

Positioning Educator Accountants as Score Players in Embedding Sustainability through the Role Theory Lens

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ABSTRACT

The role of accountants in the field of sustainability is one of the most highlighted (Okwuosa, 2020). But, although research interest in sustainability accounting over the last two decades has shown an increase (Schaltegger & Zvezdov, 2015), there is very little research on the role of accountants in sustainability accounting practices (Evans, Burritt & Guthrie, 2011). Highlighting the actual capabilities of accountants and the potential benefits of involvement, research in this area should be more directed at investigating the involvement of accountants in sustainability management. Educator accountants are expected to create future accountants who have sustainability competencies. The presence of accountants in the community can be a way to reflect on what they believe to be a responsibility and at the same time how that responsibility should be realized (Deegan, 2013).

Keywords: Educator Accountant; Role Theory; Score Player; Embedding Sustainability