

# **Integrating Sustainability in the Accounting Curricula of East African Higher Learning Institutions and Professional Accounting Bodies**

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## Executive Summary

This report provides a comprehensive assessment of the integration of sustainability within the accounting education frameworks of Kenya, Tanzania, and Uganda, covering Professional Accounting Organizations (PAOs) and Higher Learning Institutions (HLIs). The core problem is the urgent need for East African accounting education to align with global sustainability standards, such as IFRS S1 and IFRS S2, and evolving professional competencies, notably the new IFAC International Education Standards (IES). Such competencies are expected to contribute to the region's ability to support transparent reporting, promote responsible economic development, and strengthen institutional readiness for emerging sustainability expectations.

The study employed qualitative research design based on a systematic content analysis of CPA syllabi and university curricula (Bachelor's, Master's, and Doctoral programs) from key institutions in the three countries. These findings were validated and enriched through a stakeholder workshop involving 12 senior academics and industry professionals (predominantly from Tanzania). Although Uganda and Kenya were part of the study, their representation, especially during the validation workshop, was relatively limited. Consequently, the conclusions drawn may align more closely with experiences observed in Tanzania.

### Key Findings and Systemic Risks

1. **Paradigm shift and agility gap:** The region is undergoing a decisive shift from a general, ethics-based Corporate Social Responsibility (CSR) orientation toward a more technical, standards-driven paradigm centered on sustainability reporting and assurance. However, the pace and depth of this transition vary significantly across countries. Kenya, through ICPAK, demonstrates *reactive agility* by swiftly incorporating IFRS S1 and S2 into its 2024 CPA syllabus, though the integration remains largely technical and narrow in scope. Tanzania, via NBAA, reflects a *strategic disconnect* by omitting IFRS S1 and S2 entirely from its 2024 syllabus, creating a notable misalignment with its own mandatory adoption timetable. Meanwhile, Uganda, under ICPAU, takes a *governance-led* approach that emphasizes integrated reporting, yet its syllabus shows relative gaps in technical standards-oriented content. Collectively, these differences reveal both momentum and fragmentation in the region's journey toward sustainability literacy and professional alignment.
2. **Impending non-compliance with global standards:** The divergence, coupled with the new IFAC IES 2, 3, and 4 (effective July 2026) which embeds sustainability holistically, raises the risk of impending non-compliance for professional accounting organisations, threatening the international credibility of their qualifications.
3. **Pedagogical typology and skills gap:** Universities in the region are adopting varied approaches to embedding sustainability. Some programs integrate sustainability throughout multiple courses, others combine basic exposure with optional advanced topics, while a few express

strong intentions in their rationales but provide limited actual content. These differences produce graduates with uneven levels of preparedness for sustainability-related work, contributing to a regional skills gap relative to market needs.

4. **Systemic barriers:** Progress is impeded by deep-seated constraints, primarily: a lack of faculty expertise, curriculum inertia at the institutional level, an awareness deficit, and the scarcity of contextualized learning resources.

## **Implications and Recommendations**

Accountants are central to delivering high-quality sustainability information, and a failure to address the education gap risks undermining the region's competitiveness, transparency in reporting, and preparedness for new global sustainability requirements.

### *Recommendations for Professional Accounting Bodies*

1. **Harmonize Core Content:** Mandate the inclusion of IFRS S1 and IFRS S2, supported by frameworks such as Integrated Reporting that strengthen integrated thinking, governance insight, and connectivity of financial and sustainability information. This ensures CPA syllabi cover the competencies increasingly expected in modern reporting environments.
2. **Ensure IES Compliance:** Conduct a formal gap analysis of current syllabi against the revised IFAC IES 2, 3, and 4, and develop a public roadmap for compliance by the 2026 deadline.
3. **Lead Training:** Lead the development of a national "Train-the-Trainer" program to rapidly address the critical faculty expertise deficit.

### *Recommendations for Higher Learning Institutions (HLIs)*

1. **Ensure all undergraduate accounting programs** provide a clear baseline of sustainability knowledge for every student, while allowing deeper, optional pathways for those who wish to specialize further. This approach is both practical and scalable for institutions with varying capacities.
2. **Close Gaps:** Conduct a critical self-assessment to identify and close any gaps between stated sustainability goals and what is actually taught within the curriculum.
3. **Localize Content:** Invest in developing and sharing local case studies and teaching materials to contextualize global standards and address regional issues.

### *Recommendations for Policymakers and Regulators*

1. Establish a National Coordinating Council: Establish and fund a "Council for Sustainability Accounting Education" to institutionalize collaboration between academia, PAOs and industry, providing a permanent structure for coordinated action.
2. Infrastructure Recognition: Recognize accounting education as critical national infrastructure for building the country's capacity to produce high-quality financial and sustainability information, by embedding it in national skills-development strategies, funding faculty training, and supporting curriculum reform.

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# 1. Introduction

## 1.1 Rationale, Scope, and Contextual Setting

This section introduces the study on the integration of sustainability into accounting education in East Africa, emphasizing its significance against the backdrop of global and regional sustainability challenges. It outlines the rationale for examining how sustainability principles, accounting, reporting, and assurance are embedded within curricula at higher learning institutions and professional accounting bodies in Tanzania, Kenya, and Uganda, while also presenting the study's scope, objectives, and contextual considerations.

The rising global demand for sustainability information, driven by investors, regulators, and a wide array of stakeholders, necessitates a fundamental evolution in corporate reporting. This shift is redefining the accountant's role from that of a compliance officer to a strategic information professional, tasked with providing decision-useful data for a complex ecosystem of capital providers and societal actors. Recent literature underscores this transition, highlighting the expanding expectations placed on accountants in supporting sustainability reporting and assurance (De Silva & Nilipour, 2024; Botes et al., 2014). The East African region, poised for significant economic growth, faces distinctive sustainability challenges, including deforestation, climate change adaptation, water management, and food security, which demand tailored educational solutions. The imperative for sustainability extends beyond the narrow interests of investors to encompass the public interest, community well-being, and the principle of inter-generational equity. Accountants, as gatekeepers of information, are instrumental in promoting the transparency and accountability required to address these issues.

The motivation for this study arises from the limited region-specific understanding of how sustainability is currently integrated into accounting education in East Africa. While global studies indicate that the evolution of sustainability content within accounting curricula has been uneven and often slow (Coville, 2023; De Lange et al., 2013), the extent of integration within East African HLIs and PAOs remains insufficiently documented. This study therefore contributes structured insights into an area where systematic evidence is currently limited. Emerging practices suggest that sustainability-related competencies may be developed at different educational levels, with

foundational concepts (e.g., sustainability principles, climate literacy, governance) typically introduced in undergraduate programmes and more technical or specialised competencies addressed at postgraduate or CPD levels (Sharma & Stewart, 2022). Rather than presenting this structure as predetermined, the study explores whether and how such patterns appear within the East African context.

The significance of this study lies in its potential to inform policy and practice on how accounting curricula in East Africa can be transformed to enhance accountants' competencies in sustainability accounting, reporting, and assurance. The insights gained from this study could also contribute to the broader discourse on sustainability education and professional development across Africa, ultimately supporting sustainable development in the region and beyond.

In alignment with the Africa Call for Accounting and Finance Research Innovation (ACAFRI) framework—an initiative jointly advanced by the Pan-African Federation of Accountants (PAFA) and the Association of African Accountants (AAFA), this study specifically contributes to three of ACAFRI's focus areas: (i) capacity building and curriculum development, by reviewing and recommending ways to integrate sustainability reporting and assurance into accounting education; (ii) knowledge generation and case documentation, by capturing regional experiences, pedagogical practices, and systemic barriers through comparative analysis and stakeholder validation; and (iii) regional collaboration and harmonization, by highlighting opportunities for alignment among PAOs and higher learning institutions across Tanzania, Kenya, and Uganda. These focus areas reinforce ACAFRI's overarching goal of advancing sustainability literacy, strengthening professional accountancy education, and fostering regional cooperation in the transformation of the African accountancy profession.

## **1.2 Objectives**

The general objective of the study is to evaluate the extent to which sustainability is integrated into accounting curricula at tertiary education institutions and professional bodies in East Africa, focusing on Tanzania, Kenya, and Uganda. The study had the following specific objectives.

- i) To assess the extent to which sustainability principles, sustainability accounting, sustainability reporting and sustainability assurance are integrated in the accounting curricula at selected higher learning institutions in Tanzania, Kenya, and Uganda as well as the curriculum of

professional accounting bodies in these countries.

- Addressed in Sections 4.1, 4.2, and 4.3 by documenting the shift from CSR to standards-driven reporting, identifying the "agility gap" among PAOs, and establishing pedagogical models in HLIs
- ii) To identify context specific enabling or inhibiting factors for integration of sustainability principles, sustainability accounting, sustainability reporting and sustainability assurance in higher learning institutions and professional training accounting curriculum in East Africa.
- Addressed in Section 4.4 by using stakeholder workshop data to confirm systemic barriers, including the Human Capital Crisis, Crowded Curriculum, Awareness Deficit, and scarcity of local resources.
- iii) To identify environmental, social and economic issues that primarily characterize sustainability in the East African region.
- Addressed throughout the report, particularly in Section 4.4 and Section 6.2, by identifying key regional issues (e.g., deforestation, water management, food security) and integrating them into the foundational curriculum framework.
- iv) To provide recommendations and suggestions on the best approach through which sustainability principles, sustainability accounting, sustainability reporting and sustainability assurance can be integrated into higher learning institutions and professional accounting bodies' accounting curriculum in the region.
- Addressed in Section 6.3 by developing a tripartite strategy of actionable recommendations targeting PAOs (harmonization/IFAC IES compliance), HLIs (hybrid models), and Policymakers (National Council).
- v) Develop a guideline and sample curriculum that integrate(s) sustainability accounting principles, reporting and assurance into higher learning institutions and professional accounting bodies' curriculum in the region.
- Addressed in Section 6.2 by presenting a concrete Framework for Foundational Undergraduate Sustainability Competencies (Table 5), which links core knowledge areas to learning outcomes and regional context.

## 2. Review of the Literature

Sustainability concept, as introduced in the 1987 Brundtland Report, is defined as meeting present needs without compromising the ability of future generations to meet their own. This foundational idea has since fostered diverse interpretations. Some scholars emphasize environmental sustainability, focusing on the preservation of ecosystems and natural resources (Lundrum, 2017; Borland & Ambrosini, 2018), while others, such as Whyte and Lamberton (2020), highlight social sustainability, emphasizing equity, social justice, and human well-being. A broad consensus has emerged favoring a comprehensive approach that recognizes the interconnected economic, environmental, and social dimensions of sustainability (Elkington, 1994; Montiel & Delgado-Ceballos, 2014). Dyllick and Muff (2015) address the gap between macro- and micro-level understandings of sustainability, particularly within business, proposing it as an evolving mindset oriented toward positive societal and environmental impact. This integrated perspective expands value creation beyond shareholder profit to include social and environmental benefits.

In parallel, sustainability education has evolved, particularly since the introduction of the Sustainable Development Goals (SDGs) in 2015. Early sustainability education initiatives aimed to raise ecological awareness, but the focus has expanded to incorporate social and economic dimensions, thereby promoting a holistic, transformative learning experience that fosters responsibility and engagement among students (Evans et al., 2017; Wamsler, 2020; Holst, 2022). For the accounting field, integrating sustainability into education is critical for preparing professional accountants to address complex economic and ethical challenges and to enhance transparency in sustainability reporting and assurance (De Silva & Nilipour, 2024). The International Federation of Accountants (IFAC, 2024) emphasizes the importance of updating curricula to include sustainability content that meets evolving stakeholder expectations, though current programs often fall short in this regard (Botes et al., 2014; Mburayi & Wall, 2018). Moreover, according to the meta synthesis by Gil-Marín et al. (2022), businesses, academia, and regulatory bodies do not recognize a homogeneous terminology regarding sustainability in accounting. Terms such as sustainability accounting, environmental accounting, sustainability reporting, non-financial reporting, social performance, social disclosure, and accountability are often used interchangeably.

Assessing the extent to which sustainability education is integrated in the accounting curriculum

is thus important and requires a clear conceptualization of curriculum. The concept of curriculum is multi-faceted, deeply rooted in educational philosophy, and continuously evolving in response to societal changes, pedagogical innovations, and policy reforms. Traditionally, curriculum has been viewed as a structured set of educational experiences, content, goals, and instructional strategies, often equated with a “course of study” that delivers specific knowledge and competencies (Schiro, 2013; Tyler, 2021). However, modern theories argue that content alone is insufficient; it must reflect societal changes, preparing students for complex global contexts (Pinar, 1995). In response, the notion of curriculum as process focuses on learning as an active, learner-centered endeavor, emphasizing pedagogy, adaptability, and the teacher’s role as a facilitator who fosters exploration and critical thinking (Stenhouse, 1975; Vygotsky, 1978; Dewey, 1916). Additionally, the curriculum as product model prioritizes educational outcomes, often measured through standardized assessments or competencies (Tyler, 2021; Priestley & Biesta, 2013), exemplified by competency-based education, though it faces critiques for potentially sidelining broader educational aims like creativity and ethical development (Spady, 1994; Eisner, 1985). For the purpose of this study, curriculum is understood primarily as the disciplinary content through which sustainability concepts are introduced and organised.

Building on the preceding discussion on how curriculum is conceptualised, it is also important to consider the different approaches through which sustainability can be integrated into accounting education. Evans et al. (2017) identify four approaches to embedding sustainability education: integrating it across the curriculum, offering it as a core subject, providing it as an elective, or using a combination of these methods. The first promotes interdisciplinary learning, while the second ensures foundational knowledge. The third allows exploration through electives, and the combination approach tailors initiatives to student needs. Similarly, Rusinko (2010), Godemann et al. (2011) and Painter-Morland et al. (2016) identify four approaches to sustainability integration in curricula: the first adds sustainability topics to existing courses, and the second develops new stand-alone modules. The third mainstreams sustainability across the entire curriculum, while the fourth introduces mandatory cross-disciplinary courses for all business students. While both frameworks aim to embed sustainability education within higher education curricula, Evans et al. (2017) emphasize a more flexible, student-centered approach, and Rusinko et al. (2010), Godemann et al. (2011), and Painter-Morland et al. (2016) advocate for structural changes, thus the current study adopted Evans’ framework for analysis.

Several attempts have been made to assess the extent of integration of sustainability education within accounting curricula. The study by De Silva and Nilipour (2024) investigates the integration of sustainability education within accounting curricula across secondary schools, universities, and professional accounting programs in New Zealand, revealing a significant lack of sustainability content and uneven coverage at all levels. Their study focused on assessing the occurrence of key terms in the curriculum, whereas the current study builds on this to examine whether integration occurs across the curriculum, offering it as a core subject, providing it as an elective, or using a combination of these methods in addition to keyword searches. Mburayi and Wall (2018) investigate the integration of sustainability into accounting and finance curricula within business schools through a systematic literature review, mostly from the USA and Western countries. They found that these fields lag behind other management disciplines in adopting sustainability education. Moreover, Ngwakwe (2014) identifies a significant gap between the demand for sustainability and the existing accounting education in South Africa, indicating that current curricula inadequately prepare graduates for social and environmental challenges.

Painter-Morland et al. (2016) assess how European business schools integrate sustainability and ethics into their curricula, finding that most adopt existing frameworks proposed by Rusinko (2010) and Godemann et al. (2011). While the framework used in their study focuses on enhancing individual courses with sustainability content, it lacks a broad interdisciplinary framework. Marx and van der Watt (2013) analyze the integration of sustainability into accounting education at accredited South African universities, highlighting that while sustainability is a well-established concept, its teaching within accounting curricula is still underdeveloped. The study reveals a gap in research on the subject and identifies significant opportunities for improvement in how accounting programs incorporate sustainability into their teaching and assessments. Coville (2023) noted that less than 11% of AACSB-accredited accounting programs offer even a single course that includes the words ‘Sustainability,’ ‘Environmental,’ ‘Corporate Responsibility,’ or ‘Social Responsibility’ in its title, thereby arguing for a very low level of integration. While the article provides a high-level picture, it ignores other approaches to integration, such as embedding sustainability education across curriculum areas, not necessarily reflected in course titles.

In East Africa, the relevance of integrating sustainability into higher education, particularly within accounting curricula, stems from the region’s distinctive environmental, social, and economic

challenges. These include high deforestation rates, climate change, and food insecurity, necessitate curricula that prioritize environmental stewardship and community engagement (Githaiga, 2023; Juma & Miraji, 2018; Salilew & Babu, 2024). Furthermore, the region's strong cultural emphasis on community and the philanthropic perception of sustainability in East Africa suggest that sustainability education may benefit from reflecting locally grounded perspectives (Bedasa & Deksisa, 2024). In contrast, literature from Europe and the USA documents efforts to assess sustainability integration within accounting education, reflecting varying degrees of progress across institutions and suggesting a level of development that appears relatively more advanced than what is currently evident in the East African region. (Sisaye & Birnberg, 2025); De Silva & Nilipour, 2024). Similarly, professional accounting bodies, such as the ACCA, emphasize the imperative of incorporating sustainability-related disclosures into educational programs and have made attempts to reflect these changes in their syllabus (ACCA, 2021). Despite these advancements in other regions, identifying relevant sustainability issues for East Africa region as well as assessing the extent of integration of sustainability issues in accounting curricula in East African context remain largely unexplored.

To effectively integrate sustainability into accounting education in East African HEIs, addressing key specific barriers and leveraging enablers will be essential. Previous studies have identified enablers such as collaboration among HEIs, industry stakeholders, and professional accounting bodies, which can enhance curriculum relevance and equip graduates with skills to address sustainability challenges (Wilmot & Williams, 2015; Coville, 2023). Additionally, innovative teaching methods and experiential learning opportunities show promise for engaging students and deepening their understanding of sustainability principles (Leal Filho et al., 2019; Martínez-Bravo et al., 2024). On the other hand, several studies have highlighted significant obstacles to integrating sustainability into accounting curricula, such as limited awareness and understanding of sustainability concepts among faculty, lack of resources and institutional support, and a fragmented approach to sustainability education (DeLange et al., 2013; Mburayi & Wall, 2018; Adams et al., 2016). While the identified enablers could be cross cutting, it is essential to identify distinctive enablers and challenges potentially faced by East African universities towards successfully embedding sustainability into accounting curricula.

### 3. Methodology

This study employed a qualitative research design to explore the integration of sustainability within the accounting curricula of East African universities and professional bodies. The methodology involved a comprehensive content analysis of curriculum documents and a stakeholders Validation Workshop.

#### 3.1 Content Analysis of Curricula

The study primarily relied on a systematic content analysis of accounting curricula from universities and professional accounting bodies in Kenya, Tanzania, and Uganda. The documents analyzed included approved curricula for bachelor's, master's, and doctoral accounting degrees from universities accredited by their respective national regulatory bodies (the Tanzania Commission for Universities, the National Council for Higher Education in Uganda, and the Commission for University Education in Kenya), as well as the Certified Public Accountant (CPA) examination curricula from the national professional bodies. Specialized master's programs such as the MFA–Oil and Gas were included to capture emerging professional pathways where sustainability accounting, energy-sector transparency, and climate-related financial reporting are increasingly relevant to professional accountant competencies. Table 1 shows the list of curricula reviewed.

**Table 1: List of Curricula Reviewed for Content Analysis**

| Category                     | Country  | Institutions                                                | Program / Syllabus Name                               | Year(s) Reviewed       |
|------------------------------|----------|-------------------------------------------------------------|-------------------------------------------------------|------------------------|
| Professional Accounting Body | Kenya    | Institute of Certified Public Accountants of Kenya (ICPAK)  | Certified Public Accountant (CPA)                     | 2024, 2021             |
| Professional Accounting Body | Tanzania | National Board of Accountants and Auditors (NBAA)           | CPA                                                   | 2024, 2019             |
| Professional Accounting Body | Uganda   | Institute of Certified Public Accountants of Uganda (ICPAU) | CPA                                                   | 2023                   |
| Higher Learning Institution  | Tanzania | University of Dar es Salaam (UDSM)                          | Bachelor of Commerce in Accounting                    | 2025 (New), 2008 (Old) |
| Higher Learning Institution  | Tanzania | UDSM                                                        | Master of Finance and Accounting in Oil and Gas       | 2015                   |
| Higher Learning Institution  | Tanzania | Mzumbe University                                           | Master of Science in Accounting and Finance           | 2024                   |
| Higher Learning Institution  | Tanzania | Mzumbe University                                           | Bachelor of Accounting and Finance in Business Sector | 2024, 2019             |

| Category                    | Country  | Institutions                               | Program / Syllabus Name                                        | Year(s) Reviewed |
|-----------------------------|----------|--------------------------------------------|----------------------------------------------------------------|------------------|
| Higher Learning Institution | Tanzania | Mzumbe University                          | Bachelor of Accounting and Finance in Public Sector            | 2024, 2019       |
| Higher Learning Institution | Tanzania | The University of Dodoma (UDOM)            | Bachelor of Commerce in Accounting                             | 2024             |
| Higher Learning Institution | Tanzania | UDOM                                       | Master of Science in Accounting and Finance                    | Not Specified    |
| Higher Learning Institution | Tanzania | The State University of Zanzibar (SUZA)    | Bachelor Degree in Accounting and Finance                      | Not Specified    |
| Higher Learning Institution | Kenya    | Technical University                       | Bachelor of Business Studies                                   | 2022             |
| Higher Learning Institution | Kenya    | Mount Kenya University (MKU)               | Masters of Business Administration (MBA)                       | 2023             |
| Higher Learning Institution | Kenya    | Technical University                       | Masters of Business Administration (MBA)                       | 2023             |
| Higher Learning Institution | Uganda   | Makerere University Business School (MUBS) | Bachelor of Commerce (Accounting Specialization)               | 2022             |
| Higher Learning Institution | Uganda   | MUBS                                       | Master of Science in Accounting and Finance (MSAF)             | 2023             |
| Higher Learning Institution | Uganda   | Uganda Martyrs University (UMU)            | Bachelor of Science in Accounting and Finance (BSc. Acc & Fin) | 2019             |

The analysis was guided by a structured curriculum content analysis using an instrument attached as **(Appendix 1)**. The analysis started with a quantitative keyword search across all curriculum documents to identify the frequency of key sustainability-related terms (e.g., “sustainability,” “ethics,” “environment,” “governance,” “CSR”). Each instance was then evaluated to determine if it was used within a specific sustainability context.

The study then examined *how* sustainability was integrated into the curriculum structure. This involved identifying whether sustainability was taught as a standalone course (compulsory or optional), as a dedicated topic within a broader course, or as an embedded sub-topic. This analysis was informed by pedagogical frameworks identified in the literature (Painter-Morland et al., [2016](#); Evans et al., [2017](#)). Also, the overall curriculum rationale, philosophy, program objectives, and specific course-level learning outcomes were reviewed to identify explicit references to sustainability and to understand the intended educational goals.

Lastly, the content was categorized to determine the nature of the knowledge being imparted,

distinguishing between a general understanding of sustainability concepts and specialized knowledge in sustainability accounting, reporting, or auditing. To ensure reliability, the content of each curriculum was reviewed independently by at least two researchers from the team. Any discrepancies in findings were resolved through discussion and consensus to ensure a high level of accuracy and consistency.

### 3.2 Validation Workshop

The second phase of the research design involved conducting a validation workshop with key stakeholders, including academic staff responsible for developing and teaching accounting curricula, as well as industry professionals. The latter group comprised experts from government audit offices, regulatory and professional accounting bodies, banks, NGOs, and Big4 accounting firms, with specialized knowledge in auditing, finance management, internal control, and sustainability reporting. Participants were purposively selected not only from the institutions whose curricula were analyzed, but also from the industry to provide practical insights on the implementation of sustainability practices in real-world accounting and auditing contexts. This approach ensured a comprehensive understanding of both theoretical and applied aspects of sustainability integration in accounting education.

For the conduct of the workshop, all participants were fully informed of the study's purpose and confidentiality measures, and their informed consent was obtained for the ethical use of their professional insights. However, a key contextual limitation is that while Uganda and Kenya were part of the study, their representation, during the validation workshop limited. Consequently, the conclusions drawn may align more closely with experiences observed in Tanzania. Table 2 summarizes the participants of the validation workshop.

**Table 2: Summary of Validation Workshop Participants**

| Category | # of Attendees | Background of Attendees |
|----------|----------------|-------------------------|
|----------|----------------|-------------------------|

|                 |    |                                                                                                                                                                                                                                           |
|-----------------|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Academia</b> | 6  | Lecturers and heads of accounting departments from universities, actively involved in curriculum development and, in some cases, professional training in addition to university teaching.                                                |
| <b>Industry</b> | 6  | Professionals from government audit offices, regulatory and professional accounting bodies, banks, NGOs, and Big4 accounting firms, possessing expertise in auditing, finance management, internal control, and sustainability reporting. |
| <b>Total</b>    | 12 | Combined representation from academia and industry, ensuring diverse perspectives on sustainability integration in accounting education.                                                                                                  |

The workshop provided a platform for participants to comment freely on sustainability integration in accounting curricula, allowing flexibility to explore emerging themes. With participants' consent, the workshop discussions were audio-recorded and transcribed verbatim, then systematically coded to identify recurring ideas and patterns. The resulting codes were organised into broader themes through an iterative thematic analysis process and triangulated with content analysis findings to provide a comprehensive and nuanced understanding of the current state of sustainability education in East African accounting programs.

## 4. Findings

### 4.1 Current State of Sustainability Integration

The landscape of accounting education across East Africa is in a period of profound, albeit uneven, transformation. An exhaustive analysis of professional and academic accounting curricula in Kenya, Tanzania, and Uganda reveals a region grappling with the imperative to integrate sustainability into its core pedagogical and professional frameworks. This transition is not monolithic; rather, it is characterized by significant divergence in pace, depth, and strategic approach among nations and institutions. This divergence also reflects institutional constraints, as highlighted during the validation workshop, where one participant noted the challenge of managing an increasing number of topics including numerous cross-cutting subjects while universities are simultaneously being asked to reduce the total number of courses.

A primary evolutionary trend observed in the reviewed curricula indicates a gradual but noticeable movement from broad, often ambiguous principles of Corporate Social Responsibility (CSR) and

ethics towards a more technical, standardized, and investor-focused paradigm of sustainability accounting, reporting, and assurance. This shift, however, remains incomplete. As one workshop participant observed, “most universities still teach CSR and ethics as theory, not perse intergrating sustainability reporting in most syllabi While Tanzania provides clear illustrations of this trajectory—from UDSM’s 2009 CSR-oriented syllabus to recent revisions at UDOM, Mzumbe, and UDSM that reference GRI, SASB, and IFRS S1/S2—similar, though less advanced developments are emerging in Kenya and Uganda. Kenyan programmes aligned with ICPAK show early incorporation of sustainability topics, while Ugandan curricula demonstrate incremental additions. This regional comparison indicates uneven but directionally similar progress across East Africa.

While the evolution is not merely semantic, it is more accurately understood as a gradual yet meaningful reframing of sustainability content within accounting curricula rather than a wholesale transformation. The focus on CSR often addresses a broad range of stakeholders with a narrative of social license to operate. Historically, this emphasis tended to remain conceptual and values-driven. The new standards, particularly those from the International Sustainability Standards Board (ISSB), are explicitly designed to provide “decision-useful information for investors”. This introduces a more technical and measurement-oriented orientation to sustainability reporting. This reorientation changes the primary audience, purpose, and required rigor of the information, with practical implications for the competencies accounting graduates are expected to develop. It elevates the accountant from a compliance officer to a strategic information professional who must quantify, analyze, and report on the material financial impacts of climate risk, social capital degradation, and governance failures.

**4.2 Comparative Analysis of Professional Accounting Syllabi**

A comparative analysis of the Certified Public Accountant (CPA) syllabi from the national PAOs in Kenya, Tanzania, and Uganda reveals distinct national strategies and a significant "agility gap" in their capacity for curriculum reform. In this context, the agility gap refers to the lag between regulatory adoption of sustainability standards and their incorporation into professional syllabi. Table 3 provides a synthesized comparison of the key features of the three professional syllabi.

**Table 3: Synthesized Comparison of the Key Features of the Three Professional Syllabi**

| Feature                          | Kenya CPA (2024)                                        | Tanzania CPA (2024)                                                                                        | Uganda CPA (2023)                                                 |
|----------------------------------|---------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| Explicit Inclusion of IFRS S1/S2 | Yes, in Advanced Financial Reporting and Analysis.      | No, completely absent.                                                                                     | Not explicitly detailed.                                          |
| Coverage of Integrated Reporting | Yes, mentioned two times.                               | No, completely absent.                                                                                     | Yes, a key feature (6 mentions).                                  |
| Primary Integration Approach     | Embedded subtopics in advanced-level courses.           | Embedded subtopics across multiple compulsory courses.                                                     | Embedded topics in existing subjects, with a governance focus.    |
| Knowledge Focus                  | Specialized and technical (reporting and auditing).     | General awareness, limited specialized competence.                                                         | General and specialized, with a strong focus on governance.       |
| Key Strengths                    | Rapid adoption of latest global standards (IFRS S1/S2). | Broad, though shallow, exposure across many subjects.                                                      | Strong foundation in governance and integrated thinking.          |
| Identified Gaps                  | Absence of holistic ESG/SDG frameworks; narrow focus.   | Critical disconnect with national adoption of IFRS S1/S2; absence of 'climate' and 'integrated reporting'. | Limited focus on climate-specific issues and technical standards. |

#### 4.2.1 Kenya (ICPAK)

In the case of Kenya, the shows a prompt response to global standard-setting developments. The most significant development is the direct and explicit inclusion of IFRS S1 (General Requirements for Disclosure of Sustainability-related Financial Information) and IFRS S2 (Climate-related Disclosures) within the Advanced Financial Reporting and Analysis paper. This inclusion reflects a timely alignment with the ISSB's 2023 standards rather than a broader pedagogical shift, with the integration being primarily technical in nature and concentrated on the mechanics of reporting and assurance. While this equips candidates with crucial compliance-oriented skills, the syllabus places limited emphasis on broader conceptual or strategic dimensions of sustainability. The analysis reveals that foundational concepts such as the comprehensive Environmental, Social, and Governance (ESG) framework or the UN Sustainable Development Goals (SDGs) are largely under-represented in the syllabus.

#### 4.2.2 Tanzania (NBAA)

In contrast, the 2024 CPA syllabus of the NBAA in Tanzania reveals a notable disconnect between

the country's regulatory direction and its professional training requirements. The most glaring finding is the complete omission of any reference to IFRS S1 and IFRS S2. This is a critical lag, as the NBAA itself officially announced its adoption of the ISSB standards in September 2023, with a mandatory effective date for Public Interest Entities starting from January 2025. The absence of these standards in the syllabus therefore creates a misalignment at a time when the profession is preparing for a new sustainability reporting regime. This gap was reflected in the validation workshop discussions, where participants highlighted limited awareness within the profession itself. One respondent noted that “not many people in the academic and professional spheres are fully aware of the importance of sustainability and sustainability reporting,” signalling broader readiness constraints beyond universities. The result is a curriculum that provides general awareness of certain sustainability themes but does not yet equip candidates with the specific competencies associated with emerging global standards — competencies that will become necessary as ISSB-based reporting begins to shape regulatory environment.

#### *4.2.3 Uganda (ICPAU)*

The 2023 CPA syllabus from ICPAU is best characterized by its “governance-led” approach to sustainability. The curriculum shows a strong emphasis on terms like “governance” and, notably, “integrated reporting,” terms that appeared repeatedly in the content analysis in the context of sustainability accounting. This focus suggests an underlying philosophy that connects sustainability to the highest levels of corporate oversight and strategic communication. However, this strength in principles-based governance is accompanied by a relative weakness in technical, standards-focused content. Based on the keyword frequency coding as synthesized in Table 3 above, climate-related terminology appears only minimally, and references to specific sustainability-related reporting metrics are limited. This does not imply that such content is entirely absent, but rather that it is not elaborated to the same depth observed in the Kenyan syllabus.

This analysis is further sharpened when benchmarked against the newly revised IFAC International Education Standards (IES). In March 2025, IFAC announced significant revisions to IES 2 (Technical Competence), IES 3 (Professional Skills), and IES 4 (Professional Values, Ethics, and Attitudes), which embed sustainability as an integrated concept across all aspects of initial professional development, with an effective date of July 1, 2026. These are not mere guidelines

but foundational standards for all IFAC member bodies, including the PAOs in Kenya, Tanzania, and Uganda.

This new global baseline elevates the stakes considerably. The agility gap, as explained earlier is no longer just a matter of competitive disadvantage; it is now a matter of impending non-compliance with the standards of the global accountancy profession. Tanzania's current syllabus is demonstrably non-compliant with the direction of the new IES. Kenya's narrow technical approach, while more responsive in adopting new standards, may not fully meet the holistic and integrated requirements of the revised standards. Uganda's focus on governance aligns well with the "business acumen" and "integrated thinking" aspects of the new IES, but its technical gaps remain a significant weakness. This reframes the imperative for reform, giving PAOs a professional obligation to update their curricula not just to meet market needs, but to maintain the international recognition and credibility of their qualifications. A brief synthesis of these differences is outlined in the discussion that follows.

### **4.3 Sustainability Integration Approaches in Higher Learning Institutions**

The analysis of university curricula across East Africa reveals a rich and varied pedagogical landscape, with institutions adopting fundamentally different models for integrating sustainability.

#### *4.3.1 The Specialized and Mandatory Model: A Deep Dive for High-Stakes Industries*

Exemplified by the University of Dar es Salaam's Master of Finance and Accounting in Oil and Gas (MFA-OG), this model treats sustainability not as an ancillary topic but as a core operational and strategic imperative for a specific, high-impact industry. Courses such as “Oil & Gas Environmental Management and Accounting” and “Oil and Gas Governance and Auditing” explicitly embed sustainability issues by requiring students to analyse environmental risk management, regulatory compliance, ESG disclosure challenges, and the governance implications of extractive-sector operations. It is designed to produce specialists with technical and strategic expertise to navigate the complex interplay of corporate finance, national policy, and environmental stewardship. Its inclusion in this study is justified by its demonstration of how sustainability can be deeply integrated to meet specialized, non-PAO-pathway educational needs.

#### *4.3.2 The “Threaded” Curriculum Model: Weaving Sustainability into the Core*

Makerere University Business School's Master of Science in Accounting and Finance (MSAF) provides a compelling example of a “threaded” or fully integrated model. This approach weaves sustainability concepts across multiple core subjects, fostering the “integrated thinking” that is crucial for modern business leadership. For example, sustainability-linked topics appear in courses such as “Advanced Financial Reporting,” which includes environmental liabilities; “Corporate Finance,” which covers sustainability-driven investment decisions; and “Governance and Ethics,” which embeds ESG oversight principles throughout the course. Mount Kenya University's MBA also follows this model, integrating themes like “sustainable enterprises” and “Corporate Social Responsibility,” and “Ethical Governance” through compulsory and elective modules rather than standalone sustainability courses.

#### *4.3.3 The Hybrid Strategy: Core Sensitization with Optional Specialization*

A pragmatic and highly effective approach is the hybrid model, best exemplified by the 2024 Bachelor of Commerce in Accounting programs at the UDOM and the UDSM. In these programs, all students take a foundational course such as “Principles of Sustainability and Ethics,” introducing ESG concepts, SDGs, and integrated reporting. More specialized electives—such as “Climate Risk Reporting,” “Sustainability Auditing,” or “Environmental Accounting”—are then offered in later years for students who wish to deepen their expertise. This model is strategically astute: it seeks to future-proof all graduates with essential baseline knowledge while allowing for the efficient allocation of specialized teaching resources.

#### *4.3.4 The Foundational and Contextual Model: A Macro-to-Micro Approach*

The curriculum for the Bachelor Degree in Accounting and Finance at The State University of Zanzibar (SUZA) employs a “macro-to-micro” pedagogical philosophy, grounding all students in the broader socio-economic context through mandatory foundational courses like Development Studies. The Uganda Martyrs University (UMU) BSc Accounting and Finance program similarly fits this model, mandating a standalone Introduction to Ethics course and including a standalone “Introduction Corporate Social Responsibility” topic in Principles of Management, but only providing specialized knowledge via a single topic on Environmental Cost Management and a subtopic on Social Accounting. While UMU's overall mission emphasizes social values, the link

between the compulsory ethical/social focus and technical accounting application remains weak.

#### 4.3.5 The “Rationale-Content Gap”: A Cautionary Example

Finally, some programs serve as a cautionary example of a “rationale-content gap”. The Bachelor of Commerce program at Makerere University Business School's guiding rationale makes a commendable and explicit commitment to equipping students with skills to facilitate “the fulfillment of the sustainable development goals (SDGs)”. While this signals an intention to promote responsible and socially oriented education, the SDG framing is broad and does not, on its own, indicate the presence of specialised sustainability accounting or reporting content. A review of the syllabus suggests that sustainability-related competencies receive limited operationalisation, particularly regarding technical areas such as environmental accounting, ESG reporting, or sustainability assurance. This disconnect between the program's promise and its delivery risks damaging institutional credibility and suggests that sustainability may have been bolted-on to the program's description rather than being built-in to the core fabric of the curriculum.

**Table 4: Typology of Pedagogical Models for Integrating Sustainability into Accounting Curricula**

| Model Name              | Core Philosophy                                                  | Key Features                                                         | Strengths                                                             | Weaknesses/ Risks                                                   | Exemplar Institution(s)                 |
|-------------------------|------------------------------------------------------------------|----------------------------------------------------------------------|-----------------------------------------------------------------------|---------------------------------------------------------------------|-----------------------------------------|
| Specialized & Mandatory | Sustainability as a core, non-negotiable industry imperative.    | Compulsory, industry-specific standalone courses.                    | Unparalleled depth; direct relevance to national economic priorities. | Narrow focus; not scalable to generalist programs.                  | UDSM (MFA-OG)                           |
| “Threaded” Curriculum   | Sustainability as an integral lens for all business functions.   | Sustainability concepts are woven across multiple core courses.      | Fosters integrated thinking; avoids siloing of knowledge.             | Requires high faculty coordination and universal expertise.         | Makerere (MSAF), Mount Kenya Uni. (MBA) |
| Hybrid Strategy         | Pragmatic balance of universal competency and specialized depth. | Mandatory baseline topics in core courses + comprehensive electives. | Future-proofs all graduates; efficient use of resources.              | Depth of knowledge for all graduates is limited to the core topics. | UDOM (B.Com), UDSM (New B.Com)          |

| Model Name                | Core Philosophy                                                                 | Key Features                                                        | Strengths                                                   | Weaknesses/Risks                                             | Exemplar Institution(s)                                                       |
|---------------------------|---------------------------------------------------------------------------------|---------------------------------------------------------------------|-------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------------------|
| Foundational & Contextual | Understanding the “why” (societal context) before the “how” (technical skills). | Mandatory, broad, non-accounting foundational courses.              | Develops strong ethical grounding and societal perspective. | Disconnect between macro concepts and technical application. | Uganda Martyrs Uni. (BSc Acc. & Fin.), SUZA (B.Acc & Finance)                 |
| Rationale-Content Gap     | Sustainability as an aspirational, but not operationalized, goal.               | High-level commitment in rationale not supported by course content. | Signals awareness of modern trends.                         | Lack of substance; risks damaging institutional credibility. | Makerere (BCom), Technical Uni. of Kenya (BBS), Technical Uni. of Kenya (MBA) |

#### 4.4 Foundational Challenges and Systemic Barriers: A Stakeholder Perspective

The stakeholder validation workshop provided a candid diagnosis of why progress is uneven and fraught with difficulty. The discussions with senior members from academia, industry, and professional bodies in Tanzania confirmed that the path to integrating sustainability is impeded by significant and systemic barriers. These barriers closely mirror those identified in prior studies, which highlight faculty capacity gaps, limited resources, and fragmented institutional support as persistent obstacles to sustainability education (DeLange et al., 2013; Mburayi & Wall, 2018; Adams et al., 2016). Addressing them effectively is a prerequisite for any successful curricular reform.

##### 4.4.1 The Human Capital Crisis: A Critical Shortage of Faculty Expertise

The most immediate and frequently cited obstacle is a critical deficit in human capital. As an audit manager with extensive international experience stated, “The most obvious challenge is the issue of knowledge. You cannot introduce something new into a curriculum if you do not have professors or doctors who can teach it.” This sentiment was echoed by numerous participants, establishing the lack of faculty expertise as the primary bottleneck. This aligns with literature observing that sustainability accounting requires specialised competencies that many traditionally trained academics have not yet developed (Schaltegger & Burritt, 2018; Ascani et al., 2021). The problem is exacerbated by the dynamic nature of the field, with sustainability reporting “constantly evolving,” as noted by workshop participants. The proposed solution of a “Train-the-Trainer” program, advocated by an industry participant and an NBAA representative, underscores the

current scarcity of experts. This reinforces prior findings that capacity development must occur at both faculty and institutional levels to build a sustainable pipeline of expertise (Botes et al., 2014).

#### *4.4.2 The Crowded Curriculum: Navigating Inertia and Overload*

A second major barrier is the structural rigidity and oversaturation of existing university curricula. Academic leaders face a zero-sum game where adding a new subject, particularly a full standalone course, necessitates removing something else. This institutional inertia and content saturation make curriculum reform a slow and contentious process. Similar curriculum-overload challenges have been documented in sustainability education literature, where competing demands and constrained credit hours limit universities' ability to introduce new thematic areas (Evans et al., 2017). A validation workshop participant illustrated this tension during the workshop, describing pressures to incorporate multiple cross-cutting themes while simultaneously reducing the number of courses. Such tensions help explain why many institutions gravitate toward embedding sustainability into existing subjects rather than creating standalone modules—an approach consistent with global observations (Painter-Morland et al., 2016).

#### *4.4.3 Bridging the Awareness Deficit in Academia and Industry*

Underpinning the other challenges is a fundamental lack of awareness regarding the strategic importance of sustainability. According to the Head of Internal Audit at Access Bank Tanzania, “not many people in the academic and professional spheres are fully aware of the importance of sustainability and sustainability reporting.” This awareness deficit is a significant barrier because it saps the institutional will required to drive difficult changes like curriculum reform. This observation is consistent with findings from Adams et al. (2016), who noted that limited conceptual understanding among educators significantly constrains sustainability integration. A workshop participant emphasized the need to “create awareness, particularly among professors and doctors,” before skills training can commence. This awareness gap extends to industry, where some organisations reportedly avoid disclosing sustainability information—reflecting broader concerns raised in prior literature about weak demand-side pressures in emerging economies (Ngwakwe, 2014).

#### *4.4.4 The Scarcity of Contextualized Learning Resources*

A final, critical barrier is the shortage of pedagogical materials that are relevant to the local context.

Teaching sustainability using case studies from Europe or North America can make the subject feel abstract and disconnected from the realities faced by East African businesses and society. This lack of contextualization hinders deep learning and the ability to apply theoretical knowledge to practical, local problems. This aligns with global critiques that sustainability education often lacks contextual grounding, limiting students' ability to apply concepts meaningfully (Leal Filho et al., 2019). Workshop participants echoed this concern, noting that the absence of local case studies, datasets, and examples weakens student engagement and practical understanding. The issue reinforces earlier findings that resource limitations, coupled with expertise gaps, create a circular constraint that inhibits both teaching quality and curriculum innovation (Adams et al., 2016).

## **4.5 Synthesizing the Findings**

Connecting the analyses of professional and academic curricula reveals several cross-cutting themes that are critical for understanding the overall state of sustainability education in East Africa.

### *4.5.1 The Integrated Reporting Gap*

A conspicuous finding across multiple curricula is the generally shallow treatment of the Integrated Reporting Framework, a gap that also extends to other major sustainability frameworks such as the Global Reporting Initiative (GRI) Standards and the emerging IFRS Sustainability Disclosure Standards (S1 and S2). This is particularly evident at the undergraduate level across all three countries and within the Tanzanian CPA syllabus, where the term is completely absent. The limited engagement with these frameworks is noteworthy given their global prominence in guiding how organizations communicate strategy, governance, risks, opportunities, and value creation over time.

### *4.5.2 The “Leapfrog” Phenomenon*

The findings point to the potential for a “leapfrog” phenomenon in standards adoption. The direct and rapid integration of the 2023 IFRS S1 and S2 standards into the 2024 curricula at UDOM and in the Kenyan CPA syllabus is a case in point. By designing their curricula around the new global baseline from the ground up, these **two** agile East African programs have the potential to produce graduates who are more current on the very latest international standards than some of their peers from established Western universities. This is however contingent on addressing the identified capacity and curriculum constraints.

#### *4.5.3 Responsiveness to National and Regional Imperatives*

The most advanced and effective curricula identified in this study are those that demonstrate a dual responsiveness: they are aligned with global standards while also being deeply rooted in local context and national priorities. This ability to contextualize global frameworks to address regional realities is a hallmark of institutional maturity and relevance. Mzumbe University's explicit alignment of its Bachelor of Accounting and Finance in Public Sector (BAF-PS) program review with Tanzania's National Vision 2025 is a prime example.

## **5. Discussion of the Findings**

### **5.1 Integration of Sustainability in the Curriculum Structure**

The review shows uneven integration of sustainability across East African accounting curricula, a pattern consistent with international literature which similarly reports fragmented, elective-heavy, or marginal treatment of sustainability in accounting programs (Mburayi & Wall, 2018; Coville, 2023). Yet new and recently revised programs demonstrate relatively significant integration when compared with international studies that report marginal, elective-heavy coverage in accounting education. In short, East Africa's newest curricula, especially at postgraduate level, now embed sustainability more visibly in reporting, assurance, governance, and sector-specific practice, even if professional syllabi still trail in breadth and depth.

Across Kenya, Tanzania, and Uganda, no CPA syllabus offers a standalone sustainability course; integration appears via subtopics in advanced papers. Kenya's 2024 revision is the most progressive of the three, adding IFRS S1/S2 climate and sustainability disclosures to Advanced Financial Reporting and expanding environmental/social audit content in Auditing. Tanzania's 2024 syllabus made modest additions but did not adopt IFRS S1/S2 and reduced CSR coverage. Uganda's 2023 syllabus strengthens governance and integrated reporting themes, consistent with findings that institutions often adopt governance-related sustainability elements more easily than technical environmental ones (Holst, 2022). Yet coverage of climate and community impacts remains thin. This echoes global analyses showing uneven emphasis across environmental, governance, and social themes (Gil-Marín et al., 2022). Overall, sustainability is acknowledged but largely supplementary and concentrated in upper-level papers.

## **5.2 A Central Pedagogical Dilemma: Standalone Specialization versus Embedded Mindset**

The question of how to integrate sustainability into the accounting curriculum emerged as the central pedagogical dilemma during the stakeholder workshop. The discussion revealed two distinct and, at times, conflicting philosophies, mirroring long-standing debates in sustainability education literature (Evans et al., 2017; Wamsler, 2020).

### *5.2.1 The Case for an Embedded, Cross-Cutting Approach*

The embedded model is predicated on the view that sustainability is not a siloed topic but a “multidisciplinary, cross-cutting issue” that permeates all aspects of business. Proponents of this approach argue that the primary goal of university education should be to cultivate a “sustainability-oriented mindset” in students, rather than simply teaching them to comply with a set of reporting standards. This aligns with literature advocating for holistic, transformative learning approaches that emphasise systems thinking, values formation, and ethical grounding over narrow technical content (Holst, 2022; Evans et al., 2017).

### *5.2.2 The Argument for a Dedicated, Technically-Focused Standalone Course*

In direct contrast, other stakeholders argued forcefully that sustainability reporting has become a complex and “specialized area” that demands the depth and focus of a dedicated, standalone course. This perspective contends that an embedded approach, while well-intentioned, is insufficient to equip students with the technical, non-negotiable skills required by the market. This reflects international arguments that embedded approaches often diffuse responsibility and fail to ensure technical competencies in areas such as assurance, measurement, and climate risk accounting (Dyllick & Muff, 2015; IFAC, 2024).

### *5.2.3 Synthesizing a Hybrid Model: A Potential Path Forward*

While the two perspectives appear polarized, the discussion also revealed a potential path toward a synthesized, hybrid model that captures the benefits of both. Such a hybrid model would involve embedding foundational concepts and fostering a “sustainability mindset” broadly across the undergraduate curriculum, complemented by dedicated, technically rigorous standalone courses offered as upper-level electives or as core requirements in postgraduate and professional programs. This aligns with recommendations in curriculum design literature that propose hybrid integration models

as optimal for balancing awareness-building and technical specialization (Rusinko, 2010; Painter-Morland et al., 2016).

### **5.3 Challenges Impeding Integration**

The uneven integration observed can be understood in light of numerous challenges. Integrating sustainability into accounting education faces institutional constraints at the curriculum and governance level. Many educational and professional bodies are inherently conservative, changing slowly to incorporate new content, a pattern widely documented in accounting education research on curriculum inertia and resistance to interdisciplinary change (Adams et al., 2016). Pedagogical challenges also play a role. Sustainability is an inherently interdisciplinary subject, but traditional accounting programs are structured around dense technical syllabi and high-stakes exams, leaving little room for innovative pedagogy. This mirrors critiques of technical rationality in accounting curricula, which prioritise examinable content over emerging competencies (Schiro, 2013; Priestley & Biesta, 2013). In East Africa, where resources for curriculum development may be constrained and faculty expertise in sustainability accounting is limited, educators may not feel comfortable teaching emerging topics like climate risk, leading to superficial coverage. This reflects global concerns about limited faculty capability and resource shortages documented in sustainability accounting research (DeLange et al., 2013; Mburayi & Wall, 2018).

### **5.4 International Perspective and Comparisons**

The state of sustainability integration in East African accounting curricula reflects, in many ways, a global pattern characterized by low overall integration with a few pockets of innovation. International studies consistently show that sustainability education in accounting remains underdeveloped worldwide, with isolated examples of deeper integration (Painter-Morland et al., 2015; De Silva & Nilipour, 2024). The East African findings mirror this global trend. The professional syllabi in Kenya, Tanzania, and Uganda can be seen as case studies of the norm: none had integrated sustainability holistically, and improvements were incremental and often reactive. The exceptions, such as Mzumbe's MSc or MUBS's MSAF, are notable precisely because they resemble the kind of full integration that education reformers have been calling for internationally. On a positive note, international pressure and awareness are slowly pushing curricula toward greater integration. As global accountancy standards bodies like the International Federation of

Accountants (IFAC) stress sustainability competence, local professional bodies may feel compelled to update syllabi. Similarly, the adoption of IFRS S1 and S2 by regulators and PAOs worldwide contributes to curricular convergence and is likely to accelerate reforms in East Africa. The incorporation of ISSB standards in Kenya's CPA curriculum and the new revisions to IFAC's IES are cases in point, signaling a global shift that will continue to influence regional education.

## **6. Conclusion, Implications and Recommendations**

### **6.1 Conclusion**

The findings of this study show that sustainability integration within East African accounting education remains uneven, with meaningful progress concentrated in recently revised university programs and persistent gaps in professional syllabi. In direct response to the study's research questions, the review demonstrates that (i) sustainability content currently appears in fragmented and supplementary ways across most curricula, (ii) the depth of integration varies widely across HLIs and PAOs, with only a few programs embedding contemporary reporting and assurance standards, and (iii) integration efforts are constrained by systemic barriers, including limited faculty expertise, curriculum overload, and a shortage of contextualized teaching resources.

For practitioners, the message is clear: the era of sustainability as a niche specialty is over. Immediate upskilling through CPD is essential to meet new compliance obligations under ISSB standards and to satisfy evolving employer expectations. For PAOs, the urgency lies in updating syllabi, setting clear CPD priorities, and ensuring that members already in practice are equipped to meet these new demands.

Ultimately, this transition should be viewed not as a burden but as a strategic opportunity for the East African accounting profession. By addressing the capacity constraints and embracing a collaborative approach, the region has the potential to produce a new generation of accountants who are not only technically proficient but are also strategic leaders in the transition to a sustainable economy. This will enhance the relevance and value of the profession, contributing directly to a more resilient and prosperous future for East Africa. The potential to "leapfrog" older, more entrenched educational models exists, but it is contingent on a concerted and immediate effort to build the human and institutional capacity required for success.

## 6.2 Implications

The state of sustainability integration in accounting education has profound, cascading implications that extend far beyond the university classroom. The findings of this analysis point to a direct causal chain linking the content of curricula to the competencies of graduates, the competitiveness of the accounting profession, and, ultimately, the capacity of East African nations to achieve their sustainable development ambitions.

### *6.2.1 The Competency Spectrum of Graduates*

The divergent pedagogical models observed across the region are creating a workforce with vastly different levels of sustainability preparedness. This can be conceptualized as a “competency spectrum”. At one end are potential “sustainability strategists” from elite postgraduate programs, equipped with deep, technical knowledge of global standards. In the middle are “technically compliant reporters,” trained in the mechanics of new standards like IFRS S1 and S2. Further along are “ethically-grounded generalists,” who possess a strong ethical foundation but lack technical skills. Finally, at the lowest end are graduates from programs with a rationale-content gap, who enter the market with minimal awareness or practical skills. This competency spectrum creates a significant “skills gap” when mapped against the evolving demands of the labor market.

### *6.2.2 The Competitiveness of the East African Accounting Profession*

This skills gap has direct consequences for the competitiveness of the East African accounting profession. As international capital becomes increasingly contingent on robust ESG performance, the demand for high-quality sustainability assurance and advisory services is set to grow exponentially. Furthermore, the significant divergence between the three nations’ CPA syllabi undermines the vision of a unified East African professional services market. This fragmentation weakens the collective brand and credibility of the “East African accountant,” hindering the region’s ability to present a unified, high-quality professional front to the world.

### *6.2.3 The Accountant as a Key Enabler for Sustainable Development*

To address this gap at its source, a practical framework for integrating sustainability at the undergraduate level is essential. The notion of accountants as key enablers reflects their central role in generating, interpreting, and assuring sustainability information that organizations rely on

for strategic decision-making. This framework should be designed to align with entry-level PAO competencies and provide all graduates with a foundational knowledge base. This includes core sustainability literacy (e.g., Triple Bottom Line, SDGs, GRI, SASB, and the Integrated Reporting framework), climate and environmental literacy (e.g., carbon accounting, circular economy), and social and governance literacy (e.g., human rights, business ethics). Table 5 provides a concrete blueprint for what this looks like in a curriculum, linking core topics to specific learning outcomes and contextualizing them with regional examples.

**Table 5: Framework for Foundational Undergraduate Sustainability Competencies**

| <b>Foundational Knowledge Area</b>          | <b>Core Topics</b>                                                                                                                                                                    | <b>Sample Learning Outcomes</b>                                                                                                                                                                                     | <b>Regional Contextualization Examples</b>                                                                                                                                                                                                              |
|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Sustainability Literacy</b>              | Introduction to the Triple Bottom Line and SDGs; Overview of global reporting frameworks (GRI, SASB, Integrated Reporting) IFRS S1; Materiality assessment for sustainability issues. | Students will be able to explain the interconnectedness of economic, environmental, and social performance. Students will be able to identify the key features of major global sustainability reporting frameworks. | Analysis of a Kenyan telecommunications company's annual report to identify its approach to integrated value creation. Case study on how a Ugandan agricultural cooperative aligns its reporting with the SDGs.                                         |
| <b>Climate &amp; Environmental Literacy</b> | Introduction to IFRS S2 Climate-related Disclosures; Fundamentals of carbon footprint measurement; Principles of the circular economy; Water and biodiversity accounting.             | Students will be able to explain the material financial risks and opportunities posed by climate change to a business. Students will be able to calculate a basic Scope 1 and Scope 2 carbon footprint.             | Case study on the impact of deforestation on a Kenyan tea plantation's value chain. Analysis of water scarcity risks for a Tanzanian beverage company using scenario analysis. Project on waste reduction strategies in the tourism sector in Zanzibar. |
| <b>Social &amp; Governance Literacy</b>     | Business ethics and anti-corruption measures; Human rights and labor practices in supply chains; Corporate governance codes and board oversight of sustainability.                    | Students will be able to apply ethical decision-making frameworks to sustainability-related dilemmas. Students will be able to describe the board's role in governing sustainability risks.                         | Ethical dilemma case study on labor standards in the regional textile industry. Review of the corporate governance report of a publicly listed bank in East Africa to assess its ESG oversight structures.                                              |

#### *6.2.4 A Tripartite Framework for Success: Delineating Stakeholder Roles and Responsibilities*

Successful integration of sustainability requires a dynamic and collaborative ecosystem, as weak collaboration was identified as a key challenge. Success hinges on three interdependent pillars: universities, professional accounting bodies, and industry practitioners.

##### *6.2.4.1 The Role of Universities: Fostering Critical Thinking and Curricular Innovation*

Universities are the foundational pillar responsible for curriculum design and cultivating the “sustainability-oriented mindset” and critical thinking. To foster critical thinking, universities should incorporate pedagogical approaches such as problem-based learning, case-study analysis, reflective assignments, and structured debates that challenge students to interrogate assumptions and evaluate alternatives. They must invest in faculty capacity (Master’s and PhD level training), innovate with experiential learning (apprenticeships), and spearhead the development of locally relevant case studies to close the resource gap.

##### *6.2.4.2 The Role of Professional Bodies: Standard-Setting, Certification, and Coordination*

PAOs act as the crucial bridge to global standards, ensuring professional syllabi and examinations align with frameworks like IFRS S1/S2 and ISSA 50005. Their unique contribution is driving mandatory standards, offering specialized certification (CPD), and leading national “Train-the-Trainer” initiatives<sup>6</sup>. They must coordinate with universities to close the “articulation gap”.

##### *6.2.4.3 The Role of Industry: Providing Practical Insights, Defining Needs, and Offering Experiential Learning*

Industry is the ultimate consumer and must define the specific skills needed, ensuring graduates are employable and “well-prepared” for evolving demands. Industry's unique contribution is providing practical, real-world insights through guest lecturers, offering apprenticeship/internship opportunities, and collaborating with academics to co-create local case studies.

### **6.3 Recommendations**

Addressing the systemic barriers identified requires a coordinated, multi-stakeholder response.

#### **For Professional Accounting Bodies (ICPAK, NBAA, ICPAU):**

1. Mandate the inclusion of IFRS S1, IFRS S2, and the Integrated Reporting framework in all

CPA syllabi to close the agility gap and address current omissions.

2. Conduct a formal gap analysis of current syllabi against the revised IFAC IES 2, 3, and 4, and develop a public roadmap for compliance by the 2026 deadline.
3. Lead the development of a national "Train-the-Trainer" program to address the faculty expertise deficit.

#### **For Higher Learning Institutions (HLIs):**

1. Conduct a critical self-assessment to identify and close any "Rationale-Content Gap" between stated goals and curriculum content.
2. Adopt a "Hybrid" pedagogical model as a pragmatic and scalable approach for undergraduate programs, ensuring all graduates have a baseline competency while allowing for specialization.
3. Invest in developing local case studies by incentivizing and funding faculty research on regional sustainability issues.

#### **For Policymakers and Regulators:**

1. Recognize accounting education as a piece of critical national infrastructure essential for achieving national development goals and attracting sustainable investment.
2. Establish and fund a "National Council for Sustainability Accounting Education" to institutionalize collaboration between academia, PAOs, and industry, providing a permanent structure for dialogue and coordinated action.

### **6.4 Proposed Directions for Future Research**

This study opens up several critical avenues for future research that are essential for monitoring progress and refining strategies.

1. From Curriculum to Competency: Assessing Graduate Impact: A longitudinal study is proposed to track graduates from the different pedagogical models identified in this report to determine the actual workplace competencies of these graduates.
2. The Faculty Factor: Understanding the Enablers of Change: Future research should investigate the capacity, training needs, attitudes, and potential resistance of accounting faculty in

integrating sustainability.

3. Quantifying Market Demand: The Employer Perspective: A large-scale quantitative survey of East African employers is recommended to quantify the specific demand for different sustainability-related skills and forecast future talent needs.
4. Investigating the Integrated Reporting Gap: A focused study is needed to explore the specific barriers and enablers to the adoption of the Integrated Reporting framework within East African accounting education.

**Declaration:**

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## APPENDIX 1: Content Analysis Guide

### A GUIDE TO CONTENT ANALYSIS OF CURRICULUM

#### Overview

This tool is designed to support the systematic review of accounting curricula with the specific objective of identifying the extent and manner in which sustainability concepts are integrated. It provides a structured framework for collecting, coding, and analyzing curriculum documents at undergraduate, postgraduate, and professional levels across East Africa. By following the steps outlined, researchers and reviewers will be able to trace the visibility of sustainability-related terms, examine their contextual application within course objectives and learning outcomes, and assess whether integration occurs through standalone courses, embedded topics, or sub-topics. The guide also highlights procedures to ensure reliability, such as independent reviews by multiple researchers, and establishes a common reference point for drawing valid, comparable conclusions across different institutions and programmes.

#### Data Collection from the Curriculum

##### A. Sustainability Issues

Identify if the key sustainability related terms can be found in the curriculum. Search across the soft copy of the curriculum identifying the number of times the terms are present and then check in how many of those instances the term was used in the context of sustainability:

| S/N | Issue                           | General Frequency | Sustainability Frequency |
|-----|---------------------------------|-------------------|--------------------------|
| 1   | Sustainability                  |                   |                          |
|     | Sustainable                     |                   |                          |
| 2   | Ethics                          |                   |                          |
| 3   | Corporate Social Responsibility |                   |                          |
|     | Responsible                     |                   |                          |
| 4   | Integrated Reporting            |                   |                          |
| 5   | Philanthropy                    |                   |                          |
| 6   | Environment                     |                   |                          |
|     | Green                           |                   |                          |
|     | Climate                         |                   |                          |
|     | Social                          |                   |                          |
|     | Economic                        |                   |                          |
| 8   | Community                       |                   |                          |
| 9   | Governance                      |                   |                          |

## B. Approaches to Integration of Sustainability

Evaluate where and how sustainability issues have been integrated into the curriculum.

1. The curriculum contains standalone course(s) in sustainability (NO).
2. If the answer in 1 above is YES, mention the codes and names of the courses  
.....  
.....  
.....  
.....
3. If the answer in 1 above is YES, is the course COMPULSORY/OPTIONAL?
4. The curriculum contains courses which have TOPICS entirely on sustainability? YES/NO
5. If the answer in 4 above is YES, mention the name of the courses and state if it is compulsory or optional  
.....  
.....  
.....  
.....
6. The curriculum contains courses which have SUB-TOPICS on sustainability? YES/NO
7. If the answer in 6 above is YES, mention the name of the courses and state if the course is compulsory or optional  
.....  
.....  
.....  
.....
8. Review the overall curriculum rationale, philosophy, objectives and outcomes. Are sustainability issues included (YES/NO).
9. If the answer in 8 above is YES, identify the terms used, and describe the context in which it was used.
10. Review the specific course aims and expected learning outcomes. Are sustainability issues included (YES/NO).
11. If the answer in 10 above is YES, identify the terms used, and describe the context in which it was used.
12. Review other parts of the curriculum which contain sustainability terms, if any. Identify the part and describe the context in which sustainability has been used.

## Sustainability Knowledge Focus

What is the sustainability knowledge covered by the curriculum focusing on.

13. Sustainability issues covered in the curriculum are focusing on providing students/candidates with knowledge on general understanding of sustainability concepts, issues and practices? (YES/NO)
14. If your answer in 13 is YES, how much of the curriculum focuses on this aspect:
  - i. Highlighted in the overall curriculum objectives and expected outcomes?
  - ii. There is a standalone course on this aspect.
  - iii. There is a specific topic on this aspect.
  - iv. There is a specific subtopic on this aspect.
  - v. Highlighted in the specific course aims and learning outcomes.

15. Sustainability issues covered in the curriculum are focusing on providing students/candidates with specialized knowledge on sustainability accounting and reporting? (YES/NO)
16. If your answer in 15 is YES, how much of the curriculum focuses on this aspect:
  - i. Highlighted in the overall curriculum objectives and expected outcomes?
  - ii. There is a standalone course on this aspect.
  - iii. There is a specific topic on this aspect.
  - iv. There is a specific subtopic on this aspect.
  - v. Highlighted in the specific course aims and learning outcomes.
17. Sustainability issues covered in the curriculum are focusing on providing students/candidates with specialized knowledge on sustainability auditing? (YES/NO)
18. If your answer in 17 is YES, how much of the curriculum focuses on this aspect:
  - i. Highlighted in the overall curriculum objectives and expected outcomes?
  - ii. There is a standalone course on this aspect.
  - iii. There is a specific topic on this aspect.
  - iv. There is a specific subtopic on this aspect.
  - v. Highlighted in the specific course aims and learning outcomes.
19. Is there any other sustainability knowledge aspect that is covered by the curriculum other than the above? (YES/NO)
20. If your answer in 19 is YES, how much of the curriculum focuses on this aspect:
  - i. Highlighted in the overall curriculum objectives and expected outcomes?
  - ii. There is a standalone course on this aspect.
  - iii. There is a specific topic on this aspect.
  - iv. There is a specific subtopic on this aspect.
  - v. Highlighted in the specific course aims and learning outcomes.

## **1. Conduct of the Content Analysis**

Each curriculum must be reviewed by at least two researchers independently and then later discuss their results including resolving their differences. This is necessary to ensure the reliability of data.