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,
throughout all organizations, that few functional activities could afford—for eco-
monic 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 form 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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