

The Integration of Education for Sustainable Development into Accounting Education: Stakeholders' Salience Perspectives

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Abstract

Purpose: This paper applies a stakeholder salience theoretical framework to facilitate the understanding of the roles salient stakeholders can have in the integration of education for sustainable development, one of the important Sustainable Development Goals (SDGs), into Jordan's university accounting education.

Method/Methodology: We used stakeholder salience theory to inform our study. This study adopted a qualitative research method. The study used semi-structured interviews to collect qualitative, open-ended data that explored the salient stakeholders' thoughts, beliefs, and feelings about their roles in influencing the integration of education for sustainable development into the Jordanian accounting curriculum.

Findings: The results indicate that education for sustainable development in accounting is important; however, most Jordanian salient stakeholders indicate their inability to integrate sustainable education into the accounting curriculum due to their lack of power to do so. The findings show that there is currently an inappropriate distribution of *power, legitimacy, and urgency* amongst the salient stakeholders, who indicate that a progressive education solution is required in the critical area of education for sustainable development in accounting. This research indicates that a significant number of salient stakeholders would like the Jordanian government to provide power, legitimacy, and urgency to enable accounting educators to become definite stakeholders as this will enable them to integrate sustainable education into the accounting curriculum.

Research limitations/implications: The study is limited to Jordan only. The paper draws attention to the need for an appropriate distribution of power, legitimacy, and urgency amongst salient stakeholders in Jordan.

Practice Implications: This paper provides evidence that the salient stakeholders in this emerging economy want to make changes in their education system to address climate change concerns, an important SDG, through a better education curriculum for sustainable development in Jordanian universities.

Social Implications: Accounting educators should be given the power to make changes in the accounting curriculum, such as integrating education for sustainable development.

Originality: There is an inappropriate distribution of *power, legitimacy, and urgency* amongst the Jordanian salient stakeholders and this imbalance hinders the integration of education for sustainable development into the accounting curriculum.

Keywords – Education for sustainable development, Accounting education, Sustainable Development Goals, Salient stakeholders, Emerging economies

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1. Introduction

Climate change: everyone, from schoolchildren to central governments and large International Non-Governmental Organisations (INGOs), now has a viewpoint about the natural disasters that are heading our way if we do not make changes to the way we live. The BBC News (13 October, 2021) states that “world temperatures are rising because of human activity” and that “left unchecked, humans and nature will experience catastrophic warming, with worsening droughts, greater sea level rise and mass extinction of species” (paras 1-2). Fortunately, BBC News also explains that there are potential solutions that governments and individuals can adopt to tackle this huge challenge. Is now the time that the world finally acts on what has been debated for almost four decades? Houghton, Jenkins and Ephraums (1990) note that the World Meteorological Organization and United Nations Environment Programme in 1988 wrote a report that assessed “how human activities may be changing the Earth’s climate through the Greenhouse Effect – potentially the greatest global environment challenge facing mankind” (Abstract). Have we been like Rip Van Winkle, asleep all this time? Cho and Makela (2019) write that “unfortunately, we have only seen much discourse without much action so far—a ‘déjà vu’” (para 5). Will it be yet another ‘déjà vu’? Our research asks salient stakeholders whether action can happen through the education of future graduates, who are our future leaders. Mitchell, Agle and Wood (1997) note that stakeholder salience – the extent to which managers give priority to competing stakeholders – goes beyond stakeholder identification. The dynamics inherent in each relationship involve complex considerations that are most readily explained by the stakeholder framework as it currently stands. What is needed is a theory of stakeholder salience that can explain to whom and to what managers actually pay attention (Mitchell et al., 1997; Bui et al., 2017). The United Nations announces in its blog that education is the key to addressing climate change. Bebbington and Unerman (2018) argue that accounting academics, as a community and in combination with others, can contribute substantively to the United Nations Sustainable Development Goals (SDG) implementation challenge. This research study seeks to explore the perceptions of salient stakeholders about the integration of education for sustainable development (ESD) in the accounting curriculum in emerging and less developed economies, such as Jordan in the Middle East. The research question that the paper seeks to answer is: What are the perspectives of various salient stakeholders on their influence on education for sustainable development in accounting education in Jordan? Anderson (2012) wrote:

“Education for sustainable development (ESD)¹ is an approach to teaching and learning based on the ideals and principles that underlie sustainability and [is] applicable to all types, levels and settings of education. As such, ESD promotes multi-stakeholder social learning; emphasises the empowerment of communities and citizens; engages with key issues such as human rights, poverty reduction, sustainable livelihoods, environmental education and gender equality in an integral way; and encourages changes in behaviour that will create a more sustainable

¹ The terms ‘sustainability accounting education’ and ‘education for sustainable development’ have been interchangeably used in the paper.

future. Climate change education is therefore a subject that fits well within the ESD agenda.” (p. 193)

Gunawan, Permatasari and Tilt (2020) explain that addressing the quality of education is one of the important sustainable development goals in developing countries.

There continues to be extensive research/debate about accounting educators’ potential, or lack of it, in contributions to changing and/or developing the mind-sets of our accounting graduates. This discourse is relevant to conceptions of environmental/green accounting, corporate social responsibility, sustainability reporting, integrated reporting, and more recently, “accounting for climate change” (Pitt-Watson, 2021, para 1). What action has been achieved in this space? Fleischman and Schuele (2006) indicated that “irrespective of the warnings about greenhouse gas emissions, global warming, and impending ecological disaster and despite a spate of literature suggesting how education can focus accountancy’s contribution to solutions, forward progress toward changing corporate behavior has been slow” (p. 35). Lacy, Haines and Hayward (2012) noted that “education trumps climate change speaks not only to the wider conception of sustainability that has been adopted over the last few years, but also to an acknowledgement among the majority of CEOs we spoke to that education is the most effective route towards sustainable development” (p. 348).

Education for sustainable development is a key element of the 2030 Agenda for Sustainable Development. The 2030 Agenda forms one of the targets for Sustainable Development Goals in education and is considered a driver of the achievement of all 17 SDGs. More recently, research indicates the lack of progress in ESD. Gray (2019) explains the need for “sustainability [that] sits at the core of mainstream classes and disrupts them accordingly that we might begin to see that we are genuinely educating accountants for sustainability” (p.14). Pincus et al. (2017) write that “accounting educators need to understand the forces for change in higher education” (p.1) and lament that “to date, most new degree programs or changes to existing accounting programs have hewed to a traditional curriculum model” (p.11). Will the new climate reporting and accounting requirements put forward by the International Accounting Standards Board (IASB) create stronger commitments from accounting educators, accounting practitioners and businesses? The Task Force on Climate-Related Financial Disclosures provides guidance on supporting educational efforts towards monitoring climate-related financial disclosures in the new graduates. Further, the International Sustainability Board has issued its inaugural Standards – IFRS S1 and IFRS S2 – which provide a new era of sustainability-related disclosures in capital markets worldwide. The standards will help to improve trust and confidence in company disclosures about sustainability to inform investment decisions. However, action remains to be seen. Further, will this accounting standard bring about a reporting model that is “compatible with climate sustainability” (Pitt-Watson, 2021, para1), because until recently “companies were able to declare profits as though climate change simply did not exist” (Pitt-Watson, 2021, para2). Cho and Makela (2019) state that “recent changes in global governance and accounting standard setters’ agenda encourage (force?) us to step outside our comfort zone and think: “how can we incorporate sustainability into accounting courses and curricula?” (para1) and that “pursuing sustainable development and mitigation of climate change require new understandings of corporate accountability and measuring corporate performance” (para2). Encouragement did not appear to work, so can we be ‘forced’, knowing what we do about interpreting rules in substance rather than form in how we record financial transactions?

Prior research has found significant challenges to the integration of education for sustainable development (ESD) into the accounting curriculum. Research and the media highlight that stakeholders worldwide have supported sustainability initiatives as a solution to the impact

humanity has on the environment, the earth's resources, our overall well-being, progress, and survival (McFarlane and Ogazon, 2011). Because of stakeholders' pressure on business practitioners, corporate practices have shifted to focusing on environmental issues and sustainability performance evaluation (Christ and Burritt, 2013). A compelling majority of 93% of CEOs globally believe that sustainability practices are important to the future success of organisations (Hayward et al., 2013). As a result, sustainability accounting is gaining momentum in the business realm (Christ and Burritt, 2013) and today, sustainability accounting has a vital role to play in creating progressive solutions that support sustainable development goals (Gray, 2019). The application of sustainability accounting models helps to mitigate corporate negative environmental practices (Gray, 2019). Numerous studies have focused on the possible applications of corporate sustainability accounting (see, for example, Burritt, Herzig and Tadeo, 2009; Lodhia and Hess, 2014; Sharma and Stewart, 2022). Cho and Makela (2019) argue that we need to provide students with strong core competencies in accounting, to enable them to "critically analyse the role of accounting-related ideas, tools, and information in the bigger picture of the ecosystem we live in and its sustainable development" (para6).

However, despite the importance of corporate sustainability practices, sustainability education occupies only a small part of the overall educational curriculum of universities that teach business and accounting disciplines (Khan, 2011; Sharma and Kelly, 2014). Sustainability knowledge, thought, and learning lack visibility across the overall university curriculum (Khan, 2011). There is increasing pressure for institutes of higher education to play a key role in supporting and promoting sustainability (Sharma and Stewart, 2022). While educational institutions appear to have been tasked with integrating sustainability education into their curricula, prior studies indicate a very ad hoc nature to its integration (Fakoya, 2015; Kagawa, 2007).

Furthermore, the integration of sustainability education into the curriculum, particularly the accounting curriculum, is not an easy process (Tingey-Holyoak and Burritt, 2009). A range of challenges can prevent the integration of sustainability education into the curriculum. For example, McFarlane and Ogazon (2011) believe that challenges to sustainability education can be classified into natural and socially-imposed challenges. Natural challenges arise due to human nature, where people have different and contradictory views about the same phenomenon and this conflict gives rise to ideological challenges. Socially-imposed challenges arise from society and include institutional, governmental, and social challenges.

Studies have also investigated the challenges to integrating sustainability education into business schools' curricula. For example, Wright and Horst (2013) argue that the main challenge to sustainability education is the ambiguity and complexity of sustainability concepts. Figueredo and Tsarenko (2013) note that higher education institutions lack the financial resources and funding to adopt sustainability education and practices.

Verhulst and Lambrechts (2015) find that a major challenge to adopting sustainability in higher education institutions is the rigidity of the organisational structure in universities. They argue that the current structure is conservative, traditional, and conventional due to the academics' lack of *power* to change it. Aleixo et al. (2018) explored barriers and challenges to sustainability practices in higher education institutions in Portugal. Their study found challenges including competitiveness, the numbers of enrolled students, and issues with the quality and excellence of teaching and researching. Although the thematic analysis performed for our study have uncovered similar challenges, our study differs from previous investigations in that it focuses on a wider group of salient stakeholders. Most other studies have focused on only one or two groups of stakeholders and to our knowledge, none of these prior studies related to a Middle Eastern country.

Studies that focused on investigating the integration of sustainability into the accounting curriculum addressed questions related to how (methods) and what (topics) to integrate into

the accounting curriculum (see Wyness and Dalton, 2018; Das, Sen and Pattanayak, 2008; Figueredo and Tsarenko, 2013; Jones et al., 2013; Kagawa, 2007; Sammalisto et al., 2015; Too and Bajracharya, 2015; Yakhou and Dorweiler, 2002). These studies, along with others in the field of accounting education (i.e., Aleixo, Leal and Azeiteiro, 2018; Bujaki et al., 2019; Devi, Kumar and Raju, 2012; Envick and Envick, 2007; Hörisch, Schaltegger and Freeman, 2020; Petersen, 2008; Sammalisto, Sundström and Holm, 2015; Stone, Lightbody and Whit, 2013; Stout and West, 2004; Wally-Dima, 2011), adopted a stakeholder perspective to analyse whether sustainability integration into the accounting curriculum met the needs of different stakeholders.

The theoretical research gap noted by this paper is that research studies within the field of accounting education, including education for sustainable development, use the stakeholder perspective to investigate stakeholders' preferences and priorities (see for example, Baldwin, 2002; Envick and Envick, 2007; Okunoye, Frolick and Crable, 2008; Wally-Dima, 2011; Sammalisto et al., 2015; Aleixo et al., 2018; Maali and Al-Attar, 2020). However, these studies did not pay attention to the salient stakeholders' influence on the development of accounting education, or to understanding the roles that these stakeholders can have in bringing about changes to the accounting curriculum, such as the integration of education for sustainable development. Salient stakeholders include educators, industry, the accounting profession, the government, and students. Instead, prior studies have attempted to develop different theoretical approaches such as Total Quality Management (TQM), Partnering With Practice (PWP), the Theory of Planning Behaviour (TPB) and the Organisational Planning and Information Technology approach to explain how higher education institutions can identify and respond to the demands and expectations of multiple stakeholders. Subsequently, the use of different theoretical approaches has created inconsistency in understanding the relationship between higher education institutions and related stakeholders. Alves, Mainardes, and Raposo (2010) suggest that the use of inconsistent theoretical approaches has led to inconsistency in understanding how stakeholders may influence higher education. To address this theoretical gap, our study aims to understand what Jordanian salient stakeholders perceive their roles to be in the integration of sustainability education into the accounting curriculum. This paper, in adopting the stakeholder salience theory as a lens, uses the responses provided by the salient stakeholders interviewed to develop a theoretical framework that should aid in the integration process and thereby help to embed sustainability education into the Jordanian accounting curriculum in higher education institutions, which will improve the quality of education and provide further progress in achieving the UN's SDGs.

The results indicate that education for sustainable development in accounting is essential. However, most Jordanian salient stakeholders indicated their inability to integrate sustainable education into the accounting curriculum due to their lack of power to do so. An inappropriate distribution of *power, legitimacy and urgency* amongst the salient stakeholders persists. The salient stakeholders indicate that a progressive education solution is needed in the critical area of education for sustainable development in accounting.

The paper commences by describing the Jordanian-specific environment and the status of sustainability education in this country. The stakeholder salience theory is then discussed before moving on to discuss the methods adopted in conducting this study. The findings and discussion section are then presented. The paper concludes by highlighting key challenges identified by Jordanian salient stakeholders, who believe that the integration of sustainability education into accounting education will be challenging unless there are changes to the *power, legitimacy and urgency* dynamics relating to their salience roles.

2. The specific environment: Jordan

Historically, the Arab world established the first universities, which included Al Zaytounah (Tunisia 734 AD), Qarawiyun (Morocco 859 AD), Al Azhar (Egypt 970 AD), Al Mustansiryah (Baghdad 984 AD), and Nizamiyyah (Baghdad 1065 AD) (Zabalawi, Kordahji and Picone, 2020). However, Zabalawi et al. (2020) writes, “the higher-education sector in the Arab world, in recent times, has lagged behind in external governance reforms, which has directly impacted the internal governance of universities and hindered their progression” (p. 191). Jordan was chosen for this study because this country is at the “educational heart of the Arab world and through the years has established a solid higher-education system” (Zabalawi et al, 2020, p. 194) and “is considered a major supplier of intellectual capital within the MENA [Middle East/North Africa] region” (ibid, p. 204). Alsharari (2017) believes that Jordanian people share many values, common deeds, and similar ways of thinking and visions with stakeholders from other countries in the Middle East. Sharp (2018) indicates that Jordan, along with most Middle Eastern countries, shares the Arabic language and Islamic and Christian religions. Jordanian people are similar to the people of other countries in the Middle East in that they are all significantly influenced by the same religions, cultures and traditions. These Middle Eastern societies are ruled by the factors that form their laws and regulations (Robbins and Rubin, 2013). Furthermore, these shared religions, cultures and traditions form people’s heritage, which supports sustainability issues (ECOPEACE / Friends of the Earth Middle East (FoEME), 2014b; Faksh, 1997).

According to the Ministry of Higher Education and Scientific Research (2016a), Jordan has shown outstanding performance in establishing tertiary institutions compared to other Middle Eastern countries. Jordan is a pioneer in terms of its higher education system (World Bank, 2016), which makes it a leading example for other Middle Eastern nations to follow. Tertiary education in Jordan has been a priority of the State because of the key role it plays in raising the economic, social, and knowledge level of its citizens (Ministry of Higher Education and Scientific Research, 2016b). The Ministry of Higher Education and its affiliated offices that include the Higher Education Accreditation Commission (HEAC) govern the tertiary education system in Jordan. The HEAC is the primary quality controller for tertiary education in Jordan. It has the authority to provide accreditation for private universities and to remove it from a provider if a certain standard or law is breached (Hussein, 2014). The HEAC is responsible for setting and monitoring the quality of programmes in both public and private universities and colleges in Jordan. It sets specific fields of knowledge for each university discipline; all core courses of a discipline must fit into related fields of knowledge (Maali and Al-Attar, 2020). Accordingly, the accounting discipline consists of four fields of knowledge: Financial Accounting, Accounting Theory and International Standards, Management Accounting and Auditing, and Accounting Systems. Any accounting course must fit one of these four fields of knowledge to be part of the accounting curriculum and for the curriculum to be accredited by the HEAC.

However, Shirazi (2020), citing The World Bank (2007) writes that “realizing the promise of education in Jordan depends on first correcting an oft-decried crisis in the Jordanian educational system, which is most evident in statements about outdated curricula and pedagogy and the ‘mismatch’ of graduates’ skills to the needs of the global knowledge economy” (p.295). Exacerbating this issue is the fact that massive environmental degradation, a consequence of adverse industrial practices, is not given any meaningful attention through sustainability education (Hazaima et al., 2017, Al-Hazaima et al., 2021). Climate change in Jordan have had serious impacts on water resources, which are scarce in Jordan. The rural community in Jordan is mostly dependent on agriculture, which requires adequate water resources that appear to be diminishing. Jordan’s total greenhouse gas emissions stand at approximately 28 million tonnes (The Jordan Times, 23 September 2023). Shirazi (2020) indicates that the educational experiences of the Jordanian youth over the ten-year (2007 – 2016) period of his study,

“challenges narrow ‘mismatch of skills and expectations’ analyses commonly proffered by development agencies and economists to understand the lengthening transition between higher education and the Jordanian labour market” (p. 293-294). This led him to conclude that there was a cruel optimism associated with higher education in Jordan. Educating the younger generation in Jordan on education for sustainable development in accounting is essential to mitigate climate change challenges.

The importance of choosing Jordan for this study therefore cannot be emphasised enough through the prior research on higher education in this country. It appears that there are significant contentious issues on the inadequacy of higher education not only in Jordan, the country that is viewed as the educational heart of the Arab world, but also in the wider Arab world. We therefore wanted to find out from Jordanian salient stakeholders whether they perceived that higher education, specifically accounting higher education, can integrate education for sustainable development (ESD) such that the global pressing issue of climate change can be addressed.

3. Stakeholder Saliency theory

Mitchell et al. (1997) developed an extension of stakeholder theory by explaining the importance of competing stakeholders’ claims. They explained that stakeholder saliency theory related to how different stakeholders have different claims to be met by managers. Wood, Mitchell, Agle, and Bryan (2018) suggest that stakeholder saliency theory takes the general stakeholder theory further. They explain that each identified salient stakeholder is important and that managers should prioritise and respond to the needs and expectations of each salient stakeholder depending on their level of saliency. Mitchell et al. (1997) proposed that classes of stakeholders could be identified according to their possession of three attributes relating to *power*, *legitimacy*, and *urgency*. They proposed the stakeholder saliency model to describe and explain the various combinations of these three attributes. In their model, salient stakeholders are classified according to their possession or attributed possession of *power*, *legitimacy*, and *urgency* in relation to eight groups of stakeholders. These groups of stakeholders are dormant, discretionary, demanding, dominant, dependent, dangerous, definitive, and non-stakeholders (Mitchell et al., 1997). Table 1 shows how salient stakeholders are identified according to their *power*, *legitimacy*, and *urgency*.

Table 1. *Stakeholders According to the Salient Stakeholder Model*

Salient Stakeholder	Characteristics of Stakeholders	Category	Level of Saliency
Dormant	Possess the <i>power</i> to impose their will, but by not having a <i>legitimate</i> relationship or an <i>urgent</i> claim, their <i>power</i> remains under-utilised.	Latent	Low
Discretionary	Possess <i>legitimacy</i> , yet have no <i>power</i> to influence issues and they have no <i>urgent</i> claims. There is no pressure to engage in a relationship with such a stakeholder.	Latent	Low
Demanding	Possess only the <i>urgency</i> attribute. Such stakeholders have <i>urgent</i> claims while possessing neither <i>legitimacy</i> nor <i>power</i> .	Latent	Low
Dominant	Are <i>powerful</i> and <i>legitimate</i> . Their influence in the relationship is assured since by possessing <i>power</i> and <i>legitimacy</i> they form the dominant coalition.	Expectant	Moderate
Dangerous	Possess <i>urgency</i> and <i>power</i> , but not <i>legitimacy</i> . They may, therefore, be coercive or dangerous. The	Expectant	Moderate

	use of coercive <i>power</i> often accompanies socially illegitimate status.		
Dependent	Are characterised by a lack of <i>power</i> , though they have <i>urgent</i> and <i>legitimate</i> claims. These stakeholders must depend on others to carry out their will. Any influence dependent stakeholders gain is advocated through the values of others.	Expectant	Moderate
Definitive	Possess <i>power</i> , <i>legitimacy</i> , and <i>urgency</i> . Any stakeholder can become definitive by acquiring the missing attribute(s).	Definitive	High
Non-stakeholders	Possess none of the attributes and, thus, do not have any type of relationship with the issue.	Non-stakeholders	N/A

Summarised from Mitchell et al., 1997.

Mitchell et al. (1997) explain that their model is useful because it is a dynamic model that “permits the explicit recognition of situational uniqueness and the recognition that each attribute [*power*, *legitimacy*, and *urgency*] is a variable, not a steady state, and can change for any particular situation” (p. 868). Because of this model’s usefulness, Benneworth and Jongbloed (2010) believe that it can address the national and institutional differences that lead stakeholders to have context-dependent salience. Based on their country and region, stakeholders vary in their levels of salience, but Powell and Walsh (2018) believe that the stakeholder salience model adapts to rapidly changing environments.

Jongbloed et al. (2008) and Benneworth and Jongbloed (2010) explain that governments are often considered as definitive stakeholders because they influence higher education development through the three attributes of *power*, *legitimacy*, and *urgency*. Bui et al. (2017) suggest that governments have the authority to issue and reinforce regulations on institutions of higher education, and so they have the *power* attribute. Governments’ actions also have *legitimacy* because they reflect their society’s and their country’s values. Jongbloed et al. (2008), Benneworth and Jongbloed (2010), and Bui et al. (2017) also explain that governments play a significant role in reforming and developing higher education to ensure a supply of quality labour for their economy, and thus have the *urgency* attribute. Because higher education institutions are, in most cases, governed by the government, the changing relationship between universities and government has become a common theme of reforms in systems of higher education worldwide (Amaral, Jones and Karseth, 2013; Yapa, 2000). Furthermore, Jongbloed et al. (2008) write that the government acts as a *definitive* stakeholder because it is an important source of funding for all public universities. Alexander (2000) believes that governments have changed from an authoritative oversight to having more autonomy in decision-making, controlling universities and their programmes and budgets.

Accounting educators as salient stakeholders are considered as *definitive* stakeholders (Jongbloed et al., 2008). Alves et al. (2010) believe that academics are *definitive* stakeholders because their role is essential in higher education institutions. Without academics, universities cannot function. Bui et al. (2017) argue that accounting educators reflect an influential force in accounting education because they can exercise autonomy in their teaching practices and so avoid influences from universities’ and schools’ management. Boyce (2004) argues that academics can comply with the stakeholders’ demands or acquiesce to universities’ policies.

However, if both the government and academics act as *definitive* stakeholders in the development of the accounting curriculum, there could be conflict in planning for the much-needed developments. Avoiding such conflict requires one of the *definitive* stakeholders (government or educators) to leave its position as a definitive stakeholder and to become an *expectant* stakeholder (moderate level of salience). For instance, Bui et al. (2017) argue that educators are losing their independence and the ability to operate and make decisions in the way that they feel is appropriate as a group of experts in the educational process because they

are defined not as a group of expert educationalists but rather as specialised employees of the corporatised university (as teaching experts). Deem (2004) and Parker (2011) argue that educators' teaching and knowledge delivery are highly geared towards a more instrumental, functionalist, and employment focus, indicating that educators are losing their *power* attribute to the university management, which, especially in public universities, is controlled by the government. As a result, educators have become *expectant* stakeholders and are treated as *dependent* stakeholders who possess *legitimacy* and *urgency* but lack *power* (Bui et al., 2017).

Business organisations (employers and employees/practitioners) as salient stakeholders possess the *power* and *urgency* attributes and in most cases are viewed as *expectant* stakeholders (Jongbloed et al., 2008). The combination of *power* and *urgency* makes these salient stakeholders '*dangerous*' in that they can use coercive *power* to achieve their will (see Table 1). However, Powell and Walsh (2018) argue that these business organisations, in most cases, rely on the government to meet their educational needs (e.g., qualified graduates) because businesses do not possess *legitimacy* in education matters. However, Bui et al. (2017) argue that business organisations can also possess the *legitimacy* attribute if they participate in higher education institutions' boards of administration and management. Schafer et al. (2020) argue that increasing attention has been given to the significance of business engagement in academic programs, particularly through engagement with students in accounting students' clubs. Their arguments move the position of business organisations up from being *expectant* stakeholders to being *definitive* stakeholders possessing *power*, *legitimacy*, and *urgency* attributes. Thus, the salience level of business organisations is between moderate and high.

Jackling and De Lange (2009), Bui and Porter (2010), and Webb and Chaffer (2016) argue that the accounting profession is identified as a salient stakeholder because much of the reform in accounting education and its curriculum has been driven by calls from professional pressure worldwide. These calls for reforms indicate that the accounting professional body possesses the *urgency* attribute. Bui et al. (2017) believe that universities in developed countries have attempted to be more responsive to the accounting profession's demands and have made reforms to their accounting programmes, which provides evidence that the profession can act as a new player in the education market. The accounting profession can also possess *legitimacy* if it engages in the educational process. For instance, in the UK the accounting profession offers business and accounting students membership (Powell and Walsh, 2018). The Institute of Chartered Accountants in Australia (ICAA) obtained approval to award a graduate diploma to all ICAA candidates who complete the CA programme (Howieson, 2003). Such examples indicate that the profession is gaining respect and acceptance from society and, therefore, the *legitimacy* attribute. In this case, the profession moves from being a *latent* stakeholder (low level of salience) possessing only one attribute (*urgency*) to being an *expectant* stakeholder (moderate level of salience) with two attributes (*urgency* and *legitimacy*). This ability to gain added salience also means that the profession can move from being a *demanding* stakeholder with *urgent* claims to being a *dependent* stakeholder with *urgent* and *legitimate* claims (see Table 1).

However, as Yapa (2003) and Seng (2009) indicate, the situation is different in developing countries. For example, the presence of the accounting profession in the accounting education of South-East Asian countries has been marginal and ignored. This situation has led governments to interfere and to take responsibility for developing accounting education to ensure that it prepares graduates to meet the needs of the profession and market. Pham (2012) argues that in Vietnam the role of the accounting profession in influencing the accounting curriculum is debatable and unclear.

Students are the core of the educational process. Powell and Walsh (2018) suggest that students should be more *demanding* and that universities should deliver what students demand. In the UK, the White Paper 'Students at the Heart of the System' states, "We will empower

prospective students by ensuring much better information on different courses. We will deliver a new focus on student charters, student feedback and graduate outcomes” (Department for Business Innovation and Skills, 2011, p. 2). There is a consistent emphasis on the importance of students as key stakeholders but not as salient stakeholders because some studies do not believe that students have influence, even though their perceptions are important as they are the accounting education clients. Other business and accounting-focused studies have identified students as key stakeholders and investigated their perceptions and opinions about integrating sustainability into their business and accounting education (i.e., Kagawa, 2007; Das et al., 2008; Robinson, 2012; Figueredo and Tsarenko, 2013; Wachholz, Artz and Chene, 2014; and Zeegers and Clark, 2014).

Bui et al. (2017) argue that competition between universities helps to increase students’ level of salience because this competition acts as a significant external pressure on the approaches universities take to attract and retain students, including the way that curricula are designed and managed. They explain that universities’ actions provide higher education institutions with the *urgency* to shape and manage their accounting curriculum so that they remain attractive to potential students. This suggests that students can be considered as *latent* stakeholders (low level of salience), possessing only the *urgency* attribute, despite the importance of their opinions and perceptions in the research literature. Studies that investigated the position of students as salient stakeholders in influencing the development of the accounting curriculum are rare and perhaps not found in developing countries, particularly in the Middle East. Most studies in this field in developing countries have treated students only as stakeholders whose perceptions and opinions, in general, are important to consider, but without understanding students’ role/influence.

The salient stakeholders in Jordan for this study were identified as the government, accounting educators, business organisations, accounting profession, and accounting students. The government of Jordan plays a key role in the tertiary education system. The Ministry of Higher Education sets the aims of higher education and, along with its educational policies, governs tertiary education in Jordan (Ministry of Higher Education and Scientific Research, 2016b). The Ministry appoints the Higher Education Accreditation Commission (HEAC) to ensure that universities achieve the Ministry’s aims and commit to its policies. The HEAC is also responsible for quality control in universities. The HEAC sets and monitors the quality of each academic discipline (e.g., the accounting curriculum for bachelor’s accounting students) in both public and private universities. Hussein (2014) states that the HEAC is given authority by the Ministry of Higher Education to grant or withdraw accreditation from universities. Thus, the government of Jordan is considered in this study as the definitive salient stakeholder, which through its governmental regulations and educational policies can practise control over the university system, including the development of the accounting curriculum.

Accounting educators in Jordan are considered as salient stakeholders because educators are the centre of the educational process. Their presence is fundamental; without them universities would not be able to provide education. Accounting educators are also academic specialists who know how to develop the accounting curriculum and education. In Jordan, little, if anything, is known about accounting educators as salient stakeholders. According to the European Commission (2012), the process of curriculum development in Jordan goes through some steps where educators are seemingly part of the process. However, it is essential to know whether the Dean’s Council would approve any proposals if they did not comply with the HEAC’s requirements and conditions. The possibility that a curriculum could be rejected implies that educators have minimal influence on curriculum development. Maali and Al-Attar (2020) believe that the HEAC sets the fields of knowledge that each curriculum must contain in advance. Accordingly, if a specific learning course does not comply with these previously determined fields of knowledge, that course cannot be included in the curriculum. Maali and

Al-Attar (2020) argue that accounting educators need the freedom to be able to develop the accounting curriculum in Jordan.

The identification of accounting students as salient stakeholders is debatable, but students could be considered as salient stakeholders if there is competition between universities. In Jordan, competition between universities does not exist. Due to the culture, traditions, and financial matters, Jordanian students, in general, prefer to enrol at the closest university to their home. This is perhaps one reason why Jordanian universities are spread across the country: 29 universities in addition to community colleges (Maali and Al-Attar, 2020). The tuition fees for all Jordan's universities fall roughly within the same range (private universities are a bit more expensive than the public ones). The quality of education and infrastructure is similar in all the universities because they must comply with the conditions and policies set by the Ministry of Higher Education and the HEAC (Maali and Al-Attar, 2020).

Several studies have considered students as key stakeholders. Bui et al. (2017) note that student numbers can influence university actions through their urgent claims. The number of business and accounting students enrolled in universities of Jordan in 2017 alone was 11,023 (Ministry of Higher Education and Scientific Research, 2018). Thus, this study considers students as salient stakeholders whose influence can be exerted on the development of the curriculum through internal guidance. For example, accounting students could provide their educators with suggestions and feedback about specific contemporary accounting topics to be included in an accounting course or even give their *urgent* opinions on curriculum design.

Business organisations and the accounting profession are considered in a number of studies as salient stakeholders. Maali and Al-Attar (2020) argue that there is a gap between the Jordanian accounting education and the needs of both businesses and the profession. Maali and Al-Attar (2020) suggest that the reason for the gap between accounting education and practice is the accounting curriculum being set according to the HEAC's requirements, and argue that the Jordanian Association for Certified Public Accountants (JACPA) does not play any role in developing the accounting curriculum. Maali and Al-Attar (2020) believe that Jordan's accounting profession should guide accounting education. Accordingly, both business organisations and the accounting profession in Jordan have at least *urgent* claims to be provided with qualified accounting graduates. Such *urgent* claims make them salient stakeholders. For that reason, this study considers both business organisations and the accounting profession as salient stakeholders. Their influence on the development of accounting education can be through their external guidance, whereby they guide the development of the accounting curriculum by providing universities, for example, with specific contemporary accounting issues to be included in the curriculum.

This paper further classifies these Jordanian salient stakeholders into internal and external stakeholders. Internal stakeholders are those who may influence the curriculum from inside the university, whereas external stakeholders are those who may influence it from outside the university. The Jordanian salient stakeholders' *power*, *legitimacy*, and *urgency* are viewed in terms of their level of possible involvement in the process of integrating sustainability education into the accounting curriculum. This level of involvement is measured by the level of governmental control, accounting educators' autonomy, accounting students' internal guidance, and business organisations' and the accounting profession's external guidance. Table 2 summarises the elements of the framework that indicates Jordanian salient stakeholders' potential influence and related specific environments.

However, the extent to which these Jordanian salient stakeholders are involved in the process of curriculum development is as yet unknown. This paper therefore investigates this issue using the theoretical framework developed for this purpose (Figure 1). The framework in Figure 1 shows how Jordanian salient stakeholders can influence the integration of education for sustainable development into the accounting curriculum. This paper examines the

relationships between Jordanian salient stakeholders and curriculum development presented in Figure 1 to understand the challenges of integrating sustainability education in the accounting curriculum. Figure 2 shows that the combination of the three attributes of *power*, *legitimacy*, and *urgency* influences the placing of the Jordanian salient stakeholders in this framework. These salient stakeholders possess at least one of these attributes that supports their level of involvement through control (in case of the government), autonomy (in case of the educators), internal guidance (in case of the students), and external guidance (in case of business organisations and the profession). The framework enables an understanding of the level of involvement that salient stakeholders can have in influencing the integration of ESD into the accounting curriculum. Considering the stakeholder salience model and the role of salient stakeholders² in accounting education development, the next section discusses how salient stakeholders can be involved in accounting education development.

Table 2. Jordanian Salient Stakeholders' Potential Influence over the Accounting Curriculum Development

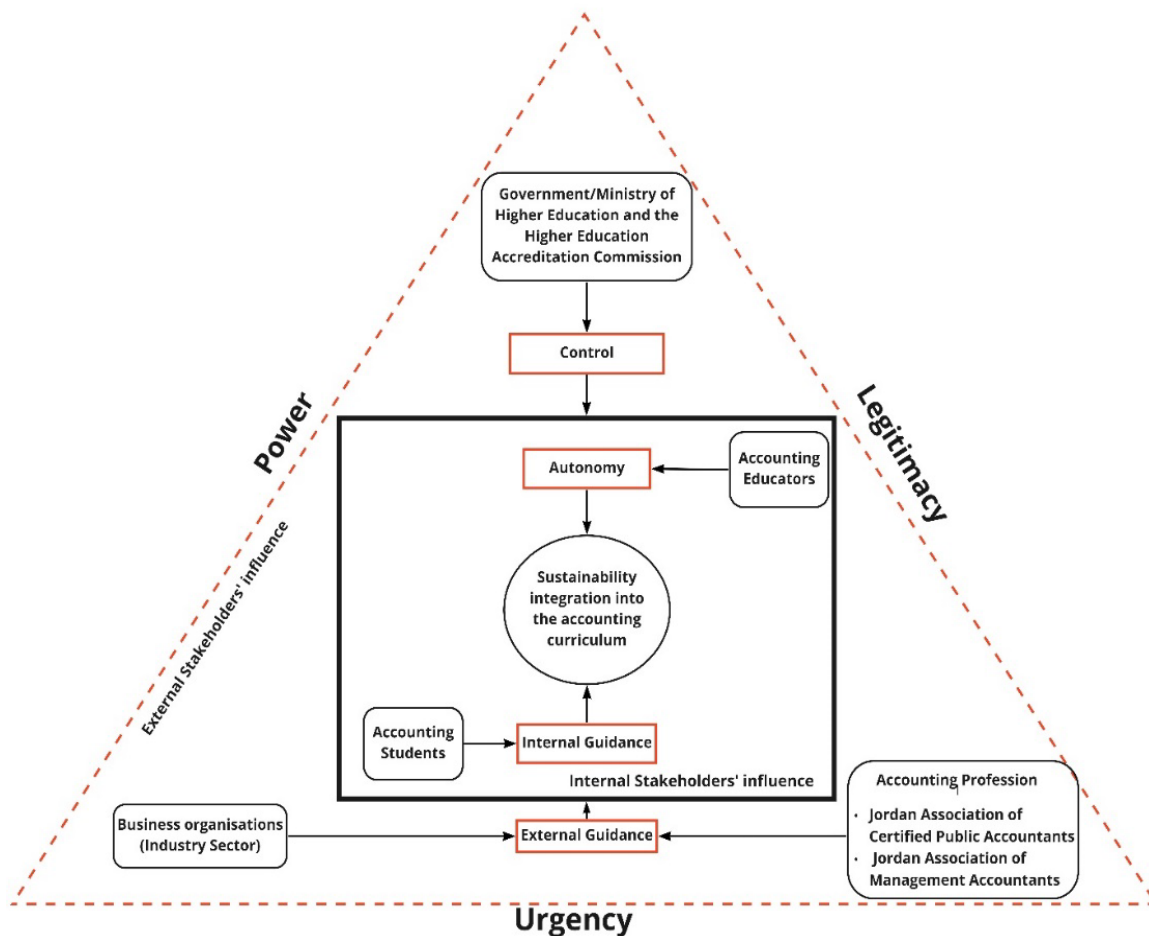
Classification	Salient stakeholder	Stakeholders' involvement	Refers to
Internal stakeholders	Accounting educators (In all Jordan's business schools)	Autonomy	Accounting educators' level of involvement in making their own decisions around developing the accounting curriculum by integrating sustainability education into it
	Accounting students (In all business schools of Jordan)	Internal guidance	Students' level of involvement in guiding the development of the accounting curriculum by suggesting and demanding education for sustainable development (e.g., through suggestions and feedback on the current curriculum)
External stakeholders	The government/the Ministry of Higher Education and the HEAC	Control	The level of governmental involvement in controlling accounting education through governmental regulations and educational policies (e.g., the fields of knowledge specified for the accounting education)
	Business organisations (The industrial sector of Jordan)	External guidance	Business organisations' level of involvement in guiding the development of the accounting curriculum by discussing, with the university, improvements to corporate sustainability practices through accounting education (e.g., participating in setting the curriculum/course objectives)
	Accounting profession:	External guidance	Accounting professional bodies' level of involvement in guiding the development of the accounting

² As the education for sustainable development is in its early stage in Jordan, the Environmental and Climate Advocacy Groups are not so prominent in this setting and appears not to be a salient stakeholder in relation to education for sustainable development in accounting. Therefore, we did not include this group in the study.

- Jordan Association of Certified Public Accountants
- Jordan Association of Management Accountants

curriculum by discussing, with the university, improvements to corporate sustainability practices through accounting education (e.g., participating in setting the curriculum/course objectives).

Figure 1. Theoretical Framework: Jordanian Salient Stakeholders' Potential Influence over ESD Integration into the Accounting Curriculum



Source: Authors

4. Salient stakeholders' involvement in accounting education development

De Boer et al. (2007) explain the involvement of salient stakeholders in influencing university education through their *power*, *legitimacy*, and *urgency*. They suggest five dimensions as a means to understand how salient stakeholders can be involved in university education development; in other words, how stakeholders play out their roles in curriculum development. As Table 3 shows, these dimensions are state regulation, managerial-self-governance, stakeholder guidance, market competition, and academic self-governance. A salient stakeholder's exercise of *power*, *legitimacy*, and *urgency* used to influence university education development is visible in the dimensions.

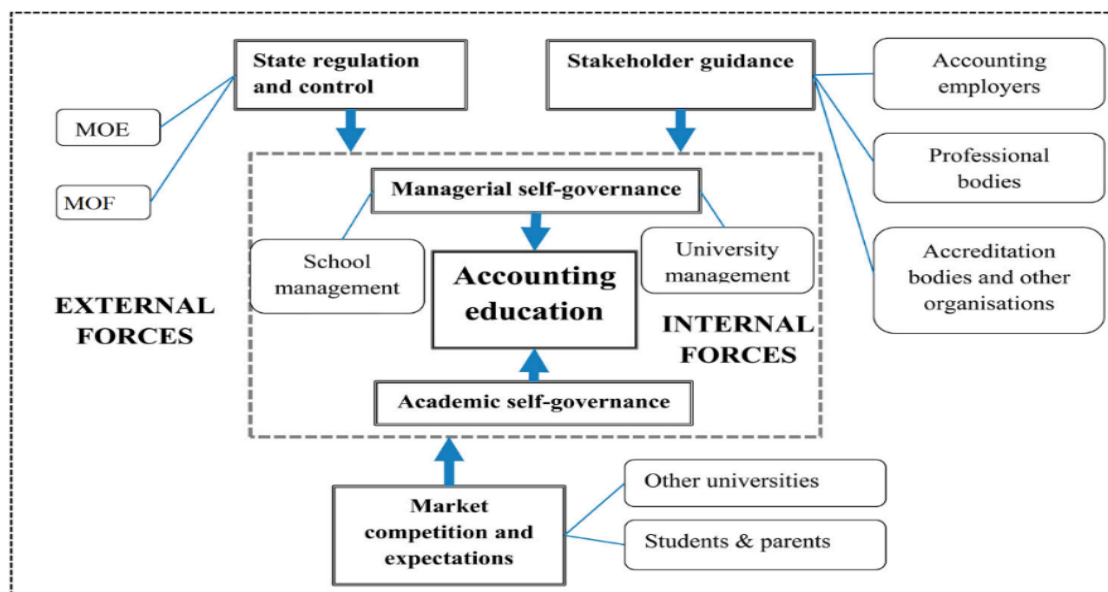
Table 3. *Dimensions of Salient Stakeholder Influences on University Education Development*

Dimension	Refers to
State regulation	The State's regulation and directives that regulate the university's behaviours
Managerial self-governance	Hierarchical authority within a university
Stakeholder guidance	Influences of external stakeholders through goal setting and advice
Market competition	The competition between and within universities for resources through 'quasi-markets', including students, funding, money and prestige
Academic self-governance	Academic authority in determining the university's goals and supervising operation as well as outcomes

Source: Summarised from De Boer et al., 2007

These five dimensions can clarify not only the direct influence of salient stakeholders over the university's accounting education, but also the influence and involvement of one salient stakeholder over another salient stakeholder. To explain how the five dimensions in Table 2 influence accounting education in a university, we use Bui et al.'s (2017) classifications of internal and external forces, as shown in Figure 2.

Figure 2. *Stakeholder Influence and University Governance of Accounting Education*



Adopted from Bui et al., 2017, p. 273.

5. Method

This study used a qualitative research method, with semi-structured interviews to collect qualitative, open-ended data that explored the salient stakeholders' thoughts, beliefs, and feelings (Fylan, 2005; Raworth, Sweetman, Narayan, Rowlands and Hopkins, 2012) about their roles in influencing the integration of ESD into the Jordanian accounting curriculum. The interview questions were related to stand-alone courses on sustainability as well as the integration of education for sustainable development in accounting in other courses. Drawing on a review of previous studies, including those by Kagawa (2007), Sharma and Kelly (2014, 2015), Sharma and Stewart (2022) and Zeegers and Clark (2014), the researchers constructed semi-structured interview questions. The semi-structured interviews contained questions that strongly related to general issues of education for sustainable development and the accounting curriculum in Jordan. The questionnaire was oriented towards collecting empirical evidence from the salient stakeholders' thoughts, beliefs, and feelings about the integration of education for sustainable development into the Jordanian accounting curriculum. The saturation level for this phase of the study was 40 participants, as additional participants would most likely repeat what others had said previously but in different words. However, on the assumption that accounting educators as a group have a high level of salience, the researchers focused more on interviewing such individuals because they are experts in accounting and accounting education, have PhDs in accounting, and can bring about change in the accounting curriculum. This was an exploratory study where the themes were identified by interviewee responses. The researchers also took into consideration that the selected individuals should have a range of different relevant knowledge, experience, and perspectives so that the researchers could gather many different ideas and avoid potential bias within the sample. The researchers ensured that participants represented different institutions such as universities, industries, government, and professional accounting associations. Sampling these different institutions enabled the researchers to obtain representation of the entire population, which consisted of four types of stakeholders in Jordan: universities, industrial companies listed in the Amman Stock Exchange (ASE), the government of Jordan, and Jordan's accounting associations. The participants were well experienced in the sustainability field, were strong advocates of sustainable practices, and had tried influencing the curriculum. The researchers relied on a snowballing method to reach the most suitable participants who could represent all the salient stakeholders. For example, the first author focused on industries that can be considered as more hazardous to stakeholders than other types of industries. The first author worked in the Ministry of Industry in Jordan in 2015, and maintained good relationships with some important government employees who helped him to reach to the first appropriate government employee in each of the selected ministries to participate in the study. The first author also worked at Hashemite University of Jordan (a public university) and has colleagues who helped him to reach the first appropriate participant from the Ministry of Higher Education. After meeting the first participant from each ministry, snowballing was used to identify other potential participants that first participants had recommended. A total of 46 salient stakeholders were interviewed and their profiles are shown in Table 4.

Table 4. Sample Selection for the Study

Groups of stakeholders	Number of interviewees	Code in NVivo
Universities	21 accounting educators	EP
	10 accounting students	SP
Industries	5 accountants (practitioners)	IP
Government	5 government employees	GP
Accounting Associations (Accounting Profession)	5 accountants from professional accounting associations	PP

Considering that accounting educators as a group have a high level of salience, the researcher focused on interviewing a larger sample of such salient stakeholders. Accounting educators were all experts in accounting and accounting education, had a PhD in accounting, and were assumed to be able to bring about change in the accounting curriculum. The business organisations/ industries level of involvement guides the development of accounting curricula by discussing with universities improvements to corporate sustainable practices through accounting education. The government is involved through controlling accounting education vis-à-vis governmental regulations and educational policies. The accounting professional body's level of involvement entails guiding the development of the accounting curriculum by discussing with the universities improvements to corporate sustainability practices through accounting education. Industries need to hire graduates with sustainability knowledge, and hence the choice of industries was crucial. Data collected were analysed using a thematic analysis technique. Our study classified and categorised the challenges found in the thematic analysis of the interviewed stakeholders in line with McFarlane and Ogazon (2011) and analysed the data referring to educational, ideological, governmental, institutional, and social challenges. QSR NVivo 12 was used to analyse the responses relating to the different perceptions of accounting educators, Industry, profession, the government, and students under the main themes from the stakeholder salience theory related to *power*, *legitimacy*, and *urgency*. These views are discussed next in the findings and discussion section.

6. Findings

The findings of this paper focused on Jordanian salient stakeholders' perceptions of their roles in integrating sustainability education into the accounting curriculum. The findings are presented under each of the salient stakeholders' groupings. We initially briefly discuss the thematic analysis before presenting the findings for each stakeholder group.

While the thematic analysis performed in this study uncovered similar challenges to prior literature, this study differs from previous studies in that it focuses on a wider group of salient stakeholders. The study found that the majority of the interviewees believed that the integration of sustainability education into the Jordanian accounting curriculum was challenging due to issues relating to sustainability being a relatively new concept. Its novelty makes it difficult to teach and creates issues around teaching and learning pedagogies and assessment, teaching and learning resources and the overcrowded accounting curriculum. We classified these as educational challenges. Moreover, interviewees believed that the link between sustainability and accounting is unclear, and so the value relevance is lost. This was categorised as ideological challenges. Furthermore, most interviewees believed that government's dominance and autonomy, and Jordanian bureaucracy, impact on decisions made by business schools. These aspects were categorised as government challenges.

Most interviewees also believed that other stakeholders' active roles in supporting sustainability education in business schools are a major issue, which has an impact on current business practices on the integration of education for sustainable development into the accounting curriculum. These issues were categorised as institutional challenges. Finally, interviewees believed that there is a need for social awareness about sustainability and accountability issues, and these were categorised as social challenges.

6.1 Educators' view

The integration of ESD into the accounting curriculum in Jordan requires cooperation from a range of stakeholders. The majority of accounting educators participating in this study believed that a major challenge to the integration of sustainability education into the accounting curriculum is the Ministry of Higher Education and Scientific Research. The Ministry and its affiliated offices (e.g., the HEAC) have complete control over the way the accounting curriculum is set and designed. As a result, only specific accounting subjects fit the Ministry's requirements when the curriculum is being updated. EP10 suggested:

Sustainability accounting is a flexible subject that relates to many other accounting subjects and so topics of sustainability accounting can be taught within different subjects, not only in a stand-alone course. This way we avoid contradictions with the HEAC because a stand-alone course requires the HEAC's approval, which is very difficult to obtain.

EP10 indicated that it is possible to distribute sustainability accounting topics in different accounting courses, because this method does not require approval from the government (the HEAC). EP19 explained why it is very difficult to provide a stand-alone course on sustainability accounting:

A stand-alone course on sustainability accounting is important. However, we cannot make it because it must fit the HEAC's imposed accounting knowledge fields. Four knowledge fields [see earlier discussion] are defined. Within these fields, there are many accounting courses that all universities must abide by in order to obtain the accreditation from the HEAC. Therefore, the accounting mandatory courses are limited to the knowledge fields, which currently do not fit sustainability accounting.

Most educators indicated concern over the dominance and strict governmental control of the accounting curriculum. These educators indicated that this governmental autonomy has prevented business schools from integrating ESD into the accounting curriculum, as sustainability education does not fit any of the knowledge fields set by the HEAC under the direction of the Ministry of Higher Education.

Private universities³ in Jordan are also not free to choose what to add to or remove from their accounting curricula. Private universities' curricula must follow the curriculum of Jordanian public universities as set by the Ministry of Higher Education, perhaps with minor nuances⁴ in some optional courses. In this regard, EP19 provided the following insight:

...the study plans of private universities are based on study plans of public universities. For instance, the Higher Education Accreditation Commission (HEAC) forces the Private Isra University to simulate the provided courses of the study plan in the

³ Private universities are not funded by the government and are supposed to be more independent than public universities.

⁴ Nuances such as teaching different chapters from those being taught in the same course in a public university, knowing that this course is optional.

accounting department of the University of Jordan, which is the main public university in Jordan.

The university curriculum in Jordan is unified in terms of its structure (Education Audiovisual and Culture Executive Agency, 2017). However, this governmental practice, as explained by EP19, indicates that the government controls the unity of the accounting curriculum, not only in terms of structure, but also the content of the curriculum in all Jordanian universities. The majority of participating educators believed that the governmental practice of unifying the content of accounting curriculum in all universities should be criticised, since it leads to absence of competition, based on curriculum content, between Jordanian universities. EP2 explains:

In Western universities, there is high competition among universities and so they do care for developing their curricula so that they attract more students. This is not the case in Jordan as all university curricula are governed by the HEAC.

EP2 argued that competition between universities should motivate business schools to continuously update their curriculum to attract potential business and accounting students. EP2 argued that one of the reasons behind the absence of competition between Jordanian universities is the strict government control over universities curricula including the accounting curriculum. This leaves educators *powerless* to make changes.

Most educators participating in this study believed that the Ministry of Higher Education controls teaching methods and assessments. As a result, these educators are in most cases unable to decide the most suitable way to teach and assess their accounting students. EP18 stated:

Although the Higher Education Accreditation Commission (HEAC) is not actually conversant with the things that are happening between teacher and student, it is the only one that has the right to decide the relation between the student and teacher. It determines teaching and evaluation methods and techniques and even the content of courses that must be taught. This causes a real gap in the learning process, because the HEAC is not giving the opportunity for the accounting departments in universities to decide to adopt some resolutions that we deem appropriate for us. It instead imposes supreme authority.

EP18 suggested that the government should not interfere in the academic relationship between students and their educators, as doing so means that educators lose their *power* to make suitable academic decisions to underpin their academic relationship with students.

Many interviewed educators believed that other salient stakeholders have been inactive. EP6 clarified:

...and so, I can tell that companies, government and the professional body are not helping us in highlighting the need for sustainability accounting implementations and the potential benefits generated from these implementations. I believe that their help will even make the student more interested in studying about sustainability accounting as an integral part of the accounting curriculum.

EP6 highlighted the challenges facing salient stakeholders in supporting education for sustainable development in accounting in Jordan. Most interviewed educators felt that the absence of sustainability education in the accounting curriculum was not their fault. Most educators agreed that they would like to see sustainability education integrated into the accounting curriculum. Many of the interviewed educators believed that other stakeholders were not helpful in supporting the issue and did not take an active role in this important issue.

These educators also focused specifically on the lack of an active role by the accounting profession and employers (industrial organisations) in underpinning the importance of sustainability education in business and accounting curriculum in Jordan. EP5 explained:

An important way that we use to update study plans is understanding the demands of the labour market and the profession. For instance, the internal audit course currently becomes one of the important subjects in Jordan due to both its relatedness to CIA and the labour market. Thus, most universities focused on updating their study plans to add such a subject as an independent course.

EP19 suggested that sustainability accounting is not of interest to either the profession or industry in Jordan. For this reason, most of the interviewed educators hesitated to support the integration of sustainability education into their accounting curriculum despite its importance.

The educators' views also suggested that the government of Jordan is unable to practice *power* over business organisations, which makes businesses more powerful than the government. According to the educators, sustainability reporting in Jordan needs to be supported by government legislation and legal enforcement. Without these, industrial organisations will not commit to sustainability and, as a result, business schools will keep ignoring sustainability issues in their curriculum. EP3 clarified this point:

If there were national requirements and governmental control and observation that [make a] claim for reporting and frequent company disclosure, then it (sustainability accounting course) will become a mandatory subject.

EP3 suggested that the integration of sustainability education into the accounting curriculum needs to be supported by corporate sustainability practices, which are currently poor due to the weak enforcement of governmental laws and regulations. Many interviewed educators believed that the lack of environmental legislation enforcement in Jordan is due to a lack of governmental power in limiting negative corporate practices. EP10 opined:

...and I think the government is afraid that if they make strong control on these organisations, they (the organisations) will close and move the business to other countries with less regulations, which may impact negatively on the overall economic situation in the country.

EP10 argued that businesses, and particularly their shareholders, know that Jordan needs their local investment to improve the poor economic situation, which gives them the *power* to manipulate, if not ignore, some government regulations and laws. EP10 believed that in the meanwhile the government of Jordan must ignore some bad corporate practices, since government pressure may lead businesses to shut down and move to another country with less legislative pressure.

These findings on the accounting educators' views indicate that accounting educators lack *power* despite their *legitimacy* and *urgent* claims to integrate sustainability into accounting education. This lack of *power* is due to the government's definitive role in controlling the educational process. Accordingly, accounting educators act like *dependent* stakeholders (see Table 1). The findings also indicate that the government lacks *power* over business organisation practices, which impacts indirectly on the development of accounting education in Jordan where businesses can use the government to meet their *urgent* claims for having future graduates able to commit to the business goals of only maximising profits. As suggested by the theoretical framework of this paper, educators should have full autonomy on what and how to teach, and this requires them to be *definitive* stakeholders instead of being *dependent* stakeholders.

6.2 Industry's view

Industry presented a contradictory view to that of the educators. The majority of interviewed industrial practitioners believed that it was not their responsibility to integrate sustainability education into the accounting curriculum. They believed that their role in this area was minor and immaterial. It seems that industrial organisations, particularly employers, are unaware of their role in showcasing sustainability accounting. IP3 argued:

I think it is unfair to say that sustainability accounting is not taught because of us! We do our best to serve the society and environment! We give donations and if needed we can hire people from rural communities. What is needed to know is that we have nothing to do with teaching sustainability accounting. The question [of] why sustainability education is not integrated, should be forwarded to universities who teach, the profession who sets the professional exams (e.g., JCPA) and the Ministry of Higher Education who confirms and agrees on study plans.

The focus of industry practitioners was on only the social aspects of sustainability and showed a lack of awareness of the role that the workplace should play in supporting sustainability accounting. Employers should ask for graduates who have some sustainability knowledge and skills if they want to support sustainability accounting at both the education and practice levels. IP3 indicated that businesses in Jordan do not influence accounting education directly despite their *urgent* claims of wanting qualified graduates. However, as the educators' views indicated, businesses may have indirect impacts on accounting education development because of their power over the government's practices and policies on accounting education development. This is because of the definitive role of the government in controlling accounting education. IP5, when asked about their role in hiring graduates who have sustainability knowledge, said:

No, this does not make sense to us, when we ask for employees, we ask for accountants who have a degree in accounting to hire but we cannot look at their transcript to see if they got a sustainability accounting course in their bachelor's; this does not make sense to us, and I don't think there will be any organisation interested in the courses given to their employees at a university level as long as these degrees are recognised in Jordan.

IP5 indicated that business organisations in Jordan do not consider sustainability knowledge and skills when recruiting. Most industrial practitioners are not interested in their role in supporting sustainability education or practices. However, it seems that many industrial practitioners in Jordan do not really understand what sustainability accounting is, because even donations made by organisations (as in IP3's quote) are not treated from a sustainability accounting perspective but from a tax accounting perspective.

These findings on the views of industry confirmed that business organisations have *urgent* claims for graduates able only to maximise profit (with no interest in sustainability) and *power* over the government's educational policies, which makes them *dangerous* stakeholders (see Table 1 above). The theoretical framework developed in this paper suggests that business organisations should act like *dependent* stakeholders instead of being *dangerous* stakeholders, in which they can have *urgent* claims but gain some *legitimacy* to participate directly through their external guidance role in setting the accounting curriculum instead of using the government's *power* to meet their *urgent* claims.

6.3 Profession's View

The majority of interviewees from the accounting profession believed that stakeholders such as universities and industrial organisations in Jordan do not play their role in showing the

importance of teaching and practising sustainability accounting. This viewpoint contrasts with educators' and industrial practitioners' views, who indicated that they have done their best on the sustainability issue. Unlike educators and industrial practitioners, the participants from the accounting profession did not deny their important role in supporting sustainability accounting. Participants from the accounting profession agreed that they are not supporting the issue of sustainability accounting throughout their practices. PP2 suggested:

...yes, even the global professional accounting bodies including the big auditing companies do not require their members to take an interest in sustainability accounting. We (local profession) in Jordan have to follow the global profession. Sustainability accounting does not occur within what has been vocationally taught in universities nor exist within our professional examinations like the JCPA and CMA. If the big auditing companies are not responsible for observing corporate sustainability practices then why should companies worry about such practices?

PP2 indicated that business schools and business organisations in Jordan lack interest in sustainability accounting, because the Jordanian (local) accounting profession does not require them to adopt sustainability. PP2 also explained that the Jordanian accounting profession is unable to make decisions regarding sustainability education or practices, because it must follow the standards of the global profession, which do not require sustainability practices (e.g., GAAP, IFRS). It seems that the accounting profession is an isolated body in Jordan that has no *power* to influence corporate sustainability practices or accounting education.

It also appears that the profession's lack of *power* has also led to a lack of interest in the profession in terms of playing an external guidance role in accounting education by, for example, accrediting some accounting courses and participating in setting the accounting curriculum objectives. This lack of interest can be explained by the educators' view that the Ministry of Higher Education alone controls the curriculum through the HEAC. As a result, it seems that if the current accounting education can meet businesses' need for accounting graduates able to work according to the current profession's standards including the GAAP and the IFRS, the Jordanian accounting profession's requests to include sustainability education in the accounting curriculum are not *urgent*.

These findings on the profession's view indicate that the Jordanian accounting profession currently acts as a *non-stakeholder*, lacking *power*, *legitimacy*, and *urgency* over accounting education, particularly with regard to education for sustainable development (see Table 1 above). The accounting profession needs to act like a *dependent* stakeholder, with both *legitimacy* and *urgency* in relation to accounting education development, so that it can participate in curriculum development and integrate sustainability education into higher education through its external guidance role.

6.4 Government's View

The interviewees from the Ministry of Higher Education and Scientific Research believed that integrating sustainability education into the business and accounting curriculum requires recommendations from university accounting educators. They indicated that it is the role of educators to provide the HEAC with the important materials to be included in the curriculum. GP2 explained:

...such integration will require an approval from the HEAC. We do not remember that we have been asked to integrate sustainability issues into the accounting curriculum or any other curriculum. I think the shortage initially comes from universities since these universities should communicate with us and tell us what they want to add; we

as the Ministry of Higher Education do not object to any of the new materials [being] integrated if these new materials fit with the discipline's knowledge fields.

GP2 indicated that integrating SAE into the accounting curriculum is the decision of accounting educators and not the government. This viewpoint significantly contradicts the educators' viewpoint, which was that the government strictly controls the accounting curriculum. The interviewees from the Ministry and the HEAC argued that the Ministry's role is confined to getting a panel of accounting experts taken from different universities to agree on what is being proposed for integration. GP5, who holds a senior position in the HEAC, stated:

I have been a person in charge in the HEAC and I can tell that adding sustainability education to the study plan is not our responsibility. We form a panel of accounting experts to determine the important materials to be involved in the bachelor's study plan of accounting as well as the knowledge fields of accounting as a major.

GP5 continued:

This panel consists of expert accounting educators taken from different main universities in Jordan and they themselves determine the appropriate knowledge fields for the accounting discipline. All universities then follow these knowledge fields in setting their accounting courses in the study plan. Yes, the integration of sustainability requires our approval as the HEAC, but this approval is given if the representatives from the accounting educators approve this integration.

However, the panel GP5 referred to is formed by just one person and for a particular purpose only; it is, therefore, not a permanent panel. GP5 added:

...the panel is formed only when needed. I call the well-known accounting educators and ask them to be members of the panel. This can be a random selection so that we are more reliable and trustable. Those members of the panel are trusted people and they know how to modify the accounting curriculum, and what to add and remove from it.

GP5 argued that integrating sustainability education into the accounting curriculum is not the responsibility of the government (HEAC). He explained that the HEAC forms a panel of accounting educators to decide what to include in the accounting curriculum, and the HEAC approves the panel's decision only as an authoritative party. In other words, GP5 indicated that the government is not controlling accounting education in Jordan. Rather, it is the panel of accounting educators that controls the accounting curriculum, and so, if accounting educators want to add sustainability education into the accounting curriculum, the panel should recognise the educators' willingness and make the integration. However, GP5 indicated that he selects and calls educators he believes to be suitable to form the panel, although he claimed that the process of selecting accounting educators to form the panel is purely random.

It appears that the HEAC controls accounting education because the HEAC is the only party responsible for forming the small panel of accounting educators who determine the accounting curriculum content in all Jordanian universities. It appears that these educators do not represent the large number of accounting educators in all Jordanian universities. The government's strategy of forming a panel of educators to determine the accounting curriculum content must be re-evaluated. The consequence of such an approach is that most accounting educators have no *power* or *legitimacy* to make academic decisions. The panel referred to by GP5 can only be considered as a government body and not a university body.

6.5 Students' view

Students' responses confirmed the absence of any salient stakeholders' role in SAE integration into the curriculum. SP7 stated:

Jordan has, unfortunately, a deep history of environmental ignorance; we all can see this everywhere! Nobody is caring for environmental issues or the standards of living in our society, but I'm not sure if accounting has something to do with this.

SP7 was aware of the social and environmental issues in Jordan. SP7 may have been referring to the official parties in Jordan by saying 'nobody is caring', which can include the government, business organisations, professional bodies, and universities. The majority of interviewed accounting students believed that Jordanian stakeholders are not actively playing their salient role in supporting sustainability education and practice. SP7 also indicated that he was unaware of the role of accounting in addressing environmental and social issues. This finding reveals that education for sustainable development in accounting does not exist in Jordan. A study by the World Bank (2010) shows that Jordan's long ignorance of sustainability issues has led to unaffordable environmental consequences.

Most interviewed students, when asked about their role in integrating sustainability education into the accounting curriculum, indicated that this integration was not their responsibility. SP10 commented:

I'm in my fourth year of study. I have never been asked to give my opinion about the study plan. In some few courses we were asked to evaluate our teachers at the end of the semester but never asked to comment on the study plan. I don't think that students can have a role in modifying the study plan because our teachers know better than us. They teach us what is appropriate for our future.

SP10 indicated that accounting students in Jordan are not asked to give feedback on the accounting curriculum. This finding reveals that accounting students do not possess any *power* or *legitimacy* to integrate sustainability education into the accounting curriculum. However, SP10 felt that accounting students do not need to give any feedback on the curriculum because their educators are more experienced in curriculum issues. It appears that accounting students have no *urgent* claims to participate in curriculum development in Jordan, as they believe that their educators know what courses will help their students in their future. In other words, students accept courses in the accounting curriculum without question. This implies that if education for sustainable development in accounting is integrated, students will simply accept it as part of the trusted accounting curriculum.

7. Discussion

This paper applied a stakeholder salience theoretical framework to facilitate the understanding of the roles that salient stakeholders can have in the integration of education for sustainable development, one of the important Sustainable Development Goals, into Jordan's university accounting education. Each stakeholder has a key role to play in ensuring that sustainability accounting is recognised and accredited (Khan, 2011; Ngwakwe, 2012; Schaltegger and Burritt, 2000; Tilbury, 2011). According to stakeholder salience theory, competition between universities provides *urgency* to reform their accounting curriculum to remain attractive to students. Bui et al. (2017), from a Vietnamese context, believes that strict governmental control reduces universities' *urgency* to do so.

The educators' stance is in line with Blanthorne et al. (2007), who found that there was willingness in educators to integrate education for sustainable development into the business and accounting curriculum. While educators support education for sustainable development in

Jordan, the integration of education for sustainable development into the accounting curriculum is beyond their control. Jongbloed et al. (2008) argue that educators are an essential part of the education process and should be definitive stakeholders since their absence from educational process leaves universities unable to function. However, they have not achieved definitive stakeholder status in Jordan. Currently, only the government has definitive stakeholder status. The educators argue that both the accounting profession and employers have a critical role in pushing for further integration of education for sustainable development into accounting curricula. The literature supports the findings of the educators and underpins the important role of the accounting profession and business organisations in supporting sustainability accounting practices and education (Tingey-Holyoak and Burritt, 2009).

Gray and Bebbington (2001) and Sharma and Kelly (2015) argue that accounting practitioners in general have been trained in the traditional accounting curriculum, and so they tend to ignore sustainability practices and education. Jordanian practitioners have been also trained and educated in the traditional accounting curriculum, which results in a lack of interest in sustainability issues.

It is believed that the number of employers who ask for graduates equipped with sustainability knowledge and skills can be a strong indicator of businesses' role in supporting education for sustainable development in accounting curriculum (see Frank et al., 2011). However, this is not the case in Jordan. The industrial organisations in Jordan have poor, if any, implementation of sustainability accounting, including implementation of environmental management accounting and CSR.

The Jordanian accounting profession has no influence on accounting education development. It appears that the Jordanian profession's lack of *power* to regulate corporate sustainability practices is due to its inability to gain *legitimacy* from the global profession. Imposing a new sustainability accounting standard and including it in the IFRS, so that it becomes obligatory for all organisations to follow it, would overcome this problem.

The findings from the governmental stakeholders reinforce the viewpoint that government play a *definitive* role making accounting educators lose power and so autonomy to make a change. Educators need to be definitive stakeholders, according to Bui et al., (2017), to be able to practice autonomy and integrate sustainability into the accounting curriculum. The government needs to abandon its definitive role in favour of accounting educators and instead control only the general policies of accounting education. South-East Asian countries have taken the lead on educators' definitive stakeholder status (Welch, 2007). Jordan needs to follow the example of the South-East Asian countries, which have launched a range of different reforms that aim to decentralise and increase institutional autonomy (Welch, 2007).

Students are also at the heart of the educational process. They are the leaders of the future, and the world will depend on them. Students can be influential in changing universities' actions. Students' claims can be *urgent* with regard to sustainability education (see Bui et al., 2017). Jordanian accounting students must think about how to move from being *non-stakeholders* to being at least *demanding* stakeholders (see Table 1) as advocated in other studies (see Bui et al., 2017). This change in salient stakeholder role for students will enable them to have an internal guidance role, where they can demand a relevant accounting education that could include education for sustainable development.

8. Conclusion

This paper used a 'stakeholder salience' theoretical framework to facilitate the understanding of the roles that salient stakeholders can have in the integration of sustainable development education into Jordan's university accounting education, which is essential to improve the

quality of education, an important factor in progressing Sustainable Development Goals (SDGs). The study interviewed 46 Jordanian salient stakeholders, including university accounting educators, accounting students, industry accountants, government representatives, and members of professional accounting associations. Mitchell et al. (1997) argue that there must be more emphasis on the salient stakeholders' roles in developing accounting education to bring about better recognition of practical reality. Our main findings indicate that there is an inappropriate distribution of *power*, *legitimacy*, and *urgency* amongst the Jordanian salient stakeholders and that this imbalance hinders the integration of education for sustainable development into the accounting curriculum, thereby hindering the achievement of SDGs.

The study found that most interviewees believed that the integration of sustainability education into the Jordanian accounting curriculum will be challenging. Issues included sustainability being a new concept in Jordan; its novelty making it difficult to teach; teaching and learning pedagogies and assessment issues; lack of teaching and learning resources; and the overcrowded accounting curriculum. These issues were categorised as educational challenges. Moreover, interviewees believed that the link between sustainability and accounting is still unclear, and so the value relevance is lost. This challenge was categorised as an ideological challenge. Furthermore, many interviewees believed that government's dominance and autonomy, and Jordanian bureaucracy, influence decisions made by business schools. These challenges were categorised as governmental challenges.

Many interviewees also believed that other stakeholders' active roles in supporting sustainability education in business schools is a major issue, which has an impact on current business practices in terms of the integration of sustainability education into the accounting curriculum. These issues were categorised as institutional challenges. Finally, interviewees believed that there is a need for social awareness of sustainability and accountability issues, and these were categorised under social challenges.

The study found that the government of Jordan currently possesses all three stakeholder salience theory attributes relating to *power*, *legitimacy*, and *urgency* and so it plays a *definitive* stakeholder role in controlling the accounting curriculum. Accounting educators in Jordan only possess *legitimacy* and *urgency* attributes. Without the *power* attribute, accounting educators lack the autonomy to integrate sustainability education into the accounting curriculum. This situation is inappropriate, according to Parker (2011) and Bui et al. (2017), who argue that developing nations should undertake reforms to reduce the *definitive* role of governments in controlling educational systems so that universities can have institutional autonomy to achieve efficiency and effectiveness in providing a better quality of education.

Our findings indicate that businesses in Jordan have both *power* and *urgency* attributes. These attributes should enable them to influence the government indirectly on the accounting curriculum. Powell and Walsh (2018) describe the relationship between businesses and universities as confined to recruitment of graduates and note that this has indirectly influenced business and accounting education curricula. They also argue that business organisations meet their graduates' educational needs by supporting the government's *definitive* role in controlling the education system. However, businesses' support of the government's *definitive* role and ignoring the support of accounting educators could be deemed inappropriate because it leaves accounting educators vulnerable and unable to make improvements in accounting education. Instead, businesses should collaborate with accounting educators to produce a more relevant accounting curriculum, able to recognise the needs of a wider group of stakeholders. Bui et al. (2017) argue that business organisations should have the *legitimacy* attribute instead of *power* so that they can participate directly in the boards of tertiary education institutions.

Our findings also indicate that the accounting profession in Jordan possesses no *power*, *legitimacy*, or *urgency* attributes. The profession as a salient stakeholder therefore has no influence on the accounting curriculum. In contrast, the literature on developed nations highlights the salient role of the accounting profession, which has *legitimacy* and *urgent* attributes and significantly influences developments in accounting education. Webb and Chaffer (2016) and Bui et al. (2017) argue that the accounting profession in developed nations has an obvious footprint around accounting education development and that many different reforms of curriculum development are guided by the accounting profession. Jordanian accounting students also possess none of the three attributes in the stakeholder salience theory. This lack of attributes suggests that students are unable to influence the integration process for education for sustainable development. Powell and Walsh (2018) encourage students to be more *demanding* stakeholders and have some *urgent* claims regarding accounting curriculum development.

Our findings indicate that many of the salient stakeholders interviewed believed that education for sustainable development is important to have in the accounting curriculum but that there will be challenges in achieving this integration. However, can we continue to have discourse and no action (Cho and Makela, 2019) in ESD given the global climate change pressures? Bringing sustainability education into the accounting curriculum will contribute significantly to the achievement of several SDGs such as SDG4 (ensuring quality education), SDG8 (promoting decent work and economic growth) and SDG 13 (taking action to combat climate change). It is time for Jordanian salient stakeholders, including government representatives, accounting educators, business accounting and professional accounting members, to play their salient roles effectively to bring progressive education solutions involving the integration of education for sustainable development into the accounting curriculum so that there is stronger value for Jordan's economic and business growth. Gray (2013) stresses that there is pressure for a relevant education that enables accountants and business graduates to challenge the status quo and practice sustainability accounting to solve and prevent future sustainability issues: improving the quality of education is a key factor in achieving the relevant SDGs.

This study has contributed to theory by adopting stakeholder salience theory, using the responses provided by the salient stakeholders interviewed to develop a theoretical framework that should aid in the integration process and help to embed education for sustainable development into the Jordanian accounting curriculum in higher education institutions. The success of this embedding will improve the quality of education and provide further progress toward achieving SDGs. The practical implication of this study is that it draws attention to the need for an appropriate distribution of *power*, *legitimacy*, and *urgency* amongst salient stakeholders in Jordan. The government should have *legitimacy* and *urgency* attributes, enabling it to still control general educational policies. Accounting educators should be given the *power* to be able to make changes in the accounting curriculum, such as integrating education for sustainable development into the accounting curriculum. Businesses in Jordan should gain *legitimacy* to participate in curriculum setting directly instead of influencing it indirectly through the government. The accounting profession should become more involved and express *urgent* claims about the integration of education for sustainable development into accounting education. The profession should have *legitimacy* that enables its members to externally guide the process of integration. Accounting students also should express *urgent* claims for the integration of ESD into the accounting curriculum. They need to be *demanding*

stakeholders and demand a more relevant accounting education that prepares them more adequately for a rapidly advancing economy.

Significantly, salient stakeholders in Jordan need to collaborate and enhance their influential roles through regular meetings that provide better direction for higher education, addressing not only their own country's economic and sustainable development but also global climate change issues. Jordanian salient stakeholders need to be more involved in ensuring a better higher education in accounting that while recognising profit maximisation is important for business survival, does not ignore the environmental and social impacts of business activities. The stakeholder salience model of education for sustainable development in accounting can be used by the Ministry of Higher Education and the HEAC, which may be considering revising their educational policies and strategies when setting the accounting curriculum in Jordanian universities as well as the wider Middle East and North African countries. The Jordanian stakeholders share common beliefs, culture, and behaviours with others in Middle Eastern countries, which makes their opinions and perceptions a good practical example that can be followed by other studies in Middle Eastern and North African countries. Future research should investigate the roles of salient stakeholders in the wider Middle Eastern environment in relation to their level of involvement in integrating education for sustainable development into accounting education.

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