INTEGRATION OF CSR ACCOUNTING EDUCATION IN HIGHER EDUCATION CURRICULUM: IMPACT ANALYSIS ON STUDENTS FROM A PHENOMENOLOGICAL PERSPECTIVE

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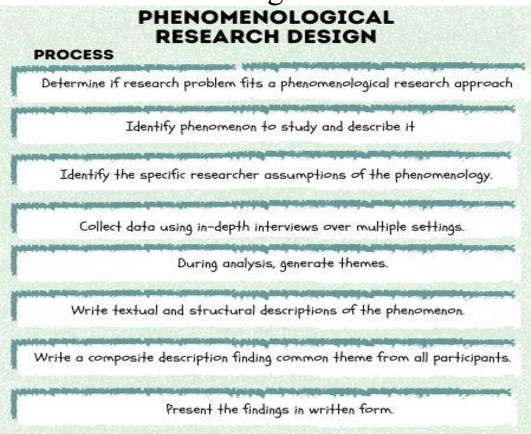
BACKGROUND :

The existence of this college, especially in South Sulawesi with many universities in this area, can be analyzed through stakeholder relationships because both internal and external stakeholders can influence the strategy, goals, quality of teaching and activities of the college. Stakeholder demands have an impact on higher education and if stakehoders' requirements change, the college needs to evaluate feedback and determine its goals and improve its processes in meeting the needs of its stakeholders. Related to accounting education providers (especially social and environmental accounting) is an interesting thing in the context of stakeholders in the world of education because it has a uniqueness where universities are certainly different from companies. Universities (both private and public) are unique at different levels of status hierarchy and governance, have a normative mission, also maintain high academic standards and academic freedom, so the purpose of this study is to identify how accountant competencies are needed by higher education stakeholders related to social and environmental accounting. The identification of stakeholder needs is expected to contribute to universities so that they can prepare the means to achieve these needs appropriately, and at the same time build a competitive advantage for the institution itself.

METHOD : This research is a qualitative research with the research approach used is a phenomenological interpretive study. The phenomenological approach is a qualitative data analysis technique to reveal the common meaning that is the essence of a concept.



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Gambar 1 Design Riset Fenomenologi

RESULTS & DISCUSSION:

The results show that the integration of CSR accounting education in the curriculum helps increase students' awareness of the importance of corporate social responsibility. Students become more sensitive to how companies play a role in maintaining environmental sustainability, social responsibility, and the influence of their business on society. students who are exposed to CSR accounting education feel more prepared to face the demands of social responsibility in the world of work. They may better understand how to integrate CSR into business strategy and corporate reporting, as well as how to deal with complex ethical issues. This research may also uncover any challenges or barriers in integrating CSR in the accounting curriculum. For example, students may find it difficult to understand how CSR concepts are practically applied in financial statements, or it could be that lecturers do not have enough relevant materials to teach CSR in depth.

CONCLUSION : The integration of CSR accounting education in the curriculum increases students' awareness and understanding of the importance of corporate social responsibility. Students are more sensitive to the role of companies in maintaining a balance between economic benefits and social and environmental impacts. Through direct experience in learning CSR, students experience changes in their perspective on the role of companies in society. From a phenomenological perspective, students realize that accounting does not only deal with financial statements, but must also reflect the real social responsibility of the company. They feel that accounting can be a tool to measure the social impact and sustainability of companies, which they may not have realized before.

KEYWORDS : Students, higher education curriculum, CSR accounting