

INTEGRATING SUSTAINABILITY INTO ACCOUNTING HIGHER EDUCATION: A COMPARATIVE NATIONAL AND EUROPEAN ANALYSIS

Author **Bogdan NEDEL**CU

University of Economic Studies, Bucharest , nedelcubogdan24@stud.ase.ro [ORCID: 0009-0001-0935-6025](https://orcid.org/0009-0001-0935-6025)

Author **Gabriela NEDEL**CU

University of Economic Studies, Bucharest , gabrielanedelcu2015@gmail.com [ORCID: 0009-0005-2723-2981](https://orcid.org/0009-0005-2723-2981)

Abstract:

The Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) increase regulatory pressure, intensifying the need for integrating sustainability and ESG-related competencies into accounting education. This study examines to which extent sustainability topics are incorporated into undergraduate and postgraduate accounting programmes in Romania compared with leading European universities. The study is using a qualitative methodology based on documentary analysis of curricula and thematic content assessment. It evaluates the presence of environmental (E), social (S), and governance (G) components across selected programmes. A Curriculum Sustainability Index (CSI) is used to quantify sustainability integration, using a 0–3 scoring applied consistently across institutions. The study reveals there are significant discrepancies between Romanian and selected EU benchmark universities. The CSI score of Romanian programmes shows that integration of sustainability was only partial and superficial. European universities show a much higher integration (CSI scores 2.33-3.00) of ESG themes in dedicated courses, governance courses and advanced accounting courses. The present study contributes to the literature by providing a systematic comparative analysis of sustainability integration in the accounting curricula and by way of a scorecard framework which could lend itself to monitoring future developments. Recommendations are given for strengthening education for sustainability competencies within Romanian accounting education with implications for education and the profession.

Keywords: Accounting education; Sustainability reporting; ESG competencies; Higher education curricula; Sustainable development;

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