

Students as Knowledge Drivers in Accounting, Environmental Issues and Sustainability

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Themes addressed:

1. Developing the curriculum of a module outside existing textbooks which :

- Stimulates a deep awareness of the interface between business and its social and environmental responsibilities
- Generates an understanding of new initiatives in reporting the impact of this interface
- Considers the wider issues of the role of accounting including its impact in less developed countries thereby incorporating issues of internationalisation and global citizenship

2. Using inclusive pedagogy and co-curricular activities which enhance the experience of UK and international students

Theme 1: Developing the Curriculum

Theme 1 concerns building a subject from first principles whilst ensuring coherence between topics contributed from different traditional frameworks, disciplines and pedagogy. There are no existing text books that match the module leader's vision of the subject, therefore lecturers contributions and journal articles were the initial module materials.

Background

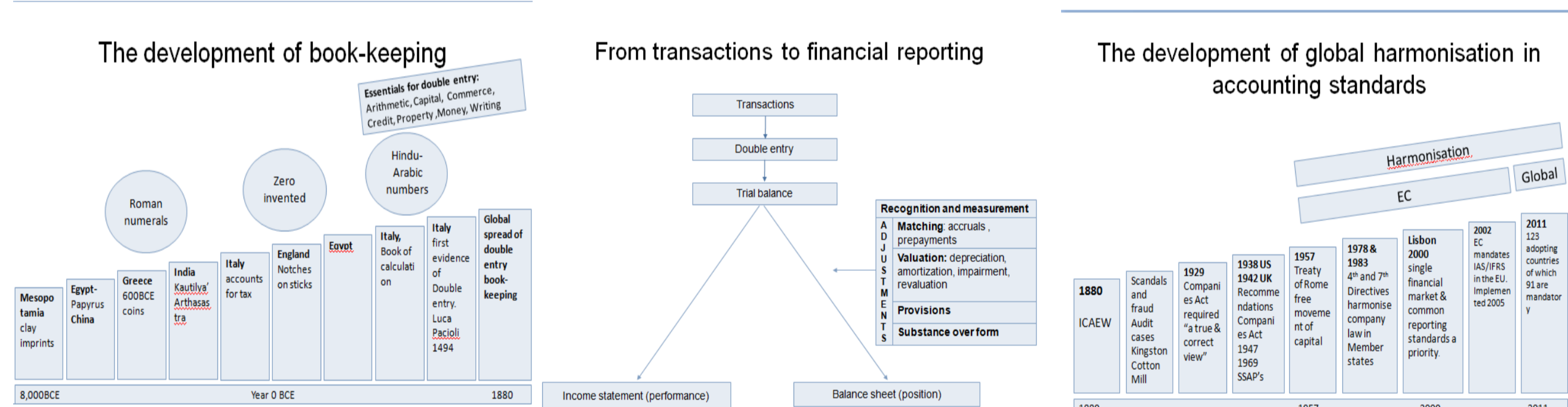
A new module, Accounting, Environmental Issues and Sustainability (AEIS) attempts to make a contribution to a perceived curriculum gap in accounting for sustainability issues. The module content brings together contributions from different theories, subject disciplines and perspectives. The module is an elective choice and was selected by 14 accounting and finance postgraduate students from 9 countries in 2010-11.

Literature Review

Organisations interface with the society within which they operate. Over history the extent to which organisations accept responsibility for the social and environmental impacts has changed. Accounting as a discipline and the accounting skills of practitioners may have much to offer in facilitating transparency of the impact of the organisation on environmental and social issues (also referred to as sustainability issues) by utilising the existing annual reporting mechanism as a platform for dissemination and awareness. Gray et al (1996) refer to accounting as a "mechanism for discharging accountability". Unerman (2007) suggests an holistic approach in which accountability is owed to all including future generations and non humans and Covaleski et al (1996) describe accounting as a "ceremonial means for symbolically demonstrating commitment" to rational action. New initiatives in "connected" (integrated) reporting are emerging although these ideas are not yet embedded in professional examination or most Higher Education (HE) syllabi. This emerging subject area therefore remains hidden from the mainstream accounting curriculum and HE may have a valuable contribution to make in developing relevant skills and awareness.

Module Content

The learning pathway starts with social and environmental issues of concern to society which lead to economic theories of externalities, taxes and subsidies that suggest ways of redressing social costs and private benefits. The module charts the development of accounting through its origins in ancient times, the recording of credit in double entry book-keeping, the drive to report earnings, the move to regulation and eventually global standardisation with IFRS and the new proposed international integrated reporting frameworks. The role and purpose of accounting both in contemporary society and in less developed countries are considered. The closing topics include theories of business ethics, fraud, misconduct and corruption; corporate social responsibility and responsible leadership and management.



Module Resources

Guest lecturers and colleagues and with expertise in sustainability design, accounting history, economics, corporate social responsibility and human resource management contribute to sessions and use is made of webcasts of public lectures, international accounting firms and other web based materials. The pre-set reading material is created largely from journals articles, often but not exclusively chosen because they are literature reviews and consequently provide a wide sweep of the state of knowledge in each area. The most significant resource was the participating students on the module . A skeleton module outline and weekly lectures form the basis for the subject content framework. In the absence of a single course textbook subject depth is achieved through students creating their own "texts" by engaging in after-class research and recording this in weekly (assessed) logs, student presentations, student class contributions and discussions, a module newsletter and a conventional essay assignment on a title and topic of the students own choice.

Tentative Conclusions

From the module leader's perspective and based on work presented by students and student evaluation and feedback on the module, coherence from various subject disciplines has been successfully channelled into an emerging subject area.

However, there are issues of replication and generalisability across the wider accounting and finance curriculum of the social learning approach used in this module. The time required to act as leader on such a module is significant and may not be sustainable as part of a normal HE workload. There are plans to include this module as a core, rather than as an elective, from 2012-13, and the increased student numbers will require adaptations to the approach recorded in this case study.

It is likely that the mainstream accounting professional bodies are not yet ready to address the curriculum gap at present and consequently this provides a first movers advantage for accounting and finance education providers in the HE sector.

Theme 2: Using inclusive pedagogy and co-curricular activities on the module

Theme 2 concerns the pedagogy developed on the module in which students were able to shape and determine their own learning.

Research Aim and Objectives

The aim of this research is to produce an evidence based case study on the module learning outcomes and to develop an understanding of the experiences of this cohort of students including the extent to which the social learning approach had enriched their studies and their relationships with each other in a different way to that normally achieved in conventionally taught modules.

Background

Issues of indifferent attendance, patchy engagement and attention , poor referencing and writing skills, cases of academic misconduct on conventionally taught modules together with stories heard of very positive outcomes from the operation of Student Quality Circles , facilitated by Professor Richard Ennals, at Kingston Business School , led to a belief by the module leader that the pedagogy on this module should be student led and with marks available for attendance and contribution, with regular requirements for writing in a weekly log and reading journal articles.

Pedagogy on the module

Students demonstrate their critical understanding and subject working knowledge by being present for all sessions, making contributions within those sessions , by producing a log which records the issues covered in the sessions, including debates and contributions made , and student's subsequent reading and research material that further informs or extends the matters discussed. The log is submitted at the next session and indicative formative marks are awarded. Mitigation for absences because of health, transport, employment, family or other reasons are not taken into account in any circumstances and the attendance mark and the log element for the missed session is forfeited with no opportunity to restore it.

Two way communication and feedback

Short questionnaires are completed every week after each session for monitoring and communication purposes so that the module leader can track the learning process and address any issues. The feedback from the weekly questionnaires was always good but there may be bias in this as students became more bonded with each other and the module leader. There was space on the questionnaires for students to communicate anonymously with the module leader about any difficulties but the space provided was, with only three very minor exceptions used for positive remarks. The research methodology is qualitative content analysis of two student focus groups drawn from participants in the module on a voluntary basis.

Literature Review

The module approach to learning was developed from social theories of learning akin to the approaches articulated by Hager (2004, 2004a), Gherardi et al (1998) and Nahaj et al (2011). Hager (2004a) views learning as a process and incorporates social, cultural and political dimensions and which changes both the learner and the environment of which the learner is a part. This approach is supported by Gherardi et al., (1998) who advocate learning that takes place among and through others by mutual participation in groups and contribution to a world which is socially and culturally structured. Nahaj et al (2011) refer to a bottom-up, self determination philosophy of "mutual discourse and participatory learning."

Methodology

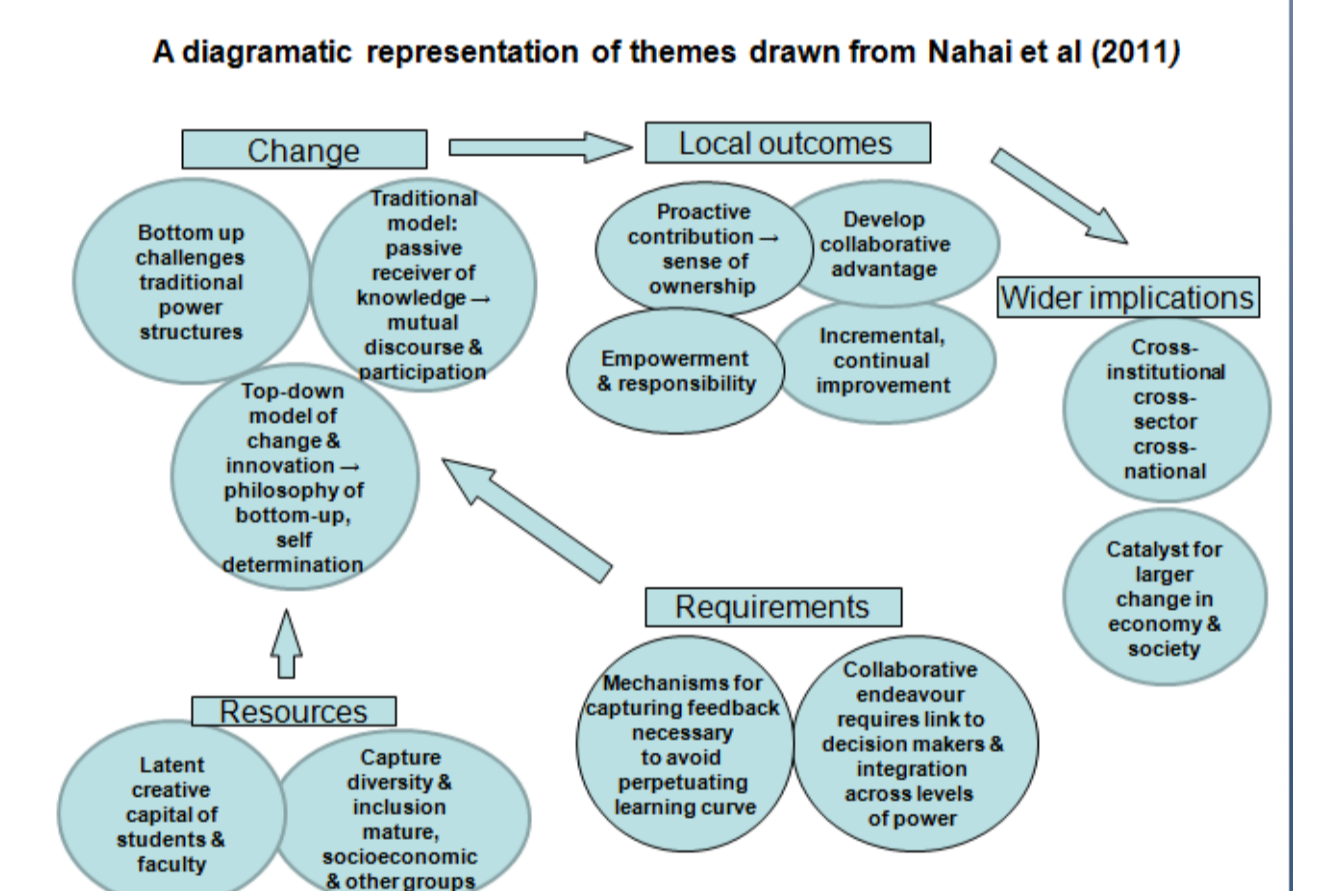
The research methodology is qualitative content analysis of the transcripts of two student focus groups attending on a voluntary basis. This voluntary contribution may create bias in the results.

Tentative Conclusions

The first focus group met during April 2011 and the second will take place in May 2011. The first focus group session was recorded and notes taken, but the recording has not yet been transcribed or formal content analysis undertaken. The tentative conclusions are formed from the facilitator's notes taken at the first focus group meeting. Evidence from the first focus group tentatively reveals that relative to conventionally taught modules, students perceive a deeper engagement and accelerated personal development arising from the pedagogy used on this module; they appear to have confidence in learning from each other and show signs of achieving an academic maturity that they can proceed to drive their own knowledge path as they sought to new create a new subject beyond the lecture content and without text books. However they found the work required on the weekly logs to be excessive. There may be some bias in the results from the first focus group as self selection may have resulted in those with more confidence and engagement with the process to have volunteered more readily to participate in the focus group. Student attendance on the module was exceptionally good.

References

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Source : Diagram based on text in Nahai et al (2011). A Perspective from a Students' Quality Circle, in *Higher Education in a State of Crisis*, Ed Columbus, F., Nova Science, New York