1. An explanation of accounting as a profession and the role of accountants in society (a social contract). This may then lead on to how the profession has not lived up to the expectations regarding sustainability.
2. Definition of sustainable development and sustainability

sustainable development

sustainability

Accounting professionals are capable of quantifying all impacts of human activities in both economic and non-economic terms ". A suggestion is to clarify what you mean by "non-economic terms".

Define non-economic terms and provide some example

Under section 2.3 you write that the GRI is to be complied with. You may wish to reconsider this: the GRI is not mandatory. You might also wish to note that the GRI is not the only reporting tool.

I want to explain in general in few sentences that there are too many ways to report social and environmental performance for any organisation but the most important one and usable is GRI

Add this point as a significant of the study “”The debates over the inclusion of sustainability education in accounting will benefit from this research. A likely outcome from your dissertation can include publications in reputable peer reviewed journals given the limited research in this area of accounting education.”

An example : the outcome of this study will …….

Methodology

Australian universities (((( we have 2 groups of one is incorporate stand alone sustainbilty accounting in their accounting programs and the other group does not incorporate standalone sustainbilty accounting in their accounting programs)))

The total number of Australian universities 43 universities 41 universities offer accounting programs for master and/ or bachelor programs .

The total number of Australian universities offer sustainbilty accounting course / units for master and or bachelor and master programs are 11

Australian universities offer sustainbilty are 11

Australian universities does not offer sustainbilty are 30

The sample size for Australian universities will be 6 / 3 from first group and 3 from the second group

The total number of New Zealand universities offer sustainbilty accounting course / units for master and or bachelor and master programs are 8

New Zealand universities offer sustainbilty are 4

New Zealand universities does not offer sustainbilty are 4

The sample size for New Zealand universities will be 2 / 1 from first group and 1 from the second

Group.

This study uses 4 groups :employers ,professional bodies such as CPA, accounting students and academic in universities

The criteria of selection each group as follow

**Employers**

This study will use 4 companies 2 of them report environment and social and the other 2 do not report the environment and social impact for their operation.

**Professional bodies**

Representative members of the professional accounting bodies in Australia and New Zealand.

**Academic staff**

They will be from both group of universities that offer sustainbilty accounting course in curriculum and the other group of universities that do not offer sustainbilty accounting course in curriculum

**Students**

They will be from both group of universities that offer sustainbilty accounting course in curriculum and the other group of universities that do not offer sustainbilty accounting course in curriculum . Should be in the third year if they study a bachelor program.  Should be completed the first

year if they study master program.

By using snowballing method : The principle supervisor will help by contacting the academic in universities in order to reach to accounting students in selected universities in AU and NZ to fill the survey and to participate in the interviews.

Also the principle supervisor will help by contacting some people in CPA and CA ANZ in order to fill the survey and participate in interview .