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Sustainability in the institutional documents of Federal Universities in Rio de Janeiro State: An analysis of undergraduate accounting programs[i]

Descortinando a sustentabilidade nos documentos institucionais das Universidades Federais Fluminenses com cursos de graduação em Ciências Contábeis

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Abstract
The study examines how federal universities in Rio de Janeiro State that offer in-person undergraduate programs in Accounting reflect society's normative demands regarding sustainability in their institutional documents. The pedagogical project plans (*Projetos Políticos Pedagógicos*) of three higher education institutions (HEIs) were analyzed: Fluminense Federal University – UFF (Volta Redonda, Macaé, and Niterói Campuses); Federal University of Rio de Janeiro – UFRJ (Cidade Universitária and Praia Vermelha Campuses); and Federal Rural University of Rio de Janeiro – UFRRJ (Seropédica Campus). As for the courses offered, sustainability-related topics are addressed either through dedicated courses or in an interdisciplinary manner; however, most are offered as electives. Only the UFF Niterói and UFRRJ programs require Ethics and Environmental Accounting as mandatory courses, thereby ensuring that graduates develop the competencies outlined in the institution's official documents. The findings indicate that the institutional documents of the universities examined align with the principles of education for sustainability, although further progress on this agenda remains necessary.
Keywords: education for sustainability; sustainability; accounting.

Resumo
O estudo identificou como as universidades federais fluminenses que ofertam cursos de graduação presenciais em Ciências Contábeis traduzem em seus documentos institucionais as demandas normativas da sociedade referentes à sustentabilidade. Foram examinados os projetos políticos pedagógicos de três IES: Universidade Federal Fluminense – UFF (Campi Volta Redonda, Macaé e Niterói); Universidade Federal do Rio de Janeiro – UFRJ (Campi Cidade Universitária e Praia Vermelha); Universidade Federal Rural do Rio de Janeiro – UFRRJ (Campus Seropédica). Quanto às disciplinas ofertadas, são abordados vários temas ligados à sustentabilidade, em disciplinas específicas ou de forma interdisciplinar, porém a maioria na modalidade optativa. Somente os cursos da UFF Niterói e da UFRRJ ofertam as disciplinas de Ética e Contabilidade Ambiental na modalidade obrigatória, assegurando a formação do egresso como expresso nos documentos institucionais. Conclui-se que os documentos das universidades investigadas possuem aderência aos conceitos relacionados à educação para a sustentabilidade, mas ainda é necessário avançar na temática.
Palavras-chave: educação para sustentabilidade; sustentabilidade; ciências contábeis.

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1 Introduction

Human greed is causing irreversible damage, including the destruction of ecosystems and of humankind itself (Alves, 2020). This serves as a warning of the urgent need to change human behavior to preserve the environment and natural resources for present and future generations, bringing the discussion of sustainability to the forefront.

Sustainability is understood as the means to protect the environment and natural resources while fostering prosperity and well-being for a growing population (Saqib et al., 2020).

It is worth noting that sustainability is achieved through sustainable development, which is defined as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (World Commission on Environment and Development [WCED], 1991, p. 9).

Several conferences and initiatives have sought to promote sustainability. In 2012, the Rio+20 conference was held in Rio de Janeiro, contributing to the formulation of the Sustainable Development agenda for the coming decades (Guimarães & Fontoura, 2012). Among the initiatives aimed at promoting a sustainable future, the 17 Sustainable Development Goals (SDGs), developed by the United Nations in 2015, deserve particular attention; they established 169 targets to be achieved by 2030, giving rise to the 2030 Agenda (Corrêa et al., 2020).

In this context of growing attention to sustainability, education must promote the values and skills required for sustainable development. Acquiring sustainability competencies will lead future professionals to commit to meeting the planet’s needs (Bagur-Femenías, Buil-Fabrega, & Aznar, 2020).

Higher education institutions (HEIs), as the primary sites for producing and disseminating knowledge, have a responsibility to advance the sustainable development agenda (Marques, Santos, & Aragão, 2020). Christ et al. (2024) further argue that HEIs are crucial to implementing the 2030 Agenda, as they provide a conducive environment for embedding sustainability through knowledge production.

Rohrich and Takahashi (2019) identify two main dimensions of sustainability in HEIs: the first concerns the education of students through teaching, research, and community engagement; the second concerns the implementation of environmental management systems on university campuses.

In HEIs offering Accounting and Management programs, Education for Sustainability is grounded in the recognition that these institutions train professionals who will serve as operational and strategic decision-makers within organizations (Gomes, Jorge, & Eugénio, 2020). As such, they are well positioned to contribute meaningfully to the promotion of a sustainable society.

Several studies in management and accounting have examined education for sustainability. In the international literature, notable contributions include Singh and Segatto (2020), Ordonez-Ponce and Ahmad (2024), Tridapalli and Elliott (2024), and Abdou and Ammar (2025). In the Brazilian literature, relevant work includes Rohrich and Takahashi (2019), Marques, Santos, and Aragão (2020), and Ferreira, Silva, and Crispim (2023).

Regarding the normative framework underpinning education for sustainability, international environmental conferences and initiatives have prompted official organizations, governments, and international bodies to formally recognize the role of environmental education, leading to the creation of dedicated policy documents. These include the Decade of

Education for Sustainable Development (DESD) framework (UNESCO, 2005) and the Global Education Agenda 2030 (UNESCO, 2021).

In Brazil specifically, the Environmental Agenda for Public Administration (*Agenda Ambiental da Administração Pública* – A3P), established in 1999, applies to public HEIs (Warken, Henn, & Rosa, 2014). The regulatory landscape also includes Law No. 9,795 (1999), which provides for environmental education and establishes the National Policy on Environmental Education; Resolution No. 2 (2012), which sets out the National Curriculum Guidelines for Environmental Education; and Law No. 13,186 (2015), which established the Policy on Education for Sustainable Consumption.

Regarding documents specific to management and accounting programs, the Principles for Responsible Management Education (PRME) (2021) are particularly relevant. Against this backdrop, this study is guided by the following research question: What elements present in the institutional documents of federal universities in Rio de Janeiro State offering in-person undergraduate programs in accounting reflect society's normative frameworks regarding sustainability? Accordingly, the study aims to identify how these universities incorporate society's normative demands regarding sustainability into their institutional documents.

The concept of sustainability used in this study is grounded in the integration of environmental, social, and economic dimensions, consistent with the framework advanced by Cruz and Valdivieso (2023), which draws on Pope Francis's interpretation of integral ecology in his encyclical letter Laudato Si'. Integral ecology encompasses not only the relationship between persons and nature but also interpersonal relationships and the relationship between persons and transcendence.

The theme of education for sustainability in accounting programs is particularly relevant given the global context of environmental degradation. Companies driven by profit maximization are among the primary contributors to negative environmental impacts. It is therefore important to cultivate socio-environmental awareness among current and future accounting professionals who will work directly with such organizations. The benefits of integrating sustainability into accounting education have been demonstrated by Cole and Snider (2018) and Landrum (2021).

This study also addresses a notable gap in the literature: research published in Brazilian accounting journals has devoted limited attention to the technical dimensions of Environmental Accounting, suggesting that faculty, students, and researchers have yet to engage sufficiently with the subject (Braga, Sinay, & Duarte, 2023). The present study thus aims to contribute to the body of knowledge on Environmental Accounting and sustainability in accounting education and may serve as a reference for other institutions seeking to integrate sustainability into their teaching, research, and community engagement activities.

2. Theoretical Framework

2.1 Sustainability and sustainable development

Sustainability is understood as the means of protecting the environment and natural resources while fostering prosperity and well-being for a growing population (Saqib et al., 2020). From this perspective, Kanashiro, Iizuka, Sousa, and Dias (2020) argue that sustainability entails a commitment to actions that promote the use of natural resources in ways that minimize environmental impact, generate little or no waste, and protect and improve societal well-being. Sustainability also encompasses the urgent need to reverse environmental damage to protect all forms of life for present and future generations.

Sustainability is commonly characterized along three dimensions: environmental, economic, and social. Together, these are known as the triple bottom line (TBL), a concept coined by Elkington (1998) that has since gained widespread currency. Under this framework, all actions must be economically viable, socially just, and environmentally sound (Sartori, Latrônico, & Campos, 2014).

Concern for sustainability can be traced back to the 1950s, when nuclear testing was found to produce radioactive fallout that posed environmental risks on a global scale, as its impacts extended far beyond the territories where tests were conducted (Cristófalo, Akaki, Abe, & Miraglia, 2016). This period also saw a series of environmental initiatives, including the 1962 publication of Rachel Carson's Silent Spring, which brought widespread attention to the large-scale introduction of chemical agents – notably pesticides – into natural ecosystems (Carson, 2010).

A further milestone came in 1972 with the publication of *The Limits to Growth*, produced in response to a series of international meetings convened to address mounting crises facing humanity and the planet. The report became a bestseller for its warnings about the finite nature of natural resources and the prospect of future ecological and social collapse (The Club of Rome, 2021).

In 2012, the Rio+20 conference, held in Rio de Janeiro, helped shape the sustainable development agenda for the coming decades. Its primary aim was to renew political commitments to Sustainable Development by assessing progress and shortcomings in implementing previously agreed accords (Guimarães & Fontoura, 2012). A landmark subsequent initiative was the adoption of the 17 Sustainable Development Goals (SDGs) by the United Nations in 2015, accompanied by 169 targets to be achieved by 2030, collectively constituting the 2030 Agenda (Corrêa et al., 2020).

2.2 Education for sustainability in management and accounting programs

The topic of sustainability in HEIs, particularly in business schools, has gained prominence, driven by the need to train decision-makers who are also competent in environmental matters (Isenmann, Landwehr-Zloch, & Zinn, 2020).

However, Figueiró and Raufflet (2015) note that sustainability issues have largely been incorporated into undergraduate business curricula on an elective basis, rarely attaining the status of a mandatory curricular component. Moreover, these issues tend to be introduced in a superficial and piecemeal manner, without fostering the kind of integrated, interdisciplinary thinking the subject demands (Figueiró & Raufflet, 2015).

The training of accounting professionals has also drawn criticism. Wyness and Dalton (2018) observed that, despite sustainability's presence in undergraduate accounting programs for the past two decades, there remains a significant disparity in how meaningfully the topic has been integrated into accounting curricula worldwide.

Gomes, Jorge, and Eugénio (2020) further note that accounting education has traditionally been characterized by a materialistic orientation focused on profit. This pedagogical approach risks compromising ethical values and diminishing students' awareness of sustainable development issues. Yet, because accounting serves as the foundation for disseminating corporate financial information that underpins decision-making, it must increasingly incorporate environmental, social, and economic dimensions.

These considerations point to the broader question of the social responsibility of HEIs. Social responsibility, as defined by Ashley (2002), is the commitment an organization must uphold toward society, expressed through actions and conduct that produce positive outcomes. This responsibility extends beyond mere legal compliance; it also constitutes a moral commitment that encompasses concern for society and the environmental impacts of the organization's activities (Ashley, 2002).

Like other types of organizations, HEIs bear social responsibilities due to their significant social impact (Santos, 2010). In higher education, this is typically framed as university social responsibility (USR), understood as the university's social and educational commitment to social equality, human rights, science and technology, and the environment (Nunes, Pereira, & Pinho, 2017).

2.3 International and national studies on education for sustainability in management and accounting

Among international studies, Singh and Segatto (2020) analyzed the main challenges faced by two business schools and one HEI in implementing education for sustainability. The results showed that the principal barriers include a lack of engagement and interest among both educators and students, the predominantly technical, non-interdisciplinary nature of the courses offered, and budgetary constraints that hinder sustainability-oriented initiatives. The study concluded that education for sustainability is essential for training business leaders who are attentive to sustainability issues, and that educational institutions serve as important catalysts in the development of such leaders.

Ordonez-Ponce and Ahmad (2024) investigated whether and how business schools in Australia and Canada advocate for education for sustainable development. The study found that these schools integrate sustainability into their teaching through both mandatory and elective business-related courses, and that institutions in both countries continuously evaluate and adjust course content to embed sustainability across their curricula. Nonetheless, notable differences exist between the two national contexts. In Australia, sustainability is strategically integrated across all business schools; in Canada, most business schools are still working to incorporate it into their core values. While some faculty members at Canadian institutions resist this integration, some schools have responded by recruiting sustainability-conscious faculty and fostering ongoing dialogue about the topic's importance for business education.

Tridapalli and Elliott (2024) conducted a study with two main objectives: (1) to identify faculty members' intentions and behaviors regarding the incorporation of sustainability into classroom teaching; and (2) to explore the influence of attitude, perceived behavioral control, and subjective norms on those behaviors, drawing on the Theory of Planned Behavior. The findings indicate that faculty members were knowledgeable about sustainability and demonstrated both prior experience with and personal interest in the topic. The relationship between sustainability and ethics emerged as a recurring point of discussion in focus groups and interviews, with some participants viewing the two fields as so deeply interconnected as to be inseparable. The study concluded that participants displayed a solid level of sustainability awareness and identified a potential shift in orientation, from a focus solely on environmental strategies toward a broader incorporation of social dimensions. This shift was also reflected in the practical classroom examples reported, which tended to foreground the social impact of business activity. The authors recommended that institutions either offer a dedicated course addressing sustainability in depth or restructure their curricula to ensure students engage with a broad range of sustainability perspectives.

Abdou and Ammar (2025) described the active learning methods used to develop a sustainable business course for undergraduate students and investigated the course's effect on students' engagement in sustainable consumption. The study found that students enrolled in the sustainable business course exhibited greater engagement with sustainability than their nonenrolled peers, suggesting that course design can meaningfully influence students' sustainable consumption behavior. This supports the view that students' sustainability-oriented behavior is shaped by both their level of knowledge about sustainability and the perceptions they form on the basis of that knowledge. The study also found that female students were more engaged in sustainable consumption than their male counterparts, while no significant differences were observed across age groups. The authors conclude that students' engagement with sustainability can be meaningfully shaped by their program curricula.

Among Brazilian studies, Rohrich and Takahashi (2019) investigated academic output on Environmental Sustainability in HEIs from 2006 to 2015. The authors found that the *Revista Gestão Universitária na América Latina* (University Management Journal in Latin America) was the outlet most receptive to publications on this theme, and that the annual volume of articles became substantial from 2010 onward. The body of work reviewed comprised 89 authors, with no single-authored studies identified. The authors concluded that accumulated research experience has contributed to the field's progressive maturation, with findings cumulatively building to consolidate knowledge in the area.

Marques, Santos, and Aragão (2020) analyzed the academic activities of the Federal University of Ceará (UFC) across its three core functions – teaching, research, and community engagement – to assess how strategic planning can help achieve the SDGs. In the teaching domain, undergraduate courses addressed the social dimension of the SDGs most extensively, followed by the economic dimension, with the environmental dimension receiving comparatively less attention. In the research domain, 792 projects were examined, again revealing the predominance of the social dimension, followed by the economic and environmental dimensions. In the community engagement domain, health-related initiatives accounted for a significant share of activities. Regarding the university's Institutional Development Plan (*Plano de Desenvolvimento Institucional* – PDI) for 2018–2022, the analysis revealed a considerable effort by UFC to align its objectives and targets with emerging sustainability challenges.

Ferreira, Silva, and Crispim (2023) examined how sustainability, operationalized through Brazilian SDG indicators, is reflected in the curricula of undergraduate accounting programs. The study sample comprised two public HEIs in the state of Goiás, one federal and one state institution. Across the environmental, social, and economic dimensions of the SDGs, the curricula examined place the greatest emphasis on the economic dimension, owing to its direct alignment with the disciplinary focus of accounting. The authors conclude that sustainability, as defined by SDG indicators, has not been systematically incorporated into accounting curricula through mandatory courses, and that its presence as an elective varies across institutions.

2.4 Normative frameworks for education for sustainability in higher education

Several documents have been developed to guide education on sustainability. Among them is the framework associated with the Decade of Education for Sustainable Development (DESD), which provides guidelines directing the efforts each country should undertake in accordance with its own context, emphasizing the importance of governmental collaboration in ensuring that the proposed goals are incorporated into national educational action plans (UNESCO, 2005).

Since 2015, UNESCO has led the Global Education Agenda 2030, with the Education 2030 Framework for Action serving as the roadmap to achieving its goals (UNESCO, 2021). All SDGs related to education, along with their associated targets, are encompassed within the

2030 Agenda, which established an ambitious universal education agenda for the 2015–2030 period. Every effort must therefore be made to ensure that these goals and targets are met (UNESCO, 2021).

In Brazil specifically, the Environmental Agenda for Public Administration (*Agenda Ambiental da Administração Pública* – A3P), established in 1999, constitutes a voluntary adherence program open to public bodies, including public HEIs (Warken, Henn, & Rosa, 2014).

Brazil also has a body of legislation and regulatory instruments governing Environmental Education. Law No. 9,795 (1999) established environmental education as the National Policy on Environmental Education and set out its governing provisions. The principles, values, and objectives embedded in this law reinforce education for sustainability as an inherently interdisciplinary practice.

A further piece of legislation shaping environmental education in HEIs is Law No. 13,186 (2015), which instituted the policy on education for sustainable consumption. Sustainable consumption is understood as the use of natural resources in a manner that provides quality of life for the present generation without compromising the capacity of future generations to meet their own needs.

With regard to documents specific to management and accounting programs, the Principles for Responsible Management Education (PRME) were developed in 2006 by university presidents and official representatives of leading business schools and academic institutions worldwide, at the recommendation of academic signatories to the UN Global Compact (PRME, 2021).

The mission of PRME is to transform teaching and research in business fields globally by fostering awareness of the Sustainable Development Goals and cultivating future responsible business leaders (United Nations Global Compact, 2021). PRME reflects the commitment of HEIs to contributing to a sustainability-conscious marketplace.

3. Methodology

This study aims to identify how federal universities in Rio de Janeiro State that offer in-person undergraduate accounting programs incorporate society's normative demands regarding sustainability into their institutional documents. To this end, a descriptive study was conducted using a qualitative approach and combining bibliographic and documentary research methods.

The study population consists of all HEIs in Brazil offering in-person undergraduate accounting programs. The sample was drawn from federal universities in Rio de Janeiro State.

To construct the sample, the Ministry of Education (Ministério da Educação — MEC, 2021) website was consulted to identify federal HEIs offering in-person undergraduate accounting programs in Rio de Janeiro State. Advanced search filters were applied as follows: Search category: Undergraduate Program; Program: Accounting; State: Rio de Janeiro; Tuition-free: Yes; Form of delivery: In-person; Status: Active.

The resulting sample comprised three HEIs offering a total of six in-person undergraduate accounting programs, as listed in Table 1.

Table 1
Selected HEIs

State	Campus	Acronym	HEI
RJ	Campus Niterói	UFF	Fluminense Federal University
RJ	Campus Macaé	UFF	Fluminense Federal University
RJ	Campus Volta Redonda	UFF	Fluminense Federal University
RJ	Campus Cidade Universitária	UFRJ	Federal University of Rio de Janeiro
RJ	Campus Praia Vermelha	UFRJ	Federal University of Rio de Janeiro
RJ	Campus Seropédica	UFRRJ	Federal Rural University of Rio de Janeiro

Source: Elaborated by the authors.

After identifying the HEIs and their respective programs, the relevant institutional documents were collected: Pedagogical project plans, curriculum structures, course syllabi, and course descriptions.

To ensure the completeness of the collected data, all documents were obtained through two complementary channels: consultation of the institutions' official websites and direct contact, via email, with the administrative secretaries or program coordinators of all HEIs, requesting the documents listed above. All contacts were made in June 2023, and all documents obtained were read in full.

Given the volume of information available and the variability in the completeness of individual program websites, the decision was made to base course selection on the courses listed in each institution's pedagogical project plan (PPP), as public institutions are expected to maintain this document. However, a small number of courses subsequently added to the program may have appeared on the institution's website without being incorporated into the PPP; such courses were not included in the analysis.

When the syllabus or course description for a given course was not found directly in the PPP, it was sought on the program's website. Course descriptions retrieved from websites whose course codes differed from those listed in the PPP were disregarded.

The process of selecting both regular courses and those associated with community engagement activities proceeded in two stages. In the first stage, courses whose titles contained terms related to education for sustainability were identified, and their course descriptions were reviewed.

In the second stage, the course descriptions for all remaining courses listed in the PPP were read in full. Any course whose description included content related to education for sustainability was also included in the analysis. Community engagement courses delivered via distance learning were excluded, as the study focuses on in-person programs and courses.

Formal integration of community engagement activities into undergraduate curricula in Brazil was established by Resolution No. 7 of December 18, 2018, issued by the National Education Council (*Conselho Nacional de Educação* – CNE), which set out the Guidelines for Community Engagement in Brazilian Higher Education. However, of the three PPPs examined, two predate this norm and did not include dedicated community engagement courses.

Data were organized using Microsoft Excel, and content analysis was employed as the analytical framework (Bardin, 2011).

This study is subject to two main limitations. First, its scope is limited to federal public HEIs in Rio de Janeiro State, which precludes generalizing the findings. Second, the analysis is confined to documentary sources; no observational methods were used to verify whether the actions and practices described in the documents examined are implemented in practice.

Finally, it should be acknowledged that considerable variation was observed in the structure and content of program websites, with some relevant information unavailable on official program pages. In such cases, supplementary searches were conducted on Google to locate the necessary documents.

4. Results

As described in the methodology, three federal HEIs were identified, offering a combined total of six in-person undergraduate accounting programs. Table 2 provides a general overview of the documents made available by each institution.

Table 2
Documents reviewed

HEI		Pedagogical project plan	Curriculum structure	Courses syllabi	Courses descriptions
UFF	Campus Volta Redonda	x	x	x	X
	Campus Macaé	-	x	-	X
	Campus Niterói	-	x	-	X
UFRJ	Campus Cidade Universitária	x	x	x	X
	Campus Praia Vermelha	x	x	x	X
UFRRJ	Campus Seropédica	x	x	-	X

Source: Elaborated by the authors.

Drawing on the documents listed in Table 2, a comprehensive analysis is presented below, beginning with the pedagogical project plans (PPPs). The versions of this document at each HEI are shown in Table 3.

Table 3
Version of the programs' pedagogical project plan

HEI		VERSION OF THE PPP REVIEWED
UFF	Campus Volta Redonda	2016
	Campus Macaé	-
	Campus Niterói	-
UFRJ	Campus Cidade Universitária	2019
	Campus Praia Vermelha	
UFRRJ	Campus Seropédica	2018

Source: Elaborated by the authors.

As shown in Table 3, only the PPP for the Volta Redonda campus was obtained from UFF; however, the curriculum structures and course descriptions for the Macaé and Niterói campuses were retrieved from their respective program websites. At UFRJ, the PPP for the Accounting program was developed by the Faculty of Administration and Accounting Sciences (Faculdade de Administração e Ciências Contábeis — FACC) and applies to both campuses — Cidade Universitária and Praia Vermelha.

With regard to the rationale set out in the PPPs, UFRJ stated, in general terms, that education should be responsive to the demands of the community and the regional and global labor market, and that it should be committed to the development of the human being as a "social being" conscious of responsibilities toward society.

None of the PPPs referenced Law No. 13,186 of November 11, 2015, which established the Policy on Education for Sustainable Consumption, nor did they address the Principles for Responsible Management Education (PRME).

Regarding the stated objectives of the accounting programs, all three universities aim, in essence, to train ethical professionals who can contribute to sustainable development, exercise active citizenship, and bring a humanistic, socially responsible outlook to their practice.

Regarding the graduate profile, the universities collectively emphasize that graduates must be equipped to meet business and societal demands, contribute to the production of financial, economic, and social information that benefits society's quality of life, and, above all, demonstrate ethical conduct. This emphasis on ethics aligns with the findings of Tridapalli and Elliott (2024), who identified a strong association between sustainability and ethics, noting that the two concepts are widely regarded as deeply interconnected, suggesting that these universities are actively seeking to embed Education for Sustainability in their programs.

All three universities promote student support policies to facilitate student integration and retention. These include assistance for students facing socioeconomic vulnerability, such as housing allowances, childcare and preschool support for undergraduate students with children up to age five, professional initiation scholarships, meal services, and accessibility and inclusion policies for students with disabilities.

Although the PPPs do not explicitly reference the PRME, the institutions demonstrate a discernible effort to align with its principles. Consistent with the vision articulated in the United Nations Global Compact (2021), the accounting programs examined are working to foster awareness of the SDGs and to develop future responsible business leaders.

Turning to the courses offered, Table 4 presents all education for sustainability courses identified at each HEI, including both courses whose titles contain sustainability-related terms and those whose descriptions address sustainability-related content, as well as community engagement courses linked to the theme.

Table 4
Courses related to the sustainability of the HEIs in Rio de Janeiro State

HEI	Code	Course	Characteristic	Group*	Level **
UFF Volta Redonda	VCO00003	General and Professional Ethics	Mandatory	Group 1	Level 1
	VQI00065	Brazilian Sign Language (LIBRAS)	Elective		
	-	Public and Private Law	Mandatory	Group 2	
	VCO00020	Strategic Controllership II	Mandatory		
	VCO00025	Accounting Research Practice I	Mandatory		
	-	Sociology	Mandatory		
UFF Campus Macaé	MCT00107	Professional Ethics and Legislation	Mandatory	Group 1	Level 1
	GLC00292	Brazilian Sign Language I (LIBRAS I)	Elective		
	MCT00090	Social and Environmental Accounting	Elective		
	MCT00113	Environmental Law	Elective		
	MCT00131	Social Responsibility I	Elective		
	STC00109	Environmental Accounting	Elective		
UFF Niterói	STC00201	Professional Ethics and Socio-environmental Responsibility in Accounting	Mandatory	Group 1	Level 2
	STC00205	Socio-environmental Accounting	Mandatory		
	STC00224	Accounting, Society, and the Environment	Elective		
	STC00227	Environmental Education and Sustainability	Elective		
	STC00230	Education and Training in Human Rights	Elective		
	STC00234	Corporate Governance	Elective		
	GLC00292	Brazilian Sign Language I (LIBRAS I)	Elective		
	STC00237	Environmental Audit and Expert Assessment	Elective		

HEI	Code	Course	Characteristic	Group*	Level **
UFRJ Campuses Cidade Universitária and Praia Vermelha	ACC482	Professional Ethics	Mandatory	Group 1	Level 1
	ACC638	Socio-environmental Accounting	Elective		
	LEF599	Brazilian Sign Language Studies I	Elective		
	ACC602 (Community Engagement Group)	Community Engagement Activity	Elective	Group 3	
	ACC030 (Community Engagement Group)	Management, Technology, and Innovation	Elective		
	ACC642 (Community Engagement Group)	Management, Development, and Innovation I	Elective		
	ACC031 (Community Engagement Group)	Management, Development, and Innovation II	Elective		
	ACC032 (Community Engagement Group)	Introduction to Cooperativism	Elective		
	ACC033 (Community Engagement Group)	Managerial Aspects of Cooperatives	Elective		
	ACC602 (Community Engagement Group)	Legal Aspects of Cooperatives	Elective		
UFRRJ	ICS4635	General and Professional Ethics in Accounting	Mandatory	Group 1	Level 2
	ICS4683	Socio-environmental Accounting	Mandatory		
	IE622	Education and Ethno-racial Relations in Schools	Elective		
	IH453	Philosophy and Ethics in Organizations	Elective		
	IH902	Brazilian Sign Language – LIBRAS	Elective		
	IH 190	Labor Legislation	Mandatory	Group 2	
	IH 106	Municipal Administration	Elective		

(*) Groups: 1 – Courses whose titles contain terms related to education for sustainability; 2 – Courses with sustainability-related content in their course descriptions; 3 – Community engagement courses.
(**) Level: With regard to the courses Ethics and Environmental Accounting, which are part of the core of sustainability education in accounting: Level 1 – one of the two courses is mandatory; Level 2 – both courses are mandatory.
Source: Elaborated by the authors based on information from the universities' PPP.

As shown in Table 4, 34 of the 47 sustainability-related courses identified across all campuses are offered as electives. It should be noted that courses at UFRJ were counted twice because the institution operates two campuses (Cidade Universitária and Praia Vermelha).

As Tridapalli and Elliott (2024) recommend, business program curricula should be structured to ensure that students engage with a broad range of sustainability concepts, an outcome best secured through mandatory courses, which is a pattern not prevalent among the universities examined.

This finding aligns with Ferreira, Silva, and Crispim (2023), who likewise observed that sustainability is not systematically offered through mandatory courses in accounting programs and may or may not be available as an elective.

From the perspective of the three course groups, the courses in Group 1, those whose titles contain sustainability-related terms, are predominantly elective, with 19 of the 27 courses in this group offered on that basis. In Group 2, of the six courses whose descriptions contain sustainability-related content, only one is elective. All 14 courses in Group 3, community engagement courses, are elective.

It should be noted that the PPP for UFF Volta Redonda does not include community engagement courses because it dates from 2016, before the enactment of Resolution No. 7 of December 18, 2018, which established the Guidelines for Community Engagement in Brazilian Higher Education. For UFF Macaé and UFF Niterói, it was not possible to determine whether community engagement courses are offered, as the PPPs for these programs were not obtained.

At UFRRJ, the PPP dates back to 2018, the same year Resolution No. 7 (from December 8, 2018) was enacted. It states only that research and community engagement activities are conducted through the institution's laboratories (UFRRJ, 2018).

For each program, courses in ethics and environmental or socio-environmental accounting were assessed to determine whether they were mandatory or elective. These courses were selected for their centrality to sustainability education in accounting. Thus, programs were classified into two levels: Level 1 – where one of these courses is mandatory; and Level 2 – where both are mandatory.

Four campuses were classified at Level 1: UFF Volta Redonda, UFF Macaé, UFRJ Cidade Universitária, and UFRJ Praia Vermelha. Only two campuses reached Level 2: UFF Niterói and UFRRJ. UFF Volta Redonda was assigned to Level 1 because it offers ethics as a mandatory course but does not offer environmental accounting in any form, either mandatory or elective.

The fact that most programs are classified at Level 1 (four campuses) indicates that considerable progress remains toward the full integration of education for sustainability, since there is no guarantee that students will elect to take elective courses. As Tridapalli and Elliott (2024) observe, despite the new generation being widely perceived as engaged with sustainability issues, resistance and lack of interest persist among some students in practice. Greater institutional commitment to making sustainability-related courses mandatory is therefore needed.

By contrast, the two campuses classified at Level 2 demonstrate a stronger commitment to meeting normative sustainability frameworks because students at these institutions are required to complete both ethics and environmental accounting as part of their programs.

All programs should ideally offer mandatory courses addressing environmental issues to ensure adequate environmental education. When offered only as electives, such courses risk not reaching the majority of students, thereby falling short of the commitment to education for sustainability expressed in the institutions' own guiding documents, including their PPPs.

More broadly, the universities examined seek to incorporate education for sustainability across a range of themes, including human rights, the environment, diversity, ethics, corporate governance, and race. This is consistent with the findings of Ordonez-Ponce and Ahmad (2024), who observed that business schools in Australia and Canada are similarly embedding sustainability across their teaching practices, a trend mirrored by the institutions in Rio de Janeiro State examined here.

These findings partially corroborate Figueiró and Raufflet (2015), who noted that sustainability issues have been incorporated into undergraduate business curricula predominantly on an elective basis, without attaining the status of a mandatory curricular component, and are often introduced in a superficial and piecemeal manner that falls short of fostering the integrated, interdisciplinary engagement the subject demands.

Table 4 also shows that some campuses offer courses that do not mention sustainability in their titles but address sustainability-related concepts in their course descriptions.

Specifically, the programs at UFF Volta Redonda and UFRRJ promote education for sustainability in an interdisciplinary manner, a finding that contrasts with Singh and Segatto (2020), who reported that the courses in their study were predominantly technical and non-interdisciplinary.

Overall, the results are consistent with the position advanced by Gomes, Jorge, and Eugénio (2020), confirming that accounting programs are increasingly grounded in environmental, social, and economic dimensions. This aligns with the finding by Abdou and Ammar (2025) that students' sustainable behavior can be shaped by their level of sustainability knowledge.

5. Final Considerations

With respect to the pedagogical project plans (PPP), most programs offer a range of courses addressing education for sustainability; however, most are offered as electives. Overall, the programs promote education for sustainability across a variety of themes, including human rights, the environment, diversity, ethics, corporate governance, and race, through both dedicated courses and interdisciplinary approaches.

In total, 47 courses related to education for sustainability were identified across the programs examined, of which 34 are offered as electives. Regarding ethics and environmental accounting, the two courses considered central to sustainability education in accounting, the UFF Volta Redonda, UFF Macaé, UFRJ Cidade Universitária, and UFRJ Praia Vermelha campuses offer at least one of them as a mandatory course. Only the UFF Niterói and UFRRJ campuses require both as mandatory.

These findings indicate that federal universities in Rio de Janeiro State that offer in-person undergraduate accounting programs need to deepen their engagement with education for sustainability, particularly given that a well-established normative framework already exists to guide institutions in this direction.

The study concludes that federal HEIs in Rio de Janeiro State offering in-person undergraduate accounting programs broadly align with societal norms regarding sustainability, but considerable progress remains. While all three universities seek to promote sustainable practices and values, most accounting programs offer the courses most central to education for sustainability as electives, an approach that limits their broader environmental and social impact.

The principal contribution of this study lies in advancing the discussion on sustainability in accounting education and in highlighting the need for accounting programs to engage more seriously and systematically with this agenda, an urgency underscored by the mounting frequency and severity of environmental crises worldwide. It is hoped that this research will contribute to building knowledge and raising awareness about sustainability in accounting not only within the academic community but also among accounting professionals and society at large.

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