Contradictions of Sustainability Teaching Accounting in Higher Education in Bulgaria

Kalin Kalev

Abstract: The paper outlines contradictions of “sustainability teaching accounting” in which word game (shown in inverted commas) represents the focal role of the teacher. The problems of the Bulgarian education system are already known - increasing complexity and interconnectedness as results of the breakdown of the value system of society - but not unique. Merely, institutional sustainability discourse is reductionist and mechanistic. And one of the problems of sustainable education is how to empower students with self-reinforcing practice. Attitudes of students of accounting teaching in IU-Varna are presented to justify current teaching in accounting courses. Some generalized proposals are introduced because as greater the students are exposed to sustainable thinking and innovative technologies, better critical thinking and self-reinforced behavior will be articulated.

1. INTRODUCTION

The way to Europeanization or "to do as in the West" forms a technocratic educational system in Bulgaria. The economic perspective of educational transformations is visible.

Quitting to quote the results of the state-wide matriculation exams or other facts for the Bulgarian education system (Education and Training Monitor, 2020), there are signs of modernism and educational transformations. Not surprisingly, state exam results are a consequence of cultural and social changes that are too reductionist and mechanistic. The problem is the gap between the paradigmatic state of education and the increasing complexity, interconnectedness and breakdown of the value system of society and the world at large. Moreover, marginalization of knowledge shows as a phenomenon in higher education i.e., episodic and non-integrated, criterion-referenced learning that educational institutions require from learners, but which, however, fulfills a limited functional utility beyond the institutional level. Simply, graduates enter the labor market with knowledge unnecessary for practice and business.

That national and institutional status quo led to rigidity of thinking, overlooked ethical values, and disgrace of higher education. Graduation from university is associated with the reception of a diploma for the degree to find a job and a fair share of students often work while studying. The power of knowledge is not understood and we miss already that learning is “learning to learn” (Lima Filho & Casa Nova 2019, p. 236). Accounting is an important major in Bulgarian economic universities. But in the course probably most students are not aware of their learning and at some stage of 4 years of bachelor's degree they comprehend that they do not want to study this major. The overall situation induces universities to invest in marketing approaches.
The purpose of the paper is to mark some contradictions of accounting education in Bulgaria in the context of sustainability thinking.

The paper is based on legitimacy and institutional theory which framework the “sustainability” in accounting education at IU-Varna.

2. THE PROBLEM OF SUSTAINABLE EDUCATION

The concept of sustainability was known for decades before it became popular with the publication of the Brundtland Report in 1986. There are more than 70 definitions, so as Amaral et al. (2020) noticed “it is useless to attempt to come out with a correct and single definition” (p.156). The objectivity of the definition is hard to obtain.

In accordance with Agenda 2030 of UNESCO education is recognized as a fundamental and universal paradigm for transformation and development of sustainability in all main aspects. The newly expressed vision is captured by the proposed SDG4 “Ensure inclusive and equitable quality education and promote life-long learning opportunities for all”. However, Delors (1996) pioneered education as a key factor for moving towards sustainability.

“A sustainable society is one that can persist over generations, one that is far-seeing enough, flexible enough, and wise enough not to undermine either its physical or social systems of support.” “The sustainability transition is the process of coming to terms with sustainability in all its deeply rich ecological, social, ethical and economic dimensions…it is about new ways of knowing, of being differently human in a threatened but cooperating world…” (O’Riordan & Voisey, 1998, p. 34).

As such promulgated sustainability to education is expected to introduce sustainability in other social spheres - health, finances, quality of life – enhancing people's social returns. The idea was informed long ago by Dewey (1916).

The overarching principle for all forms of education reform cherishes the idea that modest changes may produce big social returns for citizens’ health, finances, opportunities and quality of life (Dewey, 1916). In the institutional context, the university has to “lead by example” resulting in educated people who are equipped with competencies - knowledge, skills, and ethics - to cope with social, economic, and environmental challenges in the present and the future. So young people, not only students, can bridge the concept of sustainability to reality. They can reproduce respective knowledge and receive instructions in all courses into real-life behavior and related activities to minimize negative effects on the environment, economy, and society. In all matters, on one hand, students play a dual role – custodians and builders of sustainable societies (Pilloti & Al Ghazo, 2020). However, on the other, sustainability presupposes some societal and policy agenda. So, educational institutions emerged as cornerstones for “the first line of attack” to address the ecological and social challenges that humanity faces from now on. Every sustainability agenda relies on mere institutional sustainability discourse that is reductionist and mechanistic because each university can only translate government (management) sustainable strategies into curriculum changes and academic programs solely to serve the objectives of the upper government body.
3. SUSTAINABLE ACCOUNTING EDUCATION

Solving problems and critical thinking are major skills that guide mental operations. Those are widely recognized characteristics for the promotion of sustainability (Van den Branden, 2012). Accounting in terms of sustainability should not be overseen in traditional practices i.e., identification of assets and liabilities, compilation of reports including integrated reports, and many more. Traditional thinking in accounting programs can produce robust effects on ecology, society, and the economy. At present, accounting courses in universities in Bulgaria encourage mostly the application of conventional accounting techniques. But this only translates business transactions into encrypted and universal business language, acceptable to a few societal groups – investor groups, government agencies, and business entity stakeholders (Deegan, 2019). Double-entry bookkeeping has to be studied as an undeniable source of effective instruments for the re-distribution of resources. According to Sharma and Stewart (2021, p. 630), sustainability has to be incorporated into the existing accounting courses rather than stand-alone classes as a way to integrate sustainability in accounting instead of … sustainability as an add-on or supplementary practice (Sharma and Stewart, 2021). Bebbington and Thomson (2001) called it a “hidden curriculum”, a phenomenon hard to investigate and criticize as professed by individual lectures in different ways. And there is doubt in its reasonableness. Accounting teachers should express broadly the environmental, economic, and societal effects of business transactions – tangential sustainability to traditional modus operandi Dt / Ct.

Undoubtedly one main venue of accounting courses has to be excellence in rough professional skills. But to train and develop soft skills students need self-reinforcing accounting practice.

The self-reinforcement is a needed attribute for the motivation of students and their learning strategies in accounting courses. Standardized records of business transactions have to be taught in combination with identified accounting principles. This requires strict attention to detail and a clear understanding of the business transaction. Easily students get confused and lose focus. Logical apprehension of accounting principles and concepts and their proper application often seems an overwhelming task. Theoretically, self-reinforcement accounting practice can be described as a method of self-conditioning that leads to strengthening the association between particular stimuli and particular responses (Wolters, 2003). As social acts, studying and practicing accounting can embrace a chain of stimuli for each student. However, the starting point is the teacher with expertise in sustainability concepts and a good understanding of basic accounting theory. Because self-reinforcement can be triggered by him, his accounting examples, and analyzed tasks, case studies, and other methods (Panja, 2018). Then the student as an observer can be reinforced to copy / to accept that behavior. Sustainability can be turned into a kind of standard in elementary accounting assignments which is followed in finding the best solution. Finding out that a certain solution is environmentally, socially, and economically preferable for most stakeholders and for the student itself can be found rewardingly. As all things matter, accounting is full of subjective judgments, and tackling the right way a business transaction depends on what is good or bad. An accounting syllabus can open more broader space for students to express their judgments and to make decisions based on accounting principles and rules and their implicit knowledge. Moreover, the feeling of reward can result in self-efficacy.

Therefore, sustainable accounting education can be defined as the explicit establishment of logical application of accounting principles, rules, and concepts, critical, adaptive, and informative for decision-making which is socially, economically, and environmentally acceptable now and
in the future, backed up by implicit knowledge and teachers’ advocacy. Sustainable accounting education is a self-sustaining educational paradigm whose objectives are self-reinforcing learning strategies and lifelong learning methods.

4. CONTRADICTORY PRACTICE

The Strategy of the University of Economics – Varna, Bulgaria (2019-2023) (IU-Varna) has envisaged developing a sustainable university till 2023. This Strategy of IU-Varna is implemented as a response to art. 32 (3) of the Higher Education Act (ZVO) (2016), Development of Academic Staff in the Republic of Bulgaria Act (DASRBA), Strategy for the development of higher education in Bulgaria, National strategy for lifelong learning and National Strategy for the Development of Scientific Research in the Republic of Bulgaria 2017-2030. Sustainability is emphasized in the mission statement of the institution: “to be a leading educational and a scientific institution with an established identity in the educational space which places youth, education and culture at the center of its social and economic responsibility...IU-Varna promotes innovation, and digitalization, expands learning and professional horizons implementation, and offers competitive business solutions with a sustainable effect”. This declaration reflects three factors (Salmi, 2009), needed for clientelism structure: “(a) a high concentration of talent (faculty and students), (b) abundant resources to offer a rich learning environment and to conduct advanced research, and (c) favorable governance features that encourage strategic vision, innovation, and flexibility and that enable institutions to make decisions and to manage resources without being encumbered by bureaucracy”. Despite Salmi (2009) confessed that “to become a member of the exclusive group of world-class universities is not something achieved by self-declaration” (p. 15).

Through proclamations and actual project initiatives, each university can make a significant contribution to marketing strategies. Also, those can be legitimate university sustainability efforts. However, real sustainability requires changes in students' and educators' thinking about how to bring close sustainability concepts into their majors and classes.

Modernization and enhancement of the innovation capacity of IU-Varna is a fact.

A study by the Australian Research Institute in Education for Sustainability (ARIES: Martin and Steele, 2010) recommends that to be armored with sustainable thinking undergraduates should have soft skills – communication, teamwork, and problem-solving. There is a need for a deep-teaching learning approach as “…graduates who have learned how to learn, and who are capable of continuously adapting themselves to help in the ongoing development of society” (Biggs & Watkins, 2001) environment and economy. To be able to transform to self-reinforced education students have to regard knowledge not as a surface to their lives as human beings. Belonging to a university in Bulgaria, IU-Varna as an example, students see it as a way for acquiring a profession (63,3%). This is mentioned in an internal study of first-year students’ attitudes at IU-Varna. Embarrassing is that 48.7% believe that enrolling in a university program is a desire to receive an academic diploma. Those are summarized results including students in the “Accounting” major. Such attitudes show some explicit bias which makes higher education susceptible to keeping alive the teacher-based paradigm. This contradicts sustainable education as it is broadly recognized in the literature (Jaya & Glenn, 2002). Nowadays, truly accounting education in IU-Varna continues to be based on textbooks and requirements to visit lectures and practicing classes to solidify conventional accounting rules and principles of Dt/Ct. Memorizing, listening to instructions, copying from the blackboard, and more are adapted as studying techniques. The educator is
turned into a “task-solving robot”. One reason is rooted deeply in constantly only with minor cur-
riculum changes. Of course, there are some freshly added disciplines such as Academic studies,
Management of company cash flows, Credit analysis and Management and collection of receiv-
able; and the now-stopped program Accounting in English, certified by CIMA and ACCA. As a
matter of fact, most of those disciplines are not backed up with textbooks and leave room for lec-
turer interpretation. Those present a field for educators to stimulate students to think critically, not
just tell different facts about reality that are collected and systematized by the students. Another
good venue for the development of soft skills is training in companies/industries. Bulgarian stu-
dents in “Accounting” major at IU-Varna have opportunities to participate in “Studentski prakti-
kí” (Nationwide programme; https://praktiki.mon.bg/) and after the third year of their bachelor's
degree they put an exam on “Training education”. Viviers and de Villiers (2020) make a good syn-
thesis of possible methodologies for learner-centered accounting study. Accounting education at
IU-Varna has to implement a new set of accounting interventions in textbooks such as case stud-
ies, games, simulations, role-plays and field experiences (Viviers & de Villiers, 2020). These inter-
ventions need to be implemented from the first year for all students, studying Accounting Theory
and likewise sustainable themes. Believe that the greater the students are exposed to sustainable
thinking and innovative technologies, their critical thinking and self-reinforced behavior will be-
come more articulated in decision-making in the years of academic environment and afterwards
in social and work environments. In the above-mentioned internal study of IU-Varna, students ex-
press the need for improvement in communications with educators, working on initiatives differ-
ent from discipline issues and discussing topics and ideas outside of class. In other words, the stu-
dents feel the need to broaden their experience and knowledge with more intense dialogues with
educators and coursemates.

5. FUTURE RESEARCH

Further research is needed about students’ perceptions to establish the linkages between sus-
tainable thinking and accounting teaching. Furthermore, regarding teaching methods and tech-
nologies, clarification, and specification are well identified. Experiments can be conducted in
class settings. It is possible to argue that the accounting curriculum should be re-designed to in-
clude some points of sustainability, not comprehensively, as it is not desirable to create on pur-
pose “hidden curriculum”. And above all is that all needed if the employers do not look for em-
ployees with critical thinking and solving problems qualities?

6. CONCLUSION

Sustainable teaching accounting is far from implementation in IU-Varna. The university is trans-
forming its market image but the accounting curricula do not open space to bridge the gap be-
tween conventional accounting rules and principles and sustainable thinking. Sustainable account-
ing teaching has to be introduced by educators in an innovative and captivating manner, using new
interventions in accounting textbooks. Teacher-centered paradigm in accounting education is al-
ready obsolete and has to be substituted by a paradigm that sees critical thinking and problem-solv-
ing as key ingredients of the learning process. As long as students are treated as consumers not as
partners will be hard to reach deep-learning outcomes and self-reinforcing accounting practice.

Accounting can be seen as a way to calculate everything in money. Notwithstanding account-
ing can have an enormous impact on social, environmental, and economic matters and their in-
tegration when the demands for sustainability are considered.
References


