

DIFFERENCE
MAKERS

EMBEDDING SUSTAINABILITY AS A MINDSET

QUICK GUIDE FOR
ACCOUNTING EDUCATORS



Embedding Sustainability As A Mindset | A Quick Guide for Accounting Educators

A companion to:

Embedding Sustainability as a Mindset: Building Sustainability into Accounting Education Practice

SAICA Sustainability Integration Guidance for Accounting Educators

Version 1.0 | 2026

© The South African Institute of Chartered Accountants (SAICA). All rights reserved.

Editor and Workgroup Chair:

A.S. van Zyl

This Quick Guide provides a concise introduction to the key principles and practical messages of the full guidance. It is intended as an accessible entry point to, rather than a substitute for, the full guidance.

The full guidance contains the conceptual foundations, educator toolkits, assessment approaches and discipline-specific applications, as well as the complete list of contributors and acknowledgements.

Disclaimer

The views and opinions expressed in this document are those of the authors and contributors. They do not necessarily reflect the official policy or position of the South African Institute of Chartered Accountants (SAICA), nor of the institutions or universities with which the authors are affiliated. While every effort has been made to ensure the accuracy and reliability of the information provided, SAICA and the authors accept no liability for any errors, omissions, or outcomes arising from its use.

Transparency statement

AI was used as a support tool in developing this Quick Guide, including to assist with synthesising and restructuring content from the full guidance for concise presentation. The conceptual framing, selection of key messages and final wording remain the work of the authors.

Before we begin

This is a primer, not a replacement for the guidance

This short overview provides an entry point to Embedding Sustainability as a Mindset: Building Sustainability into Accounting Education Practice. It highlights the central messages and principles of the guidance to help educators orient themselves to its purpose and approach.

It is not intended to replace the full guidance. The full document provides the context, explanations, examples and practical support needed to interpret and apply these principles within accounting education. Educators are therefore encouraged to use this primer as a starting point and to engage with the relevant sections of the full guidance when considering application within their own disciplines and curricula.

This guidance does not introduce new technical content

Sustainability is not a new addition to the competencies expected of aspiring chartered accountants. Sustainability-related considerations have been reflected in SAICA's competency framework for several years. This guidance therefore does not introduce a new body of technical content to be added to already crowded curricula. Rather, it supports educators in recognising where sustainability is already relevant to the competencies they teach and in embedding sustainability-related thinking and judgement within existing areas of accounting education.

Sustainability is therefore not the responsibility of a single module, discipline or educator. Its relevance and application will differ across areas of professional competence, but educators should consider how sustainability-related risks, opportunities, dependencies and impacts influence the concepts, judgements and decisions within their own disciplines.

A foundation for what comes next

This guidance represents the first phase of SAICA's evolving work to support the integration of sustainability into accounting education. It deliberately begins with sustainability as a mindset — developing the capacity to recognise connections, exercise judgement, and consider sustainability-related risks, opportunities, dependencies and impacts across areas of professional competence.

This foundation is necessary before academia and the profession can successfully grapple with the implications and requirements of sustainability reporting. Establishing the mindset first helps ensure that sustainability reporting is understood within its broader organisational and sustainability context, rather than as a separate technical reporting exercise.

Sustainability is not another topic to add to the accounting curriculum

It is a way of thinking about the role of accounting.

What does it mean for accounting education?

1. Start with governance, not reporting

Sustainability begins with how organisations are governed, make decisions, create and protect value, manage impacts and dependencies, respond to stakeholders, and exercise responsibility over time. Reporting reflects these processes; it is not the starting point.

2. Develop a mindset, not just technical knowledge

Students need sustainability-related knowledge, but they also need to recognise interconnected consequences, consider different perspectives, navigate trade-offs and exercise professional judgement.

3. Embed, rather than bolt on

Sustainability does not belong only in a sustainability module or reporting topic. It should become visible wherever the accounting curriculum already engages with decisions that have consequences for organisations, stakeholders, society or the environment.

4. Teach judgement under uncertainty

Sustainability decisions often involve incomplete information, competing interests, different time horizons and no single technically correct answer. Students need opportunities to reason through that complexity and justify their conclusions.

5. You do not need to become a sustainability specialist

Start with your existing disciplinary expertise. Identify where sustainability already intersects with what you teach and use those points to broaden the questions students are asked to consider.

THE SHIFT...

FROM: What sustainability content must I add?

TO: Where does sustainability already intersect with what I teach, and how can I make that intersection visible?

A sustainability lens for accounting

A sustainability mindset broadens the questions accounting professionals ask when analysing information, making decisions and exercising professional judgement.

Start with the accounting decision.... What decision, judgement or recommendation is being made?

VALUE	What value is being created, preserved or eroded, and for whom?
SYSTEMS	What resources, relationships, dependencies and wider social, environmental and economic systems are involved?
STAKEHOLDERS	Who affects or is affected by the decision? Whose interests or perspectives might be overlooked?
TIME	How might the consequences differ over the short, medium and long term?
IMPACTS, RISKS AND OPPORTUNITIES	What impacts, dependencies, risks and opportunities arise, including beyond the organisation's immediate boundaries?
TRADE-OFFS	Who or what benefits? Who or what bears the cost? What tensions need to be recognised rather than simply optimised away?
ETHICS AND GOVERNANCE	What would responsible decision-making require?
PROFESSIONAL JUDGEMENT	What conclusion can be justified, given the available evidence, uncertainty and competing considerations?

These questions are not a checklist or a prescribed sequence. They are prompts that can help educators make sustainability considerations visible within existing accounting problems and decisions.

Sustainability is broader than sustainability reporting

Sustainability concerns how organisations are governed, make decisions and interact with the social, environmental and economic systems on which they depend. ESG measures, integrated reporting, IFRS Sustainability Disclosure Standards and other reporting frameworks provide particular lenses and mechanisms for communicating aspects of this broader context; they are not sustainability itself.

Making sustainability visible in your teaching

Embedding sustainability does not necessarily require new content, cases or assessments. Often, it begins by asking broader questions of the material you already teach.

Start with what you already teach

When students are asked to....	Broaden the conversation by asking...
Make a business decision	Who or what is affected by this decision, directly and indirectly?
Analyse financial information	What relevant information or consequences might not be visible in financial information?
Identify risks	What sustainability-related impacts, dependencies, risks or opportunities might also matter?
Evaluate strategy	How might this decision affect value creation over the short, medium and long term?
Measure performance	What behaviours might these measures or incentives encourage? What remains unmeasured?
Prepare or interpret reporting	What governance choices, actions and trade-offs lie behind what is being reported?
Consider assurance	What evidence would make this information credible? What uncertainty or limitations remain?
Make a recommendation	What trade-offs are involved, and how would you justify your professional judgement?

Start small

Add one perspective

Introduce a stakeholder whose interests are not usually considered.

Extend the time horizon

Ask what changes when the decision is considered beyond the immediate reporting period.

Make something invisible visible

Introduce an environmental, social or other consequence not captured in the financial information.

Introduce a trade-off

Change the case so that there is no obvious solution that maximises every outcome.

Require justification

Ask students not only *what* they recommend, but *why*, and what assumptions, evidence and values underpin their judgement.

You do not need a sustainability case study

An existing accounting problem can become an opportunity for sustainability learning by changing the information provided, the perspectives considered, the questions asked, or the judgement students are required to make.

Start with one existing learning activity or assessment and ask: what could I make visible that is currently left implicit?

Developing the professional, not the sustainability specialist

The goal is not for every student to master every sustainability framework or standard. It is to develop accounting professionals who can recognise when sustainability matters and respond with curiosity, judgement and responsibility.

INTEGRATED THINKING	Connect financial and non-financial information and consider relationships between strategy, governance, performance, resources, relationships and value creation.
SYSTEMS THINKING	Recognise interdependencies, wider consequences and the ways organisational decisions interact with social, environmental and economic systems.
STAKEHOLDER AWARENESS	Identify who affects and is affected by organisational decisions, engage with different perspectives, and recognise whose interests or experiences may be overlooked.
ETHICAL REASONING	Recognise that professional decisions involve values and responsibilities as well as technical requirements, particularly where legitimate interests conflict.
PROFESSIONAL JUDGEMENT	Interpret incomplete and sometimes conflicting information, navigate uncertainty and trade-offs, and reach conclusions that can be justified with evidence and sound reasoning.
REFLECTIVE AND ADAPTIVE CAPACITY	Question assumptions, recognise the limits of one's own knowledge, seek appropriate expertise and continue learning as professional expectations, technologies and sustainability challenges evolve.

What this means for educators

1. We do not need to teach everything.

We need to provide sufficient conceptual foundations and opportunities for students to practise recognising, analysing and responding to sustainability considerations within their professional work.

2. We do not need to have all the answers.

Sustainability involves uncertainty, contested perspectives and evolving knowledge. Educators can model intellectual curiosity, critical reflection and responsible engagement with uncertainty.

3. We do need to make the mindset visible.

If students repeatedly encounter broader questions of value, stakeholders, impacts, time horizons, trade-offs and responsibility across the curriculum, sustainability becomes part of how they learn to think as accounting professionals.

The bottom line...

Professional relevance increasingly depends not on knowing everything, but on being able to reason, integrate perspectives and exercise judgement when the answer is uncertain.

Embedding sustainability as a mindset helps prepare future accounting professionals to do exactly that.

Ready to go further?

The full SAICA Sustainability Integration Guidance for Accounting Educators provides the conceptual foundations, teaching toolkits, assessment approaches and discipline-specific applications that underpin this Quick Guide.

Copyright, Proprietary Rights and Permitted Use

The SAICA Sustainability Integration Guidance for Accounting Educators: *Embedding Sustainability as a Mindset, A Quick Guide for Accounting Educators* ("the Guide") constitutes proprietary intellectual property and professional know-how of SAICA. It has been developed and is maintained as part of SAICA's mandate to uphold the quality, integrity, and high professional standards of the Chartered Accountant profession, which underpin public confidence and the value and attractiveness of SAICA membership and designation.

Access to, or use of, this Guide does not confer any right, licence, or interest in the intellectual property contained herein. Except where expressly permitted by SAICA in writing, no part of this Guide may be copied, reproduced, adapted, published, distributed, or used for commercial, quasi-commercial, or third-party standard-setting purposes.

This Guide may be used solely for legitimate educational, regulatory, or professional purposes, in a manner that preserves its integrity, acknowledges SAICA as the owner and source, and does not undermine SAICA's role as custodian of professional standards or dilute the value associated with SAICA membership and designation.

Any authorised access to or use of this Guide is subject to, and must be exercised in accordance with, SAICA's Intellectual Property Management Policy, as amended from time to time.

DIFFERENCE
MAKERS

Connect with us

17 Fricker Rd, Illovo, Sandton, Johannesburg,
2196 Private Bag X32, Northlands, 2116
Central Region

T: +27 (0) 86 107 2422 SAICA International T:
+44 (0) 7397 611 113