

Research Article

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Integrating ESG and Sustainability Reporting into Accounting Curriculum: A Step Toward Responsible Education

Thu Minh Thi Vu 

Abstract

Background/purpose. As Environmental, Social, and Governance (ESG) standards become integrated into global business operations and regulation, the accountancy profession will need to evolve to confront new challenges around transparency, sustainability, and ethical leadership. In this study, the integration of ESG and sustainability reporting within five Vietnamese university accounting curricula is examined, with evidence found of a high demand for reform in emerging economies.

Materials/methods. Using an explanatory sequential mixed-methods design, the research first undertakes a cluster analysis of 212 accounting students on their exposure, awareness, and interest towards ESG, and then explores the views of 20 accounting lecturers through a framework analysis and reveals structural, pedagogical, and institutional inhibitions towards curricular innovation.

Results. The findings reveal entrenched misalignments: students are keen on ESG while curriculum coverage remains thin and patchily presented. Lecturers, despite all the additional interest, are often not supported or institutionally trained. Strategic directions on integrating ESG into mainstream accounting education, for instance, include localized content production, experiential learning pedagogies, and building capacity for lecturers, as suggested by the research.

Conclusion. By plugging gaps between institutional readiness and student motivation, the research contributes to the debate about responsible management education and helps Vietnam's broader ambition towards sustainable development and integration internationally.

1. Introduction

In the past ten years, the global business community has experienced a paradigm shift with more demands for transparency, ethical leadership, and long-term sustainability. Leading this revolution is the evolution of Environmental, Social, and Governance (ESG) reporting, which has progressed from being an optional practice to a regulatory imperative. Frameworks such as the EU Corporate Sustainability Reporting Directive (CSRD) and the IFRS International Sustainability Standards Board (ISSB) currently require organizations to disclose non-financial performance measures alongside traditional financial reports, indicating the central importance of ESG in defining corporate responsibility (IFRS Foundation, 2023; EU Commission, 2022).

The implication of this trend is far-reaching for the accounting profession. Accountants are no longer just required to report past financial performance; they are being asked more and more to make forward-looking, risk-aware, and impact-aware disclosures. ESG reporting includes carbon footprinting, quantifying labour practices, estimating social equity impacts, and explaining governance structures – areas demanding inter-disciplinary skills and ethical judgments (Gray & Milne, 2015). Accordingly, accounting education must change to equip future professionals with the analytical frameworks, ethical reasoning, and knowledge of sustainability necessary to apply ESG integration (Adams, 2013; Abdelgaffar, 2021).

The urgency of this transformation is particularly acute in developing markets like Vietnam, where embedding ESG into business and learning exists in an early stage. Over the past two decades, Vietnam has undergone remarkable economic growth, driven by export-led development, foreign direct investment (FDI), and participation in global trade agreements such as the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP) and the EU-Vietnam Free Trade Agreement (EVFTA). These international linkages increasingly compel Vietnamese companies to adhere to global ESG standards, not just to mobilize funds in capital markets but also to meet heightened expectations from international investors and global consumers (Tilleke & Gibbins, 2024).

In terms of policy, Vietnam has made formal commitments to sustainable development, including a pledge to become net-zero by 2050 under the Paris Agreement. But supporting institutional frameworks for translating these commitments into corporate and educational practice remains underdeveloped. ESG disclosure in Vietnamese firms remains voluntary across the majority of industries, and ESG education among professionals, such as accountants, remains patchy (Nguyen & Tran, 2021). Surveys suggest that fewer than a minority of firms have widely integrated ESG frameworks, and many lack the internal capacity to produce sustainability reports or integrate ESG into strategic choice.

This presents a critical problem: while ESG is gaining global importance, the accounting curricula in Vietnam have not kept pace, lacking both depth and integration in ESG-related content. In this case, Vietnamese universities have a crucial role to fulfill in order to train the next generation of accountants who are capable of operating in the intersection point of finance, ethics, and sustainability. Nevertheless, Vietnam's current accounting curricula continue to be characterized by compliance and financial reporting issues and do not include substantial integration of content in relation to ESG. Lecturers typically face issues such as inadequate training, restricted availability of localized teaching material, and the absence of institutional incentives in coming up with creative course designs.

The importance of this study lies in its contribution to responsible education and national development. By identifying how ESG is (or is not) being taught and by understanding both student readiness and institutional limitations, this study supports Vietnam's broader sustainable development goals and the evolving expectations of the global job market.

Therefore, the purpose of this study is to investigate the current state of ESG and sustainability reporting integration in accounting curricula across five Vietnamese universities. It aims to assess student awareness and interest, lecturer preparedness and institutional constraints, thereby providing recommendations for curriculum reform that align with global ESG frameworks and local needs.

This study aims to bridge this knowledge gap by examining how ESG and sustainability reporting are currently incorporated within accounting education in five Vietnamese universities. Applying an explanatory sequential mixed-methods design, the research integrates both student and lecturer perceptions to build a comprehensive image of ESG education preparedness. Specifically, the study includes:

1. A quantitative cluster analysis of students' awareness, exposure, and interest in ESG matters;
2. A qualitative framework analysis of lecturer opinions on curriculum planning, teaching practice, and institutional constraints;
3. An integrated synthesis of the two data sets to identify alignment gaps and suggest actionable curriculum development recommendations.

Through the triangulation of both students' and teachers' perspectives, the research not only maps the current state of ESG education but also identifies critical leverage points for change. It assists in supporting the broader initiative towards responsible management education and aligns itself with international initiatives such as the UN Principles for Responsible Management Education (PRME) and the Sustainable Development Goals (SDGs). By doing so, it outlines how Vietnam can move beyond compliance and strive towards the creation of sustainability-literate accounting graduates who are well-placed to drive resilient and inclusive economies.

1.1. Research Questions

Based on the purpose of this study and the mixed-methods approach employed, the research seeks to answer the following questions:

1. To what extent are accounting students in Vietnamese universities aware of, exposed to, and interested in ESG and sustainability-related content?
2. What is the level of preparedness among accounting lecturers to teach ESG-related topics within the accounting curriculum?
3. What institutional and pedagogical challenges hinder the integration of ESG and sustainability reporting into accounting education?
4. How do student expectations and faculty practices align or misalign in the context of ESG education, and what implications does this have for curriculum reform?

2. Literature Review

The contribution of sustainability to business education has been in the spotlight because of public pressures towards ethical leadership and environmental responsibility. As sustainability emerges as a central focus in global business, ESG literacy has transitioned from a peripheral topic to a core competency within accounting education (Adams, 2013). This section examines key developments and discussions in the field, focusing on changing curricula, challenges within institutions, student participation, and new teaching methods.

2.1. From Traditional to Transformational Accounting Education

Traditional accounting education focuses on precise financial records, meeting regulations, and sticking to standard systems like IFRS or national GAAP. This method, though essential, has faced

criticism for ignoring wider social and environmental issues (Botes et al., 2014). Scholars are pushing to add sustainability skills like tracking carbon emissions, evaluating social impacts, and planning for lasting value.

To support this change, new ESG reporting frameworks have appeared over time. These include the Global Reporting Initiative, Sustainability Accounting Standards Board, International Sustainability Standards Board, and the Integrated Reporting Framework. Knowing how these systems work has become an essential skill for today's accountants. Researchers like Kolk (2008) and Eccles & Saltzman (2011) highlight this need.

2.2. Institutional and Pedagogical Challenges

Even with progress in ideas and regulation, many accounting programs still fail to include ESG in less developed nations. Cho and Costa (2024) and others point out ongoing challenges such as:

- Faculty often lack expertise to teach about sustainability;
- Overloaded curricula leave little room for additional content;
- There is not much incentive or encouragement for institutions to redesign existing course descriptions;
- Teachers have trouble accessing materials related to where they are.

These issues are more acute in transition economies, like Vietnam. Nguyen and Tran (2021) found that Vietnamese accounting education keeps ESG topics on the periphery. Curricula place them in electives or present them as unrelated materials. Lecturers receive little to no training on ESG norms, and institutions do not have clear guidelines or goals for teaching sustainability.

2.3. Student Demand and the Case for Experiential Learning

While institutions might not always be prepared, students are showing more interest in ESG topics. Research by Stubbs & Schapper (2011) and Lozano (2011) highlights growing student curiosity about content that focuses on social issues and the future. But if and when those programs do not work, then students lose interest or lose the opportunity to gain valuable ESG skills.

To fill this void, researchers propose the implementation of experiential and interdisciplinary education that goes beyond book reading. Methods like case studies based on real-world settings, project-based learning related to industries, role-playing, and self-reflection have proven effective in demystifying ESG concepts (Springett, 2005; Lozano et al., 2013). In Vietnam, using local ESG case examples and company sustainability reports could help make the material more relevant to the context and catch the interest of students (Le & Doan, 2020).

2.4. Toward Responsible Accounting Education

The idea of Responsible Management Education, backed by the UN PRME initiative, stresses teaching ethics, sustainability, and global citizenship in business classrooms. Business schools rely on accounting, so they need to adapt to these principles. Abdelgaffar (2021) and Kearins & Springett (2003) highlight the importance of teaching students critical thinking, ethical decision-making, and systems thinking to align education with ESG goals.

However, despite growing support worldwide, progress in changing curricula remains slow. Studies suggest the need to explore current practices and create reform plans based on solid data. This also applies to lesser-researched nations like Vietnam, where further evidence has to be obtained to guide changes.

2.5. ESG Integration in Vietnam: Current Landscape and Challenges

Vietnam is moving towards adopting international ESG standards. Domestic efforts and international obligations push it in this direction. The government pledged to become net-zero carbon by 2050 at COP26. The pledge demonstrates a very high concern for sustainable development. The EU-Vietnam Free Trade Agreement and the Comprehensive and Progressive Agreement for Trans-Pacific Partnership also push it in this direction because they focus on saving the environment and safeguarding labor rights.

In spite of developments, there is an inconsistency with Vietnamese businesses regarding the adoption of ESG strategies. A report indicates that an ESG strategy that includes the pillars of environmental, social, and governance is followed by only 22% of businesses (Tilleke & Gibbins, 2024). Most businesses either focus on a few select ESG issues or have zero ESG initiatives.

Vietnam is faced with various challenges for ESG practice adoption, which can prove challenging:

Gaps in Expertise and Knowledge: Small and medium-sized enterprises tend not to possess the knowledge or experience that would enable them to implement stringent ESG principles into their practices.

Resource Restrictiveness: Companies cannot devote finances and resources to ESG projects because they are resource-constrained.

Regulatory Framework: There are ESG regulations, but no single unique legal system devoted to ESG, which makes it challenging to apply rules.

Government organizations and global groups have started working together to tackle these issues. Ernst & Young Vietnam introduced the ESG Handbook to guide businesses on how to bring ESG into their work and secure sustainable funding. Similarly, partnerships like the one between ACCA and PwC Vietnam work to improve ESG knowledge and abilities, helping professionals keep pace with the changing needs of ESG.

These incidents in the accounting profession illustrate the imperative of integrating ESG and sustainability reporting into study courses. It will better equip future accountants to handle ESG matters and help Vietnamese enterprises meet domestic and international sustainability requirements.

3. Methodology

For the purpose of investigating how ESG (Environmental, Social, and Governance) and sustainability reporting are integrated into Vietnamese accounting education, this study applied an Explanatory Sequential Mixed-Methods Design. This design allowed quantitative results to inform and expand the qualitative study, enabling a better and contextually enriched understanding of both student engagement and instructor perspectives (Creswell & Plano Clark, 2018).

3.1. Quantitative Phase: Student Survey and Cluster Analysis

Standard questionnaires were handed out to 212 Vietnamese undergraduates from five universities. The quantitative questionnaire was developed by the author, based on ESG literacy frameworks adapted from Stubbs & Schapper (2011) and Lozano (2011). It consisted of 16 items across four constructs: (1) ESG awareness, (2) exposure to ESG content, (3) interest in ESG topics, and (4) perceived importance of ESG in accounting education. A 5-point Likert scale was used throughout. Content validity was reviewed by three accounting education experts. A pilot test with 30 non-sample students yielded Cronbach's alpha values ranging from 0.76 to 0.84, confirming reliability.

Five universities were selected to represent a mix of region and private universities. Students majored in a variety of different fields: Accounting (42%), Auditing (25%), Finance (18%), Banking

(10%), and pilot programs integrated with ESG (5%). Demographic data, including age, gender, GPA, and extracurricular activity with respect to ESG, were collected. A questionnaire was utilized to assess four ESG-concept constructs:

- Awareness of ESG concepts
- Exposure to ESG-related content
- Interest in ESG topics (5-point Likert scale)
- Perceived importance of ESG in accounting education (5-point Likert scale)

Table 1. Student Backgrounds and ESG Exposure

Attribute	Categories	Percentage (%)
Major	Financial Accounting	47
	Auditing	25
	Finance	18
	Banking	10
University Type	Public university (3)	60
	Private university (2)	40
Gender	Female	58
	Male	42
GPA Range	High (≥ 3.2)	32
	Medium (2.5–3.19)	55
	Low (< 2.5)	13

Note: Data is collected from 212 undergraduate students across five universities.

In addition to descriptive statistics, the responses were also examined with K-means cluster analysis, a machine learning technique that partitions data into meaningful subgroups with similar characteristics (Hair et al., 2019). Standardizing the four variables and clustering, the research segmented the students into three student profiles – each of which had a combination of awareness, exposure, and engagement with ESG content. This evidence-based segmentation provided fertile ground for students' needs and interests differences sense-making and shaped the direction and design of the qualitative phase.

- Cluster 0: Unaware & Passive (25%)
- Cluster 1: Curious Learners (46%)
- Cluster 2: Aware but Unexposed (29%)

Quantitative data were analyzed using SPSS v26.0. K-means clustering was applied to standardized values of the four ESG dimensions. The number of clusters was chosen based on the elbow method and silhouette coefficient, resulting in three student profiles.

3.2. Qualitative Phase: Lecturer Interviews and Framework Analysis

Analysis: Semi-structured interviews were conducted with 20 accounting lecturers across the same five institutions. Participants included senior lecturers (40%) with doctoral training, mid-career faculty (50%) with master's degrees, and junior staff (10%) involved in ESG course delivery or design. Eight had attended international ESG workshops, and six had contributed to ESG curriculum development.

The semi-structured interview form was designed by the author with reference to prior ESG education research (Adams, 2013; Cho & Costa, 2024). It included 10 open-ended questions across five domains. The guide was peer-reviewed by two education researchers and pilot-tested with two lecturers to refine question wording and sequencing. Transcripts were coded using framework analysis (Ritchie & Spencer, 1994), facilitated by NVivo software. Themes were categorized according to the five interview domains, allowing for comparison across institutions. Interview questions explored five dimensions:

- Curriculum structure (core vs. elective ESG content)
- Faculty readiness (knowledge, confidence, training)
- Institutional support (policies, resources, strategic alignment)
- Student engagement (interest, resistance, participation)
- Teaching resources (availability of local ESG materials)

Table 2. Lecturer Profiles and ESG Engagement

Attribute	Categories	Count (n = 20)
Academic Rank	Senior Lecturer / Associate Professor	3
	Lecturer (mid-career)	15
	Junior Lecturer / Assistant Lecturer	2
Highest Academic Qualification	Doctoral Degree (PhD)	8
	Master's Degree	12
Involvement in ESG Curriculum	Developed ESG-related syllabi or modules	4
	Taught ESG content in any course	9
	No ESG teaching experience	7
ESG Training Participation	Attended international ESG workshops	8
	Attended local ESG events or CPD	5
	No formal ESG training	7
Research Involvement in ESG	Published ESG-related academic work	3
	Participated in ESG-funded research projects	2
	No research engagement in ESG	15
Perceived Barriers (self-reported)	Lack of institutional support or guidance	14
	Limited local case studies or teaching materials	12
	Overloaded core curriculum	9
	Lack of personal ESG knowledge or confidence	6

Note: Lecturers are from five universities and institutions (same as the student sample)

A framework analysis (Ritchie & Spencer, 1994) was used to code and categorize interview data against these dimensions. This method provided a structured yet flexible way to compare lecturer insights and identify common themes, challenges, and emerging practices across institutions.

3.3. Integration Strategy: Joint Display and Interpretive Synthesis

To synthesize findings from both phases, a joint display matrix was developed. This table maps the student engagement clusters against lecturer insights from the framework analysis. The matrix facilitated the identification of alignment gaps and strategic opportunities, such as where student interest was high but institutional support or curriculum content was lacking.

This integrated interpretation enhanced the explanatory power of the study and enabled the development of targeted recommendations for curriculum reform. The methodological alignment across phases ensures that student and faculty voices are meaningfully connected to institutional realities, leading to a more coherent and actionable set of conclusions.

4. Results

4.1. Quantitative Findings: Cluster Segmentation of Students

Quantitative outcomes involved the feedback of 212 Vietnamese undergraduate university students across five Vietnamese universities. Although descriptive statistics gave an overview of awareness and interest regarding ESG, further insight came through K-means cluster analysis, which yielded three distinct profiles of student engagement along four dimensions of awareness, exposure, interest, and perceived importance.

Table 3. Result for quantitative analysis

Cluster	% of Students	Awareness	Exposure	Interest (1–5)	Importance (1–5)
Cluster 0	25%	0.00	0.00	3.03	2.98
Cluster 1	46%	45.7%	100%	3.23	3.00
Cluster 2	29%	100%	0.00	2.96	2.79

Cluster 0 consists of unknowledgeable and inexperienced learners of ESG matters. Their narrow interest (3.03), nevertheless, reveals that they would be willing to learn about ESG content if done in a proper manner. Cluster 1 is the preferred profile for curriculum development at this stage. This group of learners has been exposed to ESG content, though in part, and is showing high interest and perceived relevance. Cluster 2 presents a more nuanced challenge: although students are fully aware of ESG, they have received no exposure in class and exhibit the lowest scores in interest and importance.

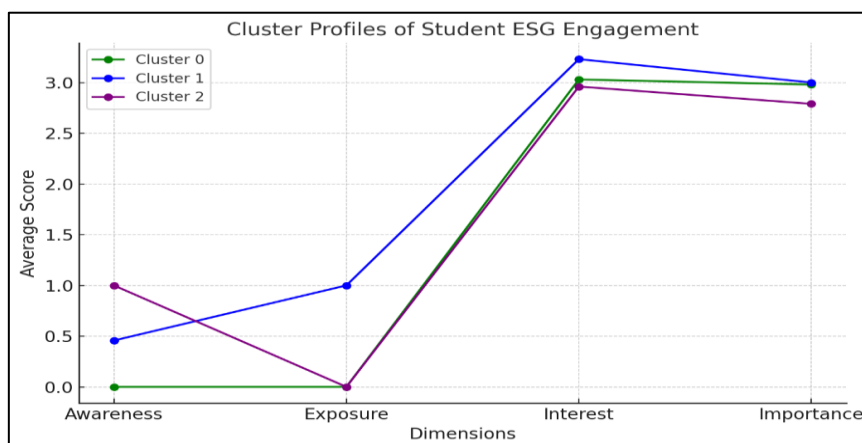


Figure 1. Student ESG Engagement Cluster Profiles across four impactful dimensions.

4.2. Qualitative Insights: Lecturer Perspectives and Institutional Context

Semi-structured interviews of 20 account lecturers from the same institutions were conducted to complement quantitative findings. Cross-mapping the themes against the five most important dimensions of curriculum structure, faculty preparation, institutional support, student interest, and access to resources used a framework analysis.

These findings are consistent with prior research on sustainability education in developing economies, for instance. Nguyen and Tran (2021) highlighted that ESG topics in Vietnamese universities are often addressed only in electives or external seminars, not as part of the formal core curriculum. Similarly, Cho and Costa (2024) reported that faculty readiness is a widespread challenge in transitional economies due to lack of structured training and institutional priorities.

The shortage of localized case studies and practical teaching materials echoes the results of Le and Doan (2020) who emphasized that without Vietnam-specific ESG examples, students find it difficult to grasp the practical relevance of ESG principles. This limits their engagement and diminishes the effectiveness of teaching efforts even when lecturers are personally motivated.

Table 4. Results for qualitative analysis

Framework Dimension	Key Findings from Lecturers
Curriculum Structure	ESG content is mostly ad hoc and concentrated in electives.
Faculty Readiness	Many lecturers lack formal training in ESG.
Institutional Support	Minimal guidance for ESG curriculum design.
Student Engagement	Some lecturers perceive low student interest.
Resource Accessibility	Shortage of localized ESG materials.

4.3. Joint Interpretation: Aligning Student Needs with Faculty Practices

By merging the two data sources, the study learns critical misalignments between student readiness and curriculum availability, as seen in the merged display in Table 5.

These alignment gaps, especially the underestimation of student interest by faculty, mirror Stubbs and Schapper (2011), who found similar disconnects in Australian universities, where students exhibited more enthusiasm for sustainability than instructors realized.

Cluster 2 students, though aware, lacked practical exposure which supports Springett's (2005) argument that awareness alone is insufficient without contextualized, experiential learning. This underscores the need for universities to embed ESG learning not only theoretically but through real-world applications which can better maintain student interest and foster deeper learning.

Table 5. Joint Analysis

Student Cluster	Cluster Insights	Faculty Perceptions	Strategic Implications
Cluster 0: Unaware & Passive	No ESG awareness or exposure, but moderate learning interest	Often viewed as disengaged	Introduce ESG in core courses
Cluster 1: Curious Learners	Some awareness, full exposure, high interest	Interest underestimated	Offer electives and project-based learning
Cluster 2: Aware but Unexposed	High awareness, low exposure, low engagement	May be misidentified as informed	Use localized, practical applications

5. Discussion and Implications for Curriculum Reform

5.1. Discussions of The Research Results

The integration of findings from both student survey clusters and lecturer interviews reveals several misalignments between stakeholder expectations and institutional realities in Vietnamese accounting education. These findings not only validate known challenges in embedding ESG into curricula but also offer specific, actionable directions for reform, many of which are supported by global evidence.

First, the identification of three student profiles, Unaware & Passive, Curious Learners, and Aware but Unexposed, demonstrates the heterogeneity in ESG engagement among students. Notably, the largest group (Cluster 1) showed clear interest and perceived relevance of ESG content but only partial exposure. This reflects the argument made by Stubbs and Schapper (2011) who found that student interest in sustainability often surpasses what is delivered in the curriculum. Similarly, Lozano (2011) emphasized that university students globally are increasingly demanding learning opportunities tied to real-world sustainability issues.

Second, faculty perspectives point to structural and pedagogical barriers: limited training, curriculum overload, lack of localized materials and minimal institutional guidance. These issues are not unique to Vietnam. Cho and Costa (2024) noted that across transitional economies, faculty often lack the resources and institutional incentives to design and deliver ESG content effectively. Nguyen and Tran (2021) highlighted this gap in the Vietnamese context specifically, observing that ESG themes are often only touched upon in electives or guest lectures, not systematically embedded across accounting programs.

Third, the joint interpretation reveals a critical misalignment: students, particularly those in Cluster 2 – may be highly aware of ESG but lack opportunities for practical application, resulting in low interest or engagement. This supports Springett's (2005) position that awareness alone is insufficient. Without experiential learning and contextual application, sustainability remains abstract and disengaging. In Vietnam, where students often rely on structured curricula rather than self-directed exploration, the absence of localized ESG content compounds this challenge (Le & Doan, 2020).

5.2. Implications and Recommendations for Curriculum Reform

Based on the findings of this study and the observed gaps between student expectations and institutional readiness, the following recommendations are proposed to support the integration of ESG and sustainability reporting into accounting education in Vietnam.

Institutionalizing ESG across the curriculum, a shift is needed from fragmented, lecturer-led ESG efforts to a systematic approach that embeds ESG topics into both core and elective courses. This is in line with the call by Abdelgaffar (2021) to align responsible management education with accreditation criteria and long-term strategic planning.

Designing tiered learning paths: the student segmentation suggests a need for differentiated instructional design. For example, basic ESG principles should be included in first-year compulsory modules for students with low awareness (Cluster 0); Intermediate cases and frameworks should be targeted to Cluster 1 students; and Application-oriented modules, such as ESG assurance or sustainability audits, should cater to advanced learners (Cluster 2). This staged approach reflects best practices outlined in Abdelgaffar (2021) and Adams (2013), who advocate scaffolded learning models.

Context-specific course content development: Le and Doan (2020) emphasized the effectiveness of Vietnam-focused case studies and data sets in making ESG concepts more tangible. Collaboration

with local industries, especially state-owned enterprises and public institutions, can generate practical content that resonates with students and enhances learning impact.

Building faculty capacity and institutional commitment: Formal training and international certification (e.g., through GRI or IFRS Foundation) should be promoted to enhance lecturer confidence and subject expertise. Adams (2013) and Cho and Costa (2024) argue that professional development and cross-disciplinary dialogue are essential to reform sustainability education.

Promoting innovation through recognition: Encouraging innovation via teaching awards, research grants or ESG curriculum development funding will foster faculty engagement. Creating a community of practice as suggested by Lozano et al. (2013), can further sustain long-term change.

Creating shared digital resources: To address the resource gap, universities and ministries could co-develop open-access ESG teaching materials, including local cases, simulations, and classroom activities. Stubbs and Schapper (2011) highlighted such repositories as crucial tools in advancing responsible education.

Establishing ESG-focused student clubs and projects: Creating platforms for experiential learning – such as ESG audits of university operations, competitions, or peer learning groups – can increase student engagement, particularly for students whom formal courses may not adequately serve.

Reforming evaluation systems: Assessment methods should go beyond exams to include project-based and problem-based learning focused on real-world sustainability challenges. This mirrors the approach promoted by Springett (2005) and Kearins & Springett (2003), which centers on critical thinking and application.

Ensuring alignment with global standards: Curricula must remain responsive to evolving standards such as the IFRS Sustainability Disclosure Standards or the EU CSRD, thereby ensuring that graduates are employable and capable of operating in global ESG reporting environments.

Establishing continuous monitoring and feedback mechanisms: As Stubbs and Schapper (2011) emphasized, curriculum reform should be iterative. Regular student feedback and institutional evaluation will be necessary to track ESG integration progress and make timely adjustments.

6. Conclusion

The objective of the current research was to explore the incorporation of Environmental, Social, and Governance (ESG) and sustainability reporting into the Vietnam university accounting curriculum – a new learning requirement amidst increasing global pressure for ethical business and disclosure policy. Utilizing an explanatory sequential mixed-methods design, the research not only revealed the current level of awareness and use of ESG among students but also structural, pedagogic, and institutional determinants affecting lecturers' teaching of ESG matters.

Quantitative analysis revealed a continuum of student engagement, described in three profiles ranging from ESG-unaware and inactive students to highly engaged and partially experienced students. Results detail heterogeneity among students in terms of readiness and answer the call for differentiated pedagogy. Qualitative data, gathered through interviews with accountancy lecturers, supported the argument that the integration of ESG is ad hoc and remains driven more by individual enthusiasm than institutional imperative. Common obstacles included inadequate availability of locally adapted instructional materials, weak faculty preparation, curriculum congestion, and lack of institutional strategic direction.

Synthesizing these findings, the study finds a basic misalignment between student interest and institutional responsiveness. Students are keen to learn ESG topics but are frustrated by the absence of formal opportunities in their curricula. Staff, however, are increasingly keen to teach ESG but lack

resources, time, and training to teach it well. This misalignment is both a challenge and an opportunity for Vietnamese universities.

To narrow this gap, an integrated strategy is needed – a unified effort bringing together curriculum reform, faculty development, industry engagement, and policy support. It is no longer an option, but a necessity, to incorporate ESG into accounting education so that the graduates will be capable of meeting the evolving needs of global capital markets, sustainability reporting requirements, and sound corporate stewardship. As Vietnam becomes increasingly linked into global trade and investment networks, its universities must ensure that accounting graduates not only have financial competencies but also the critical skills necessary to be leaders in a sustainability-led economy.

Together, this research contributes to the growing literature in responsible management education and provides a road map for change to come. By connecting education outcomes to international ESG requirements, Vietnamese institutions of higher education can play their part in forging a next-generation accountant who is not just technically proficient but also ethically conscious, sustainability-driven, and competitive at a global level.

Despite its contributions, this study has several limitations. First, the sample is limited to five Vietnamese universities, which may not fully capture the diversity of accounting education across all higher education institutions in Vietnam. Second, while the mixed-methods design offers rich insights, the qualitative interviews were limited to lecturers, excluding the perspectives of university administrators or curriculum designers. Third, the study relies on self-reported data, which may be subject to response bias. Future research could expand the sample to include more institutions, integrate additional stakeholder perspectives, and track longitudinal changes as ESG curricula evolve.

Declarations

Author Contributions. Thu Minh Thu Vu: Introduction, Literature review, conceptualization, methodology, data analysis, review-editing and writing, original manuscript preparation.

Conflicts of Interest. (as applicable), The authors declare no conflict of interest.

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