Sustainability Of Education Process In Higher Education

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Abstract

The purpose of this study is to analyzed tensions faced by higher education in integrating sustainability into their curriculum, practices and policies during COVID-19 outbreak especially in accounting education. As we know, higher education has an important role in implementing economic, social, and environmental dimensions simultanously. During this pandemic, higher education gets greater tensions in integrating sustainability. This research used qualitative descriptive approach and single case study with several unit of analysis. This research begins with a study of sustainability integration that has been internalized in institutions, analyzing tensions faced by higher education and strategies to mitigate these tensions. We used Riau University and Polythecnic of State Finance STAN as our samples. We found that sustainability integration through curriculum, practices and policies in higher education is not fully implemented. Furthermore, while implementing sustainability higher education faces some tensions at level, change and context dimensions according to framework developed by Hahn et al, (2014). During this COVID-19 pandemic, Higher Education faces greater tensions to integrate sustainability into their curriculum, practices and policies. To mitigate those tensions, they can utilize acceptance and resolution strategies according to their respective needs and consequences

Keywords: Accounting Education; Higher Education; Sustainability; Tensions

INTRODUCTION

Sustainability is defined as an effort to maintain the environment, social, and economics (Figueiró and Raufflet, 2015; Lozano et al, 2013). Sustainability can also be defined as the use of natural resources without affecting the structure and function of ecosystems (Lankao et al, 2016). Although there is no agreed definition related to corporate sustainability, the generally accepted definition of sustainability is to meet the needs of stakeholders today without compromising the ability to meet the needs of stakeholders in the future." (Dylick and Hockerts, 2002). This concept explains that sustainability focuses on three things, namely the environment, social and economy (Lattu and Cai, 2020). All sectors must be able to balance these three components in carrying out sustainability practices.

Sustainability practices in education level were initiated by the United Nations Decade of Education for Sustainable Development (UN-DESD). The objectives are to reorientate existing education system by creating an education system that implement sustainability practices, namely

social, economic and environmental. Similar to companies, stakeholder involvement in sustainability practices creates value added for institutions. In addition, to increase public awareness, UN-DESD wants to promote sustainability practices through knowledgeable citizenry, so that sustainability practices could be internalized by all societies. To achieve these objectives, UN-DESD emphasizes that collaboration from all levels of education including higher education is highly important. Higher education should also collaborate with the informal sector in educating the community.

Sustainability integration in education can be implemented through curriculum, practices and policies (UN-DESD, 2006; Wals, 2013). Integration through curriculum by teaching the concept of sustainability in higher education either by adding stand-alone course or adding material to another courses (Khan, 2013; Wu, Shen and Kuo, 2015). Integration through practice by creating green campus environment, energy efficiency, waste treatment and reducing emissions. Integration through policy by implementing sustainable working policies. Sustainability practices in higher education play an important role in raising public awareness (Hamid et al, 2017). Higher education is a "training ground" for professionals so that it has an important role in sustainability practices (Sibbel, 2009).

Integration in the form of curriculum is to teach sustainability concept and make part of the lecture curriculum. This practice has been carried out at higher education, among others, according to Khan (2013), sustainable accounting has been taught as stand-alone courses in accounting courses in the UK, USA, Australia and Canada. Meanwhile, Wu, Shen and Kuo (2015) in Menon and Suresh (2020) analyzed the curriculum taught in management schools in Asia, finding that the main courses have included sustainable development and CSR as learning materials.

In the form of practicing, higher education could implement green campus, energy saving, waste treatment and other practices (Mohammedalizadehkorde and Weaver, 2018). Meanwhile, integration through policy can be done from the leadership by making policies to educate employees so that they can do the work by implementing sustainability practices, or broadly involve students (Murray, 2018).

The integration of sustainability has been implemented in Indonesia's higher education. Riau University has implemented sustainability integration by adding sustainable development goals to their courses and implementing green campus by conducting plant conservation around the institution. In addition, the concept of the green building and the policy not to use single-use plastic bottles in the campus environment has also been implemented by Polytechnic of State Finance STAN.

Higher education should be able to balance three dimensions of sustainability (social, economic and environment) in implementing out sustainability practices. In their implementation, this can certainly cause tensions for higher education. According to Hahn et al (2014) among the tensions faced are in the dimension of level, change, and context and higher education should determine strategies to manage these tensions. Business practices, energy consumption, and economic structure led to the destruction of the old form of the organization and became a new form of organization. These innovations lead to a conflict that results in disagreement with the transition to an organization that prioritizes sustainability (Pinkse and Groot, 2015).

Moreover, with the COVID-19 outbreak has an impact on all aspects of life (Bawono, Setyadi, Hamid, 2020). One of them are restriction of face-to-face learning (Toquero, 2020). The Ministry of Education and Culture of Indonesia through SE No. 36962/MPK.A/HK/2020 has announced has regulated online learning and working from home in order to prevent coronavirus.

The Minister of Education and Culture appealed to higher education to conduct online learning. This of course has a big impact on the learning process. As explained by Zaharah, Kirilova and Windarti (2020) that online learning is a major issue in higher education that already have online learning systems especially those that do not have such systems. Moving from conventional educational learning to virtual learning could not happen overnight (Adnan and Anwar, 2020). At the same time, higher education should also focus on the quality of learning provided and should continue to control the learning methods carried out (Crawy et al, 2020). Changing of learning process affects the internal processes in higher education, adding to the pressures that higher education faces in implementing sustainability.

This study aims to analyze tensions faced by higher education in integrating sustainability into the curriculum, practices and policies, especially during the pandemic. This study adopted a study conducted by Lattu and Cai (2020), by analyzing the pressures faced based on the framework developed by Hahn et al (2014). Furthermore, this study also analyzed strategies that higher education need to do to deal with the problem. The difference between this research and previous research is that this research was conducted in Indonesia by taking samples of vocational higher education and state higher education, as well as considering the conditions of the COVID-19 pandemic in tensions analysis.

This research was conducted in accounting education as a result of research by Aguguom, Ajayi, and Dare (2020) which stated that accounting education is very affected by the COVID-19 pandemic. The research objects are Polytechnic of State Finance STAN and Riau University. Polytechnic of State Finance STAN is one of the largest vocational higher education in Indonesia that conducts accounting education under the Ministry of Finance of Indonesia. Riau University was chosen because it has the best University accreditation Riau Province.

Furthermore, this research is expected to provide references about sustainability practices conducted by higher education. Because sustainability is a concept that is common in higher education, but only a few universities have successfully implemented it (Menon and Suresh, 2020). But, research on sustainability integration in higher education is still scarce (Aleixo, Azeiteiro and Leal, 2017). In Indonesia, several studies have been conducted such as Zahara, Kiriloya and Kindarti (2020) but only focus on online learning and not sustainability practices in general in higher education. Thus, this research is expected to be able to initiate sustainability practices in higher education in Indonesia.

RESEARCH METHOD

This research uses a qualitative descriptive approach to get a profound understanding about the topic (Vaismoradi et al, 2016). A single case study with several units of analysis also used in this research to generalize a particular case against a number of units (Gustafsson, 2017) and to be able to provide a deeper description and explanation (in-depth observation) regarding the phenomenon of the problem in this study. The research instrument are literature studies and semi-structured interviews to gather primary data and secondary data. Interviews were conducted through personal contact via telephone and were also recorded due to the limitations of this current pandemic conditions. The interview questions were adopted from research conducted by Aleixo, Azeiteiro, and Leal (2017) with several modifications adapted to the conditions of higher education in Indonesia and the objectives of this study.

The sample of this research is the Riau University and the Polytechnic of State Finance STAN. The samples taken are only those in the accounting education program as the results of research by Aguguom, Ajayi, and Dare (2020) stated that accounting education is very much

affected by the COVID-19 pandemic. The sampling criteria are universities owned by the state, consisting of public universities and vocational colleges. Polytechnic of State Finance STAN was chosen because it is one of the largest vocational colleges in Indonesia that provides accounting education. Meanwhile, Riau University was chosen because it is a university in the Riau region that has the highest accounting education accreditation. Respondents interviewed in this study adopted a study conducted by Aleixo, Azeiteiro, and Leal (2017) and Lattu and Cai (2020) with several modifications, namely:

   a. Head of Academic and Student Affairs or similar positions
   b. Head of Accounting Study Program
   c. Senior Academic Staff
   d. Final-year students
   e. Higher education alumni who have worked.

The data obtained from the interview results are then processed using qualitative descriptive analysis which will go through the stages of the coding process, data reduction, verification and drawing conclusions. This research begins with an overview of the integration of sustainability in higher education, followed by the identification of the tensions faced by higher education in integrating sustainability and its strategies. Integrative framework, a framework proposed by Hahn et al (2014), was used in this study to formulate strategies to deal with the tensions faced by higher education as research conducted by Lattu and Cai (2020).

RESULTS AND DISCUSSION
Overview of Sustainability Integration in Higher Education
Awareness of the importance of the concept of sustainability and its application in higher education has begun to emerge and develop which is further strengthened by the COVID-19 pandemic conditions that are currently spreading. In general, the respondents are aware that the concept of sustainability includes many aspects and will be carried on by the academic community, especially students, until the students graduate and work. Thus, it is important to convey an understanding of the concept of sustainability and involve students in it for a better quality of future generations as expressed by Sibbel (2009). Moreover, in this case Polytechnic of State Finance STAN is a vocational college whose alumni work in the Government so that hopefully these alumni can become agents of change related to the concept of sustainability in their respective work units.

Sustainability-related issue is closely related to education in accounting programs because accountants must be dynamic and able to adapt themselves to the times. This is as expressed by Aguguom, Ajayi, and Dare (2020) stated that accounting education is very much affected by the COVID-19 pandemic. Based on the results of interviews with respondents, it can be seen that the urgency regarding this concept of sustainability, especially for accounting education, can be seen from the presence of a special coordinator at IAI KAPd who handles Management Accounting, Governance and CSR issues as expressed by the Head of the Polytechnic of State Finance STAN Accounting Study Program.

In these two samples, sustainability has not been integrated in lecture learning in the Accounting Study Program based on the results of interviews with each of the Heads of the Accounting Study Program at both the Riau University and the Polytechnic of State Finance STAN. Integration here means the integration of sustainability in education as stated by UN-DESD (2006) and Wals (2014) which can be done in the aspects of curriculum, practice and policy.

Based on the results of the interviews, several respondents stated that sustainability was not yet a special subject nor was it included in the learning curriculum in the D4 or S1 Accounting Study Program. However, indirectly the concept of sustainability has been included in other courses at a glance. Riau University includes the concept of sustainability in an audit course. Meanwhile, at the Polytechnic of State Finance STAN, the concept of sustainability was introduced in the Management Accounting/Government Financial Management course. Of courses those practice is still not in accordance with the UN-DESD direction which requires integration in the curriculum aspects by teaching the concept of sustainability and incorporating it into the accounting education curriculum. Khan (2013) and Wu, Shen and Kuo (2015) further clarify this by revealing that the concept of sustainability integration through the curriculum can be conveyed either through individual courses or integrated with other subjects.

The concept of sustainability in higher education, although is still not prominent in the curriculum aspect, at the practical level it has started to be applied and has become the focus of attention of the higher education. For example, Riau University has collaborated with many parties including Pegadaian and alumni and made an MoU to plant fruit trees in order to green the campus along with other supporting administrative policies. Polytechnic of State Finance STAN has also started implementing a green campus by establishing a new campus building with a certified green building concept and waste bank management. In addition, there are also informal communities both at Riau University and Polytechnic of State Finance STAN that pay more attention to the environment. Thus, it can be concluded that the sustainability integration through practice has been implemented by the Riau University and the Polytechnic of State Finance STAN.

In the aspect of policy, sustainability integration has not been explicitly stated in the policies of both the Riau University and the Polytechnic of State Finance STAN. Because Polytechnic of State Finance STAN is one of the official colleges, its policies will be influenced by the policies of the parent institution, in this case the Ministry of Finance. For example, there is an efficiency program carried out by Ministry of Finance that implemented by the Polytechnic of State Finance STAN by reducing the use of plastic drinking bottles in meetings and lectures and providing places for refilling drinking water. Meanwhile, Riau University actually has also initiated sustainability-related policies which can be seen from the collaborations carried out with external campus parties and also other countries. However, regarding policies to educate employees to implement sustainability practices in their work, it is not explicitly available either at Riau University or at the Polytechnic of State Finance STAN.

Tensions Faced by Higher Education to Integrate Sustainability in Higher Education
Higher education faces a variety of different tensions in implementing sustainability, especially during a pandemic. This tension is increasing in terms of the learning system as expressed by Toquero (2020) and this is also recognized by the academics of the universities which are the samples of this study. The process of analysis and identification of the tension faced by organizations in this study uses an integrative framework that is expressed by Hahn et al (2014) which consists of tension from the dimensions of level, change, and context.

Tensions in The Level Dimension
The tension that occurred regarding the integration of sustainability in higher education during this pandemic was the conflict of interest that occurred between all parties involved with higher education. This is what later can influence decisions made by individuals in sustainability

practices as expressed by Bansal (2003). Related to curriculum aspects, students felt the need to know the issue of sustainability both in terms of theory and implementation. In fact, in higher education this concept is not included in curriculum and not all of the lecturers have sufficient knowledge related to sustainability.

Regarding aspects of sustainability practices, respondents apparently have a need for environmentally friendly campus and to involve with environmental-related activity. But there are inadequate provisions on campus about that. As a result, students take the initiative themselves to join informal communities with external parties on campus. This is a special pressure, especially during this pandemic, due to physical and social restrictions. In the aspect of sustainability policy, there has been no internalization from the higher education, especially regarding the concept of sustainability for the academic community. Currently, higher education has its own tension during this pandemic to be able to maintain the sustainability of the learning process by establishing policy about online learning process. However, the related policies were not always responded well by students due to technical obstacles from the student's point of view. The bureaucratic system that runs in the organization also becomes the biggest tension and challenge for the organization because the bureaucratic administrative procedures must be carried out correctly to get the desired output. The bureaucratic needs to plan the government program thoroughly and centralized policy make it relatively difficult to initiate a policy related to sustainability in an impromptu manner. This will affect the sustainability of higher education because they can't meet stakeholder needs immediately.

In curriculum aspects, the existence of a bureaucratic system that must be adhered to adjusts to the curriculum cannot be done as simply and quickly as possible. Therefore, the response to the needs of students and other stakeholders for teaching needs in the curriculum cannot be done immediately. Likewise, when going to practice an environmentally friendly campus, there are procedures that must be followed in order to implement it. When drawn at the policy level, higher education leaders must of course follow the provisions of the Central Government, in this case the Ministry of Education and Culture, and submit suggestions before issuing a policy.

Tensions in The Change Dimension
Another tension faced by higher education as we all know during the COVID-19 pandemic is the shift in learning methods that were originally carried out offline to being implemented online. The integration of sustainability in the curriculum aspect under this tension has more effect on the learning delivery component which requires a lot of adjustments. As stated by Zaharah, Kirilova and Windarti (2020) online learning methods are a major issue in higher education. This of course raises many new challenges during its implementation, starting from preparing the infrastructure used in the online distance learning system, the process of delivery of online learning in the academic process, variations in online learning, and maintaining the integrity of students for assignments and exams. Even so, this policy must still be implemented because it is a centralized policy of the Government. The positive side of online learning method that has been mentioned by one of the respondents is paperless activities with the digitization of documents related to learning process.

Another tension that dominates in higher education is the need for higher education academics who are ready to adapt quickly, especially in this pandemic, to face changes as expressed by Sammalisto, Sundström and Holm (2015) regarding the importance of the role of faculty and staff in sustainable practices. Due to the ignorance and lack of understanding on the

part of the academic community regarding this sustainability issue, the attitude that has been raised tends to be less caring and even resistant and not ready to face the changes that occur. This is in line with the research expressed by Pinkse and Groot (2015) which states that innovation will cause conflict towards a sustainable organization. In addition, the provision of adequate technological infrastructure and qualified human resources in the technology sector is also needed to be able to deal with the changes that occur because this is still deemed inadequate according to the several respondents.

Tensions in The Context Dimension
In the context dimension, something quite unique happened at Polytechnic of State Finance STAN, which is one of the official colleges. Unlike Riau University, which is a regular state university, Polytechnic of State Finance STAN, which is an official college whose graduates are projected to work in the State Ministry/Institution. Therefore, Polytechnic of State Finance STAN needs to adjust the program and curriculum that is structured to meet the competency needs of its users, namely the State Ministry/Institution. This is certainly a challenge in itself because meeting the needs of this user must also be adjusted to the short-term plans and medium-term plans that Polytechnic of State Finance STAN has which are also heavily influenced by the current pandemic conditions. Another tension that arises as a consequence of official colleges is that Polytechnic of State Finance STAN must always follow the provisions and harmonize its policies with its two parent agencies, namely both the policies of the Ministry of Finance and the policies of the Ministry of Education and Culture.

Another thing that was also conveyed by respondents regarding the tensions faced by higher education in implementing sustainability is related to work and financial programs which of course will greatly affect aspects of the curriculum, practices, and policies in integrating sustainability in higher education. Programs and initiatives in higher education have become constrained and cannot fully implemented during the pandemic period due to physical and social distancing. In addition, the higher education basically does not yet have a structured activity program to promote sustainability in higher education. Another thing of concern regarding the continuity of online learning in higher education is the availability of data networks through data packet services that must be borne by students. This is of course become a concern of the campus by a budget relaxation policy in the short term. On the other hand, currently there is a budget efficiency policy that is being implemented within the scope of government. So, this is quite a complex matter in higher education.

Strategies for Managing Tensions to Integrate Sustainability in Higher Education
As a subsequent process after identify the tensions, higher education must also be able to determine strategies to deal with these tensions (Lattu and Chai, 2017). Based on the integrative framework proposed by Hahn et al (2014), there are an acceptance strategy and a resolution strategy which can be used as an alternative strategy. Table 1 contains a summary of the strategies that higher education can use in responding to tensions related to integrate sustainability issues during the COVID-19 pandemic.

Basically, for every tension an acceptance strategy and resolution strategy can be applied. However, the resolution strategy was quite relative difficult to implement by Riau University and Polytechnic of State Finance STAN. This is due to the basic characteristics of the two universities which are state universities so that they are bound by various formal provisions in managing their organization. However, for the overall strategy given, the very important thing that becomes the

foundation for this strategy to be implemented is due to the commitment and attention of higher education leaders to the implementation of sustainability integration in higher education and the tensions it faces.

Strategies for Managing Tensions in The Level Dimension

The strategy that can be used to manage the conflict of interest between higher education and its stakeholders, is to increase the culture of transparency and increase the effectiveness of communication channels between stakeholders as an acceptance strategy. Thus, stakeholder expectations and objectives can be identified and communicated.

Meanwhile, the separation strategy can be carried out by holding regular meetings with representatives of each stakeholder separately. Then the results of the meeting can be escalated to the next stage by holding a joint meeting to discuss current and future issues related to sustainability in higher education. A synthesis strategy that can be done is to form a special task force that manages stakeholder relations, a kind of public relations division of higher education that handles and communicates all matters related to higher education stakeholders. This is important because as stated by Dylick and Hockerts (2002) sustainability is a condition when stakeholder needs can be met both now and in the future.

Another strategy that can be carried out at a technical level is by updating the curriculum in the Accounting Education program so that it can meet the needs of students both from the theoretical and implementation side by involving all of the stakeholders of higher education as expressed by Sibbel (2009). Higher education can also open a call for papers on topics related to sustainability and provide an incentive to broaden the sustainability perception of academic communities. Another effort at the practical level related to the implementation of integration of sustainability is the need for more stringent provisions related to environmental management and preservation in higher education to improve academic community awareness. Regarding to policy aspects for sustainability integration in higher education, one of the things that can be done is by following sustainability standards both national and international and participating in sustainability reporting.

In the second tension, namely bureaucratic procedures and binding formal provisions in higher education, an acceptance strategy that can be carried out is by socializing procedures (SOPs) and other formal provisions that are packaged creatively and straightforwardly to allstakeholders. Nowadays, with the variety and intensity of the use of social media, socialization can be packaged with varied and creative channels and media. Separation strategy that can be done is to conduct discussions in the scope of higher education regarding the existing bureaucratic procedures and then ask for approval from the authorities to be able to have their own authority in managing bureaucratic procedures regarding matters related to sustainability issues in higher education. Meanwhile, the synthesis strategy is to update and propose changes to the business process towards a more sustainable higher education and to decentralize several policies that can be implemented independently at lower unit levels.

Table 1. Strategy for Managing Tensions to Integrate Sustainability in Higher Education

Tensions	Acceptance Strategies	Resolution Strategies	
		Separation Strategies	Synthesis Strategies
Conflict of interest between higher education and its stakeholders	Increase a culture of transparency and increase the effectiveness of communication channels between stakeholders	Hold regular meetings with representatives of each stakeholder separately then jointly meet	Formed a special task force that manages stakeholder relations
Bureaucratic procedures and binding formal provisions in higher education	Disseminate procedures (SOP) and other formal provisions that are packaged in a creative and straightforward manner to all stakeholders	Conducting discussions in the scope of higher education then asking for approval from the authorities to be able to have their own authority in managing bureaucratic procedures	Updating and proposing changes in business processes towards a more sustainable higher education and decentralizing several policies
Implementation of qualified online learning methods	Prepare the infrastructure independently for implementing online learning methods that run simultaneously with its implementation	Temporarily deactivate lectures to prepare online learning methods. Then reactivate the lecture when the system is ready	Collaborating with third parties and providing training for the entire academic community to manage online learning
The need for adequate human resources and technology	Internalizing technology and sustainability practices in higher education to the entire academic community	Provide training and channels for the entire academic community to discuss sustainability technology and practices	Issued policies related to change management and internal organizational strengthening and implementation of sustainability practices
State universities vs official universities	Increase cooperation and more effective lines of communication with the parent Ministry	Disclose problems faced in official college forums and convey them directly to the parties concerned	Be actively involved in official college forums or other higher education forums and always keep up with changing trends

Tensions	Acceptance Strategies	Resolution Strategies	
		Separation Strategies	Synthesis Strategies
Higher education work program vs budget efficiency	Conduct regular meetings with all the academic community to discuss work plans and progress and to implement efficiency policies	Express problems regarding efficiency in various forums to be able to obtain solutions to the obstacles faced	Develop internal policies that help coordinate and deal with pressures related to budget efficiency and management of performance plans

Source: Author's analysis (2020)

Strategies for Managing Tensions in The Change Dimension
An acceptance strategy that can be done to mitigate the quality of online learning methods is to independently prepare the infrastructure for implementing online learning methods that run simultaneously with the implementation of learning. This learning by doing strategy is a step that is efficient enough to accelerate the execution of any program without the need to delay until everything is complete. This is what higher education in Indonesia is currently doing with all the risks that occur. If higher education wants its online learning method to run smoothly, a separation strategy can be taken by temporarily deactivating lectures to be able to better prepare comprehensive online learning methods. After that, lectures can be reactivated after all the infrastructure is ready. Higher education can also take a synthesis strategy to overcome this tension by collaborating with third parties and providing training for all human resources to manage online learning without disabling lectures. Thus, online learning methods can be implemented well. Cooperation is the main key in this matter as expressed by Sammalisto, Sundström and Holm (2015) and Figueredo and Tsarenko (2013) regarding sustainability practices which also must include cooperation from all parties so that there must be communication and institutionalization to the entire academic community and students.

The next tension faced, namely the need for adequate human and technological resources, can be overcome by carrying out an acceptance strategy, that is internalizing the practice of sustainability in higher education to the entire academic community. Internalization can be done in various forms, such as socialization, workgroup, casual talk, and so on. In addition, the use of international standards in education can also be done to raise awareness and qualification of the academic community. The separation strategy that can be done for this tension is to provide training and communication channels for the entire academic community to discuss the use of technology and sustainability practices in higher education so that they become more competent in this regard. Then, the synthesis strategy can be carried out by issuing leadership policies related to change management and internal strengthening of the academic community as well as implementing sustainable practices during the pandemic that can be done in collaboration with the IAI KAPd.

Strategies for Managing Tensions in The Context Dimension
The strategy for the tension that is difference between state universities and official universities is intended only for official universities in accordance with the context and scope due to the differences in characteristics between the two. The accepted strategy that can be done is to increase cooperation and more effective communication channels with the parent ministry, in this case for Polytechnic of State Finance STAN is the Ministry of Finance and the Ministry of Education and Culture. This is necessary so that the internal policies adopted by Polytechnic of State Finance STAN can be in line with the provisions of the parent ministry. On the other hand, the separation strategy that can be implemented is to reveal the problems faced in the official higher education forum and convey it directly to the relevant authorities, in this case the parent ministry. Furthermore, a synthesis strategy that can be taken is to be actively involved in official higher education forums or other higher education forums and to always keep up with emerging trends so that higher education can always follow developments in the field of higher education related to sustainability.

The next tension, namely higher education performance plans that intersect with budget efficiency can take an acceptance strategy, namely holding regular meetings with all the academic community to discuss work plans and developments and to implement efficiency policies. Thus, coordination and communication can be maintained in its implementation and if there are things that need to be improved, follow-up can be taken immediately. Meanwhile, the separation strategy can be in the form of expressing problems regarding efficiency in various official official forums to be able to obtain solutions to the obstacles faced. Then, the strategy synthesis can be done by developing internal policies that help coordinate and overcome tensions related to budget efficiency and management of performance plans.

CONCLUSION
Sustainability is an important issue especially at the higher education level that organizes accounting education that has not been fully realized and mitigated by the higher education. This can be seen through by the sample of higher education in this study, both in the aspects of curriculum, practices, and policies that still do not fully reflect the implementation of sustainability integration in organizations with the direction of UN-DESD.

The outbreak of the Covid-19 pandemic in Indonesia has also increased the tensions faced by higher education and forces higher education to develop or improvise their strategies to be able to deal with changes and to bring up sustainability issues. This is where the important role of higher education leaders is to be able to oversee change management in the campus environment and also the academic community. In addition, cooperation with all stakeholders is also very necessary to be able to provide support for integrating sustainability and to be able manage the tension faced by higher education properly. By using an integrative framework, this research formulates a strategy to deal with the tensions, both the accepting strategy and the resoluting strategy that can be used by higher education, of course according to their respective needs and consequences.

This research is a development of the study conducted by Lattu and Cai (2020) by broadening the tensions identified from the respondents. This study also examines new and

more specific aspects by analyzing the implementation of sustainability integration in higher education on curriculum, practices and policies. There are many limitations in this study, foremost because the subjective perception of qualitative descriptive method and also limited sample. Therefore, further research could use a different research method, larger sample size and supplemented by private higher education clusters to be able to get diverse results.

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