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Investigating the Necessity of Presenting Corporate Sustainability Materials in Management Accounting Textbooks

Ahmad Khodamipour
Professor, Faculty of Management and Economics, Bahonar University of Kerman, Kerman, Iran.
Email: khodamipour@uk.ac.ir

Leila Rezaei
Ph.D. Student, Faculty of Management and Economics, Bahonar University of Kerman, Kerman, Iran.
(Corresponding author)
Email: leyla.rezaei88@gmail.com

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Abstract

Objectives: Given the growing demands of internal and external stakeholders and the strategic importance of corporate sustainability, sustainability management accounting (SMA) has gained increasing global attention. This study examines the necessity of integrating SMA concepts and methods into management accounting textbooks to equip future management accountants with the required competencies.

Methodology/Design/Approach: The study analyzes the extent to which sustainability topics are covered in management accounting textbooks, highlighting gaps and areas for improvement. It evaluates key sustainability concepts, legal requirements, standards, and the integration of sustainability performance indicators within management accounting frameworks such as the balanced scorecard.

Findings: The analysis reveals that while textbooks provide basic coverage of sustainability concepts, legal frameworks, and environmental aspects, they largely overlook critical areas such as sustainability planning, control mechanisms, and internal sustainability reporting. These omissions limit the ability of management accountants to support corporate sustainability performance. Addressing these gaps requires a structured revision of accounting curricula based on expert recommendations.

Innovation: This study emphasizes the need for fundamental curriculum revisions to incorporate sustainability issues into management accounting education. It calls on educators and policymakers to enhance textbook content to ensure that future accountants develop the necessary SMA competencies. The findings offer constructive recommendations for overcoming obstacles to integrating sustainability into accounting education.

Keywords: Sustainability Performance, Management Accounting, Accounting Education, Management Accounting Books.

1. Introduction

Management accounting is the process of defining, measuring, aggregating, analyzing, preparing, interpreting, and exchanging information used by management to plan, evaluate, and control a business entity. It also ensures the proper use and accountability of resources (Vanini & Bochert, 2024). An important principle in any organization is that the accountant is responsible for recording and reviewing financial affairs, providing the information necessary for evaluating organizational performance (Rahnema Roudposhti et al., 2014). The primary purpose of management accounting is to provide reports that assist managers in progressing and developing the organization, helping to optimize financial decisions. One of the key advantages of management accounting is performance evaluation, where all accounting activities are assessed and reported to the manager. Among the factors that can affect a company’s overall performance is the disclosure of performance-related information. Corporate sustainability is a key element of this process (Vanini & Bochert, 2024).

According to Brundtland's definition, corporate sustainability refers to the ability of a company to meet the direct needs of current stakeholders (such as shareholders, employees, and customers) without compromising its ability to meet the needs of future stakeholders (Joshi & Lee, 2016). Corporate sustainability integrates short-term economic, environmental, and social impacts with long-term corporate activities. Furthermore, regulatory and market demands for companies to disclose both financial and non-financial information about their sustainability performance are increasing, leading to changes in operational activities that are necessary for financial success while also ensuring the continuous monitoring, management, and reporting of social and environmental impacts.

To meet the information needs of external stakeholders, many companies have implemented Sustainability Management Accounting (SMA) systems. With the growing relevance of SMA systems, the question arises as to the extent to which management accountants are prepared to support managers in decision-making, reporting, and sustainability control (Schaltegger et al., 2019). Although much has been written about the necessity of sustainability management accounting systems, there is limited empirical research on how managers implement effective management control systems to achieve sustainability (Joshi & Lee, 2016). Professional organizations, such as the Institute of Management Accountants (IMA), argue that management accountants can contribute to the sustainable transformation of companies due to their expertise in gathering reliable data, evaluating options, and providing recommendations that align with the organization's purpose, values, business model, strategic initiatives, and risk management.

Given this, the issues surrounding sustainability management accounting systems should also be reflected in the academic education of management accounting students. Educational institutions must ensure that their courses not only develop students' technical competencies in management accounting but also foster a broader philosophical and ethical understanding (Sharma & Kelly, 2015). Unfortunately, there is a notable gap in research addressing this issue, as there is a "relative lack of articles specifically focusing on sustainability and accounting education." Studies show that textbooks are valuable resources for educators in selecting the structure and content of management accounting courses, with some researchers observing a textbook-based teaching approach to accounting (Irafahmi et al., 2018).

One effective way to teach sustainability performance and prepare managers proficient in sustainability concepts is to incorporate materials related to sustainability performance into management accounting textbooks. Given the growing importance of sustainability in the last few decades, such inclusion would tie the progress of companies to sustainability and ensure that future managers are equipped to support senior management in driving sustainable practices (Vanini & Bochert, 2024). Therefore, the purpose of this article is to investigate the necessity of including corporate sustainability content in management accounting textbooks. The theoretical foundations and empirical background of the research will be reviewed, followed by the research conclusions.

Theoretical Foundations and Research Background

To make informed decisions and plan for the company's future activities, managers must rely on reliable information. The information provided to managers is crucial, as it can determine the success or failure of the business. Classified financial information is one of the most important types of information needed by managers. The preparation and analysis of the company's financial data falls under the responsibility of the accounting department (Fuzi et al., 2022).

Due to the benefits of management accounting, such as planning and providing financial and non-financial information like budgets, forecasts, and financial analyses, management receives regular updates, often on a weekly or biweekly basis. These reports are essential for decision-making, as they help managers make informed choices based on accurate data. Additionally, management accounting aids in predicting potential problems and challenges and providing solutions based on the skills and expertise of the management team. It also plays a key role in strategy management by guiding decisions on the best ways to sell and produce products according to the reports provided (Rahnema Roudposhti et al., 2014).

Given this, topics such as corporate sustainability, which impacts the overall performance of a company, should be included as supplementary subjects in management accounting textbooks. Textbooks are vital educational tools, and management accountants should be well-versed in these topics from the outset (Vanini & Bochert, 2024). Sustainability reporting, for example, began in the 1990s in response to shareholder and NGO demands for greater transparency regarding environmental and social impacts. This period highlighted the need for such reporting and the benefits it brings, with large international companies like Shell and Nike leading the way (Babaei et al., 2021).

Sustainability reporting reflects a company's environmental, social, and economic achievements, as well as its plans for future actions. It involves measuring and reporting the effects of a company's activities through economic, environmental, and social factors. The concept of sustainability, introduced in the last century, has become a crucial part of corporate activities. It embodies the commitment of businesses to implement fundamental reforms aimed at creating a just world, promoting prosperity, and ensuring that future generations can access these resources while preserving the surrounding environment and the cultural integrity of communities (Hosseini & Ebrahimi, 2023).

Despite being a topic of ongoing societal debate, sustainability remains a significant concern, particularly as businesses grow and diversify. Although no universally accepted model exists for sustainability reporting, accountants are now expected to provide more detailed information in management reports than in the past (Amin & Salehnejad, 2020). The field of sustainability accounting is still developing, with a variety of reporting methods and sustainability indicators in use. Effectively integrating these indicators remains a challenge, and this is where the role of accountants becomes crucial for ensuring transparency, particularly regarding social and environmental impacts. Even with increasing reporting requirements, more organizational participation is expected in this area (Chaltiger et al., 2022).

Several theoretical frameworks have been proposed to explain corporate sustainability, each offering a unique perspective based on different theoretical backgrounds. These include legitimacy theory, stakeholder theory, and agency theory. Each theory provides a distinct lens through which corporate sustainability can be understood and analyzed (Samii & Jamei, 2018).

A. Legitimacy Theory: Legitimacy theory, rooted in the political economy paradigm, posits that an organization must maintain its social role by responding to the needs of society and providing what it seeks. According to this theory, an organization's survival is sustained by market pressures and societal expectations. Thus, understanding society's broader concerns helps to align organizational behavior with societal expectations (Samii & Jamei, 2018).

B. Stakeholder Groups Theory: Stakeholder Groups Theory is a normative approach based on an ethical framework. It emphasizes that companies, as part of society, have obligations not only to shareholders but also to other groups and beyond the legal and contractual requirements. According to this theory, the primary goal of corporate social responsibility is to create value for stakeholders while integrating ethical considerations into business decisions. The key concern is how to address stakeholder interests and incorporate them into the decision-making process of companies (Yeganeh & Barzegar, 2014).

C. Agency Theory: Agency theory, which dates back over forty years, was first proposed by Jensen and Meckling in 1976. The theory has its roots in contract theory, which views an organization as a network of contracts. Agency theory specifically examines the relationships within these contracts, focusing on the principal-agent relationship and the associated challenges. It addresses how to align the interests of principals (e.g., shareholders) with those of agents (e.g., managers) who may have different objectives (Arab Salehi et al., 2013).

The undesirable short-term and long-term impacts of companies on their social and environmental surroundings have gained significant attention. More than 90% of CEOs worldwide agree that sustainability will play a crucial role in the future success of their businesses. Many also acknowledge a clear correlation between sustainability performance and business value (United Nations, 2019).

Effective sustainability management accounting (SMA) should be aligned with sustainability strategies and goals, providing relevant information to ensure persistence in achieving these objectives (Starik & Kanashiro, 2013). The need for producing such information includes ensuring compliance with external sustainability reporting regulations, assessing market demands, responding to media inquiries, and mitigating corporate social and environmental risks.

In conclusion, SMA can be defined as the process of collecting, analyzing, and disseminating sustainability-related information to assist managers in addressing sustainability issues, achieving sustainability goals, and reporting to external stakeholders (Bennett et al., 2016). Furthermore, SMA encompasses sustainability strategy questions, sustainability assessment, sustainability management control, and sustainability reporting (Maas et al., 2016).

In general, when considering the accounting requirements for sustainability management in a company's performance, it is possible to distinguish between an external and an internal perspective (Corsi & Brunella, 2020).

The **external perspective** focuses on the reporting and disclosure of sustainability. The main objective here is to communicate information to external stakeholders about how the company is operating to improve its economic, environmental, and social efficiency (Daub, 2007). This perspective aims to demonstrate the company's commitment to sustainability through transparent reporting practices.

On the other hand, the **internal-outward perspective** views sustainability management accounting as a part of corporate management. The goal here is to integrate sustainability management accounting with other management control systems (Joshi & Lee, 2016; Moss et al., 2016). This internal perspective is driven by market forces that focus on providing information to support decision-making and to implement the company's strategy (Bennett & Schaltegger, 2013).

While the external perspective can be the primary motivation for companies to address sustainability issues, focusing solely on this can limit the broader impact of sustainable development. A more holistic approach, combining both internal and external perspectives, promotes sustainable development and creates value for both the organization and society as a whole. The general goal of sustainability management accounting is to provide managers with relevant sustainability information that can improve decision-making and help achieve organizational goals (Vanini & Botchert, 2024).

Chaltiger et al. (2022) propose a framework for sustainability management accounting that considers the situational context, such as how external demands and expectations affect a company's sustainability management, and the transformation achieved by the company's sustainability management, such as how it contributes to sustainable development beyond its organizational boundaries. These two aspects are governed by actions that have direct economic, social, and environmental impacts.

One possible explanation for the limited role of management accountants in sustainability management accounting is the lack of awareness regarding the concepts and methods of this field (Egan & Tweedie, 2018; Botes et al., 2014). Knowledge in this area can be acquired through professional bodies during a management accountant's career or by integrating sustainability management accounting into academic textbooks before students enter the profession. This study focuses on the role of academic textbooks in teaching management accounting and the integration of sustainability practices into this teaching.

Integrating sustainability into university accounting education has several benefits, such as strengthening students' awareness of ethical issues, improving their critical thinking skills, and fostering interdisciplinary competencies (Boulianne & Keddie, 2018; Vanini & Botchert, 2024). Numerous studies, including those by Vanini and Bochert (2024), show that providing a learning experience focused on sustainability significantly enhances students' understanding of sustainable business performance and environmental responsibility (Lee et al., 2017).

Wynder et al. (2013) concluded that education plays a crucial role in providing the necessary understanding of sustainability, emphasizing the strategic importance of environmental actions. Although attitudes and perceptions of business and accounting students regarding social responsibility and sustainability are influenced by cultural, socioeconomic, and legal factors (Fuzzi et al., 2022), studies also show that fostering sustainability competence among future management accountants is vital for reducing superficial engagement with sustainability issues. The use of sustainability information is essential for evaluating or disclosing sustainability information unrelated to external stakeholders (Hahn & Reimsbach, 2014).

Another group of studies has investigated the integration of sustainability performance in educational textbooks. These studies highlight that accounting lags behind other management disciplines in incorporating sustainability performance into textbooks (Mburayi & Wall, 2018). As a result, the need to incorporate sustainability topics into management accounting textbooks is crucial for preparing managers to enter the market and for developing specialized expertise in sustainability (Vanini & Bochert, 2024).

In their study, Vanini and Botchert (2024) discussed the growing need to present corporate sustainability topics in management accounting textbooks. They emphasized that due to the increasing demands of both external and internal stakeholders, sustainability topics are becoming more strategically important. A prerequisite for the successful implementation of Sustainability Management Accounting (SMA) is adequate training for the next generation of management accountants. Therefore, sustainability topics should be included in management accounting textbooks, which serve as an essential resource for educators in determining course structure and content.

Fuzzi et al. (2022), in their study on sustainability management accounting and organizational performance, stated that SMA can enhance organizational performance. They recommended that manufacturing practitioners and researchers adopt a fundamental approach to improve organizational performance through the implementation of sustainability management accounting and environmental management systems.

The studies referenced here illustrate the evolving role of management accounting in addressing sustainability challenges and highlight the complex relationship between accounting practices, organizational characteristics, and corporate sustainability.

1) **Societal Perspective on Sustainable Development**: Chaltiger et al. (2022) emphasize that sustainable development requires a broader societal view, where businesses are expected to contribute to solving global sustainability problems beyond their organizational boundaries. These macro-level developments, such as environmental regulations and societal industry standards, increase the need for companies to adjust their management accounting systems to address sustainability. This reflects the growing pressure on firms to not only comply with regulations, but also to actively contribute to market-level sustainability initiatives like mitigating the greenhouse effect.
2) **Involvement of Management Accountants**: Petersen et al. (2021) point out that management accountants are typically less involved in sustainability-related matters compared to non-accounting professionals, suggesting that sustainability reporting is often handled by external consultants. This highlights a gap in expertise and involvement within the accounting profession concerning sustainability issues.
3) **Evolution of Management Accounting in Sustainability**: Nassereddine and Ahmad (2019) argue that traditional management accounting has focused on financial performance, leaving environmental and social performance metrics underdeveloped or poorly integrated. Despite the increasing demand for sustainability initiatives, the link between financial, environmental, and social performance remains weak. The study suggests that a more integrated approach to sustainability reporting is needed, focusing on balancing financial priorities with environmental and social goals.
4) **Educational and Professional Requirements**: Boulianne and Keddie (2018) stress the importance of professional bodies and competency maps in shaping the education and examination content for management accountants. These guidelines help prepare future accountants for addressing sustainability challenges by integrating sustainability issues into management accounting curricula at the undergraduate and postgraduate levels.
5) **Integrated Sustainability Framework**: Maas et al. (2016) propose an integrated framework for sustainability assessment, accounting, control, and reporting. This framework seeks to unify the various tools currently used to manage sustainability in organizations, suggesting that a holistic approach can help both researchers and practitioners better understand and implement sustainable practices in management accounting.
6) **Low Involvement of Accounting Professionals in Sustainability**: Ballou et al. (2012) and Arroyo (2012) indicate that accounting professionals, despite being central to performance measurement, are rarely involved in sustainability initiatives. This is partly due to the historical focus on financial rather than social or environmental performance and a lack of attention to the role of institutional theory in shaping changes in management accounting practices.
7) **Organizational Characteristics and Sustainability**: Karamshahi et al. (2023) explore how firm characteristics, such as size and lifespan, significantly impact the intensity with which management accounting practices are applied to sustainability. Their findings

suggest that while organizational factors like firm age and structure are key drivers in shaping accounting practices, ownership structure does not appear to significantly affect sustainability outcomes. This indicates that larger or longer-established firms may be better equipped to integrate sustainability into their accounting systems, but the link between management accounting performance and corporate sustainability remains strong across organizational types.

In conclusion, these studies collectively reveal that while there is growing recognition of the importance of sustainability in management accounting, there is a notable lag in fully integrating environmental and social considerations into conventional accounting practices. This gap is partly due to the lack of involvement of management accountants in sustainability initiatives and the slow evolution of educational curricula and professional standards to incorporate sustainability into accounting frameworks. Furthermore, organizational characteristics such as size and longevity influence how sustainability is integrated into management accounting, suggesting that larger or more mature firms are more likely to incorporate sustainability into their financial practices.

The studies you referenced offer valuable insights into the intersection of management accounting, sustainability, and the role of information technology in shaping these practices. Here is a summary and analysis of the key findings:

- **Sustainability Accounting Model (Sadeghi & Banitalebi Dehkordi, 2022)**:
  This research proposes a sustainability accounting model based on both positive and normative theories. It emphasizes the need for accounting to evolve and reflect the broader goals of sustainability, focusing on environmental and social impacts alongside financial considerations. The model advocates for reports that address economic, social, and environmental efficiency, aligning accounting practices with sustainable development goals. The study stresses the importance of considering organizational and social contexts in developing sustainability accounting frameworks.
- **Management Accounting Techniques and Sustainability (Azizpanah et al., 2022):**
  This study explores how management accounting techniques (e.g., cost management, financial strategy, decision-making) impact firm sustainability. The findings suggest that organizational culture plays a key role in strengthening the effectiveness of these techniques on sustainability, with culture enhancing their impact by 16%. This implies that organizational culture is a critical enabler of sustainability efforts through the application of management accounting practices.
- **Accounting Constructs of Sustainability and Financial Health (Ghaderi et al., 2021):**
  Ghaderi et al. highlight the link between sustainability accounting constructs (e.g., voluntary accounting activities, transparency, and social responsibility reporting) and the financial health of firms. The study emphasizes that stable accounting characteristics are crucial to avoiding financial distress. If stakeholders cannot rely on accurate and transparent sustainability accounting information, the financial health of a company is at risk.
- **Sustainability Reporting and Value Creation (Maboudi et al., 2021):**
  This study examines the relationship between management accounting techniques, sustainability reporting, and value creation. It finds that the disclosure of sustainability reporting components positively affects value creation, both directly and indirectly. The indirect effect via sustainability reporting disclosure is stronger, suggesting that transparency in reporting is a powerful mechanism for enhancing value creation in companies.

- **Sustainability, CSR, and Management Accounting (Rezaei, 2020):**
  Rezaei's review of thematic literature emphasizes the integration of sustainability and CSR within management accounting systems. Research has increasingly focused on embedding sustainability into management control systems, reflecting a shift from traditional financial accounting towards broader considerations that include social and environmental factors.
- **Institutionalism and Management Accounting Change (Shojaei et al., 2017):**
  This conceptual framework explores how institutional theory can explain changes in management accounting in response to sustainability. The study highlights the need for a new approach to understanding these changes, emphasizing the process of adapting accounting practices to organizational contexts. The framework suggests that change at the individual level involves integrating new procedures, while organizational-level change requires decoding and applying these procedures in alignment with institutional contexts.
- **Impact of IT on Convergence (Rahnema Roudposhti & Homayouni Rad, 2016):**
  This study investigates the convergence of management accounting and financial accounting, particularly through the lens of information technology. It concludes that information technology plays a significant role in the convergence of accounting systems, particularly in the technical and technological fields. The integration of information systems and software, combined with standardization efforts, facilitates convergence. However, this process is more advanced in the technical and technological domains than in the behavioral and organizational fields.

Key Takeaways

- **Sustainability Integration**: A central theme in these studies is the integration of sustainability into accounting practices. This involves expanding traditional accounting frameworks to include environmental and social impacts alongside financial performance.
- **Organizational Culture**: The role of organizational culture is highlighted as a key factor in strengthening the impact of management accounting techniques on sustainability efforts. A supportive culture enhances the effectiveness of these techniques.
- **Transparency and Reporting**: Several studies emphasize the importance of transparent reporting on sustainability, noting that disclosures can significantly enhance value creation by fostering trust among stakeholders and aligning business practices with sustainability goals.
- **Institutional and Technological Changes**: Changes in management accounting are influenced by both institutional pressures and technological advancements. The studies highlight the role of institutional theory in understanding these shifts and the pivotal role of information technology in converging management and financial accounting.

These studies provide a comprehensive view of how management accounting is evolving in the context of sustainability, with organizational culture, transparency, and technological advancements playing critical roles in shaping this transformation.

Table (1). Comparison of the results obtained in the field of the research topic

Author (year)	Results
Chalting (2022)	The theoretical framework of sustainability management accounting suggests that it considers the situational context and the transformation achieved by the sustainability management of a company.

Author (year)	Results
Winder et al. (2013)	Education plays an important role in providing the understanding necessary to emphasize the strategic importance of environmental actions.
Murabi & Wall (2018)	Accounting lags behind other management disciplines in embedding sustainability performance in the textbooks of this field.
Vanini & Butchert (2024)	The prerequisite for successful people to implement sustainability management accounting is adequate training for the next generation of management accountants.
Fuzzy et al. (2022)	Sustainability management accounting can increase organizational performance.
Nasreddin & Ahmed (2019)	The role of management accounting has historically been directed towards the economic and financial dimensions of performance, so its capacity to evolve towards the integration of these standards in dimensions, management, and performance reporting practices has been questioned.
Karamshahi et al. (2023)	In a study titled "The Effect of Management Accounting Procedures on Corporate Sustainability," it was stated that organizational characteristics such as the size and life of the firm have a significant effect on the intensity of the use of management accounting activities at the 99% confidence level and the skill and structure of the firm at the 95% confidence level.
Shojaei et al. (2017)	Management accounting has changed a lot. In the meantime, the emergence of new management accounting procedures has not been adequately explained by the old and new traditional institutionalism theories.

The summary of results from Table (1) highlights key factors identified by researchers in the field of management accounting and sustainability performance. These factors address existing gaps in the field and suggest pathways for development. Here is a detailed breakdown of the observations and recommendations:

1) **Education and Knowledge Transfer**:
   - **Importance of Education**: One of the most critical factors highlighted is education. Researchers emphasize that sustainability management accounting concepts should be incorporated into management accounting curricula from the very beginning of accountants' training. By embedding these concepts in textbooks and educational resources, accountants will be better equipped to understand and integrate sustainability considerations into their professional practices. This will help close the knowledge gap and ensure that new accountants are familiar with sustainability principles, which can ultimately enhance the role of accounting in sustainable development.
   - **Recommendation**: Management accounting textbooks should be updated and expanded to include sustainability topics, allowing the field to compete with other disciplines that have already integrated sustainability into their curricula.

2) **Impact of Sustainability Performance on Organizational and Managerial Performance:**
   - **Organizational Impact**: A second major focus is on the positive effects of sustainability performance on the overall performance of organizations and managers. Sustainability practices are increasingly recognized as contributing to long-term organizational success. By integrating sustainability into management accounting, organizations can drive both financial and non-financial performance improvements. This can lead to enhanced decision-making, better resource allocation, and more sustainable growth.
   - **Recommendation**: It is crucial to investigate and highlight how sustainability performance can influence the overall success and efficiency of businesses. This will encourage organizations to adopt sustainable practices not only for ethical reasons but also for strategic, performance-enhancing motives.

3) **Company Characteristics and Their Influence on Sustainability Performance:**
   - **Role of Company Characteristics**: A third group of researchers has focused on how the specific characteristics of companies—such as their size, industry, and corporate culture—affect their ability to implement and benefit from sustainability performance. The diversity in company types means that a one-size-fits-all approach to sustainability accounting may not be effective. Different organizational contexts require tailored approaches to sustainability performance.
   - **Recommendation**: Future research and practice should take into account the varying characteristics of companies and how these influence their sustainability performance. This can help in developing more context-specific strategies for integrating sustainability into management accounting.

Pathways for Development

To advance the field of sustainability performance in management accounting, it is suggested that:

- **Educational Foundations**: The integration of sustainability concepts into management accounting education should be prioritized. Textbooks and academic curricula need to reflect these changes so that future accountants are well-versed in sustainability accounting principles.
- **Performance Outcomes**: Emphasizing the connection between sustainability performance and improved organizational performance will help demonstrate the value of sustainability initiatives to business leaders and managers.
- **Contextual Sensitivity**: Understanding the specific characteristics of different companies will allow for more effective implementation of sustainability practices tailored to each organization's unique context.

In conclusion, the development of sustainability performance in management accounting requires a multi-faceted approach that includes enhancing education, understanding the organizational impacts, and considering company-specific factors to ensure that sustainability becomes a key component of the management accounting discipline.

Conclusion

The present study examines the necessity of presenting corporate sustainability materials in management accounting books in the form of a review of internal and external research and provides suggestions in this regard. During this period, both the need for this type of reporting and the benefits derived from it have been revealed. Sustainability reporting shows the environmental, social, and economic achievements of a company and the plans that it will implement in the future. In other words, the definition of measuring and reporting the effects of the company's activities in the form of economic, environmental, and social factors is the main focus of sustainability reporting. KPMG Audit Firm defines sustainability reports as reports that include quantitative and qualitative information on financial, economic, social, ethical, and environmental. Considering the importance of educational books in higher university courses in the training and training of expert managers in various fields, the importance of the content of these textbooks cannot be overlooked. Considering that management accounting is one of the applied sciences in the field of accounting and one of the proposed methods is the rejection of the higher course of this field. Therefore, the content of this course can be presented in such a way that those who are the audience of these courses have a complete comprehensiveness of the world's modern sciences. Due to the introduction of the concept of corporate sustainability in the last few decades and the importance that scientific and academic circles in the world have attached to it, it has a special place in academic conferences inside and outside the country (such as the annual national conference on accounting in 2023). It has been allocated to itself. It is necessary to provide the conditions that can be prepared to educate and nurture the topics related to sustainability performance by including them in management accounting books in higher courses in a way that they can later provide useful information to the CEO and the stakeholders. Therefore, by examining the foundations and empirical background used in this field, it can be concluded that it is necessary and necessary to add the topics and sub-categories of corporate sustainability performance as a separate and detailed topic in management accounting textbooks in the higher course of accounting.

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