Integrating sustainability into the accounting and business curriculum: A reflection

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Abstract
The challenge to embed sustainability into the formal curriculum has been huge. We suggest that academics encourage students to become familiar with the sustainable business model, rather than to accept that the purpose of business is simply to maximise shareholders’ wealth as suggested by neoclassical economics. The students of sustainability need to be helped to critique the dominant neoclassical economics paradigm and consider its alternatives.

We argue that students need to recognise that “good living” in contemporary society requires the adoption of a sustainable business perspective by business managers. The paper contributes to the discussion needed to understand what sustainability skills are required by managers; tertiary education program may need to change to develop these skills.

Key words: sustainability, education, corporate social reporting, ethics.

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1. Introduction

Sustainability is emerging as a megatrend, affecting policy at all levels of government, corporate strategy, consumer decision-making and education (Lubin & Esty, 2010; von der Heidt & Lamberton, 2011). Businesses as major polluters and consumers of natural resources often behave unsustainably and, therefore, are an essential component of a sustainable solution (von der Heidt & Lamberton, 2011). With financial resources and innovative capacity, business is well placed to drive progress towards sustainable solutions, particularly when managers have the requisite education and motivation to implement such practices (Bridges & Wilhelm, 2008).

The most often cited definition of sustainable development is that provided by the World Commission on Environment and Development (1987):

Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs... Development involves a progressive transformation of economy and society... but physical sustainability cannot be secured unless development policies pay attention to such consideration as changes in access to resources and in the distribution of costs and benefits. Even the narrow notion of physical sustainability implies a concern for social equity between generations, a concern that must logically be extended to equity within each generation (p.43).

Alongside the concept of sustainability has emerged the concept of Corporate Social Responsibility (CSR). Doane (2005) notes:

CSR is a term describing a company’s obligation to be accountable to all its stakeholders in all its operations and activities. Socially responsible companies consider the ramifications of their activities on communities and the environment when making decisions (p.2). Sustainability, like corporate social responsibility shapes long term competitive advantage (Adams, 2002; Kelly & Alam, 2009; Parker, 2010); and an organisations increased ability to attract high quality employees (Hargroves &
Smith, 2005). To assist with transition to sustainability, business will require employees to have a new skill set focused on sustainability. A central place where these employees can gain this new skill is as part of their university education.

Gray et al., (1994) and Puxty et al., (1994) examine issues underlying conventional accounting and business education and offer suggestions to overcome some of the problems they perceive as leading accountants to avoid questioning the status quo. An educational programme which embraces sustainable development will tend to encourage questioning and deeper learning. According to Matthews (2001), deeper learning takes students beyond passively accepting ideas to interacting with the learning process. This leads to critical thinking. Sustainable development courses encourage this approach to learning.

This paper is structured as follows. Section 2 of this paper discusses the background changes required in the business environment. Section 3 provides a discussion of the purpose of accounting in a sustainable business environment. Section 4 discusses role of accounting in society with sustainable development and section 5 draws on accounting education on sustainability and methods of assessment. Section 6 provides conclusions.

2. Background Changes in the Business Environment

The global financial and economic crisis has affected education, not only in terms of threats to budgets and learning opportunities, but also in terms of the very purposes of education. Education is asked to respond to the changing realities around us as well as prepare for and contribute to a different future (United Nations Educational Scientific and cultural Organisation, 2010). The United Nations system sees an alternative future involving a “green economy” with education for sustainable development as the best educational framework for addressing climate change (United Nations Educational Scientific and cultural Organisation, 2010). Education for sustainable development is transformative and aims to influence education towards effectively addressing global challenges. Accounting and business education have key roles to play in the advent of a sustainable approach to decision making in society (Gray & Milne, 2002; Bebbington, 1997; Ferreira et al., 2010; Parker, 2010; Adams, 2002).

The business environment itself has changed enormously during the 20th Century. Multi-national corporations (MNC) have evolved. There were
possibly none in 1900 but many evolved in the 20th Century. Utting (2000) notes, “The revenues of just five corporations are more than double the GDP of the poorest 100 countries” (p. 1). There are now huge MNC that control billions of dollars worth of accumulated assets and influence the global environment in which we live.

In the 20th Century, many academics and business people appeared to know, the purpose of all business corporations:

...there is one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud (Friedman, 1970, p. 125).

Milton Friedman was an eminent professor of economics, and a US governmental ‘business advisor’, for much of the latter half of the 20th Century. Friedman won the Nobel Prize for economics in 1976. His influence on defining the role of business in society was immense and many people accepted his position uncritically. However, in more recent times the problems that have been caused by this approach to business activities have become apparent (see below). Notwithstanding this, many accounting and business textbooks published in the latter half of the 20th Century were modelled around the idea that profit maximisation was the purpose of business management (Kelly & Pratt, 1994).

As the second half of the twentieth century progressed, people at the United Nations (UN) became aware that, on a global scale, business operations were adversely affecting the quality of life of many people on earth. In 1983 the UN created the ‘World Commission on Environment and Development’ (WCED) under the chairpersonship of Gro Harlem Brundtland who had been the first female Prime Minister of Norway. WCED published its report entitled ‘Our Common Future’ in 1987; it is commonly referred to as the ‘Brundtland Report’. It makes the case for a paradigm shift in the way that business is carried out, in order that the viability of our world is sustained.

In 1992 the UN organised an ‘Earth Summit’ in Rio de Janeiro. The summit had representatives from 172 governments attend and they signed up to ‘Agenda 21’, a document describing how business practices must change in order to aid the development of a healthier planet for generations to come. It was agreed that a massive educational programme was required to alert the world’s
population to the threats being created by ‘poor’ decision making, directed at immediate ‘value creation’, throughout the world.

In 2002 a further ‘Earth Summit’ took place in Johannesburg. One objective of this summit was to assess the progress on ‘Agenda 21’ since 1992. The UN commissioned a group of scientists (Doering et al., 2002) to report on the state of the world to those attending. The report evidenced that there remained much room for improvement. The report was extensive but the following brief excerpts illustrate its ‘mood’:

- Nearly 26,000 plant species, more than 1,100 mammals and 1200 birds, 700 freshwater fish, and hundreds of reptiles and amphibians are threatened with extinction (p. 33).
- The world is 78% poor, 11% middle income and 11% rich (p. 13).
- More than half the world’s citizens have never used a telephone, 7% have access to a personal computer and only 4% have access to the Internet (p. 45).

The 2002 summit concluded with the signing of, ‘The Johannesburg Declaration on Sustainable Development’ and agreement that more education in the area of sustainability was urgently required on a world scale. The ‘Declaration’ provided a number of goals which, if fulfilled, would help the global societies make large steps towards sustainable business.

We recognize that poverty eradication, changing consumption and production patterns, and protecting and managing the natural resource base for economic and social development are overarching objectives of, and essential requirements for sustainable development.

However, progress towards these goals has not been good. The UN commissioned further scientific research at the start of the 21st Century in to the state of the planet. ‘The Millennium Ecosystem Assessment Report’, completed in 2005, reported that:

Over the past 50 years, humans have changed ecosystems more rapidly and extensively than in any comparable period of time in human history, largely to meet rapidly growing demands for food, fresh water, timber, fiber and fuel. This has resulted in a substantial and largely irreversible loss in the diversity of life on Earth..... The
changes that have been made to ecosystems have contributed to substantial net gains in human well-being and economic development, but these gains have been achieved at growing costs in the form of the degradation of many ecosystem services, increased risks of nonlinear changes, and the exacerbation of poverty for some groups of people. These problems, unless addressed, will substantially diminish the benefits that future generations obtain from ecosystems.

15, out of 24, of the ecosystem services examined for the Millennium Ecosystem Assessment were found to be being used unsustainably. If the destruction of the environment and the gross deprivation of individuals were happening locally, then local people would probably address the problems, but problems that are being created on a global scale remain unseen by most people; they are easily left unaddressed. This provides the accountancy profession with a wonderful opportunity to demonstrate its value.

In 1999 the United Nations joined with Ceres (a non-profit organisation based in Boston, which is dedicated to improving sustainable accounting practices) to develop and publicise a ‘Global Reporting Initiative’ (GRI) for organisations to employ in reporting their sustainability performance information. The resultant GRI organisation released its first guidelines in 2000. The GRI has continued to evolve; GRI3 is currently in circulation. We believe that all business organisations must become aware of the issues discussed in the GRI and ensure that these issues are addressed by their evolving MCS.

One of the present authors was fortunate to be sponsored by the New Zealand Institute of Chartered Accountants (NZICA) to attend the World Congress of Accountants (WCOA) last year; the theme was ‘Sustaining Value Creation’. WCOA commenced with a video message from the Prince of Wales, he stated:

...with over a billion people with no access to drinkable water and living on less than a dollar a day, we are consuming every year thirty per cent more of the planet’s natural resources than it can renew..... it is vital that we have better information – about the economic value of Earth’s eco-systems, about the sustainability of the organizations we work for, invest in and depend upon, and about the products and services we buy and use.

He went on to say:
The future is intrinsically uncertain and therefore risky, with the result that future outcomes tend to be discounted by accountants, businessmen, governments and other decision makers. This reinforces our present damaging and, indeed, very possibly ultimately calamitous emphasis on the short-term... Better information has to be at the heart of the answer; better information about the broader and longer term consequences of our actions..... As accountants it is your role and responsibility to provide the better systems and information which are so urgently needed.

The Prince established an Accounting for Sustainability Project in 2004 to help provide this better information. In 2008 the project helped establish the ‘Accounting for Sustainability Forum’ (A4S). It is an international grouping of accounting bodies, and others, willing to collaborate in achieving a common approach to accounting for sustainability. In August 2010 A4S teamed with GRI and others to create the ‘International Integrated Reporting Committee’ (IIRC). It plans to publish a global framework for use. This will reflect each organisation’s strategic objectives, governance, and business model; it will integrate both financial and non-financial information.

‘Accounting and Business for Sustainability’ is an evolving process that has gathered support from many organisations around the world. Some of these have become committed to producing sustainable business reports, then have gone on to insist on their suppliers taking on sustainable practices in the way they do business. ‘The Warehouse’ in New Zealand is an example of a large organisation that is insisting on its suppliers adopting sustainable business practices. Wal-Mart in the US, and Tesco in the UK, are also demanding that their suppliers adopt sustainable business practices. Thus the need to act sustainably, and produce sustainability reports, will become necessary not only for large organisations but also for the smaller organisations that supply goods and services to them. This development should be welcomed because, if the planet is to survive it is essential that we adopt a more sustainable way of doing business; it is the ‘right’ thing to do. The next section examines the purpose of accounting, and education, in a sustainable business environment.

3. Purpose of Accounting and Business Education in Sustainability

The majority of graduates from accounting and business programmes have been exposed to the code of practice issued by professional accounting bodies through introductory courses in financial accounting and auditing. However,
this is insufficient to shape them in an understanding of broader philosophical matters (Matthews, 2001).

One way to encourage change is if the relevant professional bodies make explicit recommendation for the incorporation of sustainable development matters (Gray & Collison, 2002). Wylie (1995) in the broader context of humanities and the social sciences argued that there is a need to:

...convince key groups of employers, lead bodies and professional organisations that environment-related skills are valuable. Until this has been accomplished the curriculum in some areas will be redirected towards environmental competence (Wylie, 1995, p.5). The only place where sustainability issue could be given the deep attention they demand is in the universities.

Education should enable students understand broader philosophical matters so that they can lead good lives. By “good lives” it is meant that learners should be equipped to become good citizens (people who act towards others, and with regard to our shared environment with decency and respect) and that they should be equipped to live lives that are good (lives of meaning, purpose and fulfilment).

The learner is a human being of equal moral value to us. Whatever we do in the name of education, every policy and practice that we design and undertake must respect that value. This means respect for learners’ potential to be good human beings and respect for their rights, equal to our own, to flourish (Kelly & Alam, 2009). They have the right to live good lives as defined by them; to attempt to fulfil themselves in their own best ways. To the extent that we fail to give this respect, we treat people as tools, as things, as human resources to be used for ends other than their own.

Education for sustainable development and CSR needs to inhabit all areas of established learning in society. Sustainability is imperative and needs to be extended in society’s educational systems. This requires fundamental shifts in the educational context of many business schools. Sustainability regimes require people to care about their fellow human beings and the rest of the world they live in (Kelly & Alam, 2009).
A sustainability development course in accounting and business is seen as an appropriate place for remedial course in ethics. This can aid three of the goals of accounting and business ethics education set by Loeb (1988):

- Recognise issues “that have ethical implications” (Loeb, 1988, p.322). For example, the way in which corporations manage social and environmental resources;
- Developing “a sense of moral obligation’ or responsibility (Loeb, 1988, p.322). For example, understanding the significance of corporate accountability to society; and
- Setting the stage for a change in ethical behaviour (Loeb, 1988, p.322). For example, becoming aware that other living things have importance, and potentially rehumanising the student’s view of accounting.

The current accounting and business curriculum is predicated on an egocentric approach, on the assumption that if the individual’s self-interest is maximised, then the whole society benefits. This viewpoint is consistent with neoclassical economic theory which has had a major influence on traditional accounting and business education. Matthews (2001) points out that in the dominant economic system, actions are judged by their consequences, and thus ‘a profitable action is a good action’ (p.340). The effects of corporate action on environment and society are generally not seen as part of the responsibility of management. Implicitly, profitability and growth are assumed to benefit the whole society. The next section examines the role of accounting and business in society with sustainable development.

4. Role of Accounting and Business in Society with Sustainability Development

Many students of accounting and business are not required to examine the role of their discipline in the wider society (Kelly & Alam, 2009; Matthews, 2001). Any consideration of professional bodies’ role is limited to a discussion revolving around codes of conduct produced by those professional bodies. Students should be required to go beyond this position and consider concepts such as the social contract of business with society (Donaldson, 1982; Matthews, 2001).

Some people may not find much meaning in their lives (see Pauchant, 1995). There are large numbers of officially recorded suicides in the western world.
There are problems of alcohol and drug abuse, suggesting a high degree of rage out there. We pay for this in emergency wards and our medical bills, on our roads, and in our homes (Kelly & Alam, 2009). We build new corrective facilities, worry about funding of our social agencies, and make counsellors available wherever we can.

The Parliamentary Commission for the Environment (2004) notes that:

Existing education system can therefore present a dilemma for sustainability. They often support existing social practices and ideologies that are dominant in society. In a society that is operating in an unsustainable manner, unsustainable systems and ways of living can simplify be ‘transmitted’ from one generation to next (pp.40-41).

This is not what education should be about. Nations that endorses that this is the education would be surprised if they experience a high level of social pain and human wastage. In dismay, one may wonder how to fund more counselling, and social workers. What do we expect if we do not help people to seek out and enquire into the possibilities of life, the consequences of good and bad character and how learning affects that?

Loyalty, courage, nature of good friendships, living for simple pleasures and for purposes larger than oneself are things that people need a chance to investigate and evaluate for themselves (Kelly & Alam, 2009). People need the opportunity to consider the nature of the “good society” that would enable them best to flourish. Some management scholars have an appreciation of what is wrong with education. For instance, Naisbitt & Aburdene (1985, p.120) state:

Today’s education system- the one some reformers want to elevate to a level of excellence – was never meant to serve the needs of today’s information society; it was custom-made to fit the industrial society-a time when it made sense to treat everyone the same. Individuality, creativity, the ability for one’s self the values we treasure now were hardly considered assets on the assembly line or even on the executive suite. Were we to, in effect, freeze our children in the educational paradigm of the industrial society we would condemn them to being as ill-equipped to function in the information society as their grandparents would be. We must ask ourselves, ‘what would education look like if we were to invent it right now? What skills does the information society demand of its members?’
Management scholars, business leaders, economists and politicians will not get the society they dream unless they confront the fundamental, structural, educational issues that stand in the way. The role and status of the accounting and business discipline and profession may be threatened if the needs of society are not met. Broadening students’ understanding of accounting and business in its social function can encourage creativity amongst students in relation to changes necessary to help mitigate socially and environmentally damaging activities.

Hines (1988) illustrated the nature of the social constructions inherent in mainstream financial accounting and business. She encouraged readers to realise how much accounting we take for granted without realising that it shapes reality. As accounting is socially constructed discipline (Hines, 1988), organisational legitimacy needs to be maintained, in part through the accounting function. Through sustainable development education in accounting and business, students should be exposed to challenges to the conventional role of accounting and business and should be able to confront whether organisational legitimacy is maintained by expanding role in new territory.

Lockhart and Matthews (1999, p.17) suggested that if society expects an expanded role from accounting profession, and if ‘these expectations are not met, then society may sanction another professional group to fill the gap.’ Students need to be also introduced to the work of critical theorists who have argued that accounting and business is not value free and favours the side of capital in disputes with labour (Tinker, 1985). As part of educational process, students need to look at both sides of an argument and tackle challenging issues.

Humans have craved certainty and the wish to be able to control their environment throughout history and this resulted in the ‘modern’ philosophical view of the Western world that developed from around the 17th Century and continued through the 20th Century (Longstaff, 1992). This view of the world suggests that we base our decisions on what we know for certain, and generally suggests that there is little room for ‘feelings’ and ‘emotions’ in the decision making arena. This ‘scientific’ approach to decision making has allowed the development of: cars, airplanes, space travel, computers, medical advances and many other benefits.
As Longstaff explains this surrender of decision making to ‘calculative rationality’ has also informed business decision making. He provides an example involving Ford Motor company:

...the company conducted a cost-benefit analysis to determine whether or not to rectify a design fault in a vehicle. The Ford Pinto was known to be susceptible to exploding when rammed from behind. Executives sought to calculate the cost of paying damages for loss of life and for injury and then compare it with that of giving effect to a new, and safer, design (ibid, p. 7).

If we convert all the variables in our decision models to numerical values, and if we accept that there is only one overall objective for business, to maximise profits, it creates an environment for senior management in which to make decisions that is certain in terms of the figures shown. However, so much may be missing from such models. It is possible to maximise profits while destroying the Earth, if we adopt this narrow approach to business practices.

Furthermore, choosing to make decisions that are free from emotion is perhaps not possible. Kelly & Walker (2008), relying on evidence provided by Damasio (1994), suggests that:

... the view of rationality that dominated the Enlightenment was one in which emotion was entirely excluded. It has been assumed ever since that emotion contaminates reason but this was never Aristotle’s view and he has the support of recent work in neuroscience... in patients with frontal lobe brain damage... while their rational capacities survived intact they were unable to make decisions and... [they exhibited] exceptionally poor judgement in their daily lives. What they were missing was the emotional content of cognition... Fear, anger, disgust and shame all play their part in guiding decision making and, far from detracting from rationality, emotional content is necessary to complete it (p. 79/80).
Elkington (1997) introduced the idea of businesses becoming responsible for not only their “bottom line” profitability but also the effects of their activities on the social and environmental “bottom lines” of our world; thus the Triple Bottom Line (TBL) approach to management decision making was born. At the time Elkington’s ideas were ground-breaking to many who had to struggle to decide how they might give space to the effects of their business decisions on their social and environmental surroundings as well as their profitability. We believe that currently most managers and academics with an interest in sustainable business practices, while being grateful to Elkington for broadening the vision of many managers, hope that new accounting education will be active over many more than three areas. The limits of management responsibilities in society should not be confined to specific areas but should be limitless. Managers’ holistic approach to decision making should also consider the effects of their decisions from the perspectives of: culture, ethics, politics and many more.

The GRI issued its first guidelines on sustainable business reporting in 2000 and the IIRC was created in 2010. Whilst we are happy with the way recent developments in suggested management responsibilities have encouraged the broadening of control systems we are aware that many business managers, although they may have empathy with the broad evolutionary developments that are taking place, are overwhelmed with the volume and complexity of the changes in behaviour which are being demanded of them. Many require help in deciding just what they need to do in order to be part of the new business management teams.

We suspect that there are few managers who remain unconvinced of the need for change and the acceptance of corporate social responsibility following the havoc created by business in the 21st Century. We do not believe it is possible to provide a short textbook to declare what is required of a 21st Century manager, except for “flexibility”. We do believe that different organisations will require different types of managers, and different control systems. GRI3 sets out to suggest the issues that different types of organisations might need to address. It evidences that there cannot be a ‘one size fits all’ approach to control system. Although it performs a wonderful service in suggesting what organisations might consider building in to their control systems, it provides so
many possibilities that many managers, with limited time, are unable to decide what is required, and they withdraw feeling overwhelmed. The next section examines accounting education on sustainability and methods of assessment.

5. Accounting Education on Sustainability and Methods of Assessment

There has been disquiet about sustainability development in accounting and business education in universities for some considerable time (Gray & Collison, 2002). The disquiet tends to fall into three broad areas of concern:

First there is a claim that accounting and business education places much emphasis on rote and shallow thinking. As Zeff (1989) points out:

...students are indoctrinated in the rules of extant practice and are seldom exposed to the historical background or institutional framework that has shaped current practice...(p.167).

The second concern tends to be expressed on the observation that accounting and business education encourages insufficient intellectual and/or ethical development together with a lack of critical intellectual independence:

Teaching to be really educational should, therefore aim to provide such stimuli for the student that he goes forward seeking an understanding of the principles of his subject rather than sitting back smug in the knowledge that he “swotted” the correct material for his examination (Chambers, 1948, p.322).

The final main thrust of criticism of accounting and business education relates to it providing an inappropriate preparation for employment. According to Gray and Collison (2002), commentators closely associated with practice have echoed the criticisms from academy in regularly commenting upon the tendency for accounting and business graduates to be inculcated in rote learning with little or no experience of wider developmental education.

We need to explore the introduction of sustainability development issues for accounting and business education. A good introduction to the notion of sustainability is available in Gray (1992, 1996) and Gray et al. (1994). Other references which claim that they are concerned with sustainability issues include Epstein (1996), Zulkifli (2011), and Elkington (1997). Epstein and Elkington may be more appropriately listed among references in the management accounting area. The Global Reporting Initiative (GRI, 2000) for
Sustainability Guidelines is a comprehensive document intended to lead to added disclosures in the economic, social and environmental dimensions. This model advocates a major resource for sustainability development education.

The transition to sustainability represents a major shift in public thinking and in business practice. If we accept that it is responsibility of business schools to prepare students for careers in organisations, business schools need to prepare students for jobs in sustainability. Hence, the skills required by business school graduate ought to be expanded or refined to reflect these realities.

One of the critical decision in design of a business curriculum for sustainability is whether to adopt a weak or strong form of sustainability as indicated by Kearins and Springett (2003) and Springett (2005). A comparison of the two different forms for the purpose of education for sustainability is presented in table 1. The weak form (the minimalist view) operates within the traditional bounds and assumptions of business organisations. It facilitates a slightly greener and more environmentally friendly version of the business-as-usual response. The second and stronger form of sustainability is powerful; it has potential to lead to changes in the way in which business is carried out. It challenges the norms and assumptions for traditional business organisations, including the rationality of capitalist paradigm of product and consumption and focuses on the ethics and politics of sustainability and unsustainability (von der Heidt & Lamberton, 2011).

The goal is to introduce student to a dialectical discourse where problematic and opposing views are incorporated into discourse of sustainability and sustainable development and to empower them through a sense of urgency (Springett, 2005). In order to incorporate the stronger form of sustainability into business curricular, critical issues (encompassing reflexivity, critique and social action/ engagement) must be employed in order to challenge extant assumptions about business organisations. The initial point for critical theorisation of education for sustainability is the ideological conception that unsustainability arises from social, economic and political systems of the dominant social paradigm and from the worldviews that support that paradigm (Springett, 2005).
<table>
<thead>
<tr>
<th>Paradigm</th>
<th>Unsustainability (weak)</th>
<th>Sustainability (strong)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Education</strong></td>
<td>Key socialising agencies for the intelligentsia of advanced capitalist societies. Important role of capitalist political economy. Modernism.</td>
<td>Challenges the rationality of the capitalist paradigm. Focuses on ethics and politics of sustainability (and unsustainability). Students need to be helped to critique the narrative of modernism and to consider its alternatives.</td>
</tr>
<tr>
<td><strong>Assumption about the environment</strong></td>
<td>Can and should be managed.</td>
<td>Needs to be preserved</td>
</tr>
<tr>
<td><strong>Assumptions about the role of managers</strong></td>
<td>Corporate managers should do the managing and that environmental management is a win-win situation.</td>
<td>Managers need to be circumspect, critical, dialectical.</td>
</tr>
<tr>
<td><strong>Assumptions about management tools</strong></td>
<td>Traditional management functions and concepts are appropriate tools to use.</td>
<td>Need dialectical discourse, shared reflection and action on forms political economy that enable us to live sustainably.</td>
</tr>
<tr>
<td><strong>Values</strong></td>
<td>Competition and market driven, self-enhancement.</td>
<td>Emancipatory intent, critical change agent role, guide people in reflection and action, critical inquiry, explore complexity and implications of sustainability, ideological and political. Dangerous knowledge. Introduce thinking about changes to personal values and to institutional structures that are necessary to ecological and social accountability and sustainable relationships with nature and each other.</td>
</tr>
<tr>
<td><strong>Skills</strong></td>
<td>Convergent thinking, co-opts students’ values and views.</td>
<td>Divergent thinking, interrogate existing knowledge claims while employing a language of ‘possibility’.</td>
</tr>
<tr>
<td><strong>Political economy</strong></td>
<td>While asymmetric political forces are obvious, they are not acknowledged. A sanitized picture of management is promulgated in business courses, distanced from the structures of power and interest that originally fashioned its emergence and development. Neutrality is feigned.</td>
<td>Ideological and political</td>
</tr>
<tr>
<td><strong>Literature</strong></td>
<td>‘Green’ business literature has produced romantic narratives to explain the accommodation of sustainability and sustainable development concepts.</td>
<td>Critical theorization of sustainability.</td>
</tr>
<tr>
<td><strong>Research questions</strong></td>
<td>What business should do.</td>
<td>What business should be? How do we wish to live and what is the role of organisation in such living?</td>
</tr>
<tr>
<td><strong>Role of business</strong></td>
<td>Alert students to ‘issues’ and ‘solutions’, providing a managerial</td>
<td>Problematise the concepts of sustainability and sustainable development and to examine</td>
</tr>
</tbody>
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A variety of different reading materials need to be utilised in the sustainability education course, as can be seen from the citations in the previous sections. Several methods of assessment would be needed including some/all class participation, cases, short writing assignments, a project, essays and examination.

- Class participation is an integral part of the sustainability development education. Students need to participate in all discussion of reading materials in class. This is an important opportunity for students to develop communicative skills essential for the success of the profession. The discussion should be a forum for lively debate on different opinions related to the goals of the course.

- Case analysis can be required. Students may be required to complete answers to questions in writing and be prepared to discuss the case in class.

- Short writing assignments give the students an opportunity to formulate their views on issues from readings and class discussions. While the instructor may choose the length, anything between 250 to 600 words focuses attention and keeps marking of these assignments manageable.

- The project is envisaged as a detailed analysis of a specific company engaged in sustainable development issues. Students may be asked to choose a publicly listed company that chooses to publish a sustainability report separate from the annual report. Each report is thoroughly analysed for economy, environment and social information. This constitutes all information, qualitative and quantitative.
- Essays and written examination have a vital role in assessing the contents of the sustainability development education. Some likely questions can be:

  List and discuss the forces of resistance to expanding the accounting and business model to include externalities in financial reporting.

  How does capitalism work against the social and environmental issues? In what ways do accounting and business fit into the capitalist system?

  What is the accounting and business professions responsibility on sustainability development matters? Refer to at least three authors’ opinion in your response.”

  Elkington (1997) refers to the use of ‘triple bottom line’ accounting and reporting as the way in which sustainability might be achieved. Explain what Elkington meant by these terms. Comment on the apparent contradictions surrounding sustainability.

6. Discussion/Conclusion

The various stakeholders who are part of contemporary society tend to promote vision of life promoted by 20\textsuperscript{th} century thinking, that is, shareholder wealth maximisation (Kelly & Alam, 2009). A shift to a sustainable business paradigm will only be made possible when our educational systems have been changed to provide individuals with abilities to live their own ‘good lives’ and allow these to sum to a better organisational vision that will foster sustainable business practices.

Managers must change business practices in the 21\textsuperscript{st} Century from those that existed in the 20\textsuperscript{th} Century, otherwise our ecosystems will be devastated and the poverty of some will continue to fuel social unrest and the breakdown of societies. Contemporary managers must be educated to accept, and cope with,
more huge and varied corporate responsibilities than those which were recognised in the 20th Century. In order to be able to do this managers must decide what the purpose of their employing organisation is, and what goals it should adopt. In doing this they must recognise that:

- The world’s ecosystems are under threat from business practices.
- Personal consumption cannot continue to expand for everyone, if the world is to survive in a form fit to host human life.
- Calculative rationality provides too narrow a focus to allow the necessary holistic decision making.
- Privileging the shareholder group above all other stakeholder groups is not socially just; it will result in continuing societal unrest.
- It is unlikely that most evolving business problems will be properly addressed by the application of generalised management theories, rather local problems must be identified and local solutions for them created.
- Students of ‘Management’ must be educated in preparation for taking up roles which are substantially different from those of the 20th Century managers and the contents of the 20th Century management textbooks.

Teaching needs to be responsive to needs that arise in enquiry, rather than needs that are predicted and identified at a distance. If sustainable business practice is indeed essential to the future well-being of us all, then learners should have the opportunity to explore its necessity for themselves and reach conclusions that are genuinely their own. Indeed, there is scope to develop a more sustainable business development curriculum for the next generation of business students. This curriculum would reimagine the role of business and its various professions as well as the role of educators in business. The curriculum needs to espouse a strong sustainability worldview, teaching students how to make effective business decisions that are in the best interests of customers, society and environment, as well as the organisation. New sustainability courses need to be designed with a view to improving learning outcomes. For instance, by offering experiential learning opportunities, students can be prepared to initiate and implement
sustainable projects in organisations. In addition, sustainability education of academic staff through a faculty development programs can considerably strengthen our understanding as professional educators and our ability to contribute to institutional change. Research will be fruitless in obtaining change in accounting practices unless the future practitioners produced by educational courses have a basic knowledge and awareness of the issue involved in the sustainable development encompassing economy, environment and social domains (Matthews, 2001).

Sustainability development reflects a broad view of accounting and business education (Matthews, 2001; Kelly & Alam, 2009). It is envisaged that education for sustainability will help to develop deep learning and a motivation for lifelong learning so that such education enhances full flowering of personality. In doing so, education for sustainability broadens students’ learning experiences beyond those of typical technical focus.

This paper has drawn its primary motivation from the challenge that sustainability issues pose for the profession in general and in accounting and business education in particular. Educators have a profound responsibility not just to provide the best learning experiences for their students in the most professional way and have a responsibility to the future wellness of those whom they teach. This means that, as educators, we need to consider the future and how our actions will impact it.

The paper has been concerned to explore the philosophical and moral case for accounting and business profession being charged with giving sustainable business practices a much greater profile in accounting and business education. We believe that this must transpire if accounting and business is to continue to be considered an informed, educated and “learned” profession. There is a heavy burden awaiting those who graduate from our universities to become 21st Century managers. There is a heavy
burden on those who are responsible for preparing students for their graduation.
References


