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**ORGANIZATIONAL DEVELOPMENT APPROACH, IMPLEMENTATION OF
INTEGRATED REPORTING <IR> COURSE
(A ROLE ELEVATING FOR INTERNATIONAL ACCOUNTING
CURRICULUM)**

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ABSTRACT

Purpose: This study aims to examine the organizational development approach in the internationalization of the accounting curriculum by designing a new course for integrated reporting <IR>. **Design/methodology/approach -** This study measures the strategic, social, technical and administrative aspects of the relevant course materials, and learning outcomes objectives in the design of the new <IR> course. The target population is an accounting higher education implementing entity in Kalimantan. The sample of this research entity is 150 (one hundred and fifty) respondents. Consists of 75 (seventy five) lecturers, and 75 (seventy five) students (strata 1, strata 2) in higher education accounting (public and private) in South Kalimantan Province, Indonesia. **Findings:** at the strategic level with fundamental concepts, at the social level with social sustainability reporting, and at the administrative policy implementation there is an influence on the implementation of the new <IR> courses. Meanwhile, at the strategic level with guidelines, the technical level with the main requirements and the technical level with content elements, it shows that these variables have no effect on the implementation of the new <IR> course. **Practical Implications:** Development of <IR> course design related to synergy with the complete list of courses in the accounting higher education curriculum. <IR> course design provides graduate competencies from academic, professional and social perspectives. **Originality/Value -** This study makes a relevant contribution, as it presents a normative model for the <IR> course syllabus design initiative in higher education accounting in an international context.

Keywords: integrated reporting <IR>, integrated reporting framework <IRF>, organizational development aspects, implementation course <IR>, internationalizing the curriculum

1. Introduction

Until this time being, higher education in OECD countries has increased substantially, as a result of environmental changing. It need effort to achieve effective action which it requires knowledge of international trends and the practical

experience of peers in other countries (OECD, 2020). However, due to the global challenge of higher accounting education (Heliar, 2013; Conrad, 2019) provides opportunities for organizations to fulfill graduate competencies (Yanto, 2016) to achieve international communication competencies. Therefore, this is important to fulfill in the development of new courses with a global reporting objective dimension that creates value over time (IIRC, 2011, 2013). Based on a view of the accounting profession with reporting relationships for integrated reporting in organizations that outlines key aspects of international reporting frameworks (Dominic, et al., 2015). Readiness for organizational change is needed (Napier et al., 2017) through organizational development approach (Albrecht, 1983a, 2002) in developing an international teaching and learning approach. Through the fulfillment of course design through <IR> (Owen, 2013) as part of the internationalization of the accounting curriculum (Fragouli, 2020).

Functionally, the role of the curriculum in higher education entities is needed for educational institutional action. Through curriculum design, which begins with recognizing one's beliefs and values, which influence what is deemed worthy of being known and taught (A. Ornstein & Hunkins, 2009). By designing new courses (Ristekdikti, 2016) as part of developing an accounting curriculum that fulfills the clear role of accounting education entities in higher education institutions (Owen, 2013; Babajide et al., 2015). The study of curriculum aspects was put forward by showing the importance of integrated reporting as an issue in accounting education (Bouten & Hoozee, 2015). In relation to the position of the AICPA and IAESB, (Abbasi, 2016) suggested the need for further research related to the curriculum implementation phase model. Curriculum implementation has challenges in common themes, such as referring to the desire for professional development (PD), the role of colleagues, and access to curriculum resources (Nevenglosky et al., 2019). There are challenges in the internationalization of curriculum that have been associated with higher education institutions since the middle ages and continue until this time being (Leask, 2020).

Normatively, the clarity of the role of higher education accounting entities has recently been associated with the challenges of internationalization of higher education (Guerrero & Sierra, 2018). Because environmental changes have had an impact on the organization. Therefore, organizational adjustment is needed with the support of management strategies (Hartman, 2011; Tremblay, 2013, OECD, 2013). This perspective is managerial and strategic which remains in line to fulfill the balance of internal and external interests of the organization's stakeholders (Brown & Cloke, 2009). In this context, a curriculum development approach in higher education is implemented, to be able to meet internationalizing the curriculum in terms of building capacity to work with a diversity of backgrounds (Fragouli, 2020). In an effort to increase the role of the organization, at least a step is needed that includes strategic, technical, social and administrative in organizational development (Albrecht, 1983a, 2002). Using an integrated reporting (IR) for organizations can be used to achieve a value creation processes and visualise a strategy. Which involves many stages, from the first cognitive review of the value creation process to the implementation of organisational change (Ito, & Iijima, 2017). By managing the change process for the overall implementation or as part of the development of a new

system (Cummigs et al., 2016), Therefore, generally the contribution of the role of universities filled with academic research can provide insight through the development of information on the practice of <IR> (Dumay et al., 2017). Through by the aspect of organizational development approach in determining what information is the learning material and its relationship (WICI, 2013) to the level of achievement of the learning objectives of the course. It imply that with the new course design <IR> was implemented, this can be a part of the development of the international accounting curriculum.

Some previous studies have shown the role of higher education entities in supporting the implementation for international curriculum through by designing of <IR> course. Fact, describing of several ways in which an aspect of internationalisation, such as supporting students' learning, is addressed through curriculum design which takes into account the international student population of many courses (Luxon & Peelo, 2009). Fact, a study of learning outcomes using time series learning innovations in 2 years before and after implementation (Sargent et al., 2011) Studies that show the relationship between learning outcomes and competences (Akir et al., 2012; Whelan, 2017). (Abbasi, 2016) suggests the need for further research related to the curriculum implementation phase model. Facts, that imply the role of universities with their researchs within integrated reporting perspective (Bernardi & Stark, 2016; Stacchezzini et al., 2016; Dumay & Dai, 2017). Previous research (Andiola et al., 2020) describe relevant aspects which needed in fulfilling the role of higher education entities through curriculum development.

This research undertaken to complement the perspective of studies on the role of higher education entities in the development of accounting curricula internationally. Several previous studies have not provided an answer to how the organizational development approach taken can fulfill the design of an integrated reporting course with a global reporting dimension. This research is a representation of the role of the special involvement mechanism of the accounting department that carries out the teaching and learning process in the accounting field. Therefore, this research is proposed to answer the question of organizational development in fulfilling the strategic level, technical level, social level, and administrative level approach in designing the new course design <IR>. To achieve policy implementation (Howlett et al., 1995) for the new course <IR> (IIRC, 2018, 2019). As an effort to develop the accounting curriculum into the international accounting curriculum. This study aims to: measure: (1) strategically the influence of the basic concept aspects, (2) strategically the influence of the guidance aspects, (3) technically the influence of the main requirements aspects, (4) technically the influence of the content elements, (5) technically social sustainability reporting, and (6) administratively policy's implementation. How simultaneously and partially these six variables affect the implementation of the new <IR> course (the relevance of the <IR> course material, and the achievement of the objectives of the course learning outcomes). The benefit of this research is to provide insight into the higher education curriculum development team and as institutional wisdom from higher education management. Through the initiative to implement <IR> courses as a fulfillment of an international accounting curriculum

2. Literature Review

Theoretically, a literature review study of curriculum aspects is put forward by designing courses related to curriculum internationalization. The literature review was carried out by reviewing the literature, and from a theoretical perspective on the study of curriculum development (Coşkun Yaşar & Aslan, 2021). Curriculum as a program of teaching and learning that takes place in a formal setting has four dimensions of curriculum theory, namely goals or objectives, content or subject matter, methods or procedures, and evaluation or assessment. First, dimension refers to the reasons for including certain items in the curriculum and excluding others. Second, dimension as content or subject matter and this refers to the knowledge, skills, or dispositions implicit in the choice of items, and the way in which they are arranged. Curriculum theory also focuses on the way in which these goals and objectives are expressed. In this context, three models have been developed of curriculum, namely: curriculum as product, curriculum as process, and curriculum as content. Third, dimension as method or procedure and refers to pedagogy and is determined by the choices made about the first two dimensions. Pedagogy is defined as a way of delivering curriculum. A number of approaches have been developed. These are imitation, didactic, intersubjective exchange and apprenticeship. Fourth, dimension as assessment or evaluation and refers to the means to determine whether the curriculum has been implemented successfully (Scott, 2001).

Institutions of higher education have placed increasing importance on internationalizing their curricula over the past 10 years (Fragouli, 2020). It is in line with internationalization of curriculum which concerned with the curriculum in its broadest sense. As the OECD defined this international curriculum as: “A curriculum with an international orientation in content and/or form, aimed at preparing students for performing (professionally/socially) in an international and multicultural context and designed for domestic and/or foreign students” (OECD/CERI.1995, p. 9).

Based on emerging curriculum subject matter, and ways of thinking about them, there has been a massive expansion in the range of curriculum topics. However, there is also an increasing awareness of curriculum inquiry in an international context (Connelly & Xu, 2010). It consists of steps in using methodologies and theoretical approaches in an extension that is in line with the development of postmodern philosophy. In this context, the curriculum approach discussed refers to (Ornstein & Hunkins, 2009), who has described the main curriculum development, within approaches as follows: behavioral, managerial, systems, academic, humanist and reconceptualist. Furthermore, within referring to the behavioural approach is logical and prescriptive and grounded on technical and scientific principles. This approach comprises paradigms or models as well as gradual and detailed strategies for formulating curriculum. It is generally underpinned by a plan specifying goals and objectives, contents and sequenced, structured activities, methodologies, and learning outcomes with corresponding criteria and evaluation forms, taking into account the established curriculum goals and objectives.

The managerial approach within organizational development (Albrecht, 1983, 2002) within curriculum development requires consideration of the institution as a social system. Based on organizational theory, in which constituent members (internal stakeholders) interact in harmony with certain norms and behaviors. In this context the managerial approach focuses on programs, schedules, space, resources and equipment, as well as personnel, which requires collaboration between educators, students and those responsible for curriculum oversight outside the institution. Ornstein & Hunkins (2009) put forward note that consideration is given to committee and group processes, human relations, leadership styles and methods, and decision making. This managerial approach puts more emphasis on the aspects of curriculum supervision and administration, with a particular focus on organizational aspects and process implementation. Furthermore, the context of curriculum, foundations, principles and issues develops with the context of the international community and an international-minded curriculum (Ornstein & Hunkins, 2018).

An organizational development approach to assessing an organization from a condition to achieving a new expected condition. As a comprehensive process in organizational development, it includes assessment, problem solving, implementation, and evaluation. The existence of a healthy organization requires the completeness of the constituent elements of an organization, such as technical system, social system, administrative system, and strategy system. Technical systems are the elements, activities and relationships that make up the most productive axis of the organization. This system may include elements of physical facilities, machinery, special equipment, work processes, methods and procedures, work-oriented information and various means for carrying them out. This system also includes the people, in terms of the roles they fulfill in the processes. The social system are the people in the organization, including managers, and the activities they carry out in the whole process of the technical system, their roles and relationships with each other, including forms of power and status. This system also includes values, norms, behavior, reward and punishment processes. The administrative system is the information media and the flow of information, policies, procedures, instructions, reports, and so on, which are needed in running the organization itself, above all that is needed to run the technical system. This includes people who participate and directly run the administrative apparatus. The strategy system is organizational management from the highest leadership to the lowest supervisor who is officially appointed, the chain of instructions, reporting relationships, and the power value of the organizational leaders. Also, the plans, planning processes, and procedures that these people use in controlling the organization and in its adaptation to the future (Albrecht, 1983, 2002).

Internationalizing the curriculum, has its challenges when curriculum design is important considering: a) critical decisions: what knowledge to include in the curriculum is, to some extent, predetermined by the discipline, b) institutional mission, ethos, policies and priorities will also influence the approach taken to internationalization of the curriculum, c) local context, social, cultural, political and economic conditions will also present opportunities and challenges for curriculum internationalization, d) accreditation requirements may require a focus on local laws and policies, e) National and regional contexts will also influence options available to internationalize the curriculum (Fragouli, 2020).

The course design related to the development of instructional design and technology includes the analysis of learning and performance problems. This includes the design, development, implementation, evaluation, and management of instructional and non-instructional processes, and resources intended to improve learning and performance in a variety of settings for educational institutions and the workplace (Reiser, 2001). Being stages over times, there is the relevance approach for designing <IR> course through by role of academics in higher education (IIRC, 2018, 2019), it needs organizational development (Albrecht, 1983b, 2002). This development approach need a combination of 2 (two) approaches, namely methodical and amethodical (Truex et al., 2000). With using methodical approach, the development of the new course <IR> is approached by referring to the linear sequence process towards the contents of <IRF> (IIRC, 2013) as well as with the temporal causal chain. Meanwhile, with a methodical approach, it is approached by a simultaneous process with overlapping aspects of policy's implementation (Howlett et al., 1995). Integrated reporting (IR) is a way used by organizations to describe the first recognitive review of the value creation process to the implementation of organisational change (Ito & Masaki, 2017).

In figure 1, it is regarding the integrated reporting framework <IRF> that needed to be learned and to to be understood as source of learning material which has international characteristic. Through by this conceptual framework, we can see clearly the main aspect of <IR> development. Afterwards, we used this <IRF> as part of this research.

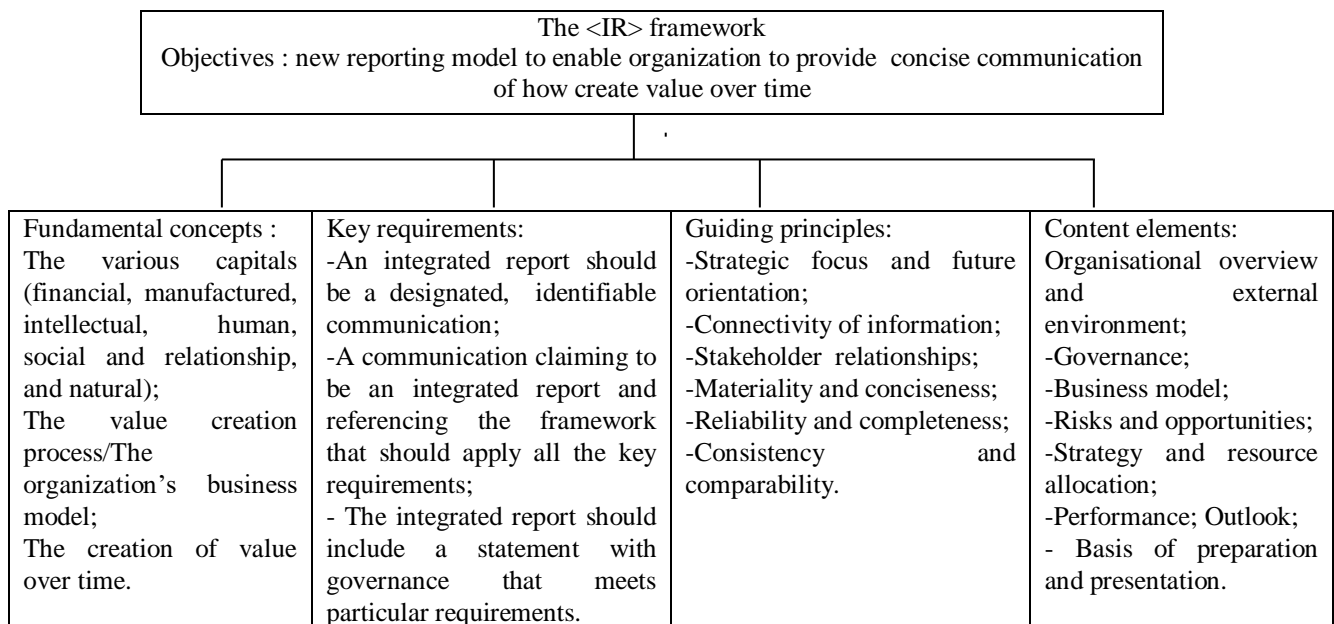


Figure 1
'Integrated Reporting <IR> Framework'

(Sources: Adapted, IIRC, Overview of The <IR> Framework, History of the development of the <IR> - (IIRC, 2011, 2013).

Conceptual Framework of Research

A conceptual framework shows how the phenomenon (Imenda, 2014) as an aspect of development goals becomes part of the theoretical framework for its development in this study. For analytical purposes, be described the conceptual framework of <IRF> (IIRC. 2011, 2013) and organizational development (Albrecht, 1983, 2002), referring to the designing for new course <IR> (IIRC, 2018, 2019) as part of curriculum development (Ornstein & Hunkins, 2009) internationally (Ornstein & Hunkins, 2018). Organizational development approach were assessed in providing a basis for building a proposition for the formation of a new course <IR>, as part of curriculum development (Schubert, 1986; Ristekdikti, 2016). As states (Figure 2) shows the basis of reference in an effort to develop a new <IR> course. By implementing theories, models and frameworks (TMF) for accounting curriculum development internationally, which are in a stage that has reached implementation reach, towards achieving effective implementation (Nilsen, 2015).

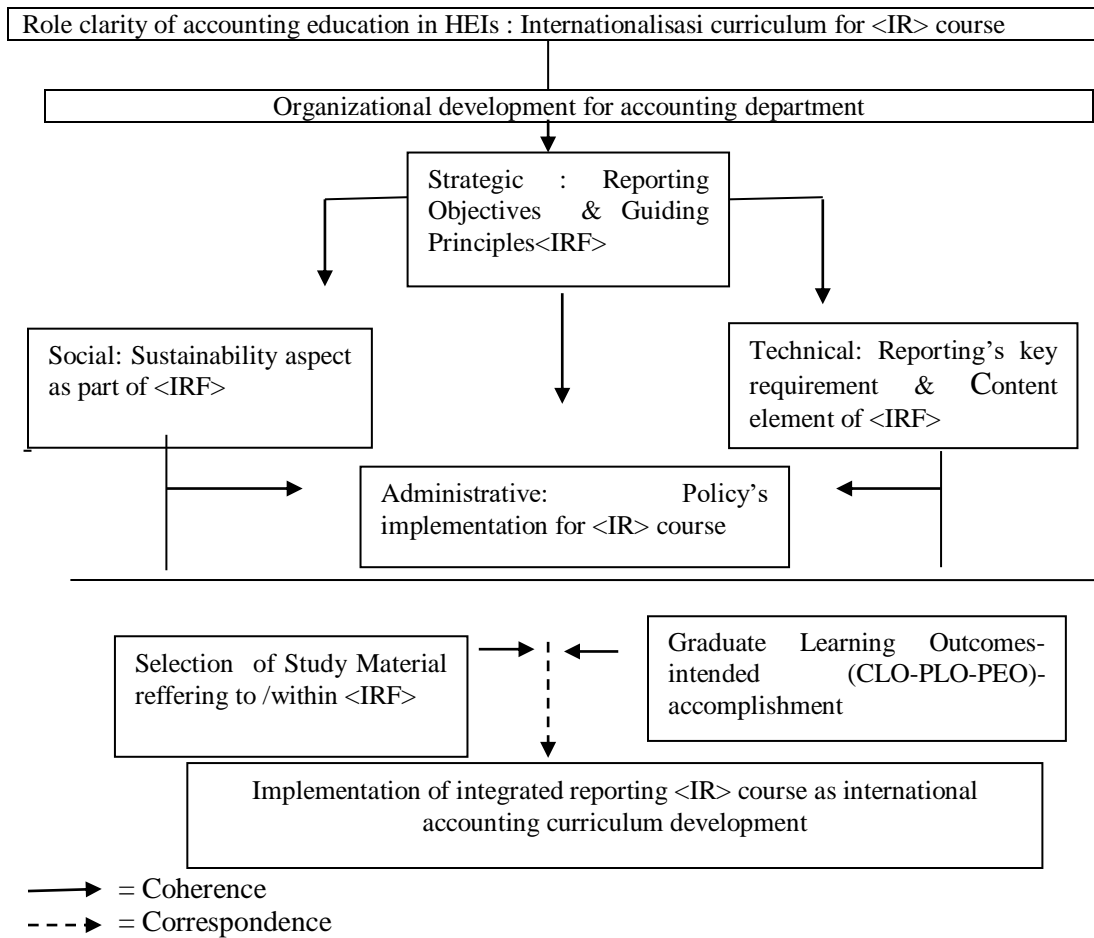


Figure. 2.

Towards a new course <IR> in accounting curriculum development internationally

As states in Figure 2 show implicitly curriculum development in the perspective of curriculum as a product, curriculum as a process, and curriculum as content (Scott, 2001). First, within applying a combination of methodical and amethodical approaches (Truex et

al., 2000). Strategically with a methodical approach for the fundamental aspects of concepts and aspects of guidelines (IIRC, (2013) have coherence to be formed as <IR> learning materials. As a design capstone (LSH-UGM, 2018) which has a relationship with the level of learning outcomes to evaluate, create (Anderson et al., 2001; Heer, 2012). Furthermore, within technical level with reference to aspects of key requirements and aspects of content elements (IIRC, 2011, 2013), which have coherence to be formed as <IR> teaching learning materials of course. As an introductory design (LSH-UGM, 2018) which is related to the level of learning outcomes to remember, understand (Anderson et al., 2001; Heer, 2012). Second, using a amethodic approach perspective (Truex et al., 2000), with a social development approach using the sustainability reporting aspect (Jones, 2010) or with the term triple bottom lines reporting (Slaper & Hall, 2011). The aspects of sustainability reporting provide reinforcement for <IR> (C. Adams, 2015). This aspect has coherence to be formed as <IR> learning material. As a reinforcement design for courses (LSH-UGM, 2018) which have a relationship with the level of learning outcomes objectives for application, and for analysis (Anderson et al., 2001; Heer, 2012). Furthermore, at the administrative level, according to the amethodical approach (Truex et al., 2000). Furthermore, it is necessary to fulfill administrative policy implementation (Howlett et al., 1995; Hifni, 2018) for the basis of institutional implementation of new course <IR> (IIRC, 2018, 2019).

Hypothesis Development

Referring to the theory of legitimacy of the grand theory of accounting, it gives a role to explain, control and predict the existence of curriculum design as a social contract between organizations and society (Ratnatunga and Jones, 2012). There is introducing for signalling theory which explore the idea that appropriate communication via integrated thinking can close the gap between the organization and its stakeholders via increased level of disclosure on IR content elements (Adhikariparajuli et al., 2020). Based on facts shows institutions (e.g., ACCA & CIMA) have fully incorporated integrated reporting principles into their curricula at the professional level, and only a few universities have incorporated integrated reporting principles or learning outcomes in their their existing curriculum (Ibiamke et al., 2020). Referring to the conceptual framework, the coherence of the concepts in <IRF> is put forward methodically with <IRF> (IIRC, 2013), as a source of learning material for the new course <IR> (IIRC, 2018, 2019). Then, it is stated that the coherence of the objectives of the course learning outcomes is in line with the implementation of the learning material policy in the <IR> course. Through the organizational development approach with strategic, technical, social and administrative aspects (Albrecht, 1983, 2002) in designing for new course <IR> as part of curriculum development internationally (Ornstein & Hunkins, 2009, 2018). However, the selection of teaching learning materials for the new course <IR> is prioritized for its relevance in forming teaching materials that are in accordance with the learning outcomes (Anderson et al., 2001; Heer, 2012).

Strategic fundamental concept and <IR> course

A number of related studies were put forward to base the relationship between the two aspects. Study for integrated thinking in determining strategic aspects of fundamental concepts as a connecting strategy in integrated reporting (WICI, 2013). Study results that show the power to implement <IR> and facts for aspect areas that require development. There is a need to outline commitment to wider value creation (Black Sun, 2017). There is a good level of detail provided on the capitals. Then, with well-developed business models focused on value creation. Also fact showed strong focus either on the capitals or on human capital on reporting. Previous study is related to the level of learning outcome achievement, learning achievement at an advanced level (IFAC, 2017), with competency of knowledge, skills and values (Rufino et al., 2018), then with ability of competency within relation to the intellectual level and communication (Yanto et al., 2018). Therefore, referring to the previous study, which have not been concluded in the implementation of the formation of the new course <IR>. The following research hypothesis is put forward (H.01): there is no influence of the strategic aspects of the fundamental concept towards the implementation of the new course <IR>.

Strategic guiding principles and <IR> course

Some previous related studies were put forward to base the relationship between the two aspects. Study for integrated thinking in determining strategic aspects of guiding principles as a connecting strategy in integrated reporting (WICI, 2013). Study results that show the power to implement <IR> and facts for aspect areas that require development. There is a clear insight into material issues and stakeholder engagement, and material issues. Fact showed the sophisticated connectivity of information with a long term focus for strategic objectives (Black Sun, 2017). Also, with another study which is related to the level of learning outcome achievement, learning achievement at an advanced level (IFAC, 2017; Rufino et al., 2018) (IFAC, 2017; Rufino et al., 2018), as well as competency studies in relation to the intellectual level and communication (Yanto et al., 2018) (Yanto et al., 2018). Therefore, referring to the previous studies, which have not been concluded in the implementation of the formation of the new course <IR>. The following research hypothesis is put forward (H.02): there is no influence of the strategic aspects of the guiding principles towards the implementation of the new course <IR>.

Technical key requirements and <IR> course

A number of related studies have been proposed to base the relationship between the two aspects. Study results that show facts for aspect areas that require development (Black Sun, 2017). The fact of the substance of the content elements in <IRF> has many similarities with the available standards (Biondi & Bracci, 2018). Additionally, with the existence of other studies related to the level of achievement of learning outcomes, learning achievement at the foundation level (IFAC, 2017). Likewise with the competence of knowledge, skills and values (Rufino et al., 2018), as well as competency studies related to the level of operational and technological competency (Yanto et al., 2018). Therefore, referring to the previous research, which there are not been concluded in the implementation of the formation of the new course <IR>. The following research hypothesis is put forward (H.03): there is no effect of the technical aspects of key requirements towards the implementation of the new course <IR>.

Technical content elements and <IR> course

A number of related studies have been proposed to underlie the relationship between the two aspects. The study results show the fact of the strength in implementing <IR> and the other side for aspects of areas that need development. Meanwhile, the business model and other content elements need to be more linked. Still need clearer explanation of performance against strategy, business model with rest of the report (Black Sun, 2017). Empirical facts related to the level of achievement of learning outcomes, learning achievement at the basic level (IFAC, 2017). Likewise with competency knowledge, skills and values (Rufino et al., 2018), related to operational and technological competency levels (Yanto et al., 2018). Therefore, referring to the previous research, which have not been concluded in the implementation of the formation of the new course <IR>. The following research hypothesis is put forward (H.04): there is no effect of the technical aspects of content elements on the implementation of the new course <IR>.

Social sustainability reporting and <IR> course

Referring to the global reporting initiative (GRI, 2002, 2013, 2018) which initiated sustainability reporting towards integrated reporting (IIRC, 2013), which became a voluntary initiative to be implemented as source of learning material of new course <IR> (IIRC, 2018, 2019). There is fact shows a providing a role for social sustainability reporting (Higgins et al., 2014). In fact, company sustainability with <IR> adopters (Stacchezzini et al., 2016). The evaluative aspect of SR reinforces <IR> within developing social attitudes and interest to achieve values creating over time in reporting (Ceulemans et al., 2014; Adams, 2015; Bernardi & Stark, 2016; Mauro et al., 2020). Another study shows the role of higher education entities in the application of SR (Romolini et al., 2015; Ferrero et al., 2018). Empirical facts related to the level of achievement of learning outcomes, learning achievement at the secondary level (IFAC, 2017; Rufino et al., 2018). As well as competency studies related to personality, managerial competency levels (Yanto et al., 2018). Therefore, referring to the previous studies, which have uncompleted in the implementation of the establishment of a new course <IR>. The following research hypothesis is put forward (H.05): there is no effect of social sustainability reporting on sustainability reporting in the implementation of the new course <IR>.

Administrative policy's implementation and courses <IR>

Research by (de Villiers et al., 2014) shows the results of the study in relation to policy development and practice. The administrative level related to policy implementation is the stage in following up on policy formulation, choosing policies with policy implementation related to how policies are implemented (Howlett et al., 1995). Implementation of <IR> requires a response from management and organizational members through internalization, externalization, and socialization for institutionalization (Hifni, 2018). Implementation is important to fulfill activities (guide, connect, and

convene), as the output stage of <IR> development, becoming a policy initiative to support system change (IIRC, 2018). Therefore, referring to previous research, this provided facts that cannot be concluded in the implementation of the formation of new <IR> courses. The following research hypothesis is put forward (H.06): there is no effect of the administration of policy implementation on the implementation of the new course <IR>.

3. Research Methods

Research Samples

The sample of this research is 150 (one hundred and fifty) respondents. Consisting of 75 (seventy five) lecturer respondents, as well as 75 (seventy five) student respondents (starata 1, strata 2) at the Faculty of Economics, Economics Education at Public and Private Universities in South Kalimantan Province, Indonesia. We sent questionnaires to respondents regarding the implementation of the formation of the new course <IR>. The number of sample units is deemed to have met the requirements, namely the fulfillment criteria in the number of observations in the study. With a total of 30 (thirty) independent variable indicator units, corresponding to a minimum number of 5 to 10 times the total independent indicator, we have a range of relevant sample units ranging from 150-300 sample units. Therefore, the minimum amount of this sample is considered sufficient (Hair et al., 2006; Wolf et al., 2013) for requirement of the analysis and conclusions in this research.

Variables and measurement, and model specification

This research used independent and dependent variables, namely (1) Independent variables, with (1) Strategic fundamental concept; (2) Strategic guiding principles; (3) Technical key requirements; (4) Technical content elements; (5) Social sustainability reporting; (6) Administrative policy's implementation. With dependent variable, Implementation of new course <IR>. The operational definitions of variables, indicator items and their measurement are presented in Table 1.

Table 1
Variables and measurement

Types of variable	Variables and Indicators	Measurement
Independent	X.1. Strategic fundamental concept (SFC). Be defined as a connecting strategy for what information is associated with <IRF> as set of indicator items, for forming learning material with the level of achievement of learning outcomes in new courses <IR> (IIRC, 2013; WICI, 2013; Ristekdikti, 2016; IFAC, 2017).	Ordinal
	X.2. Strategic guiding principles (SGP). Be defined as a connecting strategy for what information is associated with <IRF> as set of indicator items, for forming learning material with the level of achievement of learning outcomes in new courses <IR>	Ordinal
	X.3. Technical key requirements (TKR). Be defined as a connecting technically for what information is associated with <IRF> as set of indicator items, for forming learning material with the level of achievement of learning outcomes in new courses <IR> (IIRC, 2013; WICI, 2013; Ristekdikti, 2016; IFAC, 2017).	Ordinal
	X.4. Technical content elements (TCE). Be defined as a connecting technically for what information is associated with <IRF> as set of indicator items, for forming learning material with the level of achievement of learning outcomes in new courses	Ordinal

	<IR> (IIRC, 2013; WICI, 2013; Ristekdikti, 2016; IFAC, 2017).	
	X.5. Social sustainability reporting (SSR). Be defined as eckonomic, social, and environmental aspects, for set as indicator items, for forming learning material with the level of achievement of learning outcomes in new courses <IR> (Jones, 2010; Slaper & Hall, 2011; GRI, 2002, 2013, 2018; Ristekdikti, 2016; IFAC, 2017).	Ordinal
	X.6. Administrative policy's implementation (API). Be defined as policy initiative to support system change, to strengthen the implementation for <IR> new course (Howlett et al., 1995; Hifni, 2018; IIRC, 2018)	Ordinal
Dependent	Y.1. Implementation of new course <IR> (INCIR) (IIRC, 2018, 2019), consists of: Y.1.1. Relevant learning materials in <IR> new course (IIRC, 2013). Y.1.2. Level achievement of learning outcomes (IFAC, 2017; Rufino et al., 2018; Yanto et al., 2018).	Ordinal

(Sources, Adapted, 2022)

Table 1, for all variables with items of indicator be measured with referring to the ordinal scale, that used a five-point Likert scale (1- very disagree, 2- disagree, 3- quite agree, 4 - agree, 5-strongly agree). With this approach, data measurement of variables are expected to have outcomes measures for within data measurement which has normal distribution (Edwards & Gonzalez, 1993).

In this research is used multiple regression analysis method with a multivariate method (Hair et al., 2006). Data were analyzed to provide information about the linear relationship between six independent variables (X_i) and the dependent variable (Y). To analyze the measurement results data, it required data that meets the validity and reliability of the data. Furthermore, according to the requirements in multiple linear regression based on OLS (Ordinary Least Square), statistical requirements are needed before carrying out multiple linear regression analysis with used the classical regression assumption test. The results of the analysis provide information about the direction of the relationship between independent variables with the dependent variable in the positive or negative relationship. As well as to predict the value of the dependent variable if the value of the independent variable increases or decreases. For all of test the research hypotheses with multiple linear regression equation were formed into the following equation: $INCIR = a + b_1 SFC + b_2 SGP + b_3 TKR + b_4 TCE + b_5 SSR + b_6 API + \epsilon$; which: IRNC as predicted value; SFC, SGP, TKR, TCE, SSR, API as predictor; a = constant (value Y 'if SFC, SGP, TKR, TCE, SSR, API as predictor = 0); b = regression coefficient (value increase or decrease); ϵ = disturbance error.

4. Results and Discussion

This section presents the main results based on the measurement and test of hypotheses. Afterwards, we discussed the results of each test of hypotesis.

4.1. Result

Data Description

Data of test of validity and reliability uses scale of reliability analysis with Cronbach's Alpha has validity (r count > 0,361), and has reliable alpha Cronbach with values more than value of 0,6. Normality test result has fulfilled the assumption of normality, because the data spreads around the diagonal line and approached the direction of the diagonal line. Testing of autocorrelation symptoms has been done with Durbin Watson test (DW Test), has result the regression test with the following conditions: (1). The DW number below -2 means there is a positive autocorrelation; (2) The DW number between -2 to +2

means there is no autocorrelation, and (3) The DW number above +2 means there is a negative correlation. For heteroscedasticity test, with using SPSS graph has the residual dissemination is irregular.

Test of Hypotheses

We tested the research proposition with the simultaneous test and partial test as follows.

Determination Coefficient Test (R^2)

Table 2
Coefficient of Determination Test Result (R^2): Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.782 ^a	.612	.595	3.242

Predictor (Constant): $X_1, X_2, X_3, X_4, X_5,$ and X_6

Dependent Variable: Y

Table 2 Shows of the test results of the coefficient of determination R square (R^2) with a value of 0.612. This R Square is the coefficient of determination which shows the influence of correlation or the dependent and close relationship between the independent variable and the dependent variable. R Square represents how much the dependent variable is caused by the independent variable. This also shows that all the independent variables simultaneously contributed 61.20% to the implementation of the new course <IR>, and the remaining 38.80% was explained by other variables.

Statistical Test Results F (F Test)

Table 3
Statistical Test Results F
ANOVA^b

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	2365.371	6	394.228	37.517	.000 ^a
Residual	1502.629	143	10.508		
Total	3868.000	149			

a. Predictors: (Constant), $x_6, x_1, x_3, x_2, x_5, x_4$

b. Dependent Variable: y

As states in Table 3 shows the calculated F value from the observation results. This value will be compared with the F table value at the level of confidence or significance at the 0.05 significance level, as the basis of simultaneous acceptance or rejection of the research hypothesis.

Statistical Test Results t (t test)

Table 4

Results of Multiple Linear Regression Testing
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	6.379	2.362		2.701	.008					
x1	.281	.138	.149	2.035	.044	.575	.168	.106	.507	1.973
x2	.016	.119	.010	.138	.890	.520	.012	.007	.519	1.927
x3	.010	.127	.006	.076	.940	.547	.006	.004	.467	2.139
x4	.171	.153	.093	1.112	.268	.622	.093	.058	.388	2.579
x5	.494	.145	.272	3.417	.001	.675	.275	.178	.429	2.332
x6	.720	.149	.385	4.838	.000	.718	.375	.252	.430	2.325

a. Dependent Variable: y

Referring to the Table 4, the F statistical test is calculated with F value is 37,517. For the F table value, it is obtained by calculating the numerator value (N1) = K - 1 or the number of variables - 1, and the denominator value (N2) = n - k or the number of samples - the number of variables. The calculation of the F table value of the numerator (N1) = 7-1, and the denominator (N2) = 150-7, from the calculation results obtained the numerator value (N1) 6, and the denominator value (N2) of 143 with a significance of 0.05. Based on the calculation procedure, the F table value is 2.47. Based on the observed F value obtained, it is compared with the F table value, which showed the observation F data $37.517 > 2.163$ (F table value). It shows that simultaneously all independent variables have an effect on the implementation of the new <IR> course. As states in Table 4 shows data according to the result of partial testing (t test) from independent variables (strategic fundamental concepts / SFC, strategic guiding principles/ SGP, technical key requirements / TKR, technical content elements / TCE, social sustainability reporting / SSR, administrative policy's implementation / API) towards the implementation of the new course <IR>. The t statistical test was performed at the 95% confidence level. According to (df) = 150 - 7 - 1 = 142 at the 0.05 significance level, it is known that the t table value is 1.656. The t table value is obtained with degrees of freedom (df) = n - k- 1 or number of samples - number of variables - 1 with α 0.05. The t table value at the significant level of 0.05 as the basis for acceptance or rejection of the hypothesis partially.

The research prediction model is showed in equation form of implementation of new course <IR> (INCIR) = 6.379 + 0.106 SFC + 0.007 SGP + 0.004 TKR + 0.058 TCE + 0.1785 SSR + 0.252 API + 0.3880 ϵ . According to the prediction model, it showed the implementation of the new course <IR> that is determined by each coefficient of (SFC, SGP, TKR, TCE, SSR, API). Based on the results of the modeling (Table 4), the following results are presented in partial hypothesis testing, namely:

- (1) Variable of SFC has t value of $2.035 > t$ table of 1.656, and a significance value of $0.044 < 0.05$, hence, H_{01} can be rejected or H_{a1} acceptable);
- (2) Variable f SGP has t value of $0.138 < t$ table of 1.656, and a significance value of $0.890 > 0.05$, hence, H_{02} can not be rejected or H_{a2} unacceptable;
- (3) Variable of TKR has t value of $0.076 < t$ table of 1.656, and the significance value of $0.940 > 0.05$, H_{03} hence, can not be rejected or H_{a3} is unacceptable;

- (4) Variable of TCE has t value of $1.112 < t$ table of 1.656 , and the significance value of $0.268 > 0.05$, hence, H_{04} can not be rejected or H_{a4} unacceptable.
- (5) Variable of SSR has t value of $3.417 > t$ table of 1.656 , and the significance value of $0.001 < 0.05$, H_{05} hence, can be rejected or H_{a5} is acceptable;
- (6) Variable of API has t value of $4.838 > t$ table of 1.656 , and the significance value of $0.000 < 0.05$, hence, H_{06} can be rejected or H_{a6} acceptable.

The multiple linear regression models from the results of this study showed a value of 6.379 as a constant for the unstandardized coefficient. This shows that if all the independent variables in this study have a value of 0, then for the implementation of the new course <IR> in the development of the accounting curriculum, it has a value of 6.379. With the correlation data, each for each hypothesis shows: coefficient 0.168 SFC, 0.012 SGP, 0.006 TKR, 0.093 TCE, 0.275 SSR, and 0.375 API. For a significant effect (SFC, SSR, and API) it shows that for each increase of each indicator partially will increase the implementation of the new <IR> course with the same value. Assuming all other independent variables in the model has a fixed value. Meanwhile, based on the insignificant influence of the variables (SGP, TKR, and TCE), then for each increase in the indicators for each variable, it will increase the implementation of the new <IR> course with the same value. Assuming all other independent variables in the model have a fixed value, but in the opposite direction.

4.2. Discussion

In this section, the main results of this study are presented to discuss each one in line with the results of testing each hypothesis. According to the results of hypothesis testing, it shows evidence of coherence of the role of grand theory legitimacy (Ratnatunga, Janek; Jones, 2012) in explaining role of theories, model and framework for research context. Then, the result of research also showed in line with the signalling theory which give point of view from the importance of close relationship between the organization and its stakeholders (Adhikariparajuli et al., 2020). Referring to the research result, it mean that both of legitimacy theory and signaling theory are fits within demonstrating of the relevant conceptual frameworks (Imenda, 2014; Nilsen, 2015) in the implementation organizational development approach (Albrecht, 1983, 2002) through by the curriculum development (Ornstein & Hunkins, 2009). Towards designing the new course <IR> (IIRC, 2018, 2019) in accounting curriculum (Babajide et al., 2015; Owen, 2013). This research result can give point of view as being exist of evidence in accounting curriculum development internationally (Ornstein & Hunkins, 2018; Fragouli, 2020). However, for these results of research, it showed, first, with the using of the strategic fundamental concept, social sustainability reporting, administrative policy's implementation has role towards perform of the new course <IR>. It can be used as a predictive model on corresponds to the development of an international accounting curriculum. Meanwhile, the others result showed of strategic guidance principles, technical key requirements, technical content elements, either as theories, model or framework that there is not fits or not coherent of towards the new course <IR> in corresponding within development of an international accounting curriculum.

Strategic fundamental concepts coherent with the new course <IR>

This means that the fundamental concept with its indicator items has a role in the implementation of the new <IR> course. Fundamental concepts for <IR> consist of: (i) improvement the quality of information (ii) efficient and productive allocation of capitals (iii) accountability, Service for "new capitals" (finance, manufacturer, intellectual property right, human, social and relationshi, and nature); (iv) supporting for integrated decision making, value creation over time; (v) the interdependence of each capital in reporting <IR>. This result showed fits with facts previously from (Black Sun, 2017) within well-developed business models focused on value creation. The fundamental concept items in <IRF> can fulfill relevance as subject matter in the <IR> course syllabus (IIRC, 2013; WICI, 2013; Ristekdikti, 2016; IFAC, 2017). As a capstone for the design of courses <IR> in the evaluation stage (LSH-UGM, 2018). It has fulfillment of advanced level graduate learning outcomes (IFAC, 2017).

Strategic guiding principles not coherent with the new course <IR>

This means that the guiding principle with its indicator items has no role in the implementation of the new <IR> course. The guiding principle items in <IRF> cannot fulfill relevance as subject matter in the <IR> course syllabus (IIRC, 2013; WICI, 2013; Ristekdikti, 2016; IFAC, 2017). Also, it can not be used as a cornerstone for course design at the evaluation stage (LSH-UGM, 2018). It does not meet the perspective of this course with advanced graduate learning outcomes (IFAC, 2017). However, according to result of this research showed fact that is in line with the empirical facts of the <IR> implementation challenges. Due to there are still many key areas for development for this aspect to make <IR> easier to implement (Black Sun, 2017).

Technical key requirements not coherent with the new course <IR>

This means that technical key requirements with their indicator items <IRF> do not use as a role in the implementation of the new course <IR>. The technical key requirements of <IRF> cannot fulfill relevance as subject matter in the <IR> course syllabus (IIRC, 2013; WICI, 2013; Ristekdikti, 2016; IFAC, 2017). Also, it can not be used as an introduction to the design of a course at ability to remember and understand stage (LSH-UGM, 2018). It does not meet the perspective of this course with the learning outcomes of basic graduates (IFAC, 2017). However, this implementation challenge is in line with empirical facts on key requirement aspects, such as the fact that there are many similarities between this conceptual framework and existing standards (Biondi & Bracci, 2018).

Technical content elements not coherent with the new course <IR>

Fact of the result of research showed that technical content elements with their indicator items <IRF> do not play a role in the implementation of the new <IR> course. The technical content elements <IRF> cannot fulfill relevance as subject matter in the <IR> course syllabus (IIRC, 2013; WICI, 2013; Ristekdikti, 2016; IFAC, 2017). This aspect is cannot be used as an introduction to the design of a course <IR> with ability for remember and understand (LSH-UGM, 2018). It does not meet the perspective for this course <IR>, with the learning outcomes of basic graduates (IFAC, 2017). This implementation challenge of technical content elements in line with fact previolusly that there is still needed for development within more insight into strategic performance needed, more links need beetween business model with content elements (Black Sun, 2017).

Social sustainability reporting coherent with the new course <IR>

This means that all indicator items in aspects of social sustainability reporting as part of <IR> referring to the six capitals can be implemented within designing for new course <IR>. This aspect has a role in the implementation of the new <IR> course, namely: (i) information communication within management value with business partners, (ii) management communication within community for the value of future generations (iii) communication with stakeholders over stages of <IR> with the previous reporting stages (iv) information of human aspects within organizational social relations, in economic term, and environmental impacts of the organization, (v) the values of organizational and environmental on the reality of human relations. All of aspects of economic, social, environmental can fulfill relevance as subject matter in the <IR> course syllabus (Jones, 2010; Slaper & Hall, 2011; IIRC, 2013; GRI, 2002, 2013, 2018; Ristekdikti, 2016; IFAC, 2017). This aspect also can be used as reinforcement for the design of a course at the applying and anaysis ability stage (LSH-UGM, 2018). It can fulfill the perspective for this new course <IR> with ability of learning outcomes of intermediate graduates level (IFAC, 2017; Rufino et al., 2018; Yanto et al., 2018). This result also showed in line with facts previously (Higgins et al., 2014; Ceulemans et al., 2014; Adams, 2015; Romolini et al., 2015; Stacchezzini et al., 2016; Bernardi & Stark, 2016; Ferrero et al., 2018; Mauro et al., 2020). This empirical facts related to the level of achievement of learning outcomes, learning achievement at the secondary level (IFAC, 2017; Rufino et al., 2018). As well as competency studies related to personality, managerial competency levels (Yanto et al., 2018).

Administrative policy's implementation coherent with the new course <IR>

This means that all indicator items in aspects of administrative policy's implementation do play a role in the implementation of the new <IR> course. These administrative policy's Implementation consists of initiative for: (i) broadness transparency within stewardship for reporting of the six <IR> capitals (ii) reporting referring to all dimensions of time (short, medium and long term, as well as past, present and future); (iii) features value with focus on individual, and for organizational events specifically (iv) organizational regulation for compliance with "enabled technology" within <IR> ", (v) organizational policy to implement reporting methods, techniques

and procedures of <IR>. For this aspect in policy initiative, it can be used to support system change to strengthen the implementation for <IR> new course (Howlett et al., 1995; Hifni, 2018, IIRC, 2018, 2019).

5. Conclusion

In this section, three conclusions related to this research are presented. First, the research results are related to the objectives and benefits of the research, secondly, the test results are related to the theoretical and practical implications, and thirdly, the results of this research are in the perspective of further research.

First, the results show that organizational development aspects (strategic, technical, social and administrative) play a role in shaping the design of the new <IR> course. This shows the organizational development approach as a relevant approach in developing international accounting curricula. It showed <IR> courses have strategies, relations and administration in the context of international learning. Also there is a representation of the role of universities in a certain way in increasing the role of the institution. Provide insight for the team and management of higher education curriculum development to fulfill initiatives as institutional local wisdom in the development of higher education in an international competitive environment.

Second, the results show 2 (two) classifications of scientific facts in fulfilling the implementation of the new <IR> course. First, relevant aspects towards formation of relevant lecture materials, as well as complete achievement for the achievement of learning outcomes. This includes the relevance of aspects (i) strategic fundamental concepts, (ii) social sustainability reporting, (iii) administrative policy's implementation. Second, the results with forming aspects that are not relevant to the fulfillment of the design of lecture materials, as well as in achieving learning outcomes. It covers the <IRF> aspect, namely: (i) the strategic guiding principles, (ii) technical key requirements and (iii) technical content elements.

Third, to achieve the implementation of the <IR> course design within accounting curriculum development internationally, it needs strengthen of the administrative policy's implementation, through by : strategic guiding principles, technical key requirement, and technical content element. However, be needed further study to assess these aspects with expanded research scope.

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O/ref. 3885/ 13 July 2022

Letter of Acceptance (LoA)

Dear author (s),

This is to inform you that manuscript entitled:

“ORGANIZATIONAL DEVELOPMENT APPROACH, IMPLEMENTATION OF INTEGRATED REPORTING <IR> COURSE (A ROLE ELEVATING FOR INTERNATIONAL ACCOUNTING CURRICULUM)”

By author(s)

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has passed two reviewers with the details in the following:

[REVIEW RESULTS]

Double-blind review form (First reviewer)

Thank you for agreeing to be a reviewer. We are keen to ensuring a high standard of articles published in European –American Journals, and the manuscript that is being sent to you has been submitted after a first selection process based on the agreement of the Associate Editors. In general, the standard of manuscripts forwarded to me after the vetting is good. To this end, we would be grateful if you would, wherever possible, provide constructive feedback to enable the author(s) improve the manuscript before publication.

Please complete the table below and rate the article on the issues described. As with all double-blind review

	Please rate the following(5=excellent, 1= poor)	1	2	3	4	5
1	Appropriateness of the abstract as a description of study				*	
2	Relevance and clarity of the table and figure					*
3	Appropriateness of Methodology					*
4	Standard of English				*	
5	Relevant of the theme with the contain					*
6	Discussion and conclusion				*	
7	Reference list and footnote				*	
8	Relevance of the contribution to knowledge				*	

Decision regarding the paper

- (*) Accept the paper in its current format
- () Accept the paper with minor changes
- () Resubmit with the major changes
- () Decline the submission

Comments:

This paper is well organized and followed the manuscript guidelines of the journal to a large extent. The introduction section is good and shows the importance of the study. Literature review is adequate. Outcomes of the study are consistent with the findings. The approach used is praiseworthy. In my opinion, it should be published with no revision although implication to the research needs to be explicit.

[REVIEW RESULTS]

Double-blind review form (Second reviewer)

Thank you for agreeing to be a reviewer. We are keen to ensure a high standard of articles for European –American Journals and the manuscript that is being sent to you has been submitted after a first selection process based on the agreement of the Associate Editors. In general the standard of manuscripts forwarded to me after the vetting is good. To this end we would be grateful if you would, wherever possible, provide constructive feedback to enable the author improve the manuscript before publication.

Please complete the table below and rate the article on the issues described. As with all double-blind reviewing, any comments you make will be passed to the authors on an anonymous basis.

	Please rate the following(5=excellent, 1= poor)	1	2	3	4	5
1	Appropriateness of the abstract as a description of study				*	
2	Relevance and clarity of the table and figure					*
3	Appropriateness of Methodology				*	
4	Standard of English				*	
5	Relevant of the theme with the contain				*	
6	Discussion and conclusion					*
7	Reference list and footnote				*	
8	Relevance of the contribution to knowledge					*

Decision regarding the paper

- (*) Accept the paper in its current format
- () Accept the paper with minor changes
- () Resubmit with the major changes
- () Decline the submission

Comments:

I have now looked at the paper. The abstract, key words are OK. The paper is relevant to the theme of the journal and will contribute to academic debate. The paper is well structured and the APPROACH used for the study are sound. In my opinion, the subject matter of research problem is highly appreciable. It will surely make a contribution to the relevant field of research. The presentation of thoughts in the paper is notable. The paper should be published with no significant revision.

[DECISION]

Based on the review results, manuscript entitled, “**ORGANIZATIONAL DEVELOPMENT APPROACH, IMPLEMENTATION OF INTEGRATED REPORTING <IR> COURSE (A ROLE ELEVATING FOR INTERNATIONAL ACCOUNTING CURRICULUM)**” is **accepted** for publication in “**Budapest International Research and Critics Institute-Journal (BIRCI-Journal)**” and will be published in Volume 5, No. 3, August 2022.

Warmest Regards,



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Organizational Development Approach, Implementation of Integrated Reporting <IR> Course (A Role Elevating for International Accounting Curriculum)

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Abstract

This study aims to examine the organizational development approach in the internationalization of the accounting curriculum by designing a new course for integrated reporting <IR>. Design/methodology/approach - This study measures the strategic, social, technical and administrative aspects of the relevant course materials, and learning outcomes objectives in the design of the new <IR> course. The target population is an accounting higher education implementing entity in Kalimantan. The sample of this research entity is 150 (one hundred and fifty) respondents. Consists of 75 (seventy five) lecturers, and 75 (seventy five) students (strata 1, strata 2) in higher education accounting (public and private) in South Kalimantan Province, Indonesia. Findings: at the strategic level with fundamental concepts, at the social level with social sustainability reporting, and at the administrative policy implementation there is an influence on the implementation of the new <IR> courses. Meanwhile, at the strategic level with guidelines, the technical level with the main requirements and the technical level with content elements, it shows that these variables have no effect on the implementation of the new <IR> course. Practical Implications: Development of <IR> course design related to synergy with the complete list of courses in the accounting higher education curriculum. <IR> course design provides graduate competencies from academic, professional and social perspectives. Originality/Value - This study makes a relevant contribution, as it presents a normative model for the <IR> course syllabus design initiative in higher education accounting in an international context.

Keywords

integrated reporting <IR>;
integrated reporting
framework <IRF>;
organizational
development aspects;
implementation course
<IR>; internationalizing
the curriculum



I. Introduction

Money Leader

Until this time being, higher education in OECD countries has increased substantially, as a result of environmental changing. It need effort to achieve effective action which it requires knowledge of international trends and the practical experience of peers in other countries (OECD, 2020). However, due to the global challenge of higher accounting education (Heliar, 2013; Conrad, 2019) provides opportunities for organizations to fulfill graduate competencies (Yanto, 2016) to achieve international communication competencies. Therefore, this is important to fulfill in the development of new courses with a global reporting objective dimension that creates value over time (IIRC, 2011, 2013). Based on a view of the accounting profession with reporting relationships for integrated reporting in organizations that outlines key aspects of

international reporting frameworks (Dominic, et al., 2015). Readiness for organizational change is needed (Napier et al., 2017) through organizational development approach (Albrecht, 1983a, 2002) in developing an international teaching and learning approach. Through the fulfillment of course design through <IR> (Owen, 2013) as part of the internationalization of the accounting curriculum (Fragouli, 2020).

Functionally, the role of the curriculum in higher education entities is needed for educational institutional action. Through curriculum design, which begins with recognizing one's beliefs and values, which influence what is deemed worthy of being known and taught (A. Ornstein & Hunkins, 2009). By designing new courses (Ristekdikti, 2016) as part of developing an accounting curriculum that fulfills the clear role of accounting education entities in higher education institutions (Owen, 2013; Babajide et al., 2015). The study of curriculum aspects was put forward by showing the importance of integrated reporting as an issue in accounting education (Bouten & Hoozee, 2015). In relation to the position of the AICPA and IAESB, (Abbasi, 2016) suggested the need for further research related to the curriculum implementation phase model. Curriculum implementation has challenges in common themes, such as referring to the desire for professional development (PD), the role of colleagues, and access to curriculum resources (Nevenglosky et al., 2019). There are challenges in the internationalization of curriculum that have been associated with higher education institutions since the middle ages and continue until this time being (Leask, 2020).

Normatively, the clarity of the role of higher education accounting entities has recently been associated with the challenges of internationalization of higher education (Guerrero & Sierra, 2018). Because environmental changes have had an impact on the organization. Therefore, organizational adjustment is needed with the support of management strategies (Hartman, 2011; Tremblay, 2013, OECD, 2013). This perspective is managerial and strategic which remains in line to fulfill the balance of internal and external interests of the organization's stakeholders (Brown & Cloke, 2009). In this context, a curriculum development approach in higher education is implemented, to be able to meet internationalizing the curriculum in terms of building capacity to work with a diversity of backgrounds (Fragouli, 2020). In an effort to increase the role of the organization, at least a step is needed that includes strategic, technical, social and administrative in organizational development (Albrecht, 1983a, 2002). Using a integrated reporting (IR) for organizations can be used to achieve a value creation processes and visualise a strategy. Which involves many stages, from the first recognitive review of the value creation process to the implementation of organisational change (Ito, & Iijima, 2017). By managing the change process for the overall implementation or as part of the development of a new system (Cummigs et al., 2016), Therefore, generally the contribution of the role of universities filled with academic research can provide insight through the development of information on the practice of <IR> (Dumay et al., 2017). Through by the aspect of organizational development approach in determining what information is the learning material and its relationship (WICI, 2013) to the level of achievement of the learning objectives of the course. It imply that with the new course design <IR> was implemented, this can be a part of the development of the international accounting curriculum.

Some previous studies have shown the role of higher education entities in supporting the implementation for international curriculum through by designing of <IR> course. Fact, describing of several ways in which an aspect of internationalisation, such as supporting students' learning, is addressed through curriculum design which takes into account the international student population of many courses (Luxon & Peelo, 2009). Fact, a study of

learning outcomes using time series learning innovations in 2 years before and after implementation (Sargent et al., 2011) Studies that show the relationship between learning outcomes and competences (Akir et al., 2012; Whelan, 2017). (Abbasi, 2016) suggests the need for further research related to the curriculum implementation phase model. Facts, that imply the role of universities with their researchs within integrated reporting perspective (Bernardi & Stark, 2016; Stacchezzini et al., 2016; Dumay & Dai, 2017). Previous research (Andiola et al., 2020) describes relevant aspects which needed in fulfilling the role of higher education entities through curriculum development.

This research undertaken to complement the perspective of studies on the role of higher education entities in the development of accounting curricula internationally. Several previous studies have not provided an answer to how the organizational development approach taken can fulfill the design of an integrated reporting course with a global reporting dimension. This research is a representation of the role of the special involvement mechanism of the accounting department that carries out the teaching and learning process in the accounting field. Therefore, this research is proposed to answer the question of organizational development in fulfilling the strategic level, technical level, social level, and administrative level approach in designing the new course design <IR>. To achieve policy implementation (Howlett et al., 1995) for the new course <IR> (IIRC, 2018, 2019).

II. Research Methods

The sample of this research is 150 (one hundred and fifty) respondents. Consisting of 75 (seventy five) lecturer respondents, as well as 75 (seventy five) student respondents (strata 1, strata 2) at the Faculty of Economics, Economics Education at Public and Private Universities in South Kalimantan Province, Indonesia. We sent questionnaires to respondents regarding the implementation of the formation of the new course <IR>. The number of sample units is deemed to have met the requirements, namely the fulfillment criteria in the number of observations in the study. With a total of 30 (thirty) independent variable indicator units, corresponding to a minimum number of 5 to 10 times the total independent indicator, we have a range of relevant sample units ranging from 150-300 sample units. Therefore, the minimum amount of this sample is considered sufficient (Hair et al., 2006; Wolf et al., 2013) for requirement of the analysis and conclusions in this research.

III. Results and Discussion

3.1 Result

a. Data Description

Data of test of validity and reliability uses scale of reliability analysis with Cronbach's Alpha has validity ($r_{count} > 0,361$), and has reliable alpha Cronbach with values more than value of 0,6. Normality test result has fulfilled the assumption of normality, because the data spreads around the diagonal line and approached the direction of the diagonal line. Testing of autocorrelation symptoms has been done with Durbin Watson test (DW Test), has result the regression test with the following conditions: (1). The DW number below -2 means there is a positive autocorrelation; (2) The DW number between -2 to +2 means there is no autocorrelation, and (3) The DW number above +2 means there is a negative correlation. For heteroscedasticity test, with using SPSS graph has the residual dissemination is irregular.

b. Test of Hypotheses

We tested the research proposition with the simultaneous test and partial test as follows.

1. Determination Coefficient Test (R²)

Table 2. Coefficient of Determination Test Result (R²): Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.782 ^a	.612	.595	3.242

Predictor (Constant): X₁, X₂, X₃, X₄, X₅, and X₆

Dependent Variable: Y

Table 2 Shows of the test results of the coefficient of determination R square (R²) with a value of 0.612. This R Square is the coefficient of determination which shows the influence of correlation or the dependent and close relationship between the independent variable and the dependent variable. R Square represents how much the dependent variable is caused by the independent variable. This also shows that all the independent variables simultaneously contributed 61.20% to the implementation of the new course <IR>, and the remaining 38.80% was explained by other variables.

2. Statistical Test Results F (F Test)

Table 3. Statistical Test Results F ANOVA^b

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	2365.371	6	394.228	37.517	.000 ^a
Residual	1502.629	143	10.508		
Total	3868.000	149			

a. Predictors: (Constant), x₆, x₁, x₃, x₂, x₅, x₄

b. Dependent Variable: y

As states in Table 3 shows the calculated F value from the observation results. This value will be compared with the F table value at the level of confidence or significance at the 0.05 significance level, as the basis of simultaneous acceptance or rejection of the research hypothesis.

3. Statistical Test Results t (t test)

Table 4. Results of Multiple Linear Regression Testing
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	6.379	2.362		2.701	.008					
x1	.281	.138	.149	2.035	.044	.575	.168	.106	.507	1.973
x2	.016	.119	.010	.138	.890	.520	.012	.007	.519	1.927
x3	.010	.127	.006	.076	.940	.547	.006	.004	.467	2.139
x4	.171	.153	.093	1.112	.268	.622	.093	.058	.388	2.579
x5	.494	.145	.272	3.417	.001	.675	.275	.178	.429	2.332
x6	.720	.149	.385	4.838	.000	.718	.375	.252	.430	2.325

a. Dependent Variable: y

Referring to the Table 4, the F statistical test is calculated with F value is 37,517. For the F table value, it is obtained by calculating the numerator value (N1) = K - 1 or the number of variables - 1, and the denominator value (N2) = n - k or the number of samples - the number of variables. The calculation of the F table value of the numerator (N1) = 7-1, and the denominator (N2) = 150-7, from the calculation results obtained the numerator value (N1) 6, and the denominator value (N2) of 143 with a significance of 0.05. Based on the calculation procedure, the F table value is 2.47. Based on the observed F value obtained, it is compared with the F table value, which showed the observation F data $37.517 > 2.163$ (F table value). It shows that simultaneously all independent variables have an effect on the implementation of the new <IR> course. As states in Table 4 shows data according to the result of partial testing (t test) from independent variables (strategic fundamental concepts / SFC, strategic guiding principles/ SGP, technical key requirements / TKR, technical content elements / TCE, social sustainability reporting / SSR, administrative policy's implementation / API) towards the implementation of the new course <IR>. The t statistical test was performed at the 95% confidence level. According to (df) = 150 - 7 - 1 = 142 at the 0.05 significance level, it is known that the t table value is 1.656. The t table value is obtained with degrees of freedom (df) = n - k- 1 or number of samples - number of variables - 1 with α 0.05. The t table value at the significant level of 0.05 as the basis for acceptance or rejection of the hypothesis partially.

The research prediction model is showed in equation form of implementation of new course <IR> (INCIR) = 6.379 + 0.106 SFC + 0.007 SGP + 0.004 TKR + 0.058 TCE + 0.1785 SSR + 0.252 API + 0.3880 ϵ . According to the prediction model, it showed the implementation of the new course <IR> that is determined by each coefficient of (SFC, SGP, TKR, TCE, SSR, API). Based on the results of the modeling (Table 4), the following results are presented in partial hypothesis testing, namely:

- (1) Variable of SFC has t value of 2.035 > t table of 1.656, and a significance value of 0.044 < 0.05, hence, H_{01} can be rejected or H_{a1} acceptable);

- (2) Variable f SGP has t value of $0.138 < t$ table of 1.656, and a significance value of $0.890 > 0.05$, hence, H_{02} can not be rejected or H_{a2} unacceptable;
- (3) Variable of TKR has t value of $0.076 < t$ table of 1.656, and the significance value of $0.940 > 0.05$, H_{03} hence, can not be rejected or H_{a3} is unacceptable;
- (4) Variable of TCE has t value of $1.112 < t$ table of 1.656, and the significance value of $0.268 > 0.05$, hence, H_{04} can not be rejected or H_{a4} unacceptable.
- (5) Variable of SSR has t value of $3.417 > t$ table of 1.656, and the significance value of $0.001 < 0.05$, H_{05} hence, can be rejected or H_{a5} is acceptable;
- (6) Variable of API has t value of $4.838 > t$ table of 1.656, and the significance value of $0.000 < 0.05$, hence, H_{06} can be rejected or H_{a6} acceptable.

The multiple linear regression models from the results of this study showed a value of 6.379 as a constant for the unstandardized coefficient. This shows that if all the independent variables in this study have a value of 0, then for the implementation of the new course <IR> in the development of the accounting curriculum, it has a value of 6.379. With the correlation data, each for each hypothesis shows: coefficient 0.168 SFC, 0.012 SGP, 0.006 TKR, 0.093 TCE, 0.275 SSR, and 0.375 API. For a significant effect (SFC, SSR, and API) it shows that for each increase of each indicator partially will increase the implementation of the new <IR> course with the same value. Assuming all other independent variables in the model has a fixed value. Meanwhile, based on the insignificant influence of the variables (SGP, TKR, and TCE), then for each increase in the indicators for each variable, it will increase the implementation of the new <IR> course with the same value. Assuming all other independent variables in the model have a fixed value, but in the opposite direction.

3.2. Discussion

In this section, the main results of this study are presented to discuss each one in line with the results of testing each hypothesis. According to the results of hypothesis testing, it shows evidence of coherence of the role of grand theory legitimacy (Ratnatunga, Janek; Jones, 2012) in explaining role of theories, model and framework for research context. Then, the result of research also showed in line with the signalling theory which give point of view from the importance of close relationship between the organization and its stakeholders (Adhikariparajuli et al., 2020). Referring to the research result, it mean that both of legitimacy theory and signaling theory are fits within demonstrating of the relevant conceptual frameworks (Imenda, 2014; Nilsen, 2015) in the implementation organizational development approach (Albrecht, 1983, 2002) through by the curriculum development (Ornstein & Hunkins, 2009). Towards designing the new course <IR> (IIRC, 2018, 2019) in accounting curriculum (Babajide et al., 2015; Owen, 2013). This research result can give point of view as being exist of evidence in accounting curriculum development internationally (Ornstein & Hunkins, 2018; Fragouli, 2020). However, for these results of research, it showed, first, with the using of the strategic fundamental concept, social sustainability reporting, administrative policy's implementation has role towards perform of the new course <IR>. It can be used as a predictive model on corresponds to the development of an international accounting curriculum. Meanwhile, the others result showed of strategic guidance principles, technical key requirements, technical content elements, either as theories, model or framework that there is not fits or not coherent of towards the new course <IR> in corresponding within development of an international accounting curriculum.

a. Strategic Fundamental Concepts Coherent with the New Course <IR>

This means that the fundamental concept with its indicator items has a role in the implementation of the new <IR> course. Fundamental concepts for <IR> consist of: (i) improvement of the quality of information (ii) efficient and productive allocation of capitals (iii) accountability, Service for "new capitals" (finance, manufacturer, intellectual property right, human, social and relationship, and nature); (iv) supporting for integrated decision making, value creation over time; (v) the interdependence of each capital in reporting <IR>. This result showed fits with facts previously from (Black Sun, 2017) within well-developed business models focused on value creation. The fundamental concept items in <IRF> can fulfill relevance as subject matter in the <IR> course syllabus (IIRC, 2013; WICI, 2013; Ristekdikti, 2016; IFAC, 2017). As a capstone for the design of courses <IR> in the evaluation stage (LSH-UGM, 2018). It has fulfillment of advanced level graduate learning outcomes (IFAC, 2017).

b. Strategic Guiding Principles not Coherent with the New Course <IR>

This means that the guiding principle with its indicator items has no role in the implementation of the new <IR> course. The guiding principle items in <IRF> cannot fulfill relevance as subject matter in the <IR> course syllabus (IIRC, 2013; WICI, 2013; Ristekdikti, 2016; IFAC, 2017). Also, it can not be used as a cornerstone for course design at the evaluation stage (LSH-UGM, 2018). It does not meet the perspective of this course with advanced graduate learning outcomes (IFAC, 2017). However, according to result of this research showed fact that is in line with the empirical facts of the <IR> implementation challenges. Due to there are still many key areas for development for this aspect to make <IR> easier to implement (Black Sun, 2017).

c. Technical Key Requirements not Coherent with the New Course <IR>

This means that technical key requirements with their indicator items <IRF> do not use as a role in the implementation of the new course <IR>. The technical key requirements of <IRF> cannot fulfill relevance as subject matter in the <IR> course syllabus (IIRC, 2013; WICI, 2013; Ristekdikti, 2016; IFAC, 2017). Also, it can not be used as an introduction to the design of a course at ability to remember and understand stage (LSH-UGM, 2018). It does not meet the perspective of this course with the learning outcomes of basic graduates (IFAC, 2017). However, this implementation challenge is in line with empirical facts on key requirement aspects, such as the fact that there are many similarities between this conceptual framework and existing standards (Biondi & Bracci, 2018).

d. Technical Content Elements not Coherent with the New Course <IR>

Fact of the result of research showed that technical content elements with their indicator items <IRF> do not play a role in the implementation of the new <IR> course. The technical content elements <IRF> cannot fulfill relevance as subject matter in the <IR> course syllabus (IIRC, 2013; WICI, 2013; Ristekdikti, 2016; IFAC, 2017). This aspect is cannot be used as an introduction to the design of a course <IR> with ability for remember and understand (LSH-UGM, 2018). It does not meet the perspective for this course <IR>, with the learning outcomes of basic graduates (IFAC, 2017). This implementation challenge of technical content elements in line with fact previously that there is still needed for development within more insight into strategic performance needed, more links need between business model with content elements (Black Sun, 2017).

e. Social Sustainability Reporting Coherent with the New Course <IR>

This means that all indicator items in aspects of social sustainability reporting as part of <IR> referring to the six capitals can be implemented within designing for new course <IR>. This aspect has a role in the implementation of the new <IR> course, namely: (i) information communication within management value with business partners, (ii) management communication within community for the value of future generations (iii) communication with stakeholders over stages of <IR> with the previous reporting stages (iv) information of human aspects within organizational social relations, in economic term, and environmental impacts of the organization, (v) the values of organizational and environmental on the reality of human relations. All of aspects of economic, social, environmental can fulfill relevance as subject matter in the <IR> course syllabus (Jones, 2010; Slaper & Hall, 2011; IIRC, 2013; GRI, 2002, 2013, 2018; Ristekdikti, 2016; IFAC, 2017). This aspect also can be used as reinforcement for the design of a course at the applying and analysis ability stage (LSH-UGM, 2018). It can fulfill the perspective for this new course <IR> with ability of learning outcomes of intermediate graduates level (IFAC, 2017; Rufino et al., 2018; Yanto et al., 2018). This result also showed in line with facts previously (Higgins et al., 2014; Ceulemans et al., 2014; Adams, 2015; Romolini et al., 2015; Stacchezzini et al., 2016; Bernardi & Stark, 2016; Ferrero et al., 2018; Mauro et al., 2020). This empirical facts related to the level of achievement of learning outcomes, learning achievement at the secondary level (IFAC, 2017; Rufino et al., 2018). As well as competency studies related to personality, managerial competency levels (Yanto et al., 2018).

f. Administrative Policy's Implementation Coherent with the New Course <IR>

This means that all indicator items in aspects of administrative policy's implementation do play a role in the implementation of the new <IR> course. These administrative policy's Implementation consists of initiative for: (i) broadness transparency within stewardship for reporting of the six <IR> capitals (ii) reporting referring to all dimensions of time (short, medium and long term, as well as past, present and future); (iii) features value with focus on individual, and for organizational events specifically (iv) organizational regulation for compliance with "enabled technology" within <IR> ", (v) organizational policy to implement reporting methods, techniques and procedures of <IR>. For this aspect in policy initiative, it can be used to support system change to strengthen the implementation for <IR> new course (Howlett et al., 1995; Hifni, 2018, IIRC, 2018, 2019).

V. Conclusion

In this section, three conclusions related to this research are presented. First, the research results are related to the objectives and benefits of the research, secondly, the test results are related to the theoretical and practical implications, and thirdly, the results of this research are in the perspective of further research.

First, the results show that organizational development aspects (strategic, technical, social and administrative) play a role in shaping the design of the new <IR> course. This shows the organizational development approach as a relevant approach in developing international accounting curricula. It showed <IR> courses have strategies, relations and administration in the context of international learning. Also there is a representation of the role of universities in a certain way in increasing the role of the institution. Provide insight for the team and management of higher education curriculum development to fulfill

initiatives as institutional local wisdom in the development of higher education in an international competitive environment.

Second, the results show 2 (two) classifications of scientific facts in fulfilling the implementation of the new <IR> course. First, relevant aspects towards formation of relevant lecture materials, as well as complete achievement for the achievement of learning outcomes. This includes the relevance of aspects (i) strategic fundamental concepts, (ii) social sustainability reporting, (iii) administrative policy's implementation. Second, the results with forming aspects that are not relevant to the fulfillment of the design of lecture materials, as well as in achieving learning outcomes. It covers the <IRF> aspect, namely: (i) the strategic guiding principles, (ii) technical key requirements and (iii) technical content elements.

Third, to achieve the implementation of the <IR> course design within accounting curriculum development internationally, it needs strengthen of the administrative policy's implementation, through by : strategic guiding principles, technical key requirement, and technical content element. However, be needed further study to assess these aspects with expanded research scope.

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