for awakening their critical consciousness. Second, the implicit assumption that accounting educators' perspectives on the relationship between sustainability and accounting are homogeneous creates a conceptual problem for advancing a dialogical approach in accounting education. Finally, a lack of insights hampers understanding of accounting academics' capacity to shape a forward-looking curriculum, limiting both theoretical and practical advancements in enabling the emancipatory potential of

accounting and accounting education. Addressing these gaps is essential to ensure that accounting educators integrate sustainability and foster critical, reflective thinking in students.

To address these gaps, the current study, which is exploratory in nature, seeks to answer the following research questions: RQ1: What are accounting educators' views on the relationship between sustainability and accounting? RQ2: What is the readiness level of accounting educators to engage in a dialogical education approach? While RQ1 focuses on educators' views regarding sustainability in accounting, RQ2 examines their readiness to engage in dialogical education. Importantly, we do not assert a direct causal relationship between the two research questions. Rather, we contend that understanding educators' views (RQ1) can inform their pedagogical practices (RQ2), potentially enhancing the integration of sustainability concepts in accounting education. This exploration is crucial given societal demands for sustainability and the evolving role of accounting education in driving transformative change. To answer these questions, the study employs a phenomenographic research approach, categorising data from semi-structured interviews with accounting educators from two UK universities. Additionally, we draw on Paolo Freire's (1970) dialogical education theoretical lens to analyse the data in context.

In relation to RQ1, the findings reveal a diverse range of perspectives among accounting educators concerning the relationship between sustainability and accounting. These views span a continuum, from dismissal of sustainability as irrelevant to accounting, to recognising sustainability as foundational for the field. This continuum reflects the variety of opinions among educators, highlighting differing levels of acceptance of sustainability as a core concept. With respect to RQ2, the application of Freire's dialogical education theory enables us to posit that accounting educators may encounter two main challenges in engaging with this approach. First, an ideological barrier may exist, as educators are likely to align with the prevailing profit-maximisation ideology, hindering their perception of sustainability as essential. Consequently, their adherence to the notion of economic value generation as the ultimate business purpose may prevent them from assuming leadership roles for change. The second potential challenge pertains to a lack of pedagogical skills. Despite an understanding of sustainability in the context of accounting and accounting education, accounting educators demonstrate a lack of awareness of their role and that of their learners as collaborative contributors. Instead, they tend to adopt the stance of knowledge distributors.

## **Contributions**

This study makes a number of contributions to the literature by examining accounting educators' views on the relationship between sustainability and accounting and their readiness to adopt a dialogical education approach. First, the study responds to calls for more robust theoretical foundations in accounting education research (Tharapos & Marriott, 2020) by providing nuanced empirical insights into educators' perspectives. The study highlights the varying readiness levels among educators to act as change agents for sustainability, with some maintaining traditional views and others embracing sustainability as foundational to accounting. Second, the study applies Freire's dialogical education theory to examine the extent to which accounting educators possess the critical consciousness required to lead sustainability-focused education. While some educators are open to integrating sustainability, many still view their role as knowledge transmitters, limiting their ability to engage in a dialogical approach that fosters the co-creation of knowledge with students. Finally, the findings offer practical implications by encouraging accounting academics to be self-reflexive practitioners (Cunliffe, 2016) and promote critical awareness, pushing the boundaries of current accounting syllabi (Thomson & Bebbington, 2004). By fostering more profound engagement with sustainability, accounting educators can help reshape the curriculum to better prepare students for the complex sustainability challenges of the future (Thomson, 2014).

The remainder of the paper is structured as follows: Section two discusses Freire's critical dialogical education theory, laying the theoretical foundation for understanding the educational processes necessary for transformative change and the role of accounting educators in this process. Section three reviews literature exploring Freire's pedagogy in accounting and emphasises the need for critical reflexivity among educators. Section four outlines the methodology, while sections five and six present the findings, discussion and conclusion.

## **2. Theoretical foundation**

### **2.1. The role of educators in contemporary university education**

McLaren and Farahmandpur (2002) note the duality of the university educators' position. On the one hand, the educator has a responsibility for supporting the employability agenda which entails facilitating the 'now learning' by teaching students the skills necessary to transition to post-degree employment. In this role, the educator reinforces an existing reality through a strong focus on existing technical knowledge transfer and skills acquisition to the benefit of the current capital holder, namely the employer (Jackling and De Lange, 2009). Technical knowledge, associated with conventional accounting is grounded in the idea that increasing profits constitute the primary responsibility of a business (Friedman, 1970). However, given its focus on profit-maximisation, conventional accounting is problematic in that it has been noted to 'significantly contribute to (un)sustainability' which is inconsistent with growing societal demands to re-think how and what organisations account for (Gray, 2010, p.57). On the other hand, the educator also has a responsibility to develop learners' knowledge and skills beyond the current demands of the labour market and educate for the unknown 'future' (McLaren & Farahmandpur, 2002). Such duality requires educators to be conscious of emerging social changes, changes in the expectations of professional accounting services (Howieson, 2003), the centrality of education in the professional context (Paisey and Paisey, 2006) and the existing position of the accounting discipline within the changing ontological landscape (Duff & Marriott, 2017). This presents a contemporary educational challenge, requiring careful consideration of one's own philosophical position and critical thinking ability. It also demands a theoretical understanding of the educational process and an appreciation that the learner comes with pre-determined views and values (Berger & Luckmann, 1967).

In addressing these challenges, the broader educational (Mercer & Littleton, 2007; Lange, 2012; Teo, 2019; Klapper & Fayolle, 2023) and accounting education literatures (Coulson & Thomson, 2006; Boyce, 2004; Boyce, Greer, Blair, & Davids, 2012; Contrafatto, 2013; Bérubé & Gendron, 2022; Cam & Ballantine, 2023) underscore the necessity to adopt critical transformative pedagogy to develop students' thinking and knowledge to prepare them for the challenges of the 21st century. In particular, Freire's (1996) critical dialogical pedagogy has gained traction as a powerful tool for integrating sustainability into the accounting curriculum

in the accounting literature. For example, in earlier work, Thomson and Bebbington (2004) justify drawing on Freire's critical pedagogy in an accounting education context as it resonated with their own "praxis in designing and delivering a range of accounting classes" (p.615). To that end, they argue that Freire's critical pedagogy provides a useful "template" against which accountancy education could move towards. More specifically, Freire's critical pedagogy has also been adopted as the theoretical lens in the field of accounting to understand sustainability education. For example, Thomson and Bebbington (2005) use Freire's "emancipatory pedagogy to evaluate the processes by which organisations create social, environmental and sustainable development reports and the reports themselves" (p.507). Coulson and Thomson (2006) also demonstrate the insights of Freire's critical pedagogy in supporting the reform of an accounting and sustainability course, which involved careful integration of learning activities, delivery mechanisms and assessment strategies along a dialogic trajectory. More recently, Bérubé and Gendron (2022) and Cam & Ballantine (2023) also draw inspiration from the work of Freire in developing students' critical thinking skills and a dialogically informed assessment respectively.

## **2.2. Freirean perspective**

In his seminal work, *The Pedagogy of the Oppressed*, Freire (1970) asserts that it is not sufficient to simply impose alternative worldviews (e.g., critical accounting or social and environmental accounting) as this may result in disengaged learners. As an alternative, he argues that engagement in a critical dialogical education can support educators and learners in understanding their own reality while opening their eyes to alternative options, namely to awaken their critical consciousness and engage in praxis building. Drawing on Freire's ideas, the role of accounting educators is therefore to prepare learners to become familiar with accounting practices, while at the same time facilitating a praxis-changing education which necessitates that accounting learners take an active part in the wider social move towards sustainable living.

The application of Freire's dialogical education theory to an accounting context requires an understanding of its fundamental underpinnings, namely the role of humans and the changing nature of reality. In addition, it requires the educator to be aware of the underlying principles of a dialogical education.

### ***Humans: the active praxis makers***

Freire's conviction of the common power of educators and learners creating new realities (i.e., praxis) is rooted in his underlying view of humans. Humans are praxis because they have the ability to reflect on the past and imagine the future to transform their reality - through "their continuing praxis simultaneously create history and become historical beings" (Freire, 1970, p.100). In an accounting context, the idea of human praxis is synonymous with Hines' (1988) argument that through personal choice of action, accountants construct their own professional praxis (i.e., professional reality) which translates into organisational reality. Indeed, the ability to create professional praxis is rooted in accounting education where "instead of applying theory to practice" an educator and learners together question "our own assumptions and taken-for-granted actions, thinking about where/who we are and where/who we would like to be, challenging our conceptions of reality, and exploring new possibilities" (Cunliffe, 2016, p.751).

### ***Epochal units: the evolving reality***

As historical beings, humans can 'tri-dimensionalise' time into past, present and future. Thus, humans enable an ongoing socio-historic transformative process that gives rise to epochal units, i.e., distinct periods or phases marked by significant events, changes, or characteristics. These are "not closed periods, static compartments within which people are confined" but 'interrelate in the dynamics of historical continuity" (Freire, 1970, p.101). Each epoch is defined by a combination of ideas, values, concepts, aspirations, and challenges that hinder the complete humanisation of individuals, which all together constitute the themes of the epoch. When faced with the 'universe of themes', which exist in dialectical contradiction, individuals also take a contradictory position to either maintain or challenge the existing structure (*ibid*). Contradictions can be observed within the broader epochal unit comprising a range of units and subunits that are represented within smaller geographical, political and social circles.

Freire's conceptualisation of a changing 'epochal unit' provides an explanation of wider societal changes and a socio-historical struggle of people for their humanisation. In the context of contemporary organisational management, Freire's concept of epochal change is reflected in the notion of a move from the Industrial epoch, (i.e., the business reality is dominated by the

financial interests of large industrial capital holders) towards an eco-civilisation underpinned by sustainable living principles (Birkin and Polesie, 2012, 2019) (see Figure 1).

Industrial Epoch	Eco-Civilisation Epoch
Idealistic beliefs	Understanding that planetary resources are finite and interconnected
Abstract principles	Sustainable living principles
Capital holder supremacy	Businesses generate multiple values (economic, social and ecological)
Profit maximisation as ultimate business purpose	

**Figure 1:** Epochal Changes (adapted from Birkin & Polesie (2012, 2019))

Freire (1970) contends that the power to perpetuate existing social reality or to enable the move to a new epoch can only be achieved through education. Furthermore, to facilitate a move towards the next epoch, Freire (1970) argues for the need for a cultural revolution, highlighting the central role of educators as revolutionary leaders.

### ***Dialogical education and the dialogical educator***

Freire (1970) argues that an authentic transformative praxis can only be achieved by adopting a dialogic form of education which demythologises reality and enables critical consciousness<sup>1</sup> awakening. Dialogical education encourages learners to question accepted realities and imagine alternatives through dialogue. However, its goal is not to replace one reality with another but to empower learners to recognise their transformative potential, making education both emancipatory and non-imposing. He also explicitly highlights that a dialogical education cannot be imposed on students. It requires relations between educator and student which move beyond the 'narrative characters' where the teacher talks and the students listen. A true dialogical education removes the 'teacher-student contradiction' as the foundational principle and acceptance of the lack of a predetermined, 'well-behaved future' (p.85). Educators must

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<sup>1</sup> Critical consciousness, or conscientization, is “the process in which men, not as recipients, but as knowing subjects, achieve a deepening awareness both of the socio-cultural reality which shapes their lives and of their capacity to transform that reality” (Freire, 1970, p.27).

collaborate with students to create new knowledge and drive social transformation. For this to occur, the educator must build relationships based on trust, encourage critical thinking, and remain open to the unknown. Arrogance and intimidation hinder this process, as a genuine dialogical education is built on love for others (students, colleagues) and educators' professional patience and humility.

### **3. Literature Review**

#### **3.1 Dialogical education in accounting**

To date, there have been discussions and attempts, albeit limited, to apply a dialogical education in an accounting education context. For example, McPhail (2001) interprets the concept of dialogical education as a process in which “students should be given the confidence and ability to develop their frame of reference while at the same time being aware of its contingency” (p.488). He suggests that Freire's ideas should not be applied as a blank rejection of current authority. Rather, accounting educators should work with students to consciously deconstruct authority and discuss professional responsibilities in this regard. Further insights into the responsibilities of accounting educators are provided by Contrafatto (2013). Adopting Freire's pedagogy, he argues that accounting education for sustainability “needs to assist students in 'consciousness-reaching' (Freire, 1970<sup>2</sup>) of the (un)sustainable state of our current economic-socio-cultural systems” (p.337). He also stresses that transformative praxis-enabling accounting education must include 'a utopian pedagogy' that helps 'to 'free' those oppressed by 'a-sustainability' and 'unsustainability' to reach a state of 'critical conscience' as a sine qua non for 'transformative praxis.'

Thomson and Bebbington (2004) also draw on Freire's ideas to examine the importance of dialogical approaches for constructing 'ideologically conscious' education. In developing a framework for use in an accounting context, they argue that accounting educators need to engage with students on issues of relevance to them, that there is a need for joint responsibility between educators and learners, and that the education process needs to incorporate practical

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<sup>2</sup> Freire's Pedagogy of the Oppressed was first published in 1970 in book form, and subsequently republished several times. Contrafagotto (2013) refers to Freire, P. (2002) *La pedagogia degli oppressi* (Torino: EGA) which is the Italian version of Freire's (1970) book.

elements to enable praxis. Further ideas for applying a dialogical approach in accounting are offered in Coulson and Thomson (2006) who acknowledge the challenges of using Freire's ideas in highly structured university settings. Reflecting this, Coulson and Thomson (2006) propose a 'weak dialogical approach' which uses elements of dialogical learning supporting the 'now' technical learning, and learning for the 'future'. More recently, Cam and Ballantine (2023) offer additional insights on the implementation of a 'weak dialogical approach' in an undergraduate accounting degree. Drawing on autoethnographic reflections, Cam and Ballantine (2023) provide a narrative of the experiences of championing a dialogical informed assessment. In doing so, they highlight resistance from colleagues, most notably peer pressure to retain already established assessment methods, together with a rejection of ideas underpinned by a dialogical education approach. Challenges to implementing a dialogical approach are also reported by Hazelton and Haigh (2010), who note resistance from students due to their "vocational orientation" and their primary objective to "secure a 'good' job, permanent residency or both" (p.173). Resistance from students, alternatively referred to as discomfort experiences, was also reported by Bérubé and Gendron (2022) who offer insights into students' perspectives following an application of Freire's inspired pedagogy to integrate critical thinking in the accounting curriculum. Bérubé and Gendron (2022) argue that such experiences "appeared to act as fuelling resistance to critical pedagogy" (p.406). Drawing on Freire's ideas (1970), the experience of discomfort indicates awakening critical thinking, providing evidence of learner's active engagement which is necessary for education for the unknown (McPhail, 2004, Bérubé & Gendron, 2022).

### **3.2 Revolutionary leadership among accounting educators**

According to Freire (1970), a dialogical education is a form of engagement in learning whereby educators and learners, through open dialogue, question existing social reality and work to co-create new praxis. Freire's education theory is based on the premise that educators possess an awakened critical consciousness and can facilitate a dialogical learning process to 'free' learners whose consciousness is oppressed in terms of serving the economic interest of the dominant group(s). However, as noted in the literature, this assumption does not hold when there is active resistance to engage with critical pedagogy (e.g. Hazelton & Haigh, 2010; Hopper, 2013). Viewed through a Freirean lens, it is equally possible that educators also suffer oppression and may not possess a critical consciousness to be capable of enabling a dialogical

learning experience. This is particularly pertinent to accounting educators who are frequently recruited into academia directly from industry, having had little exposure to critical perspectives in accounting research (Power, 1991; Gebreiter & Hidayah, 2019; Gebreiter, 2022). Accounting educators may also have had a lack of exposure to critical pedagogical ideas (Hopper, 2013; Gebreiter, 2022), having only had experience of didactic learning of technical accounting materials (Power, 1991), and limited engagement with and support from the critical accounting community. Furthermore, accounting academics may find themselves in situations where they are expected to teach a syllabus aligned with professional bodies' specifications (Hopper, 2013; Duff & Marriott, 2017; Gebreiter & Hidayah, 2019) to large student cohorts, using textbooks which emphasise dominant shareholder financial interests (Ferguson et al., 2010). A lack of exposure, coupled with unyielding support for the oppressive dominant ideology, makes accounting educators reluctant to question the narrow scope of existing accounting programmes in supporting the hegemony of capital providers in the 'now' content of the accounting curriculum (Puxty, Sikka & Willmott, 1994; Amernic & Craig, 2004; Gray 2013, 2019; Gebreiter, 2022).

### **3.3 Critical reflexivity: awakening educators' critical consciousness**

To be capable of facilitating a dialogical education and developing a future curriculum demands an awakened critical consciousness (Freire, 1970). This is not a given but must be carefully designed and developed through reflexive practices (Allen, Cunliffe & Easterby-Smith, 2019; Cunliffe, 2004 2016, 2020). Two concepts are of relevance here, namely reflectivity and reflexivity. Reflectivity is critical thinking for the 'now' part of teaching that supports, for example, finding solutions to business problems (Wilkin, 2022). To be reflective means looking back on an action in a given context and learning from past efforts to achieve better task performance in the future (Cunliffe, 2016). In contrast, critical reflexivity is a philosophy-driven practice which requires an educator to draw upon very different ways of thinking about the nature of reality and to consider alternative approaches to learning (Cunliffe, 2016). In particular, three issues need to be addressed in becoming a critically reflexive accounting education practitioner: "Who am I?" and "What kind of person (i.e., educator) do I want to be?" (existential issues)? "How do I relate to others and to the world around me?" (relational issues). Only when existential and relational issues are dealt with will the educator be able to engage in educational praxis (Cunliffe, 2016).

Cunliffe (2016) further argues that critical reflexivity demands "educators and students to recognise these issues<sup>3</sup>, otherwise critical reflexivity becomes just another technique rather than a philosophy-driven practice in which we take responsibility for creating our social and organisational realities" (p.749). Critical reflexivity amongst future practitioners and educators is necessary if we are to truly integrate sustainability in accounting through the channel of education. To that end, sustainability is a 'future' part of education where students explore and participate in co-creating reality, what Freire refers to as 'praxis'. However, if accounting educators are incapable of, or are in a state of unreadiness to engage in critical reflexivity, their ability to be 'revolutionary leaders' is called into question which can significantly hinder the implementation of accounting education for sustainability. Thus to facilitate the accounting academics' journey of professional self-reflexivity, the relational issue of how we as educators see sustainability is a necessary first step. To date, however, the literature has been relatively silent on accounting academics' views in this regard. In addition, there is an implicit assumption that accounting educators are able to engage in a dialogical pedagogy and be leaders for change and to facilitate education for sustainability. The current study addresses these limitations, and in doing so, seeks to answer two research questions: first, what are accounting educators' views on the relationship between sustainability and accounting, and second, what is the readiness level of accounting educators to engage in a dialogical education approach?

#### **4. Research Approach**

In this exploratory qualitative study, we adopted an interpretive approach (Lincoln & Guba, 1985), which allowed us to uncover multiple beliefs about a given social concept (Lincoln & Guba, 1985; Lukka & Modell, 2010). More precisely, the study draws from the phenomenographic tradition of educational research (Marton 1981, 1986; 2004; Marton and Booth 1997), developed within higher education by scholars such as Tight (2016). Phenomenography is a research approach for mapping the qualitatively different ways people experience, conceptualise, perceive and understand various aspects of and phenomena in the world around them (Marton, 1986). This approach seeks to distil, simplify, and summarise data into descriptive categories to represent the essence of the experienced phenomenon by

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<sup>3</sup> By issues Cunliffe (2016) refers to problems that exist on social, organisational and personal levels.

capturing its central characteristics (Marton, 1986; Cherman & Rocha-Pinto, 2016). In doing so, phenomenography aims to identify the qualitatively different ways individuals experience their world, such as teaching, learning, or the meaning of disciplinary concepts (Ashworth & Lucas, 2000).

#### **4.1.Data collection**

The data collection method of the current study aligned with its broader objective, which aimed to explore the integration of sustainability in UK university accounting education. Twenty accounting educators from two well-established English universities were chosen to participate in the study. Both universities were identified as broadly representative of institutions offering accounting programmes in the UK higher education sector, namely a teaching (post-1992) and research intensive institution (pre-1992, Russell Group). An examination of league tables for both institutions revealed that they have largely been stable in terms of their national and international standing in the higher education sector over several years (The Times, 2023a; The Times, 2023b).

Consistent with other qualitative research designs, phenomenography could be criticised for non-generalisability due to the limited number of individual research participants (Ayton, 2023). While not claiming generalisability in this exploratory study, we believe the perspectives we report may reflect those of other internationally recognised business schools (The Times, 2023b). Our belief in the potential relevance of the findings stem from observations of similarity in global accounting education visible in the growing body of accounting education research (Weetman, 2006); global adoption of accounting standards (e.g., IFRS); increasing internationalisation of students (Tran, Jung, Unangst & Marshall, 2023); relatively consistent exemption requirements from professional accountancy bodies (e.g., ACCA, 2021; CIMA, CPA); and common international accreditation for higher education providers (e.g., AACSB, 2022).

Data collected via semi-structured interviews provided an opportunity to delve into interviewees' (accounting educators) perspectives (Horton, Macve & Struyven, 2004; Ashworth & Lucas, 2000). The design of the interview protocol was primarily informed by literature on social constructivist learning theories (Vygotsky, 1977; Freire, 2005) which position educators as active agents in the learners' socialisation process. The formulation of

interview questions was also guided by contradictions in the accounting education literature regarding the scope of accounting academics' influence on their ability to embrace sustainability and adapt their teaching approaches to facilitate learning for the 'unknown' future (e.g., Coulson and Thomson, 2006; Hopper, 2013; Thomson, 2014). The interview protocol was also informed by an absence of literature exploring accounting educators' views on the relationship between sustainability and accounting and their readiness to engage in a dialogical education approach. Ethics approval for the study was obtained, and interviews adhered to institutional guidelines.

Interviews of approximately one hour in duration were recorded and subsequently transcribed. They adopted a 'talking back' approach (Griffin, 1990) to foster rapport and encourage elaboration. Interviews were carried out until theoretical saturation occurred, where no new insights emerged. Participants answered the same questions (Appendix 1) about sustainability and accounting/education. Notably, no predefined definition of sustainability was provided to allow participants to express their understanding freely. Reflecting the broader gender distribution in accounting academia (Dhanani & Jones, 2017), the interviewee gender split was 30% female (n=6) and 70% male (n=14). Almost all interviewees (95%) held degrees from either UK (53%) or non-UK (47%) universities, with almost half (47%) possessing a PhD in accounting and finance. Interviewees taught in departments offering degrees in accounting and business, with the majority (88%) holding professional accounting qualifications and having prior practical accounting experience. All interviewees had experience teaching undergraduate and postgraduate accounting programs, focusing mainly on the core financial accounting (90%) and management accounting (80%) disciplines.

## **4.2. Data analysis**

Consistent with previous accounting studies (Abhayawansa, Bowden, and Pillay, 2017; Ashworth and Lucas, 2000), data analysis in the current study followed the phenomenological research method (Marton, 1986). Mindful that categories of description, or the different ways participants conceptualise the phenomenon, should emerge organically from the data, interview data were amalgamated to form a comprehensive 'pool of meanings.' Analysis commenced only after all interviews had been transcribed, and all transcripts were anonymised to ensure that background information about each interview did not interfere with the necessary

phenomenography methodology of 'looking beyond' each participant's circumstances (Brew, 2001).

### ***Five Stages of Phenomenographic Analysis***

Using an abductive strategy, where data and theoretical ideas interact in a developmental process (Blakie, 2010), the interview data underwent comprehensive examination and re-examination in a rigorous cycle of analysis called 'reiteration'. This process involved repeated critical scrutiny of categories against the data (Walsh, 2000). The iterative process unfolded in several data analysis stages until the final categories were firmly established (Marton, 1986). We followed the 'bracketing out' approach as recommended by Ashworth and Lucas (2000), which involved setting aside any personal biases and preconceptions during the analysis process to ensure the findings were based solely on the data collected. Table 1 provides a detailed breakdown of the adopted phenomenographic approach, outlining the actions taken, the purpose of each step, and the judgments made during each stage of the process. The findings related to the outcome space, which comprises five categories of description, will be described and discussed in the next section.

#### **Stage 1: Preliminary Analysis**

- **Action:** Conducted preliminary analyses without a theoretical lens; listened emphatically to interviewees (Brew, 2001; Lucas, 2001; Abhayawansa & Fonseca, 2010).
- **Purpose:** To establish an unbiased foundation by capturing interviewees' viewpoints without presuppositions. A bracketing technique was used to set aside pre-existing assumptions and focus on the participants' experiences.
- **Judgement Made:** Decisions on how to code and document initial responses based on what was directly heard from the interviewees, ensuring no prior theories influenced the analysis.

#### **Stage 2: Internal Reflection**

- **Action:** Reflected on coded notes from Stage 1 and discussed findings among co-authors.
- **Purpose:** To identify emerging patterns from the data, revealing educators' perspectives on sustainability in accounting education.
- **Judgement Made:** Grouped perspectives into distinct categories based on shared views and understanding, setting the stage for deeper analysis.
- **Formation of Categories:** Categories were derived by analysing the language and concepts used by educators, grouping their perspectives into specific categories based on recurring views. This structured approach allowed us to capture the diversity of opinions regarding the relationship between accounting and sustainability.

#### **Stage 3: Application of Theoretical Lens**

- **Action:** Applied Freire's theoretical lens (Freire, 1970) to the categories identified in Stage 2
- **Purpose:** To contextualise the findings within a theoretical framework, analysing how these categories reflect stages of educators' engagement with sustainability in accounting education.
- **Judgement Made:** Categorised views based on their alignment with Freire's concept of evolving epochal changes, recognising the progressive development of thought in the data.

#### **Stage 4: Evaluation of Readiness**

- **Action:** Drawing on Stage 3 analysis, evaluated educators' readiness for dialogical pedagogy using Freirean principles.
- **Purpose:** To assess educators' willingness or resistance to adopting interactive, student-centred teaching approaches in their sustainability education.
- **Judgement Made:** Determine educators' levels of readiness or lack thereof based on their responses within each identified category, highlighting barriers to dialogical engagement.
- **Evaluation of Readiness:** Drawing on the categories related to accounting and sustainability (Stage 3), we applied Freire's concepts to analyse how accounting educators' perceptions (or 'conceptions') of accounting education aligned with their views on sustainability. Our analysis observed significant variations in how educators expressed their readiness to adopt a dialogical pedagogy, even within the same category, revealing significant differences in their teaching approaches.

#### **Stage 5: Outcome Space Construction**

- **Action:** Constructed the outcome space comprising five categories of description (Wardak et al., 2023) by organising the categories hierarchically based on the relationship between them to form a continuum of categories.
- **Purpose:** To synthesise the findings into a structured representation of educators' experiences and perspectives on integrating sustainability into accounting education.
- **Judgement Made:** Final categorisation and description of educators' conceptualisations, forming a cohesive outcome space that reflects variations in educators' views.

**Table 1:** Stages of Phenomenographic Analysis

## **5. Findings**

Freire (1970) notes that a true dialogical education is more than just the freedom to teach - it requires freedom from ideological oppression. For educators to act as facilitators of co-created knowledge, they must challenge and rethink socially constructed realities that often benefit dominant interests. However, much of the current literature on applying Freirean principles in education overlooks the readiness of educators to adopt these ideas, assuming they are free from such constraints. This paper seeks to address this issue by investigating how accounting

educators understand the relationship between sustainability and accounting. Our phenomenographic analysis revealed five categories which encompass accounting educators' views : (1) *sustainability is not compatible with accounting*; (2) *sustainability is secondary to technical accounting*; (3) *sustainability as a business disruption to manage*; (4) *sustainability as a strategic imperative for business integration*; and (5) *sustainability is foundational for accounting*. Table 2 provides representative quotes from interviewees for each category.

<b>Categories of Description:</b>	<b>Representative quotes</b>
(1) Sustainability is not compatible with accounting (L13, L15, L16, L17)	<p>“what I teach is financial accounting, not related to this sustainability thing” (L13);</p> <p>“Sustainability and accounting have got very little relevance to each other” (L17)</p>
(2) Sustainability is secondary to technical accounting (L3, L4, L8, L20)	<p>“if your accounting students understand all the necessary technical [skills] you need, then you come to the highest level to understand how to use those technical skills available to you to contribute to the sustainable world” (L4);</p> <p>“I think it would be great to teach students about sustainability and environmental issues and make it not all about profit, but until society changes and make it not about the profit, then I think we have a bit of a challenge to be honest” (L8).</p>
(3) Sustainability is a business disruption to manage (L1, L12, L14)	<p>“... the business environment is changing rapidly, and if you do not understand these changes, and if you do not adapt yourself to these changes with new practices or [use] old accounting practices ... in a different way ... “ (L1);</p> <p>“it [sustainability] is going to change the way businesses work and what prices are charged for goods, so the people who are coming through our courses, they would need to understand that and have an open mind about how things are going to change in the future” (L12)</p>
(4) Sustainability is a strategic imperative for business integration (L5, L7, L9, L10, L18, L19)	<p>“.. accounting needs to go beyond the numbers and ... be in tune with what is happening outside the company, outside the business environment. And try to ... encourage managers to make a responsible decision” (L10);</p> <p>“We are living in a capitalist society. We are eating up resources in our world, so if there are some performance</p>

	number measures in terms of your impact on society, then the accountant can play a role because you can compare one company with another ... the business ... heading toward the end and our actions will just speed that up or slow it down, but the inevitable is coming" (L19)
(5) Sustainability is foundational for accounting (L2, L6, L11)	"there is ... social responsibility...and there is .... environmental stewardship to it [accounting]" (L2);  "Sustainability as a word ... implies that there is some sort of ecological, physical sustainability... and that gives you quite a different basis to build on compared to say, capitalism" (L11).

**Table 2:** Categories of Description: Representative Interviewee Quotes

The following sections will discuss each category in detail, examining how educators' views on sustainability align with or diverge from Freirean ideals of co-creation and transformative learning.

### 5.1 Category 1: Sustainability is not compatible with accounting

Interviewees aligning with category one (L13, L15, L16, L17) see accounting as a technical tool focused on financial performance and profit maximisation, which they perceive to be incompatible with sustainability. Interviewees view accounting as primarily concerned with economic activities at the micro-level, making it difficult to link with broader sustainability goals. This perspective is evident in comments such as: "*Relating sustainability is very difficult because accounting is more related to the micro-level of the business... So 'where does accounting come in' is a very difficult question to answer*" (L13); and "*Sustainability and accounting have got very little relevance to each other*" (L17).

For these interviewees, accounting follows established business practices rather than driving change, reinforcing the status quo. For example, one interviewee explained: "*Accounting seems to follow business practices. It does not lead to new or different business practices*" (L13). Additionally, these educators view accounting as an administrative process aimed at monitoring labour and capital to benefit owners. For example: "*Accountants are there to monitor and control the labour resource and to facilitate the global function of capitalism*"

(L15). In terms of their views on accounting education, interviewees in category one prioritise technical content over integrating sustainability into the accounting curriculum. One educator noted: "... *what I teach is financial accounting, not related to this sustainability thing ... it is just a record of economic activities*" (L16). These educators also see critical thinking for sustainability as separate from the technical skills accounting graduates need for the job market: for example, "*it is quite difficult to combine critical thinking and technical skills together*" (L16).

In this category, accounting is viewed as a technical tool focused solely on financial performance and profit maximisation, with sustainability seen as irrelevant or incompatible with core accounting practices. Educators in this category see themselves as providers of technical knowledge focused on traditional accounting skills without integrating sustainability concepts into their teaching. From a Freirean perspective, educators in category one do not consider themselves or their students as active creators of knowledge (praxis-makers), rather they see sustainability as something that needs to be acknowledged but not actively integrated into the accounting curriculum.

## **5.2 Category 2: Sustainability is secondary to technical accounting**

Educators in category two (L3, L4, L8, L20) recognise the relevance of sustainability but regard it as secondary to the technical imperatives of accounting. For example, one interviewee explained, "*There will be a connection with accounting in terms of reporting. I think it [sustainability] fits nicely with reporting.*" (L20). However, sustainability is seen as external to accounting practices, which focus on compliance with technical standards like GAAP: "*The role of the accountant would be to give technical knowledge ... you need good technical knowledge to comply with GAAP.*" (L8). Moreover, while these educators recognise the need for societal change, they continue to accept the dominant business narrative of profit maximisation. One participant remarked, "*I think it would be great to teach students about sustainability, but until society changes and makes it not about profit, we have a bit of a challenge.*" (L8).

Educators in category two focus on developing students' technical skills in their teaching, viewing sustainability as an additional topic rather than a core element of accounting education. One educator explained: "... *We have a responsibility to make students understand theories of accounting practices because accounting requires basic technical knowledge ... I would not say we should start teaching this [sustainability] in the 1st year ... if your accounting students understand all the necessary technical [skills] you need, then you come to the highest level to understand how to use those technical skills available to you to contribute to the sustainable world.*" (L4). Furthermore, interviewees in category two do not see themselves as sustainability experts or active participants in shaping accounting's role in the sustainability agenda. This perspective is evident in comments such as: "*I take little observation of sustainability because I am not an expert in it.*" (L8) and "*I would not have the specialism to teach sustainability in an accounting module*" (L3).

In category two, sustainability is acknowledged but considered subordinate to the technical elements of accounting, such as financial reporting, where educators emphasise the primacy of traditional accounting practices. Their emphasis remains on conventional accounting practices, leading to limited integration of sustainability into their teaching approach. Educators perceive themselves as experts in technical skills, viewing sustainability as a peripheral topic that is only relevant when it intersects with traditional accounting subjects such as financial reporting. This perspective is not aligned with Freire's dialogical education, as it confines knowledge to existing frameworks and discourages critical thinking or co-creation around sustainability. Educators reinforce the status quo rather than fostering an environment for questioning and transformative engagement with sustainability.

### **5.3 Category 3: Sustainability is a Business Disruption to Manage**

In category three (L1, L12, L14), several educators emphasised the importance of sustainability for business survival and the implication of this for accounting education: "[sustainability] is going to change the way businesses work and what prices are charged for goods, so the people who are coming through our courses would need to understand that and have an open mind about how things are going to change in the future ... it [sustainability] is going to be very important for the future because ignoring those elements means that companies would not be

*able to survive, the organisation will struggle*" (L12). Related to these views, interviewees argued that accounting practices need to move away from a business-as-usual approach in the future: "*... the business environment is changing rapidly, and if you do not understand these changes, and if you do not adapt yourself to these changes with new practices or [use] old accounting practices ... in a different way ... there is no need for [for example] management accounting*" (L1). While recognising that businesses must adapt to sustainability demands, educators in this category view sustainability as an external factor that needs to be managed rather than integrated into accounting practices. For example: "*for the bigger companies... it is more about being seen to do the right thing to maintain popularity with the general public*" (L14). Additionally, sustainability was viewed as yet another issue for accounting to deal with, alongside other business challenges. As one participant put it, "*This [sustainability] just adds to the role of the management accountant*" (L1).

From an educational perspective, interviewees in category three perceive their role as raising awareness about sustainability. Despite prioritising economic imperatives, "*it is all about maximising shareholders' wealth. All about making as much money as quickly as possible*" (L14), they view their role as focused on preparing students for future business challenges, with sustainability and business survival framed as part of this preparation. This perspective is evident in comments such as: "*... if you are going to be a true accountant, you need to realise about [sustainability] legislation that exists...*" (L14); and "*it [sustainability] is going to be very important for the future because ignoring those elements means that companies would not be able to survive, and the organisation will struggle. And we need to find ways to minimise those impact costs*" (L12).

In this category, adapting to societal demands for sustainability is seen as an important element of business survival. While educators in this category focus on preparing students for the evolving business landscape by raising awareness of sustainability issues, they do not see themselves as driving change within the curriculum. From a Freirean perspective, this approach stands in contrast to Freire's dialogical education, as it conveys or transmits knowledge without fostering critical thinking or more profound engagement. Thus, it overlooks the opportunity to empower students as agents of change, which is central to Freire's transformative education.

#### **5.4 Category 4: Sustainability is a Strategic Imperative for Business Integration**

In category four, educators (L5, L7, L9, L10, L18, L19) view sustainability as critical for human survival. Consequently, they contend that there exists a strategic imperative for businesses to adjust to evolving environmental requirements. For example, one interviewee commented, *"Being sustainable means that you need to use resources without sacrificing the resources available to future generations. ... all these things are critical, and, especially when it comes to accounting because, basically, accounting reports on things, measures things."* (L5). Acknowledging the existing economic system and the contribution of businesses to resource depletion, some of these educators view sustainability as a component of risk management aimed at ensuring the long-term viability of businesses: for example: *"We are living in a capitalist society... and [businesses] are eating up resources in our world ... so sustainability is critical for managing business risks"* (L19). This group of educators believe that accounting and accountants can play a key role in ensuring that sustainability is dealt with as a strategic imperative. This viewpoint is reflected in comments such as: *"sustainability is all about understanding a wider impact of your business and how you put some quantitative measure against that, and that is why accountants play a role in that ..."* (L19) and *"[accountants] using their measuring expertise to ... highlight the usage of resources, the impact that a business might have on non-renewable resources is key"* (L5).

While educators comprising this category recognise the need for business adaptation in response to the sustainability challenge, they exhibit mixed views on the accountant's role in this process. On the one hand, accountants are perceived as playing a passive role, limited to the collection and processing of sustainability data: *"It [accounting] is collecting together the information and preparing it in such a way that you can deliver it to others. So, it is not making your decisions yourself. It is just helping to provide the relevant facts .."*(L7). On the other hand, the accountants' role is viewed as one in which they are actively involved in decision making relevant to the sustainability agenda: *"... accounting needs to go beyond the numbers ... [to] be in tune with what is happening outside the company, outside the business environment ... and encourage responsible decisions"* (L10).

Educators in category four emphasise the need to integrate sustainability into accounting education while highlighting the significance of fostering critical thinking skills among students. Comments reflective of these perspectives include: “*... students should be aware of sustainability because...the role they will have in the future. You need to understand that it is more than just one profit box*” (L7); and “*Thinking outside the box, thinking about these new things and these changes in the environment*” (L10). Despite recognising wider educational needs, some educators still view education for sustainability primarily as a way to enhance employability: “*... when I am teaching [sustainability] ... the most important thing for me is understanding the numbers and how they fit in the business ... if you can get that in your head, then you are employable.*” (L19). From a Freirean perspective, the viewpoints do not entirely resonate with Freire's dialogical education, as they tend to emphasise current business practices rather than fostering transformative thinking. By positioning sustainability merely as an element of risk management or a means of enhancing employability, some of these educators overlook the opportunity to empower students to become agents of change.

### **5.5 Category 5: Sustainability is foundational for accounting**

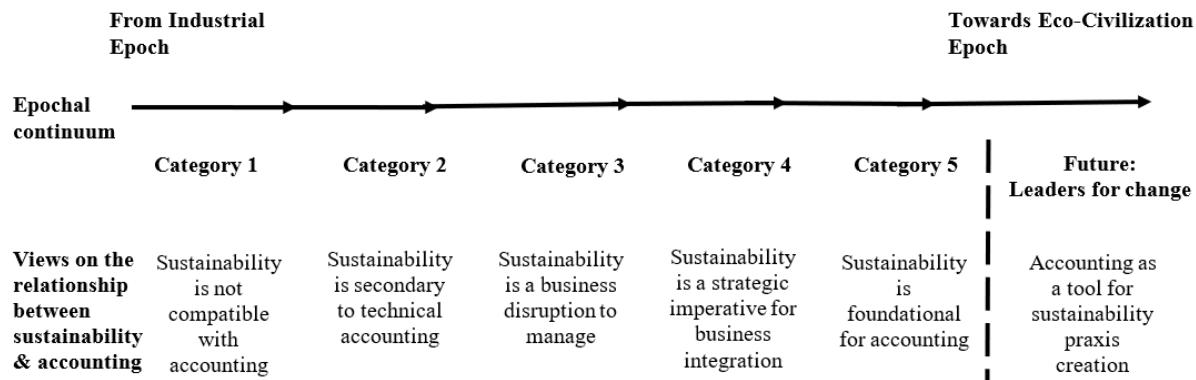
Educators aligning with category five (L2, L6, L11) view sustainability as foundational for accounting, unlocking its emancipatory potential and moving accounting practices beyond profit maximisation and a focus on financial metrics. For instance, one participant noted, “*the basis [of accounting] is no longer in terms of finance or even numbers because you are addressing a lot of interactions*” (L11) while another suggested “*when you talk about issues of sustainability, accountants should ... look at alternative measures [beyond financial]*” (L2). Educators in this category also perceive that accounting serves as a tool for ensuring organisational accountability to society at large and that sustainability should be integral to accounting practices. For example, “*I see accounting more broad ... more than just accounting but also accountability ...*” (L6). This educator viewed accounting in its broadest sense as “*anything that measures ... and gives us citizens a way to measure if something is good or bad*” and “*there is ... social responsibility...and there is .... environmental stewardship to it [accounting]*” (L2).

From an educational perspective, educators in this category believe that exposing students to sustainability will help them develop the skills needed to become active participants in creating a sustainable future. One educator explained, "*Awareness of sustainability can be translated into skills that they [students] can use to [make an] impact.*" (L2). However, these educators still see themselves as bearers of knowledge rather than facilitators of co-creation with students. Reflecting this, one participant remarked, "*We train a new breed of accountants, but it is up to us to provide the knowledge.*" (L2).

Within category five, educators believe sustainability should be foundational for accounting and that education needs to move beyond a focus on profit maximisation. They see accounting as a tool for organisational accountability to society, with sustainability central to understanding the business-society-environment relationship. However, while educators aim to equip students with skills for creating a sustainable future, they still position themselves as transmitters of knowledge rather than co-creation facilitators. This limits alignment with Freire's dialogical education, as students are not fully engaged as active agents of change in the learning process.

## **6. Discussion**

This exploratory study utilised a phenomenographic approach to leverage insights from semi-structured interviews with UK accounting educators to answer two research questions: (RQ1) what are accounting educators' views on the relationship between sustainability and accounting?; and (RQ2) what is the readiness level of accounting educators to engage in a dialogical education approach? With respect to the first research question, the analysis of findings revealed diverse views on the relationship between accounting and sustainability, which have implications for accounting education. Figure 2 illustrates how the five categories we identify are related to each other in the outcome space (Wardak et al., 2023). The analysis of data indicates a multiplicity of views (categories 1 to 5), representing a continuum.



**Figure 2:** Conceptual Continuum of Accounting Educators' Views on the Relationship between Sustainability and Accounting

At one end of the continuum, educators view accounting and sustainability as incompatible, a perspective reflective of the industrial epoch (Birkin & Polesie, 2012, 2019). They see their role as perpetuating the existing profit-maximisation dogma and acting as 'myth depositors' rather than agents of change. At the other end of the continuum, sustainability is seen as a valid foundation for reshaping accounting and nurturing a new generation of accountants, indicative of a shift toward an eco-civilization epoch (Birkin & Polesie, 2012, 2019).

The perspectives in categories 1 and 2 reflect a highly technical approach to accounting. From a Freirean perspective, these educators can be seen as "oppressed," accepting the dominant economic focus on profit maximisation within accounting practices. They do not view themselves as agents of change or active contributors to knowledge creation (praxis-makers). Instead, they regard accounting as a static, unchanging set of practices, and their role as educators is primarily to transmit technical knowledge rather than to engage in meaningful dialogue with their students (Freire, 1970). This aligns with the "now learning" approach, where education serves the immediate needs of the labour market, reinforcing the status quo and limiting the potential for critical, future-oriented thinking (McLaren & Farahmandpur, 2002). By excluding dialogue and alternative perspectives, they stifle opportunities for students to engage in co-creating knowledge.

Educators in category 3 recognise the challenges posed by sustainability and acknowledge that traditional approaches will not suffice. However, they continue to prioritise economic

imperatives, aligning with the interests of capital holders and perpetuating the "myths" of profit maximisation (Freire, 1970). These educators acknowledge the need for change but remain constrained by existing economic structures. Their critical consciousness is underdeveloped, as they do not engage students in a dialogical process that would challenge dominant economic narratives. While they recognise the need for change, they are reluctant to disrupt established norms, indicating a partial awakening rather than a fully developed critical perspective.

In category 4, accounting educators show a greater awareness of sustainability's growing importance. They acknowledge the need to adapt accounting practices to meet sustainability demands. However, opinions on the accountant's role vary—some see accountants as passive data collectors, while others envision a more active role in decision-making. These views reflect a transitional stage in their critical awakening. Although they express a desire to embed sustainability into the curriculum and foster critical thinking, they remain primarily focused on preparing students for employability rather than positioning themselves as leaders for change. Their engagement with sustainability remains incomplete, and they do not fully embrace a dialogical education approach (Freire, 1970), focusing on adapting to external demands rather than engaging students in co-creating alternative realities.

Category 5 represents the most progressive view, where sustainability is seen as foundational to accounting, challenging traditional profit-maximisation models (Gray, 2013, 2019). These educators recognise the emancipatory potential of accounting and advocate for practices that address societal and environmental complexities. They see accounting students as active participants in shaping a sustainable future. However, despite this forward-thinking stance, a disconnect exists between their ideals and their educational practices. They still perceive themselves as knowledge providers rather than facilitators of co-created learning, reflecting Freire's warning that words without action turn into 'idle chatter' (Freire, 1970). Although they align intellectually with the concept of eco-civilisation, they have yet to fully engage in a dialogical education process that involves active collaboration and shared knowledge creation with students.

The existence of a continuum of accounting educators' views offers valuable insights into the complex dynamics explored in the research questions of this study. While RQ1 investigates

accounting educators' views on the relationship between sustainability and accounting, RQ2 examines their readiness to adopt a dialogical education approach. As indicated earlier, while we do not suggest a direct causal link between these two inquiries, we propose that educators' perspectives on sustainability may influence their pedagogical practices, particularly their openness to view accounting education beyond rigid regulations, technical tools, or mere business risk management frameworks. Furthermore, our findings suggest that the way in which accounting educators engage with sustainability may inform their approach to dialogical accounting education, but this variance alone is not sufficient to facilitate a fully dialogical education. Achieving dialogical education, where learners and educators act as active praxis co-creators, requires not only a shift in perspective on sustainability but also a broader transformation of pedagogical approaches, institutional support, and societal expectations.

## **6.1 Contributions and Limitations**

### ***Contributions***

The present study contributes to understanding accounting educators' perspectives on the intersection of sustainability and accounting, highlighting different levels of readiness to engage in dialogical education. It sheds light on the ongoing shift in the role of accounting educators, with some still adhering to traditional frameworks while others embrace sustainability as an integral part of accounting education. By applying Freire's dialogical education theory, the study identifies gaps in critical consciousness among educators. Many continue to see themselves as knowledge transmitters rather than co-creators in the learning process. The findings offer practical implications for promoting self-reflexivity and critical awareness in accounting education. They urge educators to move beyond traditional curricula and integrate sustainability more comprehensively. This approach will better equip accounting educators in preparing students to tackle the pressing sustainability challenges they face, both now, and in the future.

### ***Limitations***

This study is exploratory and limited by its focus on UK accounting educators. While this context offers valuable insights, future research could broaden the geographical scope to include international perspectives. Further research could also explore factors related to

educators' profiles (e.g., gender, background, research focus) and institutional contexts (e.g., university priorities, regulatory frameworks) to provide a deeper understanding of how these factors influence educators' views on sustainability and their readiness to adopt a dialogical education approach. Given the exploratory nature of our study, future research could also explore accounting educators' openness to dialogic education by drawing on the conceptions of teaching literature. More specifically, we would suggest that examining educators' conceptions of teaching within the context of their epistemological and ontological orientations could deepen our understanding of what enables or constrains the adoption of dialogic methods. Finally, the phenomenographic methodology used in this study also limits the generalisability of the findings. Future research could address these limitations by employing different methodological approaches to enhance the generalisability of results and provide further insights into how accounting education can evolve to address sustainability challenges.

## **6.2 Concluding Thoughts**

This study reveals a continuum of perspectives among accounting educators regarding the relationship between sustainability and accounting, highlighting varying readiness levels to engage in a dialogical education approach. On the one hand, some educators view accounting and sustainability as incompatible, rooted in a traditional focus on profit maximisation (Birkin & Polesie, 2012, 2019). On the other hand, some educators see sustainability as a foundational aspect of accounting, aligning with eco-civilisation (Birkin & Polesie, 2012, 2019). However, even those who embrace sustainability often maintain the role of knowledge transmitters rather than co-creators with their students, limiting the transformative potential of their teaching.

While some educators are beginning to integrate sustainability into accounting education, they have not yet fully adopted a dialogical approach, where learners and educators engage as active co-creators of knowledge. This broader challenge reflects the continued prioritisation of technical expertise over critical thinking and praxis-making in accounting education. To foster dialogical education, educators must cultivate critical consciousness and view both themselves and their students as active participants in shaping a sustainable future.

This exploratory study points to the need for further reflection on addressing curriculum stagnation and encouraging dialogical learning in accounting education. It is essential to recognise that educators' views on and commitment to integrating sustainability vary. Additionally, many educators may lack the pedagogical tools and knowledge to facilitate dialogical approaches.

Addressing these gaps requires opportunities for learning that promotes the understanding of multiple perspectives and foster critical reflection on sustainability. Additionally, developing educators' pedagogical skills to implement dialogical teaching is essential, empowering them to support critical thinking, collaborative learning, and the co-creation of knowledge. These steps are crucial for equipping accounting educators to lead transformative learning and prepare students for future sustainability challenges.

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## **Appendix 1**

### Interview Protocol

#### **Views of accounting and role of accountant**

1. What is your personal understanding of accounting and the role of an accountant?
2. Which are skills and characteristics do you find important for the accountant to have?

#### **Views on sustainability and its relation to accounting and accounting education**

3. What are the current topics for debate in accounting? (If aware: How do you know about them?)
4. What is your understanding of sustainability and its relevance to accounting and accounting students?

#### **Views on the outcome of the accounting education**

5. (Learning is the process of influencing students' views and values) What type of accounting professional do you strive to educate?
6. The development of which skills and values does it include?

#### **Accounting teaching**

7. What teaching/assessment strategies would you have preferred under conditions of no constraints to help you to achieve your pedagogical plans?
8. Have you thought of your ideas for accounting teaching process? What does it consist of?
9. Is your ideal teaching process and the process applied in your practice differ? To what extent and in what ways?
7. What teaching/assessment strategies would you have preferred under conditions of no constraints to help you to achieve your pedagogical plans?
8. Have you thought of your ideas for accounting teaching process? What does it consist of?
9. Is your ideal teaching process and the process applied in your practice differ? To what extent and in what ways?

#### **External factors affecting educators**

10. If your ideal design of the process differs from what you do in practice. What are your reasons for the choice of delivery material, teaching and assessment techniques?