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# MANAGEMENT AND PRACTICES OF SUSTAINABILITY EDUCATION WITHIN PUBLIC ACCOUNTING PROGRAMS IN COLOMBIA

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## ABSTRACT

The research analyzes the management and practice of sustainability in Public Accounting programs in Colombia, in line with international trends in sustainable accounting education. Using a mixed, analytical-documentary methodology, academic and regulatory sources published between 2014 and 2024 were examined, along with 17 curricula from accredited universities. The findings show significant progress in the incorporation of sustainability, professional ethics, ICT and International Financial Reporting Standards (IFRS). However, gaps persist in teacher training, applied research, and the articulation between theory and practice. Internal factors such as curricular flexibility, institutional commitment, and professional ethics, as well as external factors linked to public policies, international standards, and market demands, have a direct impact on this implementation. It is concluded that sustainability should be a transversal axis in accounting education, promoting a curricular, institutional and pedagogical transformation to train professionals committed to contemporary environmental, social and economic challenges. Keywords: Public accounting, education, sustainability, curriculum, International Financial Reporting Standards (IFRS)

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**KEYWORDS:** Public accounting, education, sustainability, curriculum, IFRS.

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## 1. INTRODUCTION

Traditionally, accounting has focused on recording financial transactions; however, in recent decades it has expanded its scope to include the social, environmental and ethical dimensions of organizations. In this context, sustainability is consolidated as an essential element of accounting training, in accordance with the Sustainable Development Goals (SDGs). The question arises: how is sustainability incorporated into Public Accounting curricula in Colombia and to what extent are they aligned with international trends? To address this, academic programs from different universities in the country were analyzed, identifying contents,

methodologies and pedagogical approaches aimed at sustainability. The study is framed in the field of accounting education and seeks to contribute to curricular transformation in accordance with the principles of sustainable development and the demands of the global professional context (Mosquera & Mejía Fernández, 2020; Martínez Galvis & Sánchez Guevara, 2019; Arias Valle et al., 2024).

## FRAMES OF REFERENCE

The study conducts an academic and regulatory review of the theoretical approaches to sustainability and their incorporation into Colombian accounting education, in order to understand their conceptual, methodological and regulatory foundations, as well as their relationship with international trends. From a theoretical level, sustainability is linked to the social and ethical function of accounting. Although there is no consolidated epistemological consensus, authors such as Mosquera and Mejía Fernández (2020) highlight the lack of interest of teachers and students in conceptual advances, which limits the critical development of the discipline. In contrast, Martínez Galvis and Sánchez Guevara (2019) propose that accounting can address the sustainability crisis by promoting ethical and institutional practices that strengthen environmental awareness. Sáenz, Naranjo, and Serrano (2023) identify four fundamental categories in sustainable education – natural resources, sustainable development, environment, and environmental sustainability – as axes for structuring academic programs. In a complementary way, Rosa Leal (2021) emphasizes the organizational theories of socio-environmental responsibility and sustainable management, underlining the consideration of environmental and social risks in the theoretical framework.

In the international context, Arias Valle et al. (2024) compare the integration of sustainability in universities in Spain, Peru and Argentina, highlighting the Spanish leadership (82% institutional adoption vs. 14% and 4%, respectively). In Latin America, incorporation remains partial and fragmented. Experiences such as that of the Polytechnic University of the Center of Tabasco (Mazó Quevedo et al., 2022) reflect pedagogical efforts, although limitations in teacher training persist.

Likewise, Hernández, Venegas, and Tolentino (2024) warn of institutional deficiencies in the management of sustainability goals, affecting quality and consistency with international reporting standards. In Colombia, pedagogical methodologies are grouped into three approaches: traditional (focused on normative memorization), constructivist (active learning) and competency-based (technical and ethical integration), highlighting experiences such as that of the University of Sucre (Cantillo, De la Hoz & Ramírez, 2022). The Colombian legal framework has consolidated an environmental regulatory body since the 1970s (Hernández, 1994), with laws that regulate the protection and sustainable use of natural resources. Law 99 of 1993 formalizes the National Environmental System and defines environmental impact studies. More recent regulations reinforce this commitment, such as Law 1819 of 2016 (tax on plastic bags) and Law 1964 of 2019 (incentives for electric vehicles) (Peña Rodríguez, Bastidas Mora & Suárez Gil, 2024).

Overall, this conceptual and legal framework supports the incorporation of sustainability in Public Accounting programs, guiding the training of professionals capable of responding to ecological, social and economic challenges through the ethical and regulatory integration of accounting practice.

## METHOD

The research adopted a mixed approach, integrating qualitative and quantitative methods to offer a comprehensive view on sustainability management in Colombian accounting education. A systematic analysis of literature published between 2014 and 2024 was carried out, complemented by the review of 17 curricula of accredited programs in Public Accounting. The sources were obtained from recognized academic databases –Scopus, Dialnet, Scielo and institutional repositories–, using descriptors such as "*natural resources*", "*sustainable development*", "*sustainable accounting education*" and "*education for sustainable development in Colombia*", in Spanish and English. This strategy made it possible to identify relevant publications that addressed sustainability from theoretical, normative and pedagogical approaches.

The collected material was processed through content analysis, identifying emerging categories such as *sustainability*, *accounting education*, *educational management*, *legal framework* and *institutional factors*. Subsequently, a comparison between international and national models was developed, in order to recognize strengths, limitations and challenges in the incorporation of sustainability in Public Accounting curricula.

From an interpretative approach, the study sought to understand the elements that determine the integration of sustainability in accounting training, generating proposals aimed at improving the quality and effectiveness of programs in the face of the demands of the global context. The methodological design was inspired by the recommendations of Luza et al. (2023) on mixed methods in educational research, guaranteeing the validity of the results through triangulation of sources and comparative analysis between international trends and the Colombian educational reality.

## RESULTS

After the filtering process of the selected database, tables and graphs were created for the evaluation of the data collected. In this initial search, 738 results were obtained, which were classified as follows: 599 articles, 113 books, 14 paper proceedings, 8 book chapters, one dissertation, one journal article, one newspaper article, and one review. The results of this search are presented below. As evidenced in Table No. 1, the analysis of the distribution of academic production indicates that Spain leads significantly with 91 publications, closely followed by the United States with 73 and Colombia with 71. This initial discovery indicates significant scientific activity in these countries at the confluence of defined search terms. Brazil and England also exhibit a significant contribution, with 26 and 50 results respectively.

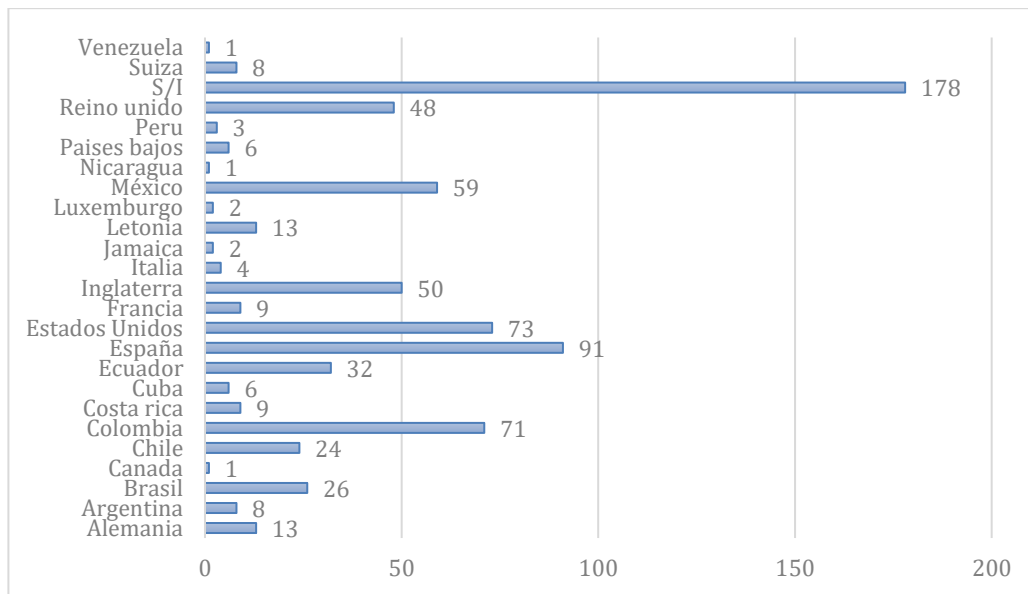
A particularity to highlight is the significant number of records (178) categorized as "S/I" (No Information), constituting approximately 24% of the total registered. Despite the restriction of data, there is an unequivocal trend that indicates an increase in the production of research on sustainable development issues by developed nations, such as the United States and Spain, compared to developing nations. In contrast, nations such as Canada, Costa Rica, France, Nicaragua and Venezuela manifest a relatively low number of results (between 1 and 9), which could suggest a reduced intention in the research that links the topics of interest with accounting in their respective geographical contexts during the period of analysis. Germany and Latvia exhibit a similar number of results (13), similar to Argentina and Switzerland, both with results of 8. Ultimately, nations such as Italy, Jamaica, Luxembourg, the Netherlands, and Peru exhibit a significantly smaller contribution, each with fewer than ten results.

Country	Number of results
Germany	13
Argentina	8
Brazil	26
Canada	1
Chile	24
Colombia	71
Costa Rica	9
Cuba	6
Ecuador	32
Spain	91
United States	73
France	9
England	50
Italy	4
Jamaica	2
Latvia	13
Luxembourg	2
Mexico	59
Nicaragua	1
Netherlands	6

<b>Peru</b>	<b>3</b>
<b>United Kingdom</b>	<b>48</b>
<b>S/I (No information)</b>	<b>178</b>
<b>Switzerland</b>	<b>8</b>
<b>Venezuela</b>	<b>1</b>
<b>Total</b>	<b>738</b>

**Table 1.** Academic literary resources from the database of the Cooperative University Library of Colombia  
**Source:** elaboration of research assistants of the Cooperative University of Colombia

For a better visualization and understanding of the results presented in Table No. 1, the following graph is included below:



**Figure 1** Academic literary resources in the database  
**Source:** elaboration of research assistants of the Cooperative University of Colombia

The following findings were derived from the study of international trends in sustainability, using the same database previously referenced. Table No. 2 shows an evident trend of growth in the volume of publications over time. Although the search period was extended to 2014, the system generated results dating back to 1980. Throughout the 1980s and 1990s, scholarly output at the intersection of "natural goods," "ecological resources," "environmental sustainability," and "accounting" was considerably restricted, peaking at five publications in 1995. This figure indicates a decrease in research attention in this field during this period. During the dawn of the twenty-first century (2000-2009), production remained at relatively low levels, reaching a peak of three publications in 2006. The 2010s mark the beginning of a remarkable expansion, with a gradual increase over the years. The years 2011, 2012 and 2013 show a more pronounced increase compared to the previous period. Since 2014, there has been a significant milestone, characterized by a significant increase in the number of publications (36 in that year). This upward trend persists and intensifies in the following years, exceeding 50 publications in 2017, reaching 70 in 2019, and maintaining a high and constant level of production of approximately 75-77 publications per year between 2021 and 2023. The year 2024 documents the highest number of publications, reaching a total of 93.

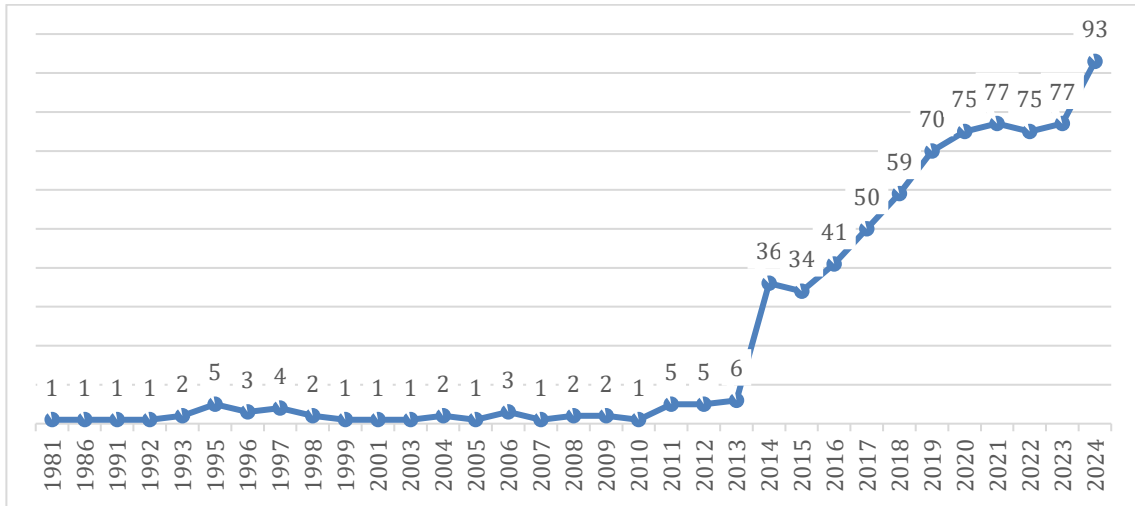
<b>Year</b>	<b>Number of results</b>
<b>1981</b>	<b>1</b>
<b>1986</b>	<b>1</b>

<b>1991</b>	1
<b>1992</b>	1
<b>1993</b>	2
<b>1995</b>	5
<b>1996</b>	3
<b>1997</b>	4
<b>1998</b>	2
<b>1999</b>	1
<b>2001</b>	1
<b>2003</b>	1
<b>2004</b>	2
<b>2005</b>	1
<b>2006</b>	3
<b>2007</b>	1
<b>2008</b>	2
<b>2009</b>	2
<b>2010</b>	1
<b>2011</b>	5
<b>2012</b>	5
<b>2013</b>	6
<b>2014</b>	36
<b>2015</b>	34
<b>2016</b>	41
<b>2017</b>	50
<b>2018</b>	59
<b>2019</b>	70
<b>2020</b>	75
<b>2021</b>	77
<b>2022</b>	75
<b>2023</b>	77
<b>2024</b>	93
<b>Total</b>	<b>738</b>

**Table 2** Trends in publications from 1981-2024

**Source:** elaboration of research assistants of the Cooperative University of Colombia

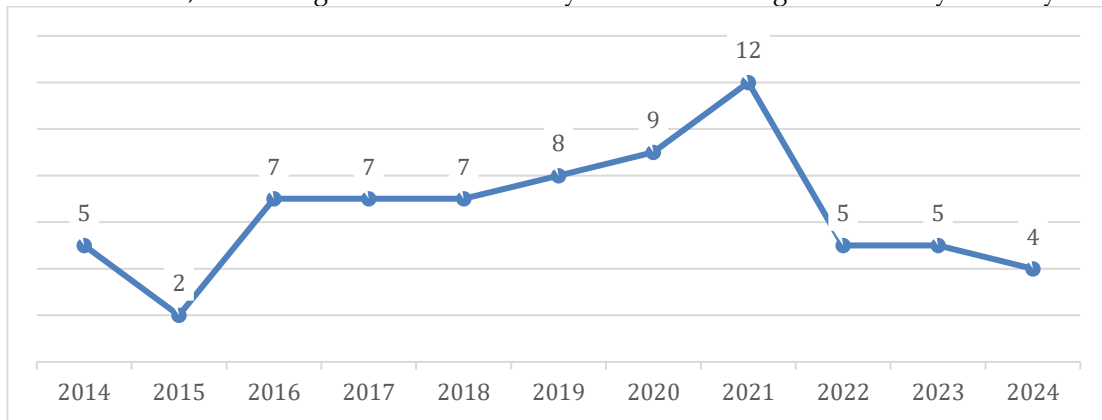
For a better visual representation of the international trends analyzed in Table No. 2, Figure No. 2 presents the behavior of these trends over time. In it, one can observe the limited interest in research on sustainability issues during the final decades of the twentieth century, followed by a gradual but steady growth from the beginning of the twenty-first century. The graph also shows a significant inflection point in 2014, marking a substantial increase in the production of research related to the defined search criteria.



**Figure 2** Behavior of international trends from 1981-2024.

**Source:** elaboration of research assistants of the Cooperative University of Colombia

The analysis of the graph, in Figure No. 3 showing the trend in Colombia, reveals significant fluctuations in the number of publications throughout the period 2014-2024, in contrast to the constant growth observed at the international level. Initially, between 2014 and 2015, there is a decrease in production, going from 5 to a minimum of 2 publications, which differs from the upward turning point at the global level in 2014. Subsequently, between 2016 and 2021, there is a recovery and gradual growth, reaching a maximum of 12 publications in 2021, indicating an increase in research in Colombia during this period, although with annual variations. However, after this peak, a recent and notable decline in the number of publications is observed between 2022 and 2024, decreasing to 5 in the first two years and reaching 4 in the last year analyzed.



**Figure 3** Sustainability trend in Colombia

**Source:** elaboration of research assistants of the Cooperative University of Colombia

**Educational Approaches in Public Accounting Careers in Colombia**

Data from the National Higher Education Information System SNIES of the Ministry of National Education, Colombia has 29,907 higher education careers, as can be seen in table No. 5, only 16,486 programs are active and accredited by the Ministry of National Education, of which 2,226 programs are recognized with certification of academic excellence and 14,260 programs with qualified registration, equivalent to 14% and 86% respectively.

HIGHER EDUCATION PLANS		
High-quality accreditation	2.226	14%
Qualified Registration	14.260	86%
<b>Total</b>	<b>16.486</b>	<b>100%</b>

**Table 3** Active higher education programs recognized by the Ministry of Education.**Source:** elaboration by research assistants of the Cooperative University of Colombia.

For the purposes of this document, some active Public Accounting programs and their name variations, with a high-quality Accreditation qualification, will be analyzed.

As shown in Table No. 4, the official sector offers 68 public accounting programs and the private sector offers significantly more public accounting programs with 207 programs, for a total of 275 active programs at the national level.

Sector	Number of Programs
<b>Program Name</b>	
<b>Official</b>	<b>68</b>
<b>Accounting Pub.</b>	68
<b>Private</b>	<b>207</b>
<b>International Accounting</b>	1
<b>Accounting Pub.</b>	198
<b>Pub Accounting &amp; Finance</b>	1
<b>Pub Accounting and International Finance</b>	3
<b>Accounting Pub.</b>	4
<b>Professional in Accounting Pub.</b>	1
<b>Total</b>	<b>275</b>

**Table 4** Accounting programs, active at the national level**Source:** elaboration of research assistants of the Cooperative University of Colombia

However, of the 275 active accounting profession plans, as can be seen in table No. 7, 49 programs are recognized as high-quality Accreditation, where 12 programs belong to institutions of the official sector and 37 programs belong to institutions of the private sector.

Sector	Number of programs
<b>Program Name</b>	
<b>Name of the institution</b>	
<b>Official</b>	<b>12</b>
<b>Pub Accounting</b>	<b>11</b>
<b>University Institution of Envigado</b>	1
<b>U. Antioquia</b>	1
<b>U. Ilanos</b>	1
<b>U. Atlántico</b>	1
<b>U. cauca</b>	1
<b>U. Quindío</b>	1
<b>U. valle</b>	1
<b>U. militar-new Granada</b>	1
<b>National University of Colombia</b>	1
<b>Pedagogical University</b>	2
<b>U. Nariño</b>	1
<b>Private</b>	<b>37</b>
<b>Public Accounting</b>	<b>34</b>
<b>Corp. SINU</b>	1

Corp. Univ pilot of Colombia	1
Corp. Univ americana	1
Corp. Univ del caribe	1
Corp. Univ Remington	1
Fund. Univ de san gil	2
Fund. Univ los libertadores	1
Pont. Javeriana University	2
UNAB	1
U. Autónoma de Occidente	1
UNAULA	1
UCO	1
U. católica Luis Amigó	1
U. central	1
U. cooperativa de Colombia	2
U. Ibagué	1
U. Hall	1
U. Manizales	1
U. San Buenaventura	1
A. EAFIT	1
U. externado de Colombia	1
U. free	5
U. mariana	1
U. santo tomas	2
U. Simón Bolívar	1
Technological University of Bolívar	1
Public Accounting	2
UNIMINUTO	1
U. North	1
Public Accounting and International Finance	1
U. ICESI	1
<b>Total</b>	<b>49</b>

**Table 5.** Accounting, active, nationally accredited accounting programs

**Source:** elaboration of research assistants of the Cooperative University of Colombia

As shown in Table No. 6 of the 49 programs in Public Accounting previously identified, it is found that 17 institutions include in their curricula topics, subjects or practices directly related to "natural assets", "ecosystem", "ecological environment" and/or "natural environment". It should be noted that the free university has 5 accredited programs in different cities and the Cooperative University of Colombia has 2 accredited programs; For the purposes of this research, 17 accredited programs from different institutions in the country will be evaluated in order to identify the educational approaches implemented and the level of integration of sustainability within their curricular structure.

#	NAME OF THE INSTITUTION	SECTOR	PROGRAM NAME
1	University Institution of Envigado	Official	Pub Accounting
2	U. Nariño	Official	Pub Accounting
3	U. Atlántico	Official	Pub Accounting

4	National University of Colombia	Official	Pub Accounting
5	Corpor. Pilot Univ of Colombia	Private	Pub Accounting
6	Corpor. Univ americana	Private	Pub Accounting
7	CECAR	Private	Pub Accounting
8	Fund. Univ los libertadores	Private	Pub Accounting
9	Bridge, Univ javeriana	Private	Pub Accounting
10	U. Autónoma de Occidente	Private	Pub Accounting
11	A classroom	Private	Pub Accounting
12	U. católica Luis Amigó	Private	Pub Accounting
13	U. central	Private	Pub Accounting
14	U. cooperativa de Colombia	Private	Pub Accounting
15	U. Manizales	Private	Pub Accounting
16	U. ICESI	Private	Pub Accounting and International Finance
17	Or. free	Private	Pub Accounting

**Table 6** Institutions with superior quality certification in Accounting programs in Colombia with a focus on sustainability.

**Source:** elaboration of research assistants of the Cooperative University of Colombia

Next, the characteristics of the different curricula that are part of the study objective of this project are described in detail.

### Curriculum Comparison

Today, the population shows a growing awareness of environmental, social and economic challenges, which has led to sustainability becoming an essential pillar in university education. In this context, a comparative study of the previous and current curricula in 17 universities in Colombia will be carried out, which were designated through the SNIES database where the accredited universities were filtered and that in their curriculum had subjects related to sustainability, this in order to allow us to analyze how universities and higher education centers have adapted their training to To prepare professionals capable of facing the challenges of sustainable development.

Aspect	Previous plan (before 2008)	Current plan (since 2008)
<b>Duration</b>	10 semesters	08 semesters
<b>Number of subjects</b>	46 compulsory subjects, focus on financial accounting, auditing and taxation	Structure divided into three areas: Rationale 57 credits Professional discipline 77 credits Free choice 33 credits
<b>Total credits</b>	No specific credits	It was structured in 167 credits in total
<b>Curricular structure</b>	Rigid and standardised with no possibility of customisation	A flexible model was changed according to the student's interests when choosing optional subjects
<b>Training Areas</b>	Focused on financial accounting, auditing, costs, tax law and financial mathematics	It was expanded to include organizational control, professional ethics, new accounting technologies and business management.
<b>Circular flexibility</b>	Low since the structure of the program did not allow for the choice of subjects from other disciplines	High, allowing you to take elective subjects in different areas even in other faculties
<b>Pedagogical approach</b>	Traditional model focused on theoretical teaching and memorization of accounting and technical standards	Model based on autonomous learning, development of critical thinking and practical application of knowledge

<b>Use of technologies</b>	It was limited to the use of basic accounting software and manual records predominated.	Specialized software, accounting information systems and financial analysis tools were incorporated.
<b>Internship</b>	They were not compulsory, but students could access agreements with companies optionally.	They are included as part of the training process, facilitating the transition to the labour market.
<b>Emphasis on normativity</b>	Based on national accounting regulations, with less connection to international standards.	Global approach, with the adoption of International Financial Reporting Standards (IFRS) and international regulations.
<b>Research and projects</b>	It focused primarily on theoretical teaching and did not widely promote research.	Applied research is encouraged, promoting degree projects, case studies and fieldwork.
<b>Curriculum update</b>	The curriculum changed infrequently and remained stable for long periods.	Periodic reviews are carried out to update content according to advances in technology, regulations and market needs.

**Table 7** Comparison of public accounting – National University of Colombia

**Source:** elaboration of research assistants of the Cooperative University of Colombia

<b>Aspect</b>	<b>Previous Plan</b>	<b>Current Plan</b>
<b>Duration</b>	10 semesters	8 semesters
<b>Number of subjects</b>	Subjects with a traditional approach	It is organized into lines of training that are: Information Systems Accounting Audits other
<b>Academic Certifications</b>	No additional certifications offered	Designed to be comprehensive and flexible, allowing you to specialize in areas such as finance, taxation, control, insurance, accounting for future professionals
<b>Training Areas</b>	General Focus in Accounting and Auditing	Focused on controlling, finance, accounting and assurance
<b>Circular flexibility</b>	Leave with few electives	Registration with the possibility of choosing the line according to the interests of the students
<b>Pedagogical approach</b>	Traditional based on master classes	Competency-based with an emphasis on practical application of knowledge and professional skill development
<b>Use of technologies</b>	Limited use of basic tools	Incorporation of software, modern tools and technologies such as SAP and ERP
<b>Internship</b>	Not mandatory	Promotes the participation of the accounting practice
<b>Emphasis on Normativity</b>	Focus on local regulations with less up-to-date	Constant updating of national and international regulations with training according to the demands of the global market
<b>Research and projects</b>	Research with less emphasis on application	Greater emphasis on the implementation of projects with integration of theoretical knowledge and real practices
<b>Curriculum update</b>	Minor adapted to changes in the environment	Adaptability of the needs of the business environment with periodic reviews

**Table 8** Comparison of public accounting pensum – Universidad Santo Tomas  
**Source:** elaboration of research assistants of the Cooperative University of Colombia

<b>Aspect</b>	<b>Previous Plan</b>	<b>Current Plan</b>
<b>Academic Certifications</b>	No certifications were offered	Integration of certifications that strengthen the professional profile of the professional
<b>Circular structure</b>	Traditional plan in accounting, auditing, and finance	Approach with accounting, financial, tax and control processes with a managerial profile
<b>Training Areas</b>	Predominance of accounting and auditing	Comprehensive training with international regulations and technologies
<b>Circular flexibility</b>	Fewer possibilities for customization of the curriculum	More flexible customization with deeper choice of subjects
<b>Pedagogical approach</b>	Traditional theoretical approach	Focus on competencies, hands-on learning, and real business cases
<b>Use of technologies</b>	Limited use of digital tools	Incorporation of specialized accounting software
<b>Internship</b>	They were not mandatory	They are mandatory in allied companies
<b>Emphasis on Normativity</b>	Focus on national regulations	Focus on national and international regulations with constant updating
<b>Project Research</b>	Less emphasis on research application	Promotion and deepening of research on accounting, tax and financial sidewalks
<b>Curriculum update</b>	Sporadic changes to the circular mesh	Constant review to adjust to market demands and the evolution of the profession

**Table 9** Comparison of public accounting pensum – Universidad de la Costa  
**Source:** elaboration of research assistants of the Cooperative University of Colombia

### **Comparative Analysis of Curricula in Public Accounting in Colombia**

A comparative analysis of the most significant elements of the Public Accounting programs provided by various higher education institutions in Colombia reveals notable trends and transformations in the training of public accountants. Initially, there is an evident trend towards a decrease in the duration of academic programs, going from 10 semesters to 9 and even 8 in various university institutions. At the same time, contemporary curricula are distinguished by a more adaptable structure, which allows students to select optional subjects and lines of in-depth study according to their interests, as opposed to the rigidity inherent in traditional curricula.

Education has transcended the focus strictly on financial accounting, now incorporating content in control, auditing, finance, taxation, organizational management, emerging accounting technologies and, in certain cases, ethics and social responsibility. A particularly noteworthy feature is the integration of specialized software and financial analysis tools, which is evidence of the growing role of technology in contemporary accounting practice. In addition, there has been a significant transformation in the conceptualization of professional practices, which have gone from being an additional element to becoming a mandatory component of the curriculum, promoting interaction between academia and the labor market. Contemporary study proposals explicitly incorporate International Financial Reporting Standards (IFRS) and other international regulations, thus adapting to the global economic environment. In addition, they promote applied research through the implementation of projects, case studies and field work, with the aim of training



The findings highlight a bifurcated reality in accounting education in Colombia: on the one hand, there is a progressive recognition of the relevance of sustainability, but on the other, structural and pedagogical obstacles persist that hinder its effective incorporation. The high academic production in nations such as Spain and the United States shows a leadership in sustainability research, while Colombia, despite its academic activity, still exhibits significant lags.

The comparison of curricula reveals a significant transition from traditional models to competency-oriented approaches, with the incorporation of Information and Communication Technologies (ICT), the emphasis on International Financial Reporting Standards (IFRS) and an inclination towards sustainability issues. However, this transition is not homogeneous and there are still programs with insufficiently updated curricular structures, limited flexibility, and with little or no incorporation of sustainability as an educational element. The integration of principles of ethics, social responsibility and technological tools is beneficial, but it is insufficient if it is not complemented by a firm commitment to teacher training, applied research and institutional collaboration. Despite the recognition of the role of accounting in sustainable development processes, its integral integration into educational programmes continues to be an incipient reality. The weighting table corroborates this duality: there are highly enhancing factors that can be exploited, but there are also critical limiting factors that demand immediate interventions. In short, the findings corroborate the urgent need for a curricular, institutional and pedagogical metamorphosis that ensures the training of public accountants competent in sustainability.

## CONCLUSIONS

The educational administration in the Colombian public sector is facing a crucial milestone: the urgent need to incorporate sustainability in a systemic way in vocational training programs. The research corroborates that, despite the progress in the integration of content linked to sustainability, professional ethics and the use of Information and Communication Technologies (ICT), considerable deficiencies persist in the depth, coherence and applicability of this content. It can be deduced that, in accounting education, sustainability should not be conceived as a secondary element, but as a transversal axis that articulates accounting, economic, social and environmental competencies. This entails the strengthening of pedagogical training, the updating of curricula, the promotion of applied research and the creation of synergies with the productive sector and public policies. It is suggested that progress be made in three priority lines of action: a) design strategies to overcome the internal limiting factors detected, such as the absence of explicit content and conventional methodologies; b) take advantage of external opportunities by aligning curricula with international standards and market demands; and c) establish a new research phase that examines in depth the impact of sustainable accounting training on professional practice and context. This research validates the premise that sustainability in public accounting programs in Colombia is in the process of consolidation. However, it demands a decisive, articulated and contextualized intervention for the training of accounting professionals capable of addressing the challenges of the 21st century with responsibility, ethics and social commitment.

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