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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 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) 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 (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.

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), $x_6, x_1, x_3, x_2, x_5, x_4$

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.

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 of SGP has t value of 0.138 < t table of 1.656, and a significance value of 0.890 > 0.05, hence, Ho₂ can not be rejected or Ha₂ 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, Ho₃ hence, can not be rejected or Ha₃ 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, Ho₄ can not be rejected or Ha₄ 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, Ho₅ hence, can be rejected or Ha₅ 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, Ho₆ can be rejected or Ha₆ 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 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).

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 previulusly 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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