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INCORPORATING SUSTAINABILITY INTO ACCOUNTING CURRICULA: LESSONS LEARNT FROM AN ACTION RESEARCH STUDY

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INCORPORATING SUSTAINABILITY INTO ACCOUNTING CURRICULA:
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ABSTRACT

This paper chronicles the journey of two projects that sought to incorporate principles of sustainable development into predominantly technical postgraduate accounting curricula. The design and delivery of the projects were informed by Freirian principles of praxis and critical empowerment. The first author introduced sustainability-related material into a core technical accounting unit and created an elective unit. The second author participated with students to critically evaluate social reports of employers, current and potential. In terms of an objective of bringing reflexivity into the classroom, both projects were marked by some success, but efforts to create permanent curriculum change were hampered by the predominantly vocational orientation of student cohorts. In addition, the traditionally technical focus of the professional bodies and competing educational reform agendas (such as vocational skills) add to the difficulties for sustainability in penetrating already overcrowded curricula.

Keywords: professional education, action research, critical consciousness, sustainability.
INTEGRATING SUSTAINABILITY INTO ACCOUNTING CURRICULA: LESSONS LEARNT FROM AN ACTION RESEARCH STUDY

1. Introduction

‘Sustainability’ has moved to occupy centre stage of global debates. Although there are a range of positions in regard to social and environmental justice (Hopwood, Mellor and O’Brien, 2005), it is evident that urgent action is required to address issues such as climate change, loss of biodiversity, deforestation, extreme poverty and the like. It is also evident that economic, environmental and social issues are intertwined. For example, the 2007 (draft) report of the Intergovernmental Panel on Climate Change predicts that between 75 million and 250 million Africans will be exposed to increased water stress due to climate change (p. 13) with obvious health and economic implications, and that nearly all European regions are ‘anticipated to be negatively affected by some future impacts of climate change, and these will pose challenges to many economic sectors’ (p. 14).

Accounting has long been implicated in perpetuating unsustainable practices. Far from being objective and neutral, accounting has been revealed as a highly partisan act (Tinker, 1991; Dean and Neu, 2000) accused of ignoring (or even concealing) the adverse social and environmental impacts of organisations (Gray et al., 1996; Gray and Bebbington, 2001). Attempts to recast accounting as a positive force through such mechanisms as triple bottom line accounting or the Global Reporting Initiative have been controversial to say the least (Tinker et al., 1991; Gray, 2001; Gray and Milne, 2002; Gray, 2006). Further, the lack of mandatory reporting regimes in most countries leaves social and
environmental accounting open to be used for promoting corporate interests as opposed to genuine accountability (Deegan and Rankin, 1996; Deegan, 2002; Adams et al., 2004).

Education has long been considered by some practitioners as central to achieving sustainable development. Agenda 21 (United Nations Division for Sustainable Development, 1992: 36.3) asserts that “[e]ducation is critical for promoting sustainable development and improving the capacity of the people to address environment and development issues”. However, education for sustainable development (ESD) received little attention in the period following the Rio Summit (Tilbury and Wortman, 2004). In an effort to refocus attention on the education sector, the United Nations has named the 2005-2014 decade as the Decade of Education for Sustainable Development. According to the UN’s Draft International Implementation Scheme, the objective is “to integrate the values inherent in sustainable development into all aspects of learning and to encourage changes in behaviour that allow for a more sustainable and just society for all” (UNESCO, 2005: 5).

The Australian National Strategy for Ecologically Sustainable Development recognises the importance of education to achieving its (albeit limited) view of sustainability. The Strategy documents an objective “to incorporate ESD principles and approaches into the curriculum, assessment and teaching programs of schools and higher education” (Ecologically Sustainable Development Steering Committee, 1992: Objective 26.1). In 2000, the Commonwealth Department of the Environment and Heritage released a National Action Plan for Environmental Education (Environment Australia, 2000). One of the Plan’s key initiatives was the 2004 launch of the Australian Research Institute in Education for Sustainability (within the Graduate School of the Environment at Macquarie University) in an effort to accelerate the implementation of sustainability principles across all levels of education.
The higher education sector is critical, but embedding sustainability has proved difficult. Segovia and Galang (2002: 294) consider that “the university provides an environment that nurtures critical and independent critique of what government or business does. Academia has also the advantage of the social acceptability, technical credibility and the moral ascendancy to broker and realize SD linkaging at various levels.” In response to the groundswell of concern, universities around the world have signed various sustainability declarations (Johnston, 1995), beginning with the Tallories Declaration (AULSF, 1990) that called upon universities to embrace sustainability (however defined) in their research, teaching and administrative operations.

Implementation of these declarations, however, has proved difficult, particularly in the areas of research and curriculum change. Segovia and Galang (2002), Segreda (2002), and Verbitskaya, Nosova and Rodina (2002) in the Philippines, Costa Rica and Russia respectively, report superficial outcomes, unaccompanied by substantial curriculum change. Verbitskaya, Nosova and Rodina (2002) conclude that before sustainability values and understanding can be embedded in the tertiary education sector, fundamental reform of the educational scheme is necessary. Successful Australian examples of ESD are scarce. Cosgrove and Thomas (1996) conclude that the then 300 or so environmental courses in Australian universities lacked coherence and direction. More recently, Howard et al. (2000) note the scarcity of published guidelines on introducing ecologically sustainable development to Australian higher education. In terms of outcomes, Thomas (2004: 37) concludes a review of a number of recent studies by stating that “the adoption of sustainability education that will empower all tertiary students in Australia is at a low level.”

What are the barriers to implementing ESD? Howard et al. (2000) suggest that traditional conservative university curricula in Australia tend to reinforce discipline-based learning with
emphasis on theoretical abstract problems. Thomas (2004) finds a culture of indifference towards sustainability and insufficient support for teaching staff (especially in the area of training) results in a commitment to ESD that rarely transcends the superficial.

This limited implementation of ESD in tertiary education provided part of the impetus for The Action Research for Change towards Sustainability Project (ACTS), an interdisciplinary research project conducted in Australian universities. ACTS was a pilot project conducted over 2003-05, jointly funded by Macquarie University and the Australian Government Department of the Environment and Heritage. The objective of the project was to incorporate sustainability into postgraduate education by addressing three aspects of university teaching: research based activities supporting curriculum change, teacher training and resource support, and cross-faculty involvement. A total of ten teaching academics from Macquarie University, the University of New South Wales and Griffith University were invited to participate in the project. Invitations came from the ACTS convenors, both of whom were based at Macquarie University’s Graduate School of the Environment. Participants represented a diverse range of disciplines: accountancy (the authors), law, psychology, architecture, environmental studies, chiropractic studies, linguistics and language training. Apart from the authors, all members of the participant group were female. Participants met to receive instruction on the principles of project design and action research at Macquarie University on two occasions in 2003. The instructors were the ACTS convenors, who were located in the Graduate School of the Environment (see details in Tilbury, Podger and Reid, 2004). Participants were briefed on the objectives of the ACTS project and on principles of action research.

This paper chronicles the authors’ experiences as ACTS project participants from 2003 to 2004 and educators from 2004 to 2006. In accordance with two briefings supplied to the
participant group in 2003, the authors designed and implemented action research projects that introduced ESD into the curriculum of postgraduate accounting classes. At the time of the projects in the July-November 2004 teaching semester, the authors worked within the accounting and finance teaching departments of two large Australian public universities. Although the authors’ projects were independent of each other and conducted at separate universities, the authors corresponded after conducting their respective projects and met to compare experiences on several occasions.

This paper seeks to make three main contributions to the extant literature. One, the authors utilised action research, a methodology which has received comparatively little attention in accounting education research (Paisey and Paisey, 2004: 88), but which the authors consider well-suited to projects of this type. Two, the focus of the paper is on postgraduate accounting education, an area which is also under-researched (Paisey and Paisey, 2004: 88). Finally, and most importantly, the paper discusses specific interventions utilised by the authors, as well as the practical barriers which limited the authors’ success. We hope this discussion enables the implementation of sustainability initiatives by others on their own accord with both less effort and greater impact!

This paper divides into three further sections. In Section 2, we discuss how Freire’s theories of critical consciousness (2005: 37) resonate with the ideals of ESD efforts to incorporate sustainability into accounting education to date and action research methodology. Section 3 provides accounts of the design and delivery of the authors’ projects. A final section reflects on experiences learnt by the educators in terms of an objective of orientation change in educators and students.
2. The ESD action research project

Education for sustainability

While the central aim of ACTS was to introduce ESD principles into tertiary curricula, the difficulty in defining ‘sustainability’ (Hopwood, Mellor and O’Brien, 2005) makes the term ‘education for sustainability’ similarly ambiguous. Bonnet (2006: 266) suggests there are two main schools of thought regarding how education might contribute to sustainable development. ‘Environmentalism’ presupposes a certain set of desirable principles a priori (such as low resource consumption and egalitarianism) and seeks to instil these principles into students. By contrast, ‘action competence’ encourages development of a rational critical perspective on environmental issues with the intention that this perspective can be utilised to solve whatever sustainability issues later confront the student. This latter approach resonates with the work of Freire, discussed below. Bonnet argues that sustainability requires a metaphysical transformation, because sustainability is conceived as a ‘frame of mind’ (268), comprising the set of ‘the most fundamental ethical, epistemological and metaphysical considerations which describe human being’ (270). Bonnet suggests that this can be achieved by engaging students ‘in the kinds of enquiry which reveal the underlying dominant motives that are in play in society; motives which are inherent in our most fundamental ways of thinking about ourselves and the world’ (275). Reflecting similar concerns, UNESCO (2005) urges ESD designed according to interdisciplinary, holistic, values-driven, critical, multi-method, participatory, applicable and locally relevant principles. Similarly, Tilbury and Wortman (2004) identify five central themes to ESD: futures thinking (consideration of long-term social welfare), critical thinking, participation in decision-making, engaging in partnerships and systemic thinking.
In addition to ESD theory, the authors surveyed some of the broader educational literature and were particularly drawn to the work of Paulo Freire. In *Education for Critical Consciousness* (2005), Freire argues that effective education of adults (in his case, in basic literacy in his native Brazil), requires the design of educational programs in such a way that they will develop learners’ critical faculties. For Freire, “simply passing on to the people prescriptions formulated in the teacher’s office” (Freire, 2005: 37) was to be condemned as a tool of subjugation:

Instead of communicating, the teacher issues communiqués and makes deposits which the students patiently receive, memorize, and repeat. This is the ‘banking’ concept of education … [which is] a characteristic of the ideology of oppression. (Freire, 1996: 53).

Providing a contrast to such a ‘banking’ style of education endemic to university accounting and other business vocational education (Boyce, 2002; Carr et al., 2006), Freire seeks to further the empowering and invigorating potential of education. Freire abandons the conventional style of education he views as anti-democratic, colonialising and enfeebling in preference to an explicitly transformative approach, in the sense of bringing transformative, cathartic meaning to people’s lives. In the concept of conscientização (as translated from the Portuguese, the term refers to the process of achieving a critical consciousness: Freire, 2005: 17), adults learn to write and read (and by extension, to account), and also to adopt responsibilities as citizens active in society.

The underlying objective of Freire’s approach is a radical one which seeks to avoid unreflective activism as much as theorising without action (Goulet, 2005: vii). The objective is consonant with redressing the social responsibilities of accounting academics (Tinker, Lehman, and Neimark, 1991; Parker, 2005), the liberating aspect of accounting for
sustainability (Everett and Neu, 2000; Coulson and Thompson, 2006; Bebbington et al., 2007) and the reflexivity demanded of action research in the social sciences (Woolgar and Ashmore, 1998: 2). So informed, the authors recognised teaching approaches that seek to empower accounting students as particularly relevant in ESD curricula. Their shared recognition formed the guiding principle in designing the action research/teaching projects. In addition, the principles of praxis and critical reflection are central to action research methodology.

**An action research paradigm**

Various practitioners have successfully utilised action research to change higher education curricula (examples, Krockover *et al.*, 2002; Burchell, 2000) and it is particularly appropriate for ESD-driven curriculum reform for two reasons. One, the core objective of action research is to create change. Success is measured by ‘catalytic validity’, the degree to which change as desired by the educator eventuates (Tilbury, Podger and Reid, 2004) and which is consistent with the calls for systemic change appearing in the SD literature (Birkin, Edwards and Woodward, 2005). However, in terms of Freirian objectives of instilling critical consciousness, the validity of the projects must also be assessed from the perspective of change desired by students. As we discuss below, this is problematic given that students with a predominantlly vocational orientation may not welcome sustainability-related education.

Two, action research operates from a critical perspective that includes the researcher as a specific research subject. It should be emphasised that it is the educator, not the student, who is actually engaged in action research. The objective of the educator is to improve the experience of the students via the research. As Kemmis (1990: 82) explains:
In critical research, the researcher aims to develop or improve people’s actions, understandings and situations through collaborative action. Behind this mode of viewing the people being researched is an interest in emancipating people from constraints of irrationality, injustice, oppression and suffering which disfigure their lives.

The objective of action research was considered by the ACTS convenors as cohering with the core principles of education for sustainability as outlined above. In the context of the project’s objective of curriculum change, research methods considered as appropriate for action research include empirical-analytical, interpretive, critical and poststructural approaches (Fein, 2002: 243). Guided by the sensitivities of Freire and of action research methods, the teaching projects of the authors (described in detail in the next section) were primarily critical and designed to dismantle the conventional relation between teachers and students in tertiary accounting education. In particular, the projects required the design of significant elements of the tasks by design, the process contributing to their assessment. The guiding objective of the authors’ projects can be expressed by Freire: “In a humanizing pedagogy the method ceases to be an instrument by which the teachers can manipulate the students because it expresses the consciousness of the students themselves.” (1996: 50). As such, the appropriate design of the projects required the use of methods that “would be the instrument of the learner as well as of the educator, [and] would identify learning content with the learning process.” (Freire, 2005: 43, emphases in original).
3. Applying the principles of ESD to accounting education

Attempts to recast accounting as a positive force through such mechanisms as triple bottom line accounting or the Global Reporting Initiative have been controversial to say the least (Tinker et al., 1991; Gray, 2001; Gray and Milne, 2002; Gray, 2006). Further, the lack of mandatory reporting regimes in most countries leaves social and environmental accounting open to be used for promotion of corporate interests as opposed to genuine accountability (Deegan and Rankin, 1996; Deegan, 2002, Adams et al., 2004).

Given the above, as well as the significant percentage of university student cohorts represented by accounting students, changes to accounting curricula have the potential to significantly impact sustainability outcomes. Researchers and practitioners have repeatedly called for advances in accounting curricula beyond their traditional technical focus to topics that provide broader social skills and encompass issues such as globalisation, environmental reporting and sustainability (Holland, 2004; Gray and Collison, 2002; Heffes, 2001; Bebbington, 1997; Gray, Bebbington and McPhail, 1994). The collapse of Enron also highlighted the amoral nature of accounting education and brought renewed calls for both a wider and deeper perspective in higher education (Diamond, 2005; Humphrey 2005; Parker 2005).

The technical focus of accounting curricula is manifest in materials such as accounting texts (Sikka et al., 2007), but as Parker (2007: 44) points out, accounting academics also perpetuate this paradigm:

[A]counting academics, as their economics lecturer forebears did in the 1960s and 1970s, have largely tried to preserve the number of compulsory accounting subjects and their technicist number-crunching focus: defending
their market share of the business degree and minimizing the course preparation, revision and change required of them as teachers.

Part of the reluctance to change stems from the increasing pressure on academics to lift their research output. Matthews (2007) notes that accounting academics are expected to publish far more articles than could ever appear within the limited space of reputable accounting journals. In addition, the increasingly commercial orientation of universities themselves places ideological and logistical constraints on innovation (Parker 2002; Parker, 2005). A contrary finding was a survey by Mangion (2006: 347), showing that social and environmental accounting “has been implemented to a much greater extent in Australian universities than indicated in the literature, or anticipated by the researcher”, though the study did not identify whether implementation was a matter of substance or merely of form.

Students also seem unenthusiastic about a broader accounting education. For example, Carr, Chua and Perera (2006: 369) report that 236 surveyed New Zealand accounting alumni considered “social and environmental perspectives” as the least important area for curriculum emphasis (compared to “global perspective” “local perspective,” “professionalism” and “work experience”).

In this project, in light of the above and adopting Freirian principles, the authors sought to avoid the use of “slogans, communiqués, monologues, and instructions” (Freire, 1996: 48), and instead consider such tools as multimedia, practical projects outside of classroom settings, and the dialogue of students (Freire, 1996: 61). Key principles included an “active, dialogical, critical and criticism-stimulating method”, changes to course content and the use of appropriate techniques like thematic breakdown (Freire, 2005: 40). Such an approach endeavours to move students towards the deep learning advocated by English, Luckett and Mladenovic (2004) and is broadly consistent with the framework adopted by Coulson and
Thompson (2006). The remainder of this section details the specific interventions of each author, respectively.

**Design of Project One**

Project One involved two postgraduate teaching units. The first was represented by a ‘core’ technical accounting course, mandatory for students wishing to major in accounting. The second was an interdisciplinary business ethics course offered to students as an elective enrolled in business and accounting programs.

**Core technical unit.** The first step was an evaluation of the unit using core ESD principles of critical and reflective thinking, values clarification and analysis, active and experiential learning, participation and communication, action orientation, flexibility, equity and holism. The unit fared poorly in all these aspects, primarily as it was a technical unit designed to enable the accounting by students of a specific range of transactions in accordance with statutory accounting standards. As such, critical thinking and values clarification were constrained to noting whether accounting treatments conformed to accounting standards. The mode of delivery of pedagogical material (in common with most accounting courses) was passive, in which accounting principles were explicated and then applied to textbook problems. Active student participation was limited to marking their own and each other’s assignments and asking the lecturer questions.

The second step was conducting a traditional unit evaluation in which students were asked a standard set of questions relating to their perceptions of the unit. Interestingly, students’ assessments were very positive. The unit was concerned primarily with consolidation accounting, a skill fundamental for financial accountants in the preparation, review or
evaluation of financial statements, and many students remarked on how ‘practical’ and ‘relevant’ the course was to their jobs. The student evaluation serves to illustrate a crucial issue in teaching sustainability within technical disciplines: the extent to which students will consider it appropriate of the teacher to ‘deviate’ from technical skills and canvas wider issues (discussed further below).

In light of these two evaluations, two changes were made to the content of this unit:

(i) The mid-semester assignment became team-based and included a role-play as well as a written element. The change to a team structure followed the ESD evaluation that had revealed students’ concerns of the extent of interaction between students. The role-play was of an accountant reporting the implications of changed accounting standards to their finance director. The role-play was included to make the unit more collegial, mimic accounting workplaces, and also to encourage an executive perspective in students by forcing their consideration of likely questions of the finance directors to their more junior colleagues.

(ii) A teaching week that had previously related to a technical topic (joint ventures) was replaced by a new topic of triple-bottom-line accounting (an introduction to accounting for social and environmental impacts). The joint ventures material was selected for replacement as the topic has limited relevance in the workplace and its deletion did not compromise the main technical skills of consolidation accounting imparted by the unit. The new topic was taught in an informal, discursive style as considered appropriate for the nature of the material. Apart from imparting some understanding of the issues, an important objective was to enable informed decisions by students relating to the choice of pursuing this area in more depth. At the
conclusion of the lecture, students were given an overview of the material covered by the elective unit which formed the second element of Project One.

**Elective unit.** The foundation for the elective unit *Business and Professional Ethics* was an existing undergraduate unit of the same name which the author had jointly developed with the Philosophy Department. This undergraduate unit was reviewed in three ways. One, written unit evaluations were obtained and analysed. Two, the thirty-two students who had taken the unit in the previous semester were invited to participate in a roundtable meeting. Three students accepted and discussed the unit alongside the four academics who had been involved in teaching the unit.² Finally, the unit content and methodology was reviewed against the five ESD principles noted above. Drawing from these three approaches, the researcher implemented certain changes into the curriculum, as described below.

The review process revealed that many ESD elements were already in place, with many topics implicitly and explicitly considering sustainability. However, the unit was predominantly ‘about’ sustainability, and students noted that there was an emphasis of theory over real-world application. While the assessment tasks enabled some choice of topics, they were mostly evaluated on the basis of students’ analytical abilities relating to the theoretical arguments presented in the course. While in some sense this might be considered critical reflection, as the subject matter was largely predetermined it also had an element of what Freire might consider the ‘banking’ paradigm. In particular, there was no effort to motivate students toward action; as Marx might have concluded, the course helped students understand the world, but not to change it.

In an attempt to encourage a more ‘activist’ orientation, the two undergraduate essay assignments were replaced by a single assignment with three components. First, each student was required to select a company of their choice, with the only restriction being that no two
students could select the same company (a list of topical companies was provided but students could (and did) choose from outside the list). Students were required to evaluate the ethical quality of the company’s performance in relation to each key stakeholder (shareholders, government, employees, customers, the community and the environment) and select one key ethical issue for more detailed discussion. Second, students gave a five minute presentation to the class outlining their findings. Third, students wrote a one-page letter identifying a specific change they wished to see occur, addressed to a party who had the ability to make the change (company executive, legislator, regulator etc.). In addition, students were asked to find one media article each week that related to a business ethics issue and analyse the issue from the perspective of the three major ethical theories previously discussed (utilitarian, Kantian and virtue ethics).

Conclusions from Project One

In the context of professional education, measurement of desired change in curriculum from teaching and learning perspectives can be problematic. With respect to the technical course, the curriculum changes were successful to some extent. There was little feedback on the role-play innovation and the co-convenor of the unit, who took sole responsibility for the unit in 2005, reverted back to a more traditional assignment structure. The main reason for this was logistical as the co-convenor was not campus-based and as such would have been inconvenienced by the additional campus attendance required to evaluate role plays. The response to the triple-bottom-line seminar was more positive. Informal discussions held with students afterwards by both the researcher and co-convenor revealed many found the new topic interesting and the change in style to be refreshing. The co-convenor retained the ESD topic, despite having the option of reverting back to the original structure, and the author
continues to teach this week of the unit as a guest lecturer. However, one of the desired short-term outcomes was that students would be interested enough to choose an elective business ethics unit. While five students took the two units simultaneously, none of the 138 students who took the technical unit during second semester 2004, first and second semester 2005 and first semester 2006, subsequently chose the elective unit.

In order to investigate the reasons for this outcome, the 63 students from two classes who participated in the triple bottom line seminar in Semester 2, 2006, were asked to complete a short survey at the end of the seminar. The students were asked whether they expected to have graduated before the elective was next offered (Semester 2, 2007), if not whether they would choose the elective and the reasons for their decision. Only seven students did not expect to have graduated before the elective was next offered, due to most students being enrolled in a one-year Masters program. Of these seven students, four indicated that they would choose the elective while three would not. Twenty-three students provided comments. Nine students discussed the logistical difficulties of choosing the course, and offered suggestions such as running the unit over the summer break. Eight students reported that the unit was interesting, and of these three considered it topical. Many students, however, expressed reservations about the practicality of the unit. For example, Student 16 stated: “It is not my interest. This course seems to provide some general knowledge. It is not practical.” Even two of the four students who indicated they intended to take the unit in 2007 shared these reservations; “Business ethics is very interesting and heated discussion now. But it is not very technical.” (Student 33) and “Maybe that will be a yes. Since that really have a good ideas about ethical issues. But the most problem is the word ‘ethics’ => boring. More writing and theories question” (Student 32). In addition, as indicated by the grammatical quality of these quotes, a further issue is low English skills of many international students. Student 30 summed up these concerns: “The subject sounds very interesting. However, I
think (as an international student) most overseas students will be scared of such subjects since it seems to involve a lot of ‘high level’ English. Most of post-grad are currently international students who may be more interested in ‘technical’ or ‘practical’ subjects with more relevant use for the future (especially those will return to countries).” Overall, the responses suggest that three issues need to be addressed in order to boost enrolment in the elective. One, the logistical barriers need to be overcome by offering the elective more frequently. Two, the utility of the unit has to be established compared to more technical courses. Three, the English requirements of the unit need to be managed so that the unit is accessible to non-native English speakers whilst maintaining its integrity.

The response to the elective unit has also been somewhat encouraging. The enrolment numbers have been small (15 in 2005 and 25 in 2006) but should be considered in the context of typical technical unit cohorts of around 100. By contrast, the accounting students taking the undergraduate elective (17 in 2004; 37 in 2005 and 33 in 2006) form a much lower percentage of students given technical unit cohorts of around 1,000. Interestingly, in 2005 approximately 30 students enrolled in the unit but half subsequently dropped out after attending the first lecture. Discussions with some of these students indicated that the primary concern was the standard of English required, which resonates with the comments made by Student 30 above. In an effort to address this problem in 2006, the volume of readings was condensed and students were reassured in the first lecture that non-native English speakers could successfully pass the unit. While this had the desired effect of reducing the dropout rate (to seven students), it also resulted in some lower quality students taking the unit.

Formal student evaluations for 2005 rated the unit substantially higher than the Accounting Department and Economic and Financial Studies Division averages in six out of seven categories – most notably organisation, learning support and intellectual challenge where the
unit was at least 0.75 points above average on a five point scale. The category where the unit was similar to the averages was ‘appropriate assessment’. The primary problem here was that a few students misunderstood the requirements for the mid-semester assignment and provided a descriptive versus moral analysis of their company and fairied poorly in terms of marks. The explanation of what is required was strengthened and resulted in an improved survey result in 2006.

The assignment was successful in encouraging students to critically evaluate business-driven sustainability issues. As hoped, the open-ended approach resulted in a diverse range of businesses and issues; from Nike’s recent performance in China to a local bakery where the student’s daughter was employed as an apprentice. Students were generally able to apply different ethical theories to the performance of their selected companies in relation to key stakeholders and the better students clearly articulated points of consistency and tension. In the final lecture, students were asked whether this part of the unit had been useful and responded enthusiastically (though the 2005 cohort also raised the assessment issue noted above).

While these aspects have been encouraging, some areas remain problematic. The quality of the letters asking for change was poor, in that few students were able to mount an argument that might drive change or even clearly articulate the specific change they desired. It was not a requirement that the letters were actually sent, and to the author’s knowledge none were, which also suggests that the assignment remained an intellectual exercise rather than praxis. In subsequent offerings the author intends to make this a point of discussion in the final lecture.

More generally, the perspective of this unit (and that of its undergraduate cousin) is often that of the business executive, making decisions about whether to invest in a particular country, to
manufacture particular products and so forth. Many postgraduate students however are working in junior positions and it may be many years before they face these types of ethical dilemmas. The aspects of the discussions which have most resonance are issues such as exploitation of employees, which (sadly) virtually all students can relate to, and unethical advertising. A challenge going forward is to better relate issues around sustainability to the concrete experiences and immanent decisions being made by students, especially given the vocational orientation of students discussed in the final section of the paper.

**Design of Project Two**

The project designed by the second author followed two stages. The first stage was a lecture on sustainability which outlined responses of the accounting profession towards ‘environmentalist’ agendas, including ‘triple bottom line’ reporting and ‘ethical’ investing. The second stage was an assignment in which students were asked to conduct ‘employer audits’, being comparative assessments of prospective and current employers on a range of student-nominated ‘sustainability factors’.

**Stage One.** A financial auditing course was chosen for the project, with a student cohort comprising both postgraduate and undergraduate students. (Although the ACTS research grant was designed for postgraduate teaching, Project Two was designed for postgraduate and undergraduate students as the series of lectures and tutorial classes were shared.) The postgraduate students were enrolled in a Master of Professional Accounting program and had not taken university accounting subjects previously. The undergraduate students were accounting majors. The title of the relevant lecture in the auditing course was given as ‘Sustainability and Employer Choice’. Its scheduling towards the end of the 13-week course
followed by some weeks a professional ethics lecture and a presentation on ‘job skills’ made by a visiting chartered accountant.

The ESD lecture was designed to guide students and educator to challenge the typical design of accounting courses aimed at professional accreditation (Tinker and Koutsamadi, 1997). As Freire (1996: 54) outlines the limiting assumptions of traditional teaching: “the teacher teaches and the students are taught; the teacher knows everything and the students know nothing; the teacher chooses the program content, and the students (who were not consulted) adapt to it”. Taking heed of this criticism, the educator invited students to reflect on graduate recruitment as an expression of their values and life plans.

In keeping with the appropriate emancipatory role of vocational/professional education (Prasad and Caproni, 1997), the project was designed to promote three outcomes. One, the terms of the research grant required the researcher to introduce material on ESD, corporate social responsibilities, environmental awareness and social activism, as considered appropriate in the context of the teaching course. The material was designed in such a way as to relate to students’ career choices.

Two, the project was designed so as to promote critical reflection on values clarification and futures thinking (Tilbury and Wortman, 2004). Three, the project was designed to promote a desire in students to “unravel false consciousness” and systems of manipulative behaviour in society (Freire, 2005: 10). For many students, the auditing lecture represented the final subject in their degree program. Graduate employment was an important consideration for many in the student cohort and the subject matter of ESD, which includes labour conditions among other social and environmental considerations, would have been particularly relevant to many.
In an exploratory attempt to meet these design criteria, the ESD lecture was structured in four sequential parts. Students were informed that they would be given an assessable assignment in which they would compare two organizations against a range of sustainability factors. The lecture began by introducing some of the business and accounting literature on socially sustainable economic development. The topic’s relevance to the professional auditing course was emphasised in terms of social-economic sustainability risks that might be present in audit clients. An example given was the exposure of industrial sectors such as mining and agriculture to government environmental regulations. As an example, social reporting emanating from two Australian property developers was compared (one mentioned social issues only in terms of its charity contributions; the other had issued standalone sustainability reports for some years). British Petroleum, Royal Dutch Shell and BHP Billiton were given as examples of prominent social reporters.

The second part of the lecture, informed by the objective to use methods that “would identify learning content with the learning process” (Freire, 2005: 43), described the critical use of research methods such as content analysis, discursive analysis and theme analysis. Relevant examples were shown from published scholarly accounting papers, all of which examined environmental and social accounting issues. (The academic papers were subsequently posted to the student intranet). Students were invited to consider these methods when conducting their ‘employer audit’ assignment.

Next, a thirty-minute extract from the popular film The Corporation was shown in the lecture theatre. The extract consisted of an episode which examined the extent to which Western (mostly North American) industrial corporations had escaped liability for manifestly destructive effects wrought on urban and non-urban environments. The decision to use popular film as an educational tool for critical consciousness was informed by Freire (2005:
The appropriateness of using the film extract had been discussed previously with the ACTS participant group at the time of the ACTS briefings. While they watched the film, students were asked to consider if their current or intended employers recognised the types of social and environmental sustainability principles addressed.

After the film showing, students were invited to suggest ‘sustainability factors’ which they would use when evaluating employers and their own employment prospects. ‘Sustainability’ was therefore left to students to define for themselves. Suggestions were noted on an overhead projector by the lecturer. The resulting list was transcribed and posted to the student intranet. In individual projects conducted outside class, students used the list to conduct ‘employer audits’, in which current and/or prospective employers were assessed. Bearing some relevance to the auditing curriculum, students were asked to investigate how organizations verified reports that claimed they addressed environmental and social matters. Students were also asked to attempt to verify such claims themselves. No format or other requirement was imposed on the project, other than that students made an effort to identify and talk with an appropriate person in the assessed organization. Students were also encouraged to examine and compare two organizations in the same industry sector. The assignment formed one of ten assignments completed by students in the course.

**Stage Two.** The second part of the project was conducted in tutorial classes two weeks after the ESD lecture. As each student orally presented their project to the class, tutors transcribed on the blackboard the criteria used, the industrial sector and the names of organizations assessed. Immediately after each presentation, tutors and students ranked and re-ranked the criteria in terms of perceived importance. After all presentations and rankings had been made, multiple-choice questionnaires were administered to students (the last three questions of Appendix 1). The questions were designed to encourage students to consider if the project
had changed their career expectations. This aspect of the project is a practical reflection of Freire’s philosophy of “a form of education enabling the people to reflect on themselves, their responsibilities, and […] their very power of reflection” (Freire, 2005: 13, emphasis in original).

Conclusions from Project Two

One immediate outcome from Project Two is that the teaching of sustainability, social accounting and critical thinking had been successfully integrated and inserted into a vocational accounting degree, marking a return after a lapse of some years in the teaching department. Judging from the quality of students’ oral presentations and the depth of written responses, pedagogical methods used were effective in terms of promoting the primary learning objectives: to challenge students to critically assess that which is not conventionally criticised, and to provide some evidence of the success of ESD in accounting education.

Most students had engaged with the spirit of the project, making incisive assessments of organizations’ information disclosures that intimated a willingness to embrace a critical consciousness. This can only be considered a short-term result. The reception of students to the showing of the film extract was generally positive. No students left the classroom in the showing and the level of enthusiasm shown for suggesting relevant ‘sustainability assessment factors’ after the showing was animated and interactive. Several students expressed an opinion to the author that the film extract had contributed to the lecture on corporate social responsiveness and that they had begun to reflect on values that they sought in employers.

The learning experience considered most interesting by the second author was the comparisons of organizations. That project (see Appendix 1) had facilitated values
clarification and particularly so when the students ranked organizations in the classroom setting. Providing for an objective of values clarification is important in terms of the particular objective of using action research in ESD so as to empower students and teachers with critical faculties. Introducing interactive dialogue as a substantive part of the ESD lecture proved a rewarding experience and the author was encouraged to apply the method to other topics in the same teaching unit. In terms of personal objectives, Project Two aimed to expose assumptions underlying the author’s teaching approach; namely, if his teaching approach was patronising of students in terms of their vocational choices and if so, how his teaching approach could be modified to empower students and encourage teacher learning.

The teaching approach in regards to sustainability changed, as intended, from one based on a passive expectation of historical student ‘performance’ to a richer understanding of the subjective nature of sustainability issues. Such an understanding was formed (and could only be formed) by the educator engaging collaboratively with students to rank organizations on matters of relevance to students’ lives. For example, the inventories of ‘sustainability factors’ constructed in classes required the educator to discard, at least temporarily, the conventional relation of dominating teacher and passive student. This successful instance of reflexive practice, although an “essentially local accomplishment” (Woolgar and Ashmore 1988: 10), can be considered significant in and of itself.

Indifference towards ESD in collegial contexts (Thomas, 2004) was noted by both authors. Such indifference proved a continual source of frustration in terms of providing space for reflective thought and achieving the ostensible objective of ACTS. As Woolgar and Ashmore (1988: 4) find, “[…] the conventions of realism constrain our exploration of knowledge practices and inhibit the development of reflexive practice.” Departmental administrators showed little enthusiasm for the new pedagogical material, one explaining that “it had all been tried before” and that the then-lecturer had since left. Perhaps unsurprisingly,
such indifference is reflected in the student cohort. The initial take-up of the elective unit (Project One) was disappointing. Approximately two in five students in the second author’s classes chose to forgo available marks for presenting their assignment and did not attend class in that week. Several students also queried the relevance of sustainability issues in a vocational business course, echoing the sentiments of students in the technical unit in Project One. The use of multiple research and teaching approaches and multi-media for effective teaching breakthroughs, if measured by teacher and student enthusiasm for the project, appears insufficient to achieve long-term learning outcomes.

4. Reflections on educating for sustainability

Given the nature of the projects, long-term outcomes on students’ thinking resulting from the projects could not be readily gauged. In terms of the research objectives of the ACTS project, introduction of the material into the curriculum was considered sufficient. Evaluation of ‘success’ is therefore highly subjective, but the authors feel justified in at least outlining some of the particular challenges they faced (and only partly overcame) in implementing ESD within an accounting context.

The most immediate, and perhaps obvious, challenge is to find space within the accounting curricula. In Australia, the professional accounting bodies (the Institute of Chartered Accountants in Australia (ICAA) and the Australian Society of Certified Practising Accountants (CPA)) dictate accounting curricula. The two bodies jointly specify the minimum number of subjects and content within those subjects that must be covered in undergraduate and postgraduate accounting degree courses, and the predominantly technical focus of these bodies means the curriculum of professional accounting degree programs is
overwhelmingly comprised of technical subjects. Although Matthews (2004) found some diversity in accounting courses operating within this framework, this technical focus gives rise to strong competition for the few (often only one) elective slots available. In such a crowded teaching environment, consideration of sustainability is at great danger of being superficial. Therefore, while the reports of increased adoption of sustainability education within accounting are encouraging, until the bodies give the area explicit support it is unlikely that such education can operate with sufficient breadth and depth, and substantive changes are restricted to pedagogical approach. Matthews (2004: 81) makes a similar point in relation to communication and ethics:

Despite documented concerns about both communication skills and business ethics, there are very few instances of required subjects in these areas within the accredited degree programmes . . . it may be argued that these are areas where the accreditation process could benefit academic programmes by directing greater attention towards enhanced communication skills and the study of professional ethics.

While the professional bodies have considered sustainability issues (for example, the ICAA established a Triple Bottom Line Special Interest Group (now disbanded) and sponsored research papers such as Deegan (2003), Environmental Accounting Task Force (1998) and Rankin (1996)), perhaps the greatest current opportunity is in the related area of ethics. The International Federation of Accountants (IFAC) recently released an Information Paper and Exposure Draft investigating ‘Approaches to Developing and Maintaining Professional Values, Ethics and Attitudes’ (IFAC, 2006a and 2006b), based on a broad international survey and semi-structured interviews. Three of the consensus views of practising accountants are particularly pertinent to the ESD implementation issues raised above. One,
that ethics should be learned as part of the pre-qualifying programs and should be taught in
dedicated units as well as integrated within technical units. Two, professional accounting
bodies have a significant role in ethics education and should prescribe the nature of ethics
education. Three, that ethics education should be introduced as part of a broader program to
develop accountants’ professional values, ethics and attitudes (IFAC, 2006a: 5). Such
conclusions suggest that the professional bodies’ attitude towards ethics education (and
overlapping sustainability issues) should shift from relative indifference to strong support or
even prescription, but it remains unknown if they would be willing to jettison the cherished
cargo of technical content.

More broadly, the various efforts made to disseminate topics of sustainability, social
accounting and environmental cost systems in accounting education appear sporadic and
uncoordinated, underlining their marginal place in the profession. The spaces in which such
initiatives are promulgated in professional education remain, unfortunately, disparate and
unconnected. To wit, the funding partner of the ACTS project (the Department of the
Environment and Heritage) did not seek the involvement of the private sector, nor did it
consult the professional accounting bodies. Admittedly, this brief was outside the scope of
the interdisciplinary ACTS project (Tilbury, Podger and Reid, 2004). A corollary, however,
is the distance that the Triple Bottom Line Special Interest Group of the ICAA seeks to place
between itself and the government.

Pragmatically, student numbers and cohort characteristics especially at the undergraduate
level can be considered to restrict pedagogical innovation. Cohorts ranging from 600 to 1000
per teaching unit, in which the teaching is shared between ten to fifteen staff, are routine.
Any curriculum change involves not only the unit convenor but also the entire teaching panel,
members of which must be educated to deliver a different approach. Limitations of a more
personal nature arise from the effort and time necessary to development of the projects relative to a realisation that academic promotional paths are rewarded by publications ahead of teaching innovation.

Perhaps the greatest challenge to effective deployment of sustainability teaching, however, is the vocational orientation of students themselves. In concordance with Boyce (2002: 597), the authors consider that “educational change is only possible in conjunction with wider social and political change”. ESD is both a cause and an outcome of a wide range of sustainability initiatives promoted by various governmental and non-governmental bodies, but is also embedded within the wider zeitgeist. Efforts to critically evaluate business and accounting must contend with a pervasive consumer culture. This culture is reflected in tertiary education choices. The majority of Australian tertiary students select vocational degrees: In 2004, of the approximately 950,000 students, less than a third (290,000 or 30%) chose the less vocational areas of Society and Culture, Creative Arts or Non-Award courses. Of the remaining areas (Science, Information Technology, Health, Engineering, Architecture, Education and Commerce), Commerce was by far the largest, accounting for 28% of all students (Commonwealth of Australia, 2005). The primary objective of Australian accounting students is to secure a ‘good’ job, permanent residency or both; the authors are yet to encounter a student studying accounting solely for the intrinsic joy of mastering the discipline! Such sentiment was clearly expressed by the accounting students surveyed by researcher one, many of whom had dismissed non-technical education as irrelevant and a waste of time, and the non-participation of students in Project Two.³

Yet the commodifying pressure on accounting education to produce graduates ‘suitable’ for employment are manifestly contrary to the emancipatory objective of critical thinking (Tinker and Koutsamadi, 1997). Faithfulness to Freire’s desire to “generate critical consciousness
and empower [students] to alter their relations with nature and social forces [in a] reflective group exercise” (Goulet, 2005: ix) therefore requires the teacher/researcher to adopt imaginative approaches to dealing with institutional structures and the embedded short-term expectations of students. Moreover, while both authors enjoy the “luxury of experimenting, the freedom to fail” (Goulet, 2005: xiii) in their ESD projects, vocational students, in particular, are unlikely to view academic experimentation so favourably. While this reality may be sobering, we do not wish to suggest that attempting to engage students in sustainability discourse is futile. Indeed, the experience of both researchers from the ACTS project is that some students will respond very positively to such opportunities. Effective learning outcomes (in terms of the principles of ESD outlined above) can be gained from presenting pedagogical material that frames sustainability issues as relevant extensions to ‘core’ course curricula, and a relatively enthusiastic reception can also be expected if sustainability material is framed in terms of employment-related skills. This conclusion echoes the findings of Tinker and Gray (2003: 751), discussing an attempt at a critical perspective to accounting student curricula at The City University of New York (CUNY):

The emerging self-consciousness of students in CUNY is, in some respects, a more obvious instance of the praxis-as-consciousness-raising. However, this case also has its surprises. The course teacher was schooled in a traditional scholarly disdain for crass student concerns with ‘career’ and ‘money’. However, experience at CUNY quickly shows that these are the basic necessities for many students. They have little margin to indulge themselves beyond this. It was a slow and humbling lesson (for which the professor earned, at best, a ‘C’), to not only begin to acknowledge this, but then to incorporate the realization into the course design, making work, career, and wages vital motivational components.
At an ideological level, the very notion of sustainability is a term contested in a variety of theatres. It is vital for accounting students (and their teachers) that the classroom is one of those theatres, as the neutrality of the classroom can provide a clearing space for reflection and debate to an extent difficult to emulate in more partisan environments. At the same time, it must be acknowledged that engaged students are the exception. Given this scenario, accounting academics have to walk a tightrope between meeting the expectations of students, many of whom (together with their families) have made considerable sacrifices to afford university studies, and meeting the societal imperative of compressive ESD. It is hoped that by providing some insights into how we approached this challenge, this paper has added another strand to our collective safety net and encourages other academics to embark on this difficult, yet vital, journey.

Notes

1 Descriptions of the project objectives and bases of participant selection can be found in Tilbury, Podger and Reid (2004).

2 As a result of the success of the roundtable meeting for the business ethics unit, the researcher attempted to replicate the process in a large undergraduate unit with approximately 750 students. Approximately 100 invitations were sent but only 7 students volunteered to participate so the planned sessions were not held. It was noted by support staff involved in this process that some incentive (such as movie tickets) might result in an acceptably high response rate.

3 The choice of some students not to participate in the assignment for Project Two might be attributed to its insignificance in terms of course assessment. The assignment was one of 10 weekly assignments to which a total of 15 percent of the course assessment was allocated.
Several participating students complained that the effort required for the assignment and presentation warranted more marks.
References


