

Auditor Reflections on Reimagining Accounting Curriculum: A Journey toward Ethics, Sustainability, and Transformative Learning

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Abstract

This research is an imaginary dialogue between two auditors who have different professional backgrounds. The first auditor comes from a practitioner environment, while the second auditor has a background as curriculum and academic staff of a study program. The two of them discuss about the accounting education curriculum, which is still overshadowed by economic rationalism and focusing on pragmatic competencies. Through this imaginary dialogue, the two of them initiate a concept regarding accounting education and fill the gap between accounting education and sustainability issues. The two auditors, through deconstruction process in the imaginary dialogue, reconfigure the meaning of accounting education producing a learning concept, namely transformative learning, which is supported by a cognitive dissonance strategy as an effort to sharpen the awareness of accounting graduates in the learning process. The collaboration of the two strategies is implemented in a harmony of accounting education intended for its graduates to be able to achieve the expected competencies, which include critical thinking skills, increased moral consciousness as accountants, increased awareness of the importance of professional accountant identity, and sustainability perspective possession.

Keywords: Accounting Education, Transformative Learning, Cognitive Dissonance, Sustainability Issues

Introduction

This research is motivated by the desire to fill the interlude or empty space between the current accounting education and sustainability issues. Imaginary dialogue is implemented in this study to find an imaginary resolution. So far, the phenomenon related to the formulation of the curriculum remains enduring and focuses on the mission of preserving economic rationalism, and is solely dominated by technical accounting competence. On the other hand, the increasing problems of society that require problem solving using non-technical competencies of accounting graduates have prompted a change in the construction of the current accounting education curriculum.

Curriculum is the life of a learning program; therefore, its existence requires dynamic design, implementation, and evaluation in accordance with the times, the needs of Science, Technology, and Arts (IPTEKS), and the competencies needed by the community as well as

users of higher education graduates. The rapid development of Science, Technology and Arts (IPTEKS) in the 21st century follows a logarithmic pattern, causing the Higher Education Standards (SN-Dikti) to also follow these changes. Within six years, SN-Dikti in Indonesia has undergone three changes. From the Regulation of State Minister of Research, Technology and Higher Education (Permenristekdikti) No. 49 of 2014 changed to Permenristekdikti No. 44 of 2015 and lastly to Regulation of State Minister of Education and Culture (Permendikbud) No. 3 of 2020 which is in line with the Ministry of Education and Culture's policy on Independent Learning and Campus Independence (MBKM – Merdeka Belajar, Kampus Merdeka). For general public, this change is often mistakenly perceived as a necessity: every time the Minister of Education changes, the education curriculum also changes. However, changing the education curriculum is actually a necessity as long as it does not conflict with the philosophy of education and the applicable regulations (Setiawan & Sudrajat, 2018). In recent years, the accounting study program has also been busy updating the curriculum and increasing the number of collaborations as an effort to ensure students acquire relevant competencies, referring to graduates' competency standards, which are the minimum qualifying criteria for graduates' abilities, including attitudes, knowledge, and skills, which consist of general and specific skills.

Most of the accounting curriculum in higher education throughout Indonesia have adopted the Merdeka Learning-Campus Merdeka program. This program provides opportunities for students to adapt to the changing demands and engage in independent learning. In order to achieve the desired abilities to the fullest, this curriculum stipulates that each learning process is not only ability-based in accordance with the Indonesian National Qualifying Framework (KKNI – Kerangka Kualifikasi Nasional Indonesia) but also life-based, comprehensive, and transdisciplinary. The focus of accounting education in developing and updating curriculum in higher education has not been able to provide solutions to social problems that are also related to accounting. Accounting is a product of culture and social interaction in society, which should also be a science aimed at providing solutions to problems in social environment and modern society's lives. The graduates learning achievement in accounting study program curriculum still focuses on achieving the pragmatic competence. With the independent learning (Merdeka Belajar) program, study programs strive to produce graduates who are closer to the criteria needed by the industrial

world, so that a reduction in the curriculum is forced to focus only on mastering technical expertise. The domination of globalization in accounting curriculum seems to have grown the ambition of study programs to get the title of "globally standardized", even though they have to put aside other values besides technical competence that are actually important and relevant for the sustainability and contribution of the accounting profession in the future.

Kamayanti (2022:17) states that the world's view towards accounting must be broad and meaningful. However, the existing truth is contrary to what happened. Until today, accounting has only focused on providing information services to stakeholders who act as the providers of capital within the company. Accounting itself has experienced reduction in economic rationalism and ruled out other views outside of the technically-based practices. This is supported by the existence of economic dominance by the capital owners, the increasing number of multiple bonuses for the executive class in companies, and the increasing salaries of people's leaders, but on the other hand, the real wages of most workers are still stagnant and even have the potential to decrease as a rationalization of savings due to the financial crisis. Workers suffer because of the accounting regime (Smyth et al., 2022). Material-oriented accounting regime has also affected the ecological and social dimensions of society. Of course, accounting has an important role to identify, recognize, measure, and report monetary and non-monetary aspects related to it, including the environment.

Accounting education has so far focused on a very technical approach and ignored intangible values, which, on the other hand, can actually affect the ecological-social system of mankind (Smyth et al., 2022). On the other hand, education is a medium to achieve prosperity for all mankind. The realization of quality education reflects the order of an advanced, modern, and civilized society. Education is a driving force in culture that moves habits or traditions from every era that are obtained from the educational process itself. Education is able to give birth to creative and innovative things to trace every development of the times, in every country. Thus, in order to create a better life for all its people, education becomes one of the important elements that a country must prepare to fulfill these desires and aspirations. Although many researches have been conducted on sustainability issues, the gaps between accounting education curriculum and sustainability issues are still exist. Referring to the background mentioned previously, this study tries to explain the imaginary dialogue regarding the formulation of an accounting education curriculum, which currently

still focuses on technical and pragmatic values, and attempts to deconstruct the building of an accounting education curriculum that is relevant to the issue of sustainability. An imaginary dialogue in the postmodernist paradigm is carried out between two accountants with different professional backgrounds, where Asis is an auditor who has professional background as practitioner, and Adika is an auditor who has professional background in compiling study program curriculum.

Adika : My friend Asis, what do you understand about the accounting education curriculum?

Asis : Hmm, in my opinion, curriculum must be structured to meet the needs of users and business world.

Adika : Should the curriculum always focus on the pragmatic competencies of accounting graduates?

Asis : Of course, because curriculum is something complex and complicated and its achievement must be measurable. In order to be measurable, curriculum must be arranged systematically and be able to answer the practical challenges of the industrial world to produce graduates who meet the needs of industry and graduate users.

Adika : Yes, yes, I do agree with that answer. Now, I will start by giving a little clarification regarding the drafting of study program curriculum. Most of the accounting education curriculum are reconstructed to ensure the competence of accounting graduates who can answer the challenges of accounting practice both locally, nationally, and globally. Through the independent learning program, the current preparation of accounting study program curriculum has provided opportunities for students to acquire and develop competencies that are relevant to the needs of stakeholders and align with the vision and mission of higher education institutions. Study program learning materials are also prepared in an up-to-date manner, relevant to future economic and business needs, have global perspective, and in accordance with the vision, mission, and goals of higher education institutions. A variety of interactive learning strategies between lecturer and student are

implemented so that students can achieve the learning outcomes of the study programs contained in the curriculum, so that curriculum implementation guarantees the acquisition and development of student competencies, facilitates students' active involvement in the learning process.

Asis : Yes, I totally agree; what a comprehensive explanation regarding the formulation of curriculum! However, the outline is that the compiled curriculum must be able to meet the needs of graduate users with the competencies possessed by accounting graduates, otherwise accounting graduates will not be able to enter the labor market.

The dialogue above is an opening review regarding deconstruction, which is the process of understanding a contradiction and trying to rebuild meanings in the accounting education curriculum. To guide the reader through the structure and flow of this article, the following sections are organized systematically. After this introduction, the discussion begins with an imaginary dialogue that reveals the perspectives of two auditors on the current accounting education curriculum. This is followed by an exploration of the postmodernist paradigm as a foundational lens to critically interpret and reconstruct accounting education. The article then moves on to redefine the curriculum and examine the role of *transformative learning* and *cognitive dissonance* as educational strategies. The article concludes with a section on conclusions and practical implications for accounting education and the auditing profession.

Postmodernism Paradigm: Researchers' Way to Escape from Ordinary Life

The postmodernism paradigm is used in this study as the researcher's point of view to understand and deconstruct accounting education and fill in the gaps between accounting education and sustainability issues. Postmodernism is seen as a reaction reflecting disappointment with the modern world. However, another possibility can occur when postmodernism is not intended to replace modernism as a whole but rather by making major, even radical, modifications to modernity (Setiawan & Sudrajat, 2018). In a very basic sense, much of the debate about modernity is not about changing the world but about interpreting it. Therefore, postmodernism can be considered a mirror and not a myth, a mirror that reflects people's dissatisfaction with modernity (Koornhof & Villiers, 1999). In this study, the existence of postmodernism is not seen as a substitute for modernism but as an extension or

modification. This study uses the postmodernism paradigm to bring up ideas in researcher's mind regarding accounting education and sustainability issues, with an emphasis on writing based on individual freedom and relative truth, which are the characteristics of postmodernism itself.

The use of imaginary dialogue shows that researcher believes in truth as something that is relative. Where relativism is a thesis about what is right being relative to culture, era, tradition, and others (Luntley, 1995). Relativism not only provides a basis for postmodernists to say that other people have no right to claim that they have a sole truth, but relativism also provides a basis for saying that other people have no right to claim that postmodernists do not have truth (Weiss, 2000). Thus, the adherents of postmodernism do not acknowledge the existence of universal rationality; there is only the relativity of plural existence. The postmodernist view emphasizes plurality, difference, heterogeneity, local or ethnic culture, and the experiences of everyday life. The prominent character of this postmodernism era raises the concept of pluralism; the emphasis of postmodernism is more on empirical conception in the sense of emphasizing the individuality value of human beings as the autonomous. Sousa (2010) mentions that every research must be built on a certain ontology (that is, how the world is), epistemology (that is, how the world can be known), methodology (that is, what methods are used in investigating the world), and etiology (that is, what the fundamental cause of the world is). Consistent with Sousa (2010) from the ontology aspect, the postmodern paradigm assumes that the world is built through discourse or social interaction and consists of many realities. Referring to this explanation, it is very possible to build an alternative building for accounting education to fill the gap between conventional accounting education curriculum and issue of sustainability. The two actors in this imaginary dialogue setting try to reconfigure the meaning they give to accounting education and fill the empty space between accounting education and sustainability issues through a process of imagination.

Adika : My friend Asis, in the modern world, humans are trapped in a cage of industrial and technology progress, thus producing reductionism. That awareness causes our views to lead us into the postmodern world, where truth is something that is relative. So that we can use our imagination to shape the construction of accounting education without leaving modernity. Thus, the

renewal of the role of imagination in social life broadly is a potential positive social force. Imagination is no longer a matter of individual genius, an escape from ordinary life, or simply an aesthetic dimension. Imagination is a way to inform everyday life in many ways.

Asis : Yes, I agree. This way, imaginary dialogue is used to explore findings that readers can understand, and I will try to share my thoughts through Boyce & Greer (2013) perspectives. Imagination is required to "imagine very different organizational spaces". The use of imagination can help making teaching process becomes relevant not only by trying to reflect the world as it is but also by nurturing systematic criticism and challenging it. Imagination allows researchers to see the world as it is and as it should be. Thus, imagination becomes a collective social fact that generates alternative worlds, which can, in turn, unsettle and challenge the hegemony of nation and state, and the accepted notion of globalization as an inescapable force outside. Reconfiguration through imagination can help "improve the economics-based perspective" that dominates conventional accounting education and help students become "knowledgeable and critical readers of accounting discourse". Of course, this will be very beneficial for accounting itself. Imagination is activated to create "alive" accounting opportunities and its role in the economy, society and politics, and offer a necessary correction to the moribund nature of the accounting itself. Yes, in my opinion, imagination is the highest manifestation of human's freedom and chosen right. Imagination itself is a key site of hegemony. If an accountant can imagine nothing but a continuation of the status quo, then the imagination is indeed really dull and the mind is colonized. Reactivating the imagination, therefore, can be an important first step in reconstructing what is possible both in and through accounting.

Adika : That is absolutely true, my friend. I can also give a view according to Hassan (2003), who states that "We must act in such a way as to create a situation where no one feels excluded from the general civilization that is emerging, where everyone can find their own language of identity and their own cultural

symbols, and where each person can identify what he sees and what appears in the world about himself.” So, using an imaginary dialogue from the perspective of postmodernism, we can deconstruct the meaning of accounting education curriculum and fill in the blanks between accounting education and sustainability issues.

Redefining the Accounting Education Curriculum

Adika : But, Asis, are you sure that accounting graduates have been able to answer the problems in society with accounting? Or that accounting graduates, who are known to the public as the accounting profession, actually cause problems and contribute to a financial crisis or an environmental crisis?

Asis : Of course not, my friend; accountant is not responsible for that. The accounting profession only focuses on providing information to interested parties.

Adika : Don't you realize, Asis, that this definition shows that accounting has been colonized by managerialism concept and economic rationalism?

Asis : Yes, it might happen, but in practice, accounting is also a tool to communicate company performance. Accounting is a field of science as a result of language interaction, communication, and culture in society. So, accountants as creative and innovative actors and accounting reality creators, should also be able to form relevant competency realities to encourage human life to a better direction through higher education curriculum, in this case, accounting curriculum particularly. But hasn't the independent learning policy accommodated the relevant competencies needed by graduates by providing opportunities to study off campus and gain experience?

Adika : I'm not sure about that, Asis. But furthermore, what needs to be considered is how the MBKM (independent learning, campus independence) program's implementation can be realized in accordance with the initial spirit that was built. Because initiates new programs or cultures, and changes the old system or order that has taken root, including the mindset and work ethic of human

resources who are involved in it, often become the biggest challenge to the success of a program.

Independent learning is a concept that is intended to develop technical and non-technical competencies so that graduates can adapt and be ready to face the professional world. Independence is the requirement of dynamization of students' physical and mental strength in order for them to develop a strong personality as a result of thinking and acting independently without any pressures or obstacles in developing their own potential. The stated principle is in line with the characters that are expected to manifest as the attitudes of educators and leaders, namely: *Ing ngarso sung tulodo, Ing madya mangun karso, and Tut wuri handayani*.

The curriculum should be prepared with a solid foundation and idealism of how knowledge is reviewed and studied so that students understand the nature of life and have the ability to improve their quality of life both individually and in society.

The psychological foundation provides the foundation for curriculum development so that the curriculum is able to continuously encourage student curiosity and motivate them for a lifetime learning. The compiled curriculum must be able to facilitate student learning process so that they are able to realize their roles and functions in their environment. The curriculum should also be able to induce students to think critically and perform higher-order thinking. Furthermore, the curriculum should be capable of optimizing the development of students' potential to become the human beings they desire. In other words, a curriculum which is capable of facilitating students' learning process to become complete human beings. Human beings who are free, responsible, confident, have moral or noble character, able to collaborate, tolerant, and educated, who are fully determined to contribute to achieving the ideals in the preamble of 1945 Constitution (UUD 1945). In the end, the curriculum must be able to prepare students to live better in the 21st century,

have an active role in industrial era 4.0, and be responsive to aspects other than economic rationalism, such as the issue of sustainability.

Asis : Yes, I can understand it. The curriculum should be designed to strive to produce accounting graduates who consider socio-environmental aspects and be able to constructively contribute to the transformation of conventional accounting framework from something that prioritizes economic interests to one that gives visibility to human suffering and environment degradation. So, it must fill the void between accounting curriculum and sustainability issues. However, it is necessary to think about how this goal can be realized.

Adika : Let me give an explanation from the perspective of Hines (1988), who states that your power is a hidden power because people only consider you as communicating reality, but in communicating the reality, you construct reality. True, this is a hidden power, and getting stronger for it. This may sound ridiculous to you, but most of us are only just beginning to realize that we have this power. We always consider ourselves as technical people, but there is actually more to it than that. What happening in the practice nowadays is a confusing dilemma when comparing economic rationalism in accounting practice with ecological resilience in the issue of sustainability. But the emergence of this dilemma then allows students to discover deeper layers through a participatory, student-centered learning environment where students utilize their emotional intelligence to critically evaluate financial accounting perspectives and broaden their awareness of others. Therefore, accounting education must equip current and future accounting graduates with critical thinking skills, transdisciplinary and communicative competence to help accounting discipline change itself.

Filling the Interlude Between Accounting Education and Sustainability Issues

Asis : So far, the transcripts of accounting education results cannot be proudly displayed because accounting graduates are not yet ready enough to enter the professional world. They are not ready to critically interrogate professional ethics and on how accounting is colonized by discourses of finance,

managerialism, and economic rationality. Recommendations that might be given in the curriculum include a transdisciplinary approach to increase adaptability and expand core accounting skills to solve problems.

Adika : Yes, that is the truth. If you think about the cost of an oil spill to a country, people can get very emotional about the fact that "it's destroying wildlife". This is very bad, but you should be able to separate it from the actual costs. If you present something based on an emotional argument, that will work in public, but when you try to sell it to economists and financiers, they have to be able to see that you have looked at this thing objectively. Is that a true and fair representation compared to your emotional reaction?

Asis : I think it is great... for accounting education studies as well as for making us think outside the box. What I have found as an employer is that students often come up with a black-and-white view on various things. When I ask them to think outside the box, they cannot do it.

Adika : Yes, it is true that accounting must change its traditional measurability, change its objectivity criteria, and emphasis more on its reliability to reflect complexity, uncertainty, and environmental degradation. Curriculum discourse that focuses on finance has reduced subjective moral awareness and used pragmatic knowledge, which ignores environmental conservation issues and sacrifices social and environmental interests. There is a confusing paradigm that describes a contradiction between economic goals and socio-environmental needs. Conventional accounting optimizes the extraction of goods and services from nature at the lowest cost, ignoring the ecosystem needs. The prioritization of manufacturing and financial capital takes precedence at the expense of natural capital and ecosystems.

Asis : Okay, that was a very touching and emotional answer. But we are back on the road, looking for a solution to the problem. Through the deconstruction of accounting education curriculum, we certainly can find the way out. The better students understand how they learn, the more likely they are capable to work with their nature to consciously develop and interpret their experiences,

and reconstruct faulty frames of reference for the current accounting practices.

Adika : My thought is about learning transformation that enables individuals to objectively reframe externally generated knowledge by critically reflecting on it, and subjectively reframe their own ideas and beliefs through psycho-critical evaluation of the accepted reference framework. Transformative learning refers to the deconstructive and re-inventive phases of the radical individualization process in which individual confronts himself at an early stage, becomes critically aware of social norms and personal values, and reflectively overcomes them by replacing existing experiential conditioning with each new category scheme. Transformative learning involves several processes such as: acquiring knowledge through a dialogic process, a self-involved dialogic process, involving continuous learning, becoming a self-agency and self-authorship (transforming aspects of oneself by building a value system, recognizing what can be changed and what is externally imposed), developing a relationship with others that involves affective dimension in learning, and contributing to a collective voice.

Asis : Yes, I agree with the method, but it is not enough. Accounting graduates must be actively involved in critical thinking that can present and compare conventional situation and alternative situation for a reformation. Therefore, a holistic strategy is needed to foster the expected competencies in transformative learning, and you can use cognitive dissonance, which is a learning method intended to increase awareness and engage in criticism based on value, experience, expectation, education, and ethics.

Epilogue: Expected Competencies of The Accounting Profession Related to Sustainability Issues

Adika : Okay, by applying the transformative learning method and cognitive dissonance in a harmonization to raise awareness in the learning process, we will arrive at the competencies expected to be acquired by students in the deconstruction of accounting education, that are critical thinking, moral

consciousness, professional identity awareness, and sustainability perspective.

Asis : Yes, we have finally reached the end, which is to fill the empty space between accounting education and sustainability issues with learning strategies that are implemented in a harmonization process to raise awareness. Then, what is the role of educators and students in the learning process?

Adika : Excellent question, my friend. Educators also play a role in creating harmony so that learning objectives can be achieved.

It's like in a musical performance, where there are various chords, various types of sounds and tunes, but the musician's skills are needed to arrange them into a harmonious music.

Educators create student-centered, participatory, and interactive contexts that foster autonomous thinking and critical reflectivity. In this environment, educators are not the main source of knowledge. Students become open to the perspectives of others freely and without coercion, have access to complete information, evaluate assumptions critically, have equal opportunities to articulate their beliefs, and challenge others so that students perceive existing problems as authentic representations of their emerging awareness. Thus, they will seek solutions based on these values, beliefs, and awareness. In addition, educators need to promote the role of students as partners in their education through self-discovery learning. Individualization or the dialogical process in the transformative learning process, is a lifetime journey of self-understanding by contemplating psychic structures such as collective frames of reference that has taken for granted, and critically questioning individual psychological habits of mind and emerging social norms. Educators help by making students aware of oppressive structures and practices and developing tactical awareness of how to develop alternative strategies. Emotional engagement with sustainability issues allows students to go beyond mere criticism of embedded assumptions and connect emotionally with a reframed reality. Students who are emotionally involved are more likely to change their

frame of reference because they perceive the ethos of sustainability as an authentic representation of their emerging perspective. Therefore, the appropriate learning methods to be developed to fill the empty space between accounting education curriculum and sustainability issues is facilitating learning process with a provocative and arousing emotional dimension.

Asis: I imagine how this method will foster the intuition to act rather than just the process of contemplating and thinking. Sustainability issues will actually give them more insight into the new areas that needs to be handled by accounting. The important part of that is by no longer viewing accounting as a static discipline because it has to change and adapt. It also emphasizes that accounting is an interdisciplinary field and not an isolated island like it used to be. Students no longer solely focus on statistical and financial data and on how to interpret them. However, in my opinion what they should be thinking about in the future when they become accountants is that they can use the database to make financial analysis and reports, make some suggestions on how to make a better environment, how to save the world, and so on. I think about how to analyze data and make some comments and suggestions based on this data. So that their professional identity no longer shows that they are very black-and-white accountants, and that they will realize that sustainability issues will play a role in accounting.

Adika : So, you agree with my point of view that curriculum which forms professional identity is also an important aspect that must be realized in the future. Accountants of the future must be more opened to problem-solving, and see things in a different way. First, we talk about how accounting, based on public perception, is actually only seen as a technical aspect that give value to its role. After that, accountants see how difficult it is to give a value on sustainability because they always see things in terms of monetization in their accounting practices.

Asis : Yes, this is exciting, and you really inspire me that the issue of sustainability is far more advanced than just giving numbers. I can definitely see that side

from different ways now after our discussion today. As a practitioner, I like to be in the box, but this dialogue is like stepping out of it, so at first, I was a little uncomfortable with removing everything about my box, but in the end, I saw what was outside the box. In my opinion, environment is an emotional issue because it is what sustains human life. The whole concept of sustainability is that we should not take more than we can sustain, I think.

Adika : Asis, my friend, don't you realize that we as humans are the most creative creature, including ourselves as accountants? The choices are in our hands, human who brings disaster to ourselves or human who chooses realization and transformation; for that, "a conscious learning process" is an important thing.

A social contract has been built between accountants and stakeholders, in which accountants should base their responsibilities on stakeholders, including the society. Accountants are supposed to play an active role in assisting companies to carry out their social responsibility roles. The issue of sustainability in accounting requires the accounting profession to face the task of reassessing their view of reality, the nature of knowledge, and the role of accounting in society (Koornhof & Villiers, 1999). Accountants also have to deal with the increasing disagreement over modern assumptions about the accurate representation of objective economic reality.

Ultimately, the insights drawn from this dialogical reflection are not limited to accounting education in a general sense, but have profound implications for the audit profession specifically. Auditing, by its very nature, requires not only technical proficiency but also ethical integrity, critical skepticism, and social awareness. In light of increasing sustainability challenges and stakeholder expectations, auditors are no longer merely verifiers of financial statements, but also stewards of public trust and accountability.

Integrating transformative learning into the accounting curriculum equips future auditors with the capacity to question prevailing assumptions, recognize ethical dilemmas, and respond to complexity with a multidisciplinary mindset. Ethical reflection, as highlighted in this dialogue, fosters a sense of responsibility beyond compliance, encouraging auditors to evaluate not just what is true, but what is right. When these

educational approaches are embedded early in the formation of professional identity, they lay the foundation for a more reflective, adaptive, and socially responsive audit profession.

Conclusion and Practical Implications

This study presents a conceptual reimagination of accounting education through an imaginary dialogue between two auditors, one from a professional background and the other from academia. The dialogue highlights the urgent need to break free from the dominance of technical pragmatism and economic rationalism that have long characterized accounting education. By integrating transformative learning and cognitive dissonance strategies, the discussion proposes a more holistic and humanistic curriculum, one that cultivates not only professional competencies but also moral awareness, critical thinking, professional identity, and sustainability perspectives. The dialogue demonstrates that reconstructing the accounting curriculum begins with acknowledging the pluralistic, value-based nature of accounting. Education should not merely aim at skill transmission but at empowering students to reflect on societal problems and contribute meaningfully, particularly in addressing ecological and ethical challenges.

The practical implications of this study extend to multiple stakeholders within the accounting education ecosystem. For educators, the findings highlight the importance of adopting dialogic, participatory, and emotionally engaging teaching methods that go beyond technical instruction. Educators are encouraged to create learning environments that foster ethical reflection and emotional awareness, particularly regarding sustainability issues. For curriculum developers, the study underscores the need to integrate interdisciplinary perspectives and critical pedagogical approaches into accounting education, enabling students to develop not only technical skills but also ethical reasoning and social sensitivity. Higher education policy makers are called to implement policies such as the Merdeka Belajar–Kampus Merdeka (MBKM) framework not simply as regulatory changes, but as transformative opportunities to promote reflective, student-centered learning cultures. For practitioners, especially in the auditing profession, the study advocates a shift from compliance-oriented mindsets to broader roles that embrace social accountability and ethical stewardship. This transformation must be rooted in early educational experiences that cultivate moral consciousness and sustainability awareness. Collectively, these implications

suggest that reimagining accounting education is a strategic necessity to prepare professionals who are not only competent in technical matters but are also equipped to address complex social and environmental challenges. In conclusion, reimagining accounting education through auditor reflections is not merely an academic exercise but a strategic imperative. It aims to prepare future professionals who are capable of critically engaging with the economic, social, and environmental dimensions of accountability in the 21st century.

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