

CAN'T SEE THE WOOD FOR THE TREES, CAN'T SEE THE TREES FOR THE NUMBERS? ACCOUNTING EDUCATION, SUSTAINABILITY AND THE PUBLIC INTEREST

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This paper is an attempt to explore the question “what do accountants need to know about the environment?” with a subsidiary question “how are they to acquire this knowledge?”. These questions prove to be more complex than they appear and raise questions about the meaning of “environment”, the purpose and role of accountants, the structure of the UK accounting profession and the role of education. Central to the paper is the belief that accounting is supposed to serve the public interest and that the pursuit of sustainability is central to that public interest. It is contended that only through, what we call, “transcendent” education can this notion be understood, let alone acted upon. The paper calls for a clearer expression of the relationship between education and training, and argues that the only way in which accounting can remain a profession, serve the public interest and respond to the exigencies of sustainability is through a major revision of accounting degrees and a relevant graduate only profession. The paper is predicated upon the belief that a profession with no real education (as opposed to training) in the subject matter of its profession is a contradiction in terms.

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1. Introduction

With the steady growth in the awareness of—and importance attached to—environmental issues during the 1990s, it was inevitable that attention would turn to educational processes and how these could contribute to changes in both environmental attitudes and environmental stewardship. One major source of impetus for educators, professionals and other groupings to start to give serious attention to the place of environmental issues in education and training was the recognition,

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throughout all organizations, that few functional activities could afford—for economic or moral reasons—to ignore environmental issues. Such an awareness led, in turn, to a recognition that new entrants to the workplace (in particular) required some significant environmental awareness. This awareness could, most obviously, be supplied through the education and training system. To this general concern, two specific initiatives in the UK brought matters into focus. The first of these was the *Toyne Report* (DfE, 1993) which sought to encourage universities (in particular) to integrate environmental issues throughout all subject curricula. More recently, the UK government has sponsored the *HE21* project with Forum for the Future to investigate and encourage the integration of environmental issues into the heart of (especially) professional education and training (see Forum for the Future, 1999).

In such a climate, it is highly appropriate for all professional bodies and institutions to start the process of examining how environmental matters might most efficiently and effectively be embedded into their educational and training structures. This paper is an exploration of how the accounting profession and accounting education might begin to rise to this challenge.

This paper is first and foremost a polemical essay. Its central contention is that there are a number of fundamental questions that need to be asked—about accounting, about education and about environmental issues—before the apparently simpler question of how environmental issues may be integrated into the discipline can be properly answered. The essay draws from both published argument and published research—in accounting and elsewhere—but also draws heavily from new research undertaken for a larger project into accounting education and the environment (Gray *et al.*, 2001). That research is not formally reported here but is drawn from as appropriate.

Consequently, this paper is structured as follows. The next section addresses the central contention of the paper—in essence seeking to identify the research problem. Section 3 then addresses methodological and research design issues which arise from the nature of this essay and its employment of the prior research undertaken for the larger project. The body of the paper then comprises: a brief exploration of accounting, the environment and sustainability (Section 4); a brief review of some of the key issues for education which arise from the environmental debate (Section 5); a review of the state of accounting education in universities and the current place of environmental issues within that education (Section 6); and a review of practitioner and professional views and attitudes to accounting education in general and environmental education in particular (Section 7). An attempt is made to pull together the key themes and to briefly suggest future developments in the final section of the paper.

2. The “Research Problem”

Seeking to explore how we might embed the developing environmental agenda into current systems of professional education, whilst certainly not a simple task, does not—on the surface at least—look like an especially profound task either. Such an endeavour would probably need to establish how far environmental issues had

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