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CONTEMPORARY HIGHER ACCOUNTING EDUCATION FOR SOCIAL RESPONSIBILITY

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Introduction. Nowadays participants in the business and social life face challenges in the context of the sustainability and the social responsibility. The only way to successfully overcome them is by all of them working together in one direction at all levels and in all fields. All efforts to harmoniously achieve the goals of sustainable development by the various communities of the planet are extremely relevant today and will continue in the future. Higher accounting and economic education are in support of sustainability, management of natural resources and social responsibility.

Aim and tasks. The aim of the research is to analyze the possibilities for further development of economic solutions in the context of application integration approaches with care for our unique planet and its riches for the future. The tasks of the research find expression in: 1) to prove the need to pay attention to the issues of sustainable development when making decisions about the economy; 2) to analyze the essence and principles of an up-to-date concept for a sustainable way of doing business and management of natural resources; 3) to indicate the path that business and society shall take in order to develop responsibly; 4) to prove the importance of developing an international and national strategy for corporate social responsibility.

Results. The data shows that today it is required that the specialist with a higher economic and accounting degree possess knowledge and competences for the quality realization of reporting, controlling, and other activities in the private and public sectors. Specifically, the investments in new knowledge and competences of such specialists in the context of sustainability, management of natural resources, and social responsibility create prerequisites for a more competitive and resilient business. At the same time, the data shows that the degree of balance between the three aspects (social, economic, and environmental) and the whole direction of higher education towards the problems of sustainable development as of this moment is not satisfactory.

Conclusions. The dominant idea is that successful implementation of flexible educational schemes, accelerated digital transformation, and full adaptation to relevant business challenges (the practice) will result in the establishment of a new model of educational policy that will contribute to the successful realization of sustainability, natural resource management, and social responsibility.

Keywords: sustainability, social responsibility, resources, management, resilient business.

Introduction.

A decade of action by businesses, employees, employers, and higher education is now all facing challenges in the context of sustainability and social responsibility. The only way to successfully overcome them is through the need to improve the quality of education, including accounting and finance, which are valuable in achieving a balance between private interests and public interests. In this regard, the task is to solve the problems of environmental protection, a sharp reduction in natural resources, the achievement of sustainable development, and economic growth (Botes, Low, Chapman, 2014ж Tormo-Carbó et al., 2016). It can facilitate concentrating the efforts in strategic focal fields relevant to all stakeholders and every particular business: storage of resources, care for biodiversity, contemporary energy services, fair action, health care, engagement in dialogue, to name but a few. All efforts to harmoniously achieve the goals of sustainable development by the various communities of the planet are extremely relevant today and will continue in the future. Higher accounting and economic education are in support of sustainability, management of natural resources and social responsibility.

Literature review.

The problems related to sustainability, management of natural resources and social responsibility have been discussed at a large number of scientific forums. In parallel with the increase of society's interest in sustainable development, the need for education that focuses on the effective combination of benefits for society with the financial interests of business has been studied by multiple authors (Kyrpychenko, et al., 2021; Laktionova et al., 2021; Linde, Petrova, 2018; Maclagan, Campbell, 2011; Petrova, Buzko, Dyachenko, 2018; Tormo-Carbó, et al., 2016; Uteubayev, Petrova, Lyubenova, 2018; Zagorodnya, Chernukha, Petrova, 2020; Jarmusevica et al., 2019). Other studies express that many universities around the world have taken steps in the direction of institutional inclusion to the ideas of sustainable development, by creating an internal regulatory frame-work, building facilities and taking actions with an environmental focus, demonstrating natural resources management and social responsibility (Lozano, R. at al., 2015). More importantly, however, they have incorporated sustainable development issues into their curricula and researches, making progress in understanding and promoting sustainability, management of natural resources and social responsibility, individual and collective responsibility and active citizen-ship for a better global future (Leal Filho, et al., 2021).

The integration of economic, social and environmental aspects in education is significant for society (Calder, W., & Clugston, R., 2005). The role of accounting education in this process is very important (Hutaibat, 2019). Some authors analyze the way in which higher education institutions that has training in accounting make various efforts to include sustainable development issues, including sustainability, management of natural resources and social responsibility in their bachelor's and master's programmes in order to support the development of adequate skills in future professionals in the field of accounting, making them natural resources managers and socially responsible participants in public life (Fleischman, Schuele, 2006; Hazelton, Haigh, 2010; Wynder, Wellner, Reinhard, 2013).

Methodology.

Special attention shall be paid to the data and useful links regarding the 17 Sustainable Development Goals contained in the database of the National Statistical Institute – Information System MONITORSTAT, Database – Eurostat, Database – UN, Database – Sustainable Development 2005-2016, Information system for the monitoring of European and national strategies and regional policies – MONITORSTAT, Voluntary national review of the implementation of the 17 Sustainable Development Goals of the UN in the Republic of Bulgaria (2020), The National Programme for the Development of BULGARIA 2030, Sustainable Development Goals Eurostat, Sustainable Development Goals UN, Programmes for the Sustainable Development Goals until 2030.

The accomplishment of the scientific and research objectives conforms to those limitations and based on them makes an attempt to analyze the possibilities of a new educational model for the specialists with higher accounting and economic education in higher schools of

economics which shall be a derivative of the 17 Sustainable Development Goals and at the same time a factor for their successful realization.

The aim of the scientific research is to analyze the trends faced by the development of the educational process in the field of accounting in the context of sustainability, management of natural resources and social responsibility, respectively, the options for integrating flexible curricula in the educational process in accounting in higher schools in compliance with the demand by the practice (the business) and the trainees. To achieve it, we have established the following objectives: analyzing the attitudes of the practice (the business); studying the existing curricula on the problems of sustainable development and social responsibility, including specialized education in accounting in higher schools of economics in Bulgaria; studying the perspectives faced by higher schools of economics in Bulgaria. The research subject is the contemporary model of education and training in accounting in the context of sustainability, management of natural resources and social responsibility – accounting education of the future in higher schools in Bulgaria accredited in the professional field. Economics, which provide education to students in accounting in the educational and qualification degree (EQD) of Bachelor. The research object is the relevant needs of the practice (the business) in the context of sustainability, management of natural resources and social responsibility to the specialists with higher accounting and economic education and their reflection on education which shall be integrated in the educational process of the specialists with higher education in the field of accounting. The working thesis is that the introduction of innovations in the educational process in accounting majors in compliance with the sustainable development will secure to a large extent management of natural resources and social responsibility and will stimulate the sustainable development and the economic growth of our country.

Aim and tasks.

The aim and tasks of the research are realized through the following research methods: qualitative analysis of the content, synthesis of data, comparative method, SWOT-analysis.

Results and Discussions.

Concept of Environment and Sustainable Development.

The global responsibility to the future of our society worldwide is expressed in the aspiration towards accomplishing the sustainable development goals. The policies at a global level establish a common base which serves to formulate more specific national goals adapted to local conditions. The UN is the organization which has had the largest contribution in this respect. The cornerstone in the world vision of sustainable development is presented in 1987 in the paper "Our Common Future" by the World Commission of Environment and Development, also known as the Brundtland Commission, and founded with a Resolution of the General Assembly of the UN in 1983. The paper defines sustainable development as "a process of change in which the exploitation of resources, the direction of investments, the orientation of technological development, and institutional change are made consistent with future as well as present needs" (Brundtland, 1987). In the paper, the World Commission on Environment and Development claims that sustainable development is to be realized in three aspects which shall be balanced among one another: social, economic and environmental.

The British professor and researcher in the field of corporate social responsibility John Elkington further develops this idea by introducing the term "triple bottom line" and builds the concept of the three pillars of sustainable development. According to him, society depends on the economy, respectively, the economy depends on the state of the global ecosystem whose sustainability is the main pillar of development (Elkington, 1997).

The social pillar of sustainable development is oriented towards people and is related to the aspiration to maintain social and cultural stability, to preserve cultural diversity, to achieve social justice and to preserve it, to encourage social inclusion (Rybalkin, 2022). The economic pillar refers to the optimal use of limited resources (Labunska, Petrova, Prokopishyna, 2017). Real economic progress is such an advancement which is not achieved at the cost of the environment; on the contrary, it functions by harmonizing the economic activity

and the whole human behavior with the biosphere and the complete inclusion of the economic system in the structure of the closed global environment which maintains life. The environmental pillar of sustainable development is related to the harmonization of the needs of humanity and the natural capabilities of the biosphere, i.e., development is carried out without destroying the natural basis of human existence.

The specialized literature is abundant in views regarding the possibilities and problems of measuring, reporting and auditing the indicators of sustainable development in its three aspects. A key role in this process is played by accounting.

The Role of Accounting in the Context of Sustainability, Management of Natural Resources and Social Responsibility.

Gray (1992) believes that the responsibility of professional accountants in the world of business is to prioritize sustainable development and adapt its characteristics to the enterprises' accountancy. Sustainability reports shall be developed by reporting the social, economic and environmental aspects of the economic activity and policy of enterprises, thus, becoming a widely-used means of reporting responsibility to the society by measuring and presenting the internal and external influence of every enterprise in the three aspects.

To achieve this goal, John Elkington proposes the TBL reporting method ("triple bottom line", "the three Ps", "People – Profit – Planet") (Gray, 1992). He believes that the aspiration to balancing the aspects is of uppermost importance in achieving sustainable development, incl. of environmental sustainability and social responsibility. The sample components of a sustainable development report at the enterprises after the TBL method according to Sisaye (2021) are:

- the social aspect of the report (presents the influence of the enterprise on human rights, labour conditions, health, safety, diversity and equality);
- the economic aspect of the report (contains financially measurable objects related to income, personnel, donations, operative costs, public investments);
- the environmental aspect of the report – takes into consideration the influence on natural systems, emissions, waste, biodiversity and environmental correspondence.

The implementation of the method requires a new approach to the objects of reporting, respectively, to the content of financial statements. In the context of sustainability, there are examples in scientific literature of social and environmental accounting dating back to the 1970s in response to those needs, which Rob Gray writes about (Gray, 2010). Gradually, however, traditional financial reporting is replaced by the so-called "integrated reporting". Thus, in 2010, the International Integrated Reporting Council (IIRC) is established; its main goal is to expand corporate reporting by introducing non-financial information referring to the capacity of the enterprises to create value. The product of integrated reporting is the so-called "integrated statement" which includes at the same time a financial statement and a report on sustainable development. The latter contains non-financial information related to the economic, environmental and social effects caused by the activity of the enterprise (GRI Standards, 2021).

There arises the necessity of changing the knowledge, skills and competences of accountants with a focus on the problems of sustainability, management of natural resources and social responsibility. A key role in this process is played by higher schools.

The Role of Higher Schools of Economics in the Context of Sustainability, Management of Natural Resources and Social Responsibility.

In a study among lecturers in accounting, Rob Gray and David Collison (2002) indicate that teaching environmental sustainability, natural resources management and social responsibility within higher education is not sufficiently developed and underline the reasons for this. The obstacles faced by sustainable development with low priority in education, according to some of the surveyed lecturers, are the interdisciplinary nature of the problem, which makes it diffuse and difficult to teach.

Thus, logically arises the question whether today there is a possible driving force for the integration of environmental sustainability and social responsibility in already existing courses offered by higher educational institutions throughout the world.

The efforts to overcome those barriers shall be shared by international organizations, governments, the business community, the non-governmental sector; however, we believe that a key role in the process shall be played by universities. What is necessary is an integration at all levels of education, in all training courses, which shall create an opportunity for all students to be "involved" and motivated in specific actions for the creation of an overall contribution to the social, economic and environmental welfare of the planet.

A significant aspect in this process is the training of professional accountants with knowledge, skills and competences relevant to their inclinations and expectations (Koval, Polyezhayev, Bezkhlibna, 2018). Thus, there arises the necessity of research on and analysis of the attitude of the direct stakeholders – of the attitudes of the employers, on the one hand, and of the curriculum in sustainability, management of natural resources and social responsibility problems which has been included in the specialized training in accounting in Bulgaria's higher economic schools, on the other.

Analysis of the attitudes and the perspectives of the stakeholders.

Research on the attitudes of employers.

The dynamic development of industrialization, industry, innovations, infrastructure, the development and supply of contemporary energy services, etc., require that the business (the practice) today need more and more ready solutions for reliable, plausible and timely accounting in the context of the sustainability, management of natural resources and social responsibility. The study conducted a structured survey among non-financial sector enterprises in Bulgaria that have a separate accounting department. A random sampling method without replacement was also adopted. Period of the survey from July 2015 – July 2018 compared to July 2019 – July 2022. The results have found expression in (Figure 1).

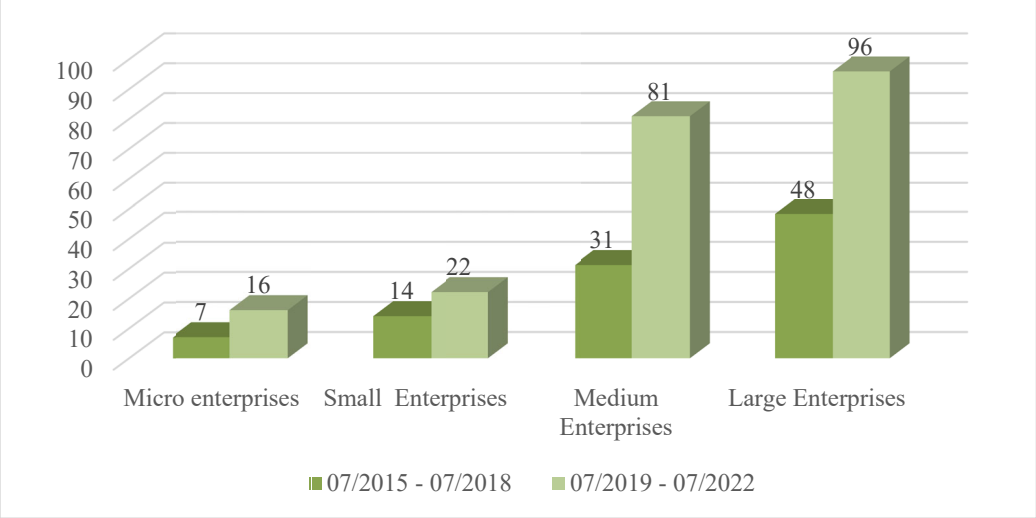

Fig. 1. Degree of commitment (in percent) of the economic activity of the enterprises in the non-financial sector with the social responsibility.

This, in a natural way, requires that the specialist with a higher economic degree possess knowledge and competences for quality realization of reporting, controlling and other activities in the private and public sector. The investments in new knowledge and competences of the specialists with higher accounting and economic degree in the context of sustainability, management of natural resources and social responsibility create prerequisites for competitive and resistant to crises business.

Research on the perspectives faced by higher economic schools in Bulgaria.

The trend which has been observed over the last years in higher schools is of a further increase of the share of students who study while working. Finding themselves in a real work environment, specialists with a higher economic degree "on the go" realize the necessity of new knowledge in the field of green accounting, social accounting, integrated accounting, natural resource management, renewable energy planning, budgeting, forecasting and management reporting in the context of sustainability, etc. A lot of this knowledge more or less today is directly or indirectly related to the sustainability, management of natural resources and social responsibility. In this respect, a large number of trainees seek to acquire it during the educational process in accounting. However, does higher economic education today provide such an opportunity and to what extent?

In response to the posed question, we have carried out surveying among higher economic schools in Bulgaria. As described in the literature review, higher educational schools which provide accounting and economic education are appropriate because they bear a lot of responsibility for their contribution to sustainable development, environmental sustainability and social responsibility. The surveying is focused on Bulgarian higher schools, which as of July 2022 are accredited by the National Evaluation and Accreditation Agency to train students in the professional field 3.8 Economics in the educational and qualification degree Bachelor in the field of accounting. The official websites of 12 universities were also browsed, as the main focus is on the public curricula of the courses offered, as they best reflect the requirements and structure of education. As a result, the sample in this surveying encompasses 4 higher schools: Burgas Free University (BFU), "St. Cyril and St. Methodius" University of Veliko Tarnovo (UVT), University of Economics – Varna (UE) and the Tsenov Academy of Economics (TAE).

The qualitative analysis of the content is a suitable method for the research of curricula. The total number of browsed curricula is 224 (193 mandatory and 31 elective courses; the facultative courses are out of the range). The analysis of the information is carried out by grouping characteristic key words and expressions which refer to the three aspects of sustainable development – social, economic and environmental. We have also added a fourth category which generally characterizes sustainable development. The selection has been carried out by the authors as a result of the research on the theoretical formulations. They key words by aspects are as follows:

- social aspect – social responsibility and social policy (social justice, social sustainability, social capital), human resources (analysis, management, employment, labour conditions), moral values and human rights (ethics, equality, culture, cultural diversity, communication) etc.;
- economic aspect – resources (planning, efficient management, allocation), renewable energy planning, budgeting, forecasting and management reporting, green accounting, integrated reporting, economic growth, financial stability, etc.;
- environmental aspect – ecology and environmental policy, natural environment and resources, natural resources management, pollution (greenhouse effect, waste, emissions), biodiversity, etc.;
- sustainable development (general) – corporate social responsibility, sustainable development, policies for sustainable development, etc.

The number of courses in the curricula of which certain words and expressions are found is revealed - a total of 94 courses, distributed as follows: BFU – 20 courses, UVT – 23 courses, UE - 27 courses and TAE – 24 courses. The results of the analysis of the four universities are similar (Figure 2). The data shows that the courses which treat the economic aspect of sustainable development are 43 and have the largest ratio (46 %), which is expected for the educational profile. On average, every third course in the sample takes into consideration the social problems of sustainability and growth (30 courses or 32 %). The environmental problems and the general concept of sustainability as of this moment are the subject of studying in a relatively low ratio of courses in the higher schools (respectively 12 and 9 courses or 13 % and 10 %).

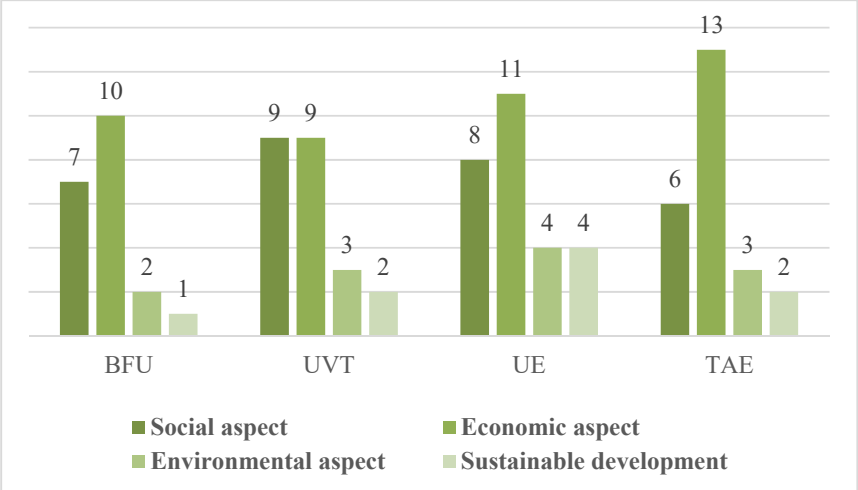

Fig. 2. Number of courses which contain problems of sustainable development among the higher schools in the sample.

This information shows that the degree of balance between the aspects and the whole direction of higher education towards the researched problems as of this moment is not satisfactory. What we need is a new impetus in this direction.

SWOT-analysis.

For the purposes of the research, we have carried out analysis of the whole assessment of the favourable opportunities and potential risks, as well as the strengths and weaknesses of the new model of education of the specialists with higher accounting and economic education. A popular tool in the selection of a methodological tool in this respect is the SWOT-analysis (analysis of the opportunities and threats, the strengths and weaknesses). In its essence, the SWOT-analysis is a method of comparing the internal characteristics with the external factors as follows (Table 1).

Table 1. Assessment of the perspectives for success of the new bachelor's and master's accounting programs by performing a SWOT-analysis.

External Factors	
OPPORTUNITIES	*THREATS*
● filling the existing market niche of such an educational product ● constant search for education with an accounting profile ● rapid professional realization of employees and high remuneration in the industry	● indications of the upcoming economic delay, which can reflect the economic activity, which will respectively reflect the demand for accounting services ● large supply of training courses in the field of accounting
Internal Factors	
STRENGTHS	*WEAKNESSES*
► flexible educational schemes ► education which meets the necessities of the practice ► active implementation of new educational technologies in the learning process ► implementation of digital tools in the teaching of trainees	► construction of the future model of an educational product and the real commencement of the training takes a relatively large time resource ► difficulties with attracting lecturers from the practice

A much better solution in the analysis of the interrelation between external and internal factors is the application of a dynamic SWOT-analysis.

Conclusions.

On the basis of the survey conducted among specialists with higher economic education, studying and simultaneously working in medium and large enterprises, it is possible to differentiate proposals for a new model of education in the field of accounting. The relevant moments will be in these directions:

- First, the educational process of specialists with higher economic education is modeled as a derivative of sustainability, environmental management, and social responsibility and, at the same time, a factor in their successful implementation. Individual curricula designed to meet the needs of students are included in flexible training schemes. The lesser degree of electivity of the courses is emphasized in accordance with their needs in the real work environment.
- Second, adequate to the sustainability, management of natural resources and social responsibility learning content – the curriculum shall include courses such as natural resources management, green accounting, social accounting, corporate accounting, integrated reporting, annual financial statement and non-financial information, etc. This aims to offer innovative topics which shall provide the specialists with higher economic education with the opportunity to acquire competences for the future realization of the environmental sustainability.
- Third, the active use of new educational technologies and digital tools in the training of the students will secure added value to the educational process in accounting.

The results of our research visualize the perspectives for the development of higher economic education with an emphasis on accounting in the short and long term. We need lecturers, researches and students who could pick up things fast. There is no alternative to environmental sustainability. The dominant idea is that the successful implementation of flexible educational schemes, the accelerated digital transformation and the full adaptation to the relevant challenges of the business (the practice) will lead to the establishment of a new model of educational policy which shall contribute to the successful realization of the sustainability, management of natural resources and social responsibility.

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