



# Role Expectations VS Role Performance in Embedding Sustainability: A Study in the Role of Accounting Educator

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## ABSTRACT

**Objective** – This study aims to analyze the role of accounting educators in embedding sustainability. Theory of Role is used in analyzing the parties who put their expectation on accountants to take roles in embedding sustainability and how the accountant performed that role expectation.

**Methodology** – Educator accountants are used to represent various types of professions in the accounting field. This study uses a qualitative approach by conducting interviews with 14 accounting educators at the University of Jember, Indonesia, which registered as Certified Sustainability Reporting Specialists (CSRS) and/or Certified Sustainability Reporting Assurers (CSRA). Data were collected through observation, deep interviews, and forum group discussion.

**Findings** – Then data were analyzed with the thematic analytic technique to find the main theme from the interview transcripts. The result shows that those accounting educators are in the right position to become the main actor in embedding sustainability. Accountants must show their involvement in sustainability embedding efforts due to pressure from various parties.

**Novelty** – The professional organizations give them coercive pressure, while the educational institutions give them normative pressure. However, their role performance to be involved in this sustainability embedding is still low due to obstacles, both barriers related to learning tools and personal perception.

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**Keywords:** Role Expectation; Role Performance; Accounting Educator; Role Theory; Embedding Sustainability

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## 1. Introduction

Society still attaches accountants to stereotypes as bean counters (Caglio, Cameran & Klobas, 2019). According to Friedman & Lyne (2001), this stereotype has consequences in the form of shifting the position of the accounting profession to be replaced by other professions. Accountants should develop into influential social agents rather than just providing calculation and verification services (Dezalay, 1996: 338). Therefore, accountants need to expand their routine roles from just financial analysts, performing transaction processing or reporting to a more dynamic managerial role (Caglio et al., 2019).

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This is the main challenge in accounting today, which is not only determining what an accountant is but also what the role of an accountant should be (Schaltegger & Zvezdov, 2015). The role of accountants in the field of sustainability is one of the most highlighted by various parties (Deegan, 2013; Bebbington & Unerman, 2017; Okwuosa, 2020). However, the results of previous studies on the role of accountants in sustainability mostly give the same conclusion that the role of accountants is still at the level of sustainability scorekeeper (Schaltegger & Zvezdov, 2015). Accountants' involvement is still very low in embedding sustainability, both by public accountants (Alimbudiono & Suhartini, 2014), governmental accountants (Williams, 2015), as well as by auditors (Collison, 1996). That is, the role of accountants has not moved from calculating and reporting only. Therefore, the expansion of the role must be on the agenda for the accounting profession considering the dynamic needs of its service users.

A role model from one type of accountant is expected can be used as a reference and an example of a change in professional identity to meet the demands of a role in sustainability issues. The identity of a profession cannot be separated from the education system that forms the profession. In terminology, the profession can be interpreted as a job that requires higher education for the perpetrators. Thus, it is not surprising that the role of a sustainability score player is placed more on educator accountants in the scope of higher education (Shiel, do Paco & Brandli, 2016). As an academic, accountants have a responsibility to act in the public interest as an advocate, critics, and public advisors on economic, social, and environmental justice (Dillard & Vinnari, 2017). Behn et al. (2012) stated that it is important to examine the challenges faced by educator accountants in the effort of embedding sustainability. They mention that educator accountants are "guardians for the future of the accounting profession". Educator accountants are expected to create future accountants to have sustainability competencies.

It is important to examine the challenges faced by educator accountants in embedding sustainability (Behn et al., 2012). The presence of accountants in the community can be a way to reflect on what they believe to be a responsibility and at the same time how that responsibility should be realized (Deegan, 2013). Beside of that, this effort may be a pathway for accountants to return their status from "intellectual proletariat" to a profession based on a "sense of calling to the field" as one of the characteristics of professionalism (Hall, 1967 in Snizek, 1973). Referring to the perspective of role theory, this study aims to analyze the role of accounting educators in embedding sustainability. Theory of Role is used in analyzing the parties who put their expectation on accountants to take roles in embedding sustainability and how the accountant performed that role expectation. Analysis of role expectations can provide the basis positioning for accountants to take roles in this sustainability issue, and role performance analysis is expected to be accountants' consciousness way to see whether they have fulfilled the role expectations assigned to them.

## **2. Literature Review**

### **2.1 The Role of Accountants in Sustainable Development**

Roles are set of constituents that limit the expected behavior or behavior that must be carried out by someone who occupies a certain social status (Biddle, 1986). Accountants are perceived as bookkeepers only (Chen et al., 2012). This stereotype that has long been attached to accountants has also influenced public perceptions of the ability and willingness of accountants to be involved in pursuing sustainability (Egan & Tweedie, 2018). Stanescu (2018) states that in addition to requiring the active role of accountants, efforts to achieve sustainability in a company also change the role of accountants. Accountants are no longer only required to play a role in the realm of reporting (as scorekeeper), but accountants are also required to play a role at strategic and operational levels (as scoreplayer).

Gray et al. (1995) call accountants only "followers" and tend to avoid the complexity of sustainability. In fact, they say that accountants lack the mindset of sustainability initiators. The ability to change this mindset

is in the educator accountant with various institutional templates attached to it (Ahrens & Chapman, 2006). The issue of sustainability has led to demands for a shift in the role of educator accountants from just doing research and teaching (Makarenko & Plastun, 2017). Currently, accountants are faced with the condition of being able to develop relationships with all parties involved in sustainable development through various initiatives, helping various parties understand sustainability risks, and exploring various approaches in an effort to achieve sustainability values.

## 2.2 Theory of Role

Theory of role intends to describe the social interaction terminology of actors who play according to what has been determined by culture (Linton, 1936). This theory continues to develop until now marked by the increasing number of literature that tries to include various perspectives of each. However, whatever perspective it brings, this theory generally puts forward the following proposition. First, the division of labor in society takes the form of interaction between heterogeneous special positions, hereinafter referred to as "roles". Second, social roles are related to appropriate and permissible forms of behavior that are guided by mutually recognized social norms and therefore determine expectations. Third, when individuals agree to the social roles they play, they must understand and carry out their rights and obligations.

The role that accountants can play in this regard should change according to the demands that arise in society (Markus & Pfeffer, 1983). During the last few decades, a growing issue is a global crisis that requires all parties to act immediately in pursuit of sustainable development goals (SDGs). In addition to requiring the active role of accountants, efforts to achieve SDGs in a company also change the role of accountants (Stanescu, 2018). To fulfill the demands of this role, professional accountants are obliged to improve their knowledge and competence (Gray et al., 1995). Efforts to increase this role can be achieved through education. Thus, it is not surprising that the role of the sustainability score player is placed more on educator accountants in the higher education sphere (Shiel et al., 2016). The issue of sustainability has led to demands for a shift in the role of doing research and teaching to the role of accountants educators who are faced with conditions that demand to be able to develop relationships with all parties involved in sustainable development through various initiatives and explore various approaches to achieve sustainability values (Makarenko & Plastun, 2017).

## 3. Research Methodology

The authors used a qualitative research approach. Using the lens of role theory, this phase begins with a situational analysis aimed at revealing the existence of role expectations that have emerged from various parties as a form of encouragement and the basis for positioning educator accountants to play a role in sustainability embedding efforts. Literature analysis was used to obtain information from the participants' narratives regarding their involvement in sustainability embedding efforts. Interviews were conducted on accounting educator at the University of Jember (Unej).

There are underlying reasons why researcher choose participant from Unej. First, Unej has a vision of developing environmentally sound knowledge as a commitment to achieving sustainable goals. Second, Unej has enrolled its accounting educator in the Certified Sustainability Reporting Specialist (CSRS) program and Certified Sustainability Reporting Analysis (CSRA) certification in 2020. And third, Unej has embedded sustainability into its curriculum. Participants were selected with the following criteria: (1) An accounting lecturer who has followed sustainability certification and holds a CSRS and/or CSRA degree; (2) Currently providing assistance to MSMEs in community service activities. To recruit participant, the researcher sent a request to be involved in this research via a google form, WhatsApp message, and directly interview.

From thirty-three only fourteen accounting educator are willing to be participants (Table I). The interviews took place between March to May 2020 where most of the interviews were conducted remotely via audio and

video calls. In this case, only two interviews were carried in person. Interviews from a distance had to be carried out because of the increasing number of Covid-19 cases in these months. All interviews followed the same protocol of presenting overarching themes and several sub-topics to be interviewed. Interviews ranged from 50 minutes to over 1 hour audio-recorded as well as extensive notes were taken during the interview. The interview data obtained were then analyzed, coded, and indexed used thematic analysis technic. During the interview process, analytical memos were also made (Bryman, 2012), mainly to note the key points under the interview theme and to document the thoughts that emerged from the interviewee regarding the interview theme. When the main findings of the interview memos began to repeat themselves, the researcher determined that this indicated the saturation level had been reached and the interview had ended. The collected material is used to complete a secondary analysis that focuses on the overall themes and concepts that emerge from the content (Saldaña, 2009).

Table 1. Research participants

No	Code	Gender	Becomes an Educator Accountant since	Concentration in Teaching	Certification in the field of Accounting and Sustainability
1	YS	Wanita	2001	Financial Accounting and Sustainability Accounting	CA, CSRS, CSRA
2	SM	Wanita	1992	Auditing	CA, CSRS
3	AR	Wanita	2017	Financial Accounting and Sustainability Accounting	CA, CSRS, CSRA
4	AN	Wanita	2010	Public Sector Accounting	CA, CSRS, CSRA
5	AA	Pria	1999	Public Sector Accounting and Accounting Information System	CA, CSRS, CSRA
6	SD	Pria	1989	Public Sector Accounting	CA, CSRS, CSRA
7	TK	Pria	2008	Public Sector Accounting and Sustainability Accounting	CA, CSRS, CSRA
8	KT	Wanita	2005	Accounting Information System	CA, CSRS, CSRA
9	DA	Wanita	2015	Financial Accounting	CA, CSRS, CSRA
10	RR	Wanita	2018	Public Sector Accounting	CA, CSRS, CSRA
11	HS	Pria	2002	Public Sector Accounting	CA, CSRS, CSRA
12	BA	Pria	2019	Financial Accounting and Sustainability Accounting	CA, CSRS, CSRA
13	SP	Wanita	2006	Fraud Accounting	CA, CSRS, CSRA
14	OK	Wanita	2016	Public Sector Accounting	CA, CSRS, CSRA

Source: Data processed by researchers

## 4. Results and Discussion

### 4.1 Positioning of Educator Accountants to Play a Role in Embedding Sustainability: Role Expectation.

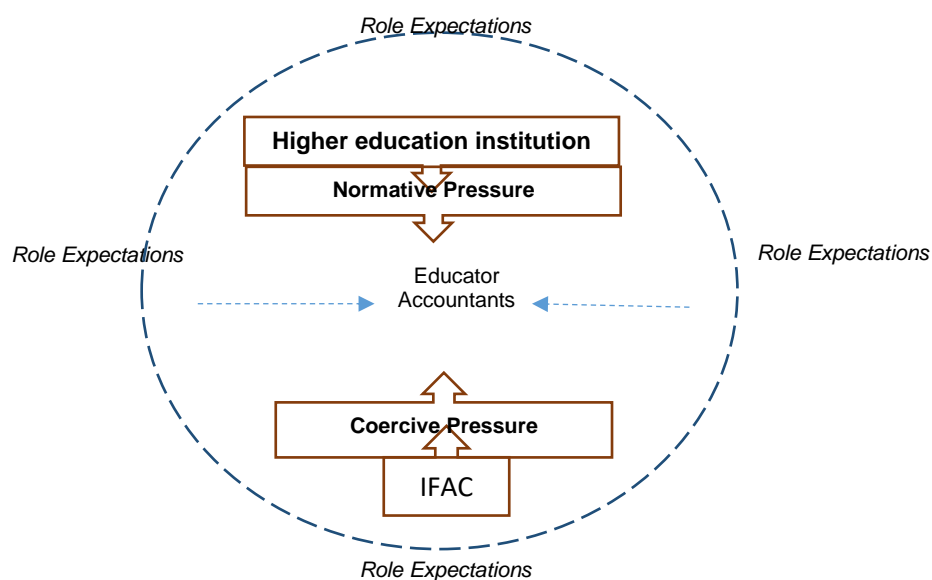
Role expectations are the expectations of others about appropriate behavior and should be shown by someone (Biddle, 1986). These expectations can be in the form of norms or pressures imposed on an individual or group who is occupying a certain social position to act in a certain way (Linton, 1936).). The existence and legitimacy of a profession are largely determined by the ability of the organization that houses it to be able to adapt to external expectations or social expectations (DiMaggio & Powell, 2000; Frumkin & Galaskiewicz, 2004; Ashworth et al., 2009). This expectation can be interpreted as encouragement or pressure to carry out a

role faced by the organization or institution. DiMaggio and Powell (2000) define institutional pressure as pressure faced by an organization to improve its performance. This pressure can be coercive or normative.

Coercive pressure arises from other organizations, whether government, regulations, or other institutions that provide formal and informal pressure so that an organization can meet the expectations of the community in which the organization performs its functions. Meanwhile, normative pressure arises as a consequence of professionalism in a particular organization, where professionalism is defined as a collective representation by members of a particular job to determine appropriate ways of acting (DiMaggio & Powell, 2000).

Educator accountants are a profession that can be associated with two forms of organization that accommodate it, namely professional accounting organizations and educational organizations. IFAC can act as an organization that influences the policies and directions of other accounting professional organizations in various countries to be in line with their policies. IFAC's commitment to maintaining professionalism and developing the accounting profession is demonstrated by various publications in the form of guidelines, references, and directions for action for the accounting profession to increase its participation in achieving sustainable development goals. IFAC emphasizes that this profession is an essential trigger for the sustainability of an organization. As a result, an inherently important role in achieving the SDGs targets is inherent in this profession. Therefore, professional accounting organizations must continue to strive to produce accountants with relevant skills and have the awareness to contribute to the sustainability and resilience of the organization (IFAC, 2016). Thus, IFAC is a giver of coercive pressure on other accounting professional organizations.

Figure 1. Coercive pressure, normative pressure, and role expectations



Source: the figure was compiled by the author

The normative pressure to take a role in embedding sustainability comes from educational institutions. Along with the emergence and development of sustainability issues, the world of education is also required to design and implement Sustainability Education/SE (UNESCO, 2002). According to Sterling et al. (2012), SE contains two essences, namely education for sustainability and education as sustainability. The determination of the SDGs by the United Nations is the next direction for educational institutions to develop Education for Sustainable Development (ESD). ESD demands innovations and experiments as well as a service-based

collaborative learning approach to the community (Ayers, 2020). This is where educators are required to apply transformative pedagogy which is defined as education consisting of experiences supported by reflection and critical analysis (Lutterman & Gingerich, 2002). Based on the illustration in Figure 4.2 below, someone who holds the status of an educator accountant faces two pressures to carry out his role from the two institutions that accommodate him. Coercive pressure from professional organizations and normative pressure from educational institutions. These various pressures are a manifestation of the role expectations that are attributed to them, where they are required to be able to carry out these roles by their position in society.

#### **4.2 Role Performance related to Embedding Sustainability through the Tridharma of Higher Education**

According to the Law of the Republic of Indonesia No. 12 of 2012 concerning Higher Education, Article 1 Paragraph 9, every lecturer (educator) at HE should carry out tri dharma, consisting of education, research, and community service activities. Tri dharma is a material for every educator at HE. Material is a dimension used in studying sustainability practices carried out by professionals including everything used, materials, tools, facilities, and infrastructure used in daily work (Salovaara & Soini, 2021). Tridharma can be said to be material for accounting educators in embedding sustainability.

Although sustainability has become a concern, most of the participants mentioned that the background of previous research experiences, the courses taught, the research groups that were followed, and the group of fields of study were the main considerations in determining the research theme as revealed by KT below.

The same system of government (the research theme that became the concentration). For the past few semesters, I have taught systems courses. In the past, my research at UGM was a system (when I was studying for a master's degree). (KT).

Embedding sustainability to students through educational activities in lectures is the next way that educator accountants can try. The following is an excerpt from an interview with a YS participant, he is one of the supervisors in the Corporate Social Reporting course in the masters accounting program.

Indeed, if S2 is CSR (CSR courses), we are more focused on research. Seeing how the impact of this report on the company, we do not teach "how" (how to embedding sustainability). (YS)

The explanation above reveals that lecture activities are dominated by discussions of research results and lack in providing knowledge about how sustainability can be instilled. From the results of the interviews, it was also revealed that the community service activities carried out by the participants were more assisting the preparation of financial reports, as the following quote.

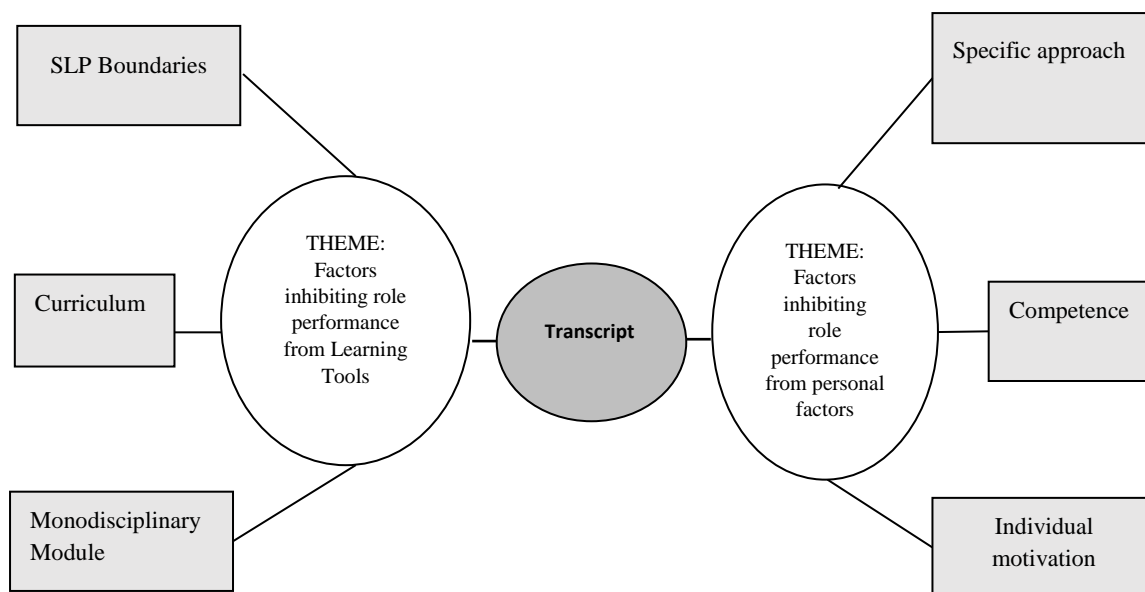
If it's dedication, it's a mix. But a lot of it goes to financial accounting. Now, last year we also went to MSMEs to prepare financial reports. The previous service was also related to the determination of the basic price. So, it's still about financial accounting. (AA)

Based on the results of the interview above, it can be concluded that the involvement of educator accountants in embedding sustainability is still low or underperformance. There is no single pedagogy or program that performs as an efficacious recipe for sustainable development. But, education that shapes the direction of life, self-identity, and the relationship of the younger generation to the wider social and cultural context should be prioritized if we want the graduates to become to be active and professional professionals. able to influence the sustainability transition (Tarrant et al., 2015). Every educator must be embedded in the awareness that promoting the knowledge, skills, attitudes, and values that enable students to make decisions and take responsible action remains an important lever in creating a sustainable future (Agbedahin, 2019).

Langenhove & Harré (1999) explain that what a person can do is a function of the capacity, intention, and restrictions imposed on that person to do certain things. Based on the coding of the interview results, the researcher identified several themes that lead to information related to the limiting factors for participants to better perform their role in efforts to embed sustainability through the tri dharma that they carry out as

educators. These limiting factors are further categorized into two groups, namely role limiting factors that arise from learning tools and role limiting factors that arise due to personal perceptions (Figure 2).

Figure 2. Inhibiting Factors for Role Performance



Source: processed by the author

There are some role prohibiting factor that comes from learning tools. First, there are several systematic procedures in every implementation of teaching activities. Before starting the lecture, each lecturer must equip himself with learning tools as a guide for implementing lectures. One of them is the semester learning plan (SLP). This RPS contains general competencies and basic competencies that are the goals in every face-to-face meeting according to the material presented. Within a certain time and type of assignment, the lecturer designs so that the objectives of each competency are achieved. With this limitation, participants stated that they had difficulty including the sustainability theme in their courses, especially if the main competency objectives in the courses they were taking were not related to the sustainability theme. The second barrier that limiting role of performance arises from the packaging of courses that are still mono-disciplined. Collaboration of various disciplines is needed in developing the science and practice of sustainability. However, in reality, accounting courses with sustainability content do not elaborate on various disciplines. The third barrier that becomes a barrier to playing a more active role in embedding sustainability is the component of teaching materials in the curriculum which contains more discussions about reporting standards, preparing reports, and reviewing sustainability reporting. Sustainability needs to be contextualized according to their respective fields of study to find suitable ways and structures for embedding sustainability (Ryan & Cotton, 2013).

There are some roles prohibiting that comes personal factors. First, doubts about their competence. According to participants, handling social and environmental problems is beyond their control due to their lack of competence. Doubts about the competencies possessed are also due to the perception that sustainability must be instilled with a certain approach, due to the very diverse environment faced by each business practice, especially MSMEs. Second, participants considered that the process of approaching MSMEs was also not something that could be done quickly and easily. However, it requires a concept of activities that are designed to be carried out in a relatively long time. Third, social science products, which are generally abstract in the form of policies or procedures, become one of the obstacles felt by participants when they want to enter the community regarding this sustainability embedding business.

## 5. Conclusion

The results of this study imply that accounting educators are the right actors to take the roles in embedding sustainability because they faced coercive pressure from accounting professional organizations (IFAC etc.), as well as normative pressure from educational institutions. These two pressures are the basis for positioning accountants to be more involved in efforts to embed sustainability. Accounting educators can bring these sustainability issues into the implementation of the tri dharma. The results of this study also inform that accountants are faced with several obstacles in their efforts to be more involved in embedding sustainability. The inhibiting factor is caused by the limitations of the learning device as well as by personal factors. Based on the reflection result conducted, educator accountant realizes that they need to reposition their role from the scorekeeper to being sustainable score player. Therefore, the researcher suggests that future research uses an action research approach to reveal how the role of accountants in embedding sustainability.

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