

**Nexus Between Sustainability Learning and Pro-Sustainable Behavior:  
A Case of Sri Lankan Employees with  
Professional Accounting Background  
[A Concept Paper]**

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Sustainable development that balances economic, social, and environmental concerns is seen as a key requisite for the future survival of life on our planet, as we know, and there have been fervent calls in the past for global education systems to support knowledge, skills, and competencies that lead to such behavior. Yet, there is a paucity of research on how sustainability development objectives are incorporated into learning and whether such efforts have yielded the desired outcomes. In recent times, accounting professionals have been drummed up as sustainability champions in businesses where they are expected to not only focus on their traditional accounting duties but also create and link internal systems and processes to ensure that sustainability matters are measured and managed to support the business objectives of their firms. This study draws on Ajzen's (1991) Theory of Planned Behavior to elucidate pro-sustainable behavior by identifying such behavior to depend on three dimensions i.e., personal attitude towards a particular behavior, normative beliefs, and motivation to comply, and their belief in the ability to control their performance. Moreover, the study expects such pro-sustainability behavior to be supported by complex knowledge and skills acquired through formal sustainability learning detailed through five competencies – system thinking, anticipatory thinking, value thinking, strategic thinking, and interpersonal competencies. In particular, the present study aims to investigate the relationship between competencies developed through sustainable learning initiatives and their subsequent influence on the pro-sustainable behaviors of accounting professionals covering all three sustainability components i.e., pro-environmental, pro-social, and pro-economic behaviors.

**Keywords:** *Pro-Sustainable Behavior, Sustainability Accounting, Sustainability Learning, Theory of Planned Behavior*

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