ENHANCING GRADUATE SKILLS BY INCORPORATING SUSTAINABILITY INTO ACCOUNTING EDUCATION

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Abstract
In order to incorporate sustainability into the business courses at an Australian university it is recognised that it requires development of skills in problem identification, anticipation and analysis as well as in stakeholder interaction and negotiation. The goal of creating sustainable organisations requires the skills to facilitate corporate social responsibility (CSR), ethical approaches to business and organisational change (Rands, 1993; 2009). This paper details an approach to developing student’s skills to facilitate a ‘real world’ understanding of corporate governance, CSR, ethics and change through the introduction of a revised accounting unit that incorporated corporate governance and ethics at undergraduate level. It concludes by detailing the learning process involved and makes recommendations for further research.

Introduction
In my experience many graduates make the mistake of equating their ‘skills’ with their degree or qualifications. While what is studied and what can be done are connected, they are not the same thing. A skill is a developed capacity, flair or aptitude; it is a combination of ‘know-how’, practice, knowledge and natural capacity.

Rather than a narrow interpretation of graduate skills that is based on the discipline within which studies were undertaken, it is more relevant for employability to think in terms of ‘transferable skills’ and a balance of ‘hard’ and ‘soft’ skills. Both businesses and university business schools concern themselves with two questions: ‘How can the knowledge and competencies that were acquired by university graduates be applied to a workplace environment?’ and ‘How can students be provided with the abilities to contribute to organisations in a sustainable way?’

The Karpin Inquiry into management and leadership needs (1995) and The Business Council of Australia (2002) expresses concern that business graduates should have a balance of ‘hard’ and ‘soft’ skills. More recently, Beard, Schweiger and Surendan (2007) highlight the need to address the apparent lack of soft skills competence amongst accounting graduates. In addition, businesses desire graduates to have an appreciation and an ability to implement sustainability principles and practices in the workplace. This means not only the need for measuring business success in economic, environmental and social terms but also considering and taking full account of the environmental and social outcomes of organisational action. Increasingly, organisations view action toward sustainability as yielding win-win situations (Porter & van der Linde, 1995) and recognise protocols, safety standards, financial procedures and sales administration. These skills are typically easy to observe, quantify and measure. They are also easy to train, because most of the time the skill sets are brand new to the learner and no unlearning is involved. By contrast, ‘soft skills’ (also called ‘people skills’) are typically hard to observe, quantify and measure. People skills are needed for everyday life as much as they’re needed for work. They have to do with how people relate to each other: communicating, listening, engaging in dialogue, giving feedback, cooperating as a team member, solving problems, contributing in meetings and resolving conflict.

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1 ‘Hard skills’ are technical or administrative procedures related to an organization’s core business. Examples include machine operation, computer
the possibility that it is ‘good for business.’ Elkington (1998), through the use of a triple bottom line approach to organisational activity and value, indicates that responsible business action is good for society as well. Sustainability requires new modes of decision making and action fundamentally different from those embedded in present-day organisational routines (Kearins and Springett, 2003). In order to incorporate sustainability into the business courses at an Australian university it was recognised that it would likely require development of skills in problem identification, anticipation and analysis as well as in stakeholder interaction and negotiation. It then follows that the goal of creating sustainable organisations requires the skills to facilitate corporate social responsibility (CSR), ethical approaches to business and organisational change (Rands, 1993; 2009). To implement CSR, ethics and change successfully in an organisation requires critical thinking and analysis skills, so as to provide evidence based decisions; reflective thinking, in order to take corrective action as well as consider multiple scenarios of action; team oriented skills, in order to approach complex problems and situations with a diversity of skills and knowledge; leadership skills, to have confidence to suggest and take necessary action; and discussion and presentation skills, to communicate effectively so that all positions and viewpoints are taken into consideration when arriving at solutions (Guiller, Durndell & Ross, 2007; Freeley & Steinberg, 2009).

In order to develop the student’s skills to facilitate corporate governance, CSR, ethics and change a revised accounting unit was introduced that incorporated Corporate Governance and Ethics at the undergraduate level. Students enrolled were formed into teams and were required to undertake projects to examine the programs of Corporate Social Responsibility that had been implemented or proposed within an organisation.

A number of issues arose such as resistance to a different method of learning and skill development; student free-riding; coming to agreement regarding standards and quality of work; lack of comfort and familiarity with negotiation; lack of experience and varying abilities to consider other points of view and varying abilities of students to self-manage and plan commitments. The students benefited from in-class discussions of course concepts and how to apply them to their specific project. Clear communication mechanisms were put in place to discourage social-loafing and free-riding behaviour, and there was regular feedback on work to date and team development which provided reassurance, particularly to students who had limited experience with working in teams or whose previous experiences with teams had been negative.

Scholars in business learning (Goleman, 1998; Hambrick, 1994; Kayes, 2002; Wenger, 1998) emphasise the importance of providing “real-world” learning opportunities that transcend the theoretical or are academically self-reinforcing. Senge et al., (1994; 1997) indicate that to over-come reliance on theoretical models that do not represent organisational reality or business as practiced, inter-disciplinary, action learning and experiential styles of education are most appropriate as they do not seek to reduce complexity or eliminate paradox. Ahrens and Chapman (2007) refer to this approach as ‘management accounting as practice’ and Schatzki (2001) refers to it as the ‘practice turn’. Such practice is useful in deciding amongst future alternatives as well as being a vital resource for making sense of past decisions and the present (Ansari and Euske, 1987 and Brunsson, 1990).

Mintzberg & Gosling (2002) indicate that education for the business environment needs to go beyond borders and boundaries so as to strike an effective balance between a range of tensions: ‘These tensions include balancing the global and the local, reflection and action, cooperation and competition and the
conceptual and the concrete’. There are a number of action approaches to learning with a range of foci such as behavioural change needs (Revans, 1980; Schon, 1983), cognitive-transformative approaches (Goleman, 1998; Wenger, 1987), reflective approaches (Welsh & Murray, 2003; Reynolds, 1999), and experiential approaches to learning (Kolb, 1984; Reason, 1994). Learning requires consideration of a combination of these approaches, in order to balance the tensions between, but effectively use, experience, reflection, abstraction and action (McGill & Beatty, 1996; Byrne, Flood & Willis, 2002). It is important not only to provide learning processes and opportunities that will enable students to deal with multiple complexities of leading and managing for today but that will enable graduates to meet and address the changing and unpredictable challenges that will emerge tomorrow, and further into the future (Adams, 2004).

As change occurs there is an impact on all organisations in industry, government and the community sectors and this introduces new risks, new threats and new opportunities. These can equally change at a future point in time and become increased strengths, new opportunities, or problematic weaknesses. To navigate such complexity in their environments organisations need systematic and integrated knowledge of the political, economic, social, technological, environmental, and legal drivers of the external environment (Johnson, Scholes & Whittington, 2008). In order for organisations to compete, as well as collaborate and be innovative, they need employees who have the ability to apply systems thinking and critical analysis to a range of business environments and to the dynamic capabilities of organisations, so as to recognise opportunities to pursue socially responsible and ethical choices as well as choices that yield competitive advantage, and collaboration as well as competition (see Brandenburger and Nalebuff, 1997; Hitt, Ireland, Camp & Sexton 2002).

Education and learning that is based solely on uncritical application of theory and models is unsustainable as it places undue emphasis on the obvious, the ‘seeable’ and the planned whilst not recognising the ‘unseeable’, the unplanned and the emergent (see Mintzberg, Ahlstrand & Lampel, 2008). Mintzberg et al. (2008) suggest in their book *Strategy Safari* that students and practitioners should go on a safari in the wilds with their thinking. They should search and discover clues in the landscape (the organisational environment). They should observe behaviour and interaction of not only the animals but the interaction of all elements in the ‘landscape’, investigate artefacts such as plants and vegetation that have been grazed upon, and seek evidence of action such as footprints so that the ‘seeable’ and ‘unseeable’ elements can be brought together as a basis for decisions. Reasoned judgements regarding risks and opportunities can then be made about a range of organisation options for action.

As Hart (1995; 1997) indicates organisations need to take into account environmental, social and economic drivers if society is to achieve stability and sustainability. To date there has been an unfortunate over-reliance by organisations on economic drivers and judgements of organisational and personal business success that have been based on economic measures such as profits, cost savings, organisational growth, organisational efficiency and returns to shareholders. To focus only on economic outcomes of organisational decisions and actions is to ignore important environmental and social outcomes, that is, to experience only partial ‘seeability’ and therefore underestimate risks and be unprepared for threats and opportunities alike. This point is emphasised by Mintzberg et al. (2008) who state that:

‘We are the blind people and strategy formation is our elephant. Each of us, in trying to cope with the mysteries of the beast, grabs hold of some part or other. [We] rail on in utter ignorance of what
each other mean, and prate about an Elephant not one of [us] has seen! … Managers take one narrow perspective or another — the glories of planning or the wonders of learning, the demands of external competitive analyses or the imperatives of an internal “resource-based” view. Much of this writing and advising [by managers and consultants] has been decidedly dysfunctional, simply because managers have no choice but to cope with the entire beast’.

Commentators such as Elkington (1998) recommend that organisations should consider and report their performance using a triple bottom line approach where the economic, social and environmental outcomes of their operations are provided for scrutiny by the organisation’s key stakeholders. However, in order to see the Elephant – the entire beast (see Mintzberg et al., 2008), both students and practitioners need to draw on ‘soft skills’ such as critical analysis and reflective thinking, have the capacity to engage in open discussion, and effectively present their ideas, and implement team oriented and leadership skills.

Student learning in the last decade has evolved from a passive activity to one of active engagement, collaboration, and self-empowerment. This change has been parallel in time with a debate in business education on curriculum content, facilitation and assessment practice. With this shift in student learning in mind and the pressing need to develop the ‘soft skills’ of students and practitioners there is a level of recognition that different approaches to learning are urgently needed. Especially, in the later stages of a degree, there is an opportunity with capstone and project units to address these needs. A possible option is the development of a project unit that aims to examine and complement the traditional case and exercise basic assessment practices in management accounting education. This option can include facilitation focused on balancing theory, reflective practice and dialogue to ensure that ‘hard’ technical skills as well as ‘soft’ interpersonal, communication and team orientated skills are developed to a high standard. The shift in greater focus on ‘soft’ skills is considered crucial to the effective practice of accounting, management and business education alike (see Karpin, 1995; Mintzberg, 2004).

Assessment practice and its alignment with curriculum content are crucial in setting academic standards and developing graduate capabilities. Leading academics such as Henry Mintzberg and Clayton Christensen have highlighted the need for more emphasis on ‘soft’ skills in business training and practice and their insights help inform the discussion around the use of projects to develop ‘soft’ skills.

The current debate on the role of business schools and faculties in developing business graduates indicates that past practices in business education need to be scrutinised and reviewed with a view to improving capabilities in graduating students (Gosling and Mintzberg, 2004; 2006; Pfeffer and Fong, 2004). Stemming from this a new questioning of approaches to curriculum design and assessment in business education courses has emerged. The teaching of business and the design of curriculum, inclusive of learning and assessment tools, is an area that has been widely discussed in the education literature for some time (Greiner, Bhamibri & Cummings, 2003; Galea, 2004; Dyball, Reid, Ross & Schoch, 2007). There has also been an emergence of new applications of alternative pedagogies, Kearins and Springett (2003) use critical pedagogy; Brown and Macy (2004) adopt whole-systems learning approaches and Bradbury (2003) incorporates experiential learning and activities. Each of the alternative pedagogies have been adopted with the specific aim of engaging business students so that they are able to develop the new thinking and understandings necessary to enhance the sustainability of organisations.
and their business activities. A re-balance of ‘hard’ and ‘soft skills’ is considered to be essential to the sustainability of business in Australia. According to the Institute of Chartered Accountants in Australia and KPMG Consulting, Inc., (2002) urgent attention is required if Australians are to retain their place as leading business professionals.

Corporate Social Responsibility Project

In a quest to make the final year of the accounting degree more relevant to the needs of business and society keen consideration was given to the debates outlined above. There are three very clear messages in the literature; firstly, accounting students and practitioners need to have a balance of ‘hard’ and ‘soft’ skills, as it is important to assist organisations in being able to pursue business in a sustainable manner. Secondly, there is a need for accounting students and practitioners to meet and address the changing and future unpredictable challenges. In order to meet these challenges critical evaluation of theories, models and approaches must occur providing a basis for reasoned judgement and decisions. To appreciate fully the ‘seeable’ and ‘unseeable’ in an organisation’s environment, accounting students and practitioners must go on safari and pose questions and investigate the landscape. Thirdly, accounting students and practitioners need to have a broad base of knowledge and then be able to apply it in a systematic and integrated manner without reliance solely on economic measures of success. Organisational sustainability requires taking account of environmental, social and economic drivers of organisational action. Accounting students’ and practitioners’ careers become sustainable where the employee is able to contribute to an organisation in each of these three areas in an integrated manner. Students are better skilled and able to adapt to the new challenges and recognise opportunities with each successive wave of change facing their organisation.

With these clear messages in mind and as part an existing process of curriculum renewal and realignment with business and other stakeholder needs, a team of three academics, two in the accounting discipline and one in the management discipline at an Australian university decided to revise the accounting unit and the Corporate Governance and Ethics elements so that it included a project relating to CSR. The aim of the project unit was to enhance the experience of final year students and augment their skills, awareness and understandings using a range of methods to develop what are considered to be critical graduate attributes. Specifically, critical thinking and analysis, team-oriented and leadership skills, self-management and reflective practice, and presentation skills were targeted.

As most work in organisations is team based, the development and teaching team decided to run the Corporate Governance and Ethics element within the accounting unit using teams for a significant portion of the unit. Recognition was given to the need to identify the different performances of individual students by allocating 20% of assessment marks to complete a journal and a short essay based on student reflections and the changes that students observed occurring in their team. The unit commenced with 138 third year undergraduate students enrolled and during the unit only 11 students withdrew, mainly to reduce their workload or for health/personal reasons. The first step taken was to encourage students to create groups of no more than four members.

In the first meeting with students the teaching team provided a Team Work Quiz for students to complete. The purpose of the quiz is to get students to self-assess the type of team person they are. The quiz assists students specifically to identify whether they prefer to perform task roles within a team or whether their preference is for maintenance activities. It is intended that students will realise that a team that comprises a mix of
members who prefer performing task roles and members who prefer maintenance roles will increase team capacity to complete the project.

As suggested by Wood et al. (2006: 212-213) ‘all members of effective teams help “lead” these teams [towards success and goal attainment] by contributing towards both task and maintenance activities in the team process. It is just that members will have a preference for more of one activity over the other’. Schein (1988) indicates that ‘task activities include: initiating, seeking information, giving of information, clarifying and summarising. Team maintenance activities include encouraging, harmonising, compromising, gatekeeping, setting standards and followership’.

The teaching team decided to offer students a choice from ten CSR projects, so that students could conduct a project on a topic and industry sector in which they had some interest. Ten senior managers were contacted and their agreement received to participate and be interviewed about their organisation and a CSR initiative that had either been implemented in the organisation or was planned for implementation. The companies contacted were: Bluescope Steel, Transurban, Alcoa, Toyota Australia, Westpac Banking Corporation, Australia Post, Shell Australia, Lion Nathan, HJ Heinz, and Nikon. These companies were selected as members of the teaching team had contacts/personal relationships that made gaining access to information and establishing a contact for students easier. A profile of each organisation was written and placed on the unit’s Blackboard site. Students read each of the profiles individually and drew up a shortlist of three of the organisations that they would like to contact to undertake their CSR project. Once the students had formed a group with four members, they were required as a group to select one organisation on which to base their project. Selection involved negotiation between the group members and for the group to arrive at a consensus. Students captured the negotiation process and the basis upon which decisions were made as a first entry in their reflective journal. Students were asked to complete a reflective journal so they could record their thoughts about their team experience, about their learning whilst undertaking the project and record any questions they could reflect on and critically analyse at a later time.

Each team discussed the negotiation process and the basis for their selection of a particular organisation with a member of the teaching team. Teams came to recognise that they had to balance individual preferences with the preferences and needs of the team as a whole. Teams considered each member’s prior experience and knowledge of industry sectors as well as their impressions of the organisation’s philosophies, goals and policies and their level of comfort with them.

In the formation stage for the team the primary concern was the initial entry of members to the team. At this stage individuals considered: ‘What can the team offer me?’, ‘What will the team ask me to contribute?’, and ‘Can my individual needs be met at the same time as I contribute to the team?’ (Heinen and Jacobson, 1976; Tuckman and Jensen, 1977). According to Wood et al. (2006: 206) ‘[at this stage] people are interested in discovering what is considered acceptable behaviour, determining the real task of the team and defining the team rules’. Once teams are formed and they decide on the organisation that is to be the focus of their CSR project the

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2 Blackboard® is a flexible eLearning and online communities system for students and academics. Blackboard can be used for delivering online courses or establishing online communities. It enables academics to add an online component to traditional classes or teach an entire course on the Web. It is particularly useful for bringing learning materials, class discussions, and tests online.
next step is to get agreement on ‘the rules of the game’. Each student was provided with a Team Charter document so they could draft their individual views and contribute to a discussion within their group in relation to team ground rules, team values, team goals and expectations, and expectations of the project unit.

Whilst working on their CSR project, the teams experienced periods of emotion and tension among members. The teams themselves were experiencing many changes. Team members needed to practice self-management by scheduling in team tasks and meeting deadlines, whilst balancing other demands on their time such as other units of study, work commitments, family and social commitments. Team members experienced self-development opportunities as they began to understand one another’s interpersonal styles and make efforts to find ways in which to accomplish team goals whilst also satisfying individual needs (Wood et al., 2006). Although there had been agreement about goals and expectations established in the Team Charter document, some teams experienced conflict within the team around member’s failures to meet expectations in terms of work quality and levels of effort. Teams had identified in the Team Charter their expectations concerning the grade that they would like to achieve in the unit. It took a number of negotiations for teams to settle the quality issue and establish realistic expectations of each other.

Teams experienced ‘jockeying’ behaviours as individuals competed with each other to impose their preferences in the group and to achieve their desired position in the team. In all teams a leader emerged and in some teams two leaders emerged who had complimentary skills and they divided team management tasks based on their areas of strength.

After three weeks the teams began to enter a norming stage, where they started to settle down into routines and began to perform as a coordinated unit (See Tuckman, 1965). Teams strived for win-win situations in their negotiations and the incidence of team members volunteering for tasks increased in frequency. The idea of work and tasks being imposed by a leader/manager diminished within the groups. What the teaching team observed occurring in the teams is described well by Wood et al. (2006: 207):

‘There is a precarious balancing of forces [in the team]. In their pleasure at the new sense of harmony, group members will most likely strive to maintain this balance. The group as a whole will try to regulate individual behaviour towards this end; minority viewpoints and tendencies to deviate from or question group directions will be discouraged’.

Teams are required to conduct further research on their project organisation. They need to establish the organisation’s background, place in its industry sector, context of the CSR initiative, drivers for CSR in the organisation’s external environment, impact of other industry competitor’s CSR initiatives, impact of the CSR initiative on key stakeholders, the nature of impacts on the external environment (economic, environmental, social), and the nature of internal impacts (personnel, knowledge management, and technology). This was the stage that highlighted the need for critical thinking and analysis skills. The teaching team discovered that teams did not have a clear understanding of what was meant by the terms ‘critical thinking’ and ‘critical analysis’. Students took the word critical to have a quite negative meaning, for example, finding fault with someone or something. There was confusion amongst the students as to why they were required to adopt a negative approach to the literature and resources they had discovered as an outcome of their research activities.

With this lack of understanding of what constitutes critical thinking and analysis, it became clear that one of the first tasks
needed to be addressed, as a group, is to clarify what is meant by the term ‘critical’. To this end it was decided to adopt the explanation of Halpern (1997) who refers to critical thinking skills as the ability to examine processes, systems, objects, artefacts, issues and ideas in terms of their component parts and to make informed judgements about their worth, as well as the value and relevance of the information. When people think critically they are being active; they are not passively accepting everything they read and hear, but questioning, evaluating, making judgements, finding connections and categorising. It means being open to other points of view and not being blinded by individual biases. (Browne and Keeley, 2001) Judgements made need to be well grounded in research, wide reading, and include consideration of all possible viewpoints (James, Scoufis, Farrell & Carmichael, 1999).

Using Betts, Farquharson and Seitz (2005: 35) as a guide, it was suggested to students that they ask themselves three questions to help in the examination of all written sources and verbal opinions:

1. ‘What is the author’s or speaker’s argument (theory, theme, point of view)?’
2. ‘Am I convinced by it?’ and
3. ‘If yes, why? (if no, why?)’

Using these three simple questions as a guide the teams appear to have increased their critical thinking and analysis skills. Within tutorial sessions there was a noticeable increase in questions asked of the teaching team and an increase in questioning and positive debating between group members. The questions arose, not from a lack of understanding of the task at hand, but from more incisive thinking which replaces the previous pattern existing in the teams of accepting all written sources and verbal opinion as reliable and factual.

The teaching team noticed that team members who were previously not substantially engaged with team discussions had changed. The team members who failed to verbalise their ideas readily at the beginning of the project were now presenting their ideas in a more confident manner. Their confidence came from being able to present their ideas to the team using an evidence base obtained from their research activities.

Teams had previously experienced confusion and at times tension arising from team members not completing tasks on time in the early weeks of the project. Gersick (1991) explains the situation in which the teams found themselves. She states that pressure builds when ‘complacency and a sense of having time lost to the panic accompanied by an approaching deadline… At this time the team receives a ‘wake up alarm’ and has to rapidly reassess its goals and direction’.

To assist the teams move from this stage and develop self-management skills, the teaching team suggests that students need to use a reliable method to allocate tasks, track their completion, and be able to see where there are deviations occurring in plans to complete their project. A demonstration example was provided of a project spanning twelve weeks with four team members, using a Gantt chart, a PERT chart and a chart generated using Microsoft Project. By the end of the fourth week all teams had sophisticated planning processes in place to keep them ‘on track’.

During the fifth week, the team had a progress meeting and the evidence was that all teams had begun to master a number of previously identified critical graduate attributes. The teams had entered the performing stage of team development as they were now displaying indications of a mature, organised and well-functioning team. ‘An effective team at this stage is made up of members who; continue to work well together, understand their individual and collective responsibilities to other groups and to the larger organisation, and are able to adapt successfully as opportunities and demands change over time’ (Wood et al. 2006:207).
All teams completed their projects to a high standard and delivered the final report and the team presentation to the student cohort on time. The teaching team designed a short survey, and received assistance in the administration of the survey and in the evaluation and interpretation of the data from Teaching and Learning Services staff.

The survey was completed in late 2007 by 102 students. Twenty five students not present on the day that it was administered.

There was a strong indication from students that the most useful elements of the project were, in descending order of times mentioned:

**Critical Analysis**

Student’s comments include:

‘You can’t take what people say or what you read and assume it is correct. It could be wrong and so you have to question and analyse it.’

‘I now understand that I should question things and not just accept them because they are in writing. I ask myself where is their authority and what is their standing on this’

‘It’s important to get both sides of an argument. You need to look closely at all of the sources you use’

**Learning to Work as a Team**

Students state that:

‘I have hated teams because you always get at least one person who won’t do anything. But this time it was good because we had the agreement. The charter helped make people in the team keep their promise to turn up, and do their stuff on time. That was better than leaving it to the tutor to pull students into line. We did it ourselves as a group. We made each other work better. When it got difficult we were able to help each other like a real team should’.

‘Learning to take responsibility, to say what you think instead of just sitting there. It was really big for me speak up and say what I though. Before I didn’t disagree with people I just went along with what people said. I learned to put my view forward and I actually took the lead in a few things we did.’

**Reflection**

Comments included:

‘I liked the reflecting part…with the journal. Thinking about what I am doing, what’s working and what’s not. It was very useful to try to work out why the company was doing the things they were doing. I have continued to keep a journal…to force myself to think and plan what I’m doing’.

‘I have continued to keep a journal. I think it will be a good thing to keep doing after I graduate. I can see that as a manager you have to review what you are doing… you just can’t keep doing the same thing if it isn’t working’.

**Task and Time Management**

Students reveal that:

‘I started to feel unsure about the project and I felt really panicky that we wouldn’t get it all done and we would fail. When we learned how to plan the project and work out who did what I felt a whole lot better. Using Project helped us meet our targets’.

‘Having the deadlines and the tasks all laid out was good. You knew that if you followed the chart that we did with Project that you could get it all done. It helped work out who should do what and who was overloaded and who was keeping quiet cause they had got nothing to do’.

‘Learning how to plan the project really helped. It looked like a really big task and it was really important for us all to get our heads around how we were going to do and get it done on time without chuckin’ a hissy fit. The deadlines and the tasks were there,
you can’t argue with it or you don’t get things done. I will probably use it when I get a job’.

Conclusions
The aim of the CSR project within the revised Corporate Governance and Ethics unit was to provide students with the opportunity to explore and consider sustainable business practices at an organisational level. A project approach was used to help students to develop and critique sustainable business practices in “real world” environments. Students were provided with the opportunity to examine and understand the range of CSR initiatives, the motives behind CSR initiatives, the perceived and expected benefits and outcomes from CSR initiatives at the individual, group and organisational process level. The experience offered in the CSR Project was intended to increase the capability and confidence of accounting students. The inclusion of a CSR project within the Corporate Governance and Ethics element of the accounting unit also provided an opportunity to contribute to the sustainability of organisations by equipping students with a balance of ‘hard’ and ‘soft’ skills.

Students who are better skilled and have a wider array of skills are more able to contribute to the success of organisations. In learning to use critical thinking and analysis students learned to question and to seek evidence to base decisions upon. To fully appreciate the ‘seeable’ and ‘unseeable’ in an organisation’s environment, business students and practitioners must go on safari and pose questions and investigate the landscape. In a constantly changing environment, students as practitioners will need to prepare for the unexpected. They can create a level of preparedness if they have asked the question ‘What if?’ and if they have considered and queried multiple scenarios. Organisational sustainability requires taking account of environmental, social and economic drivers of organisational action. Students as practitioners will need to reflect on how existing systems and ways of doing things can better contribute to organisations that considers success measured in environmental, social and economic terms. Students as tomorrow’s practitioners will need to draw on team oriented approaches to form diverse teams that can be entrepreneurial and creative as the problems they will need to solve become more complex with multiple social, environmental and economic impacts and outcomes. Practitioners will need to be able to voice their views confidently whilst being prepared to listen to the views of others and work collaboratively towards organisational futures.

The initial offering of a CSR project within the Corporate Governance and Ethics element of the accounting unit has gone some way towards equipping students with a range of soft skills which will contribute to organisational sustainability. It is recommended that we contact this cohort of students after they have left university and have been in employment for 1 year. This exercise has commenced and will be completed in 2010. Interviews with students will be conducted to determine what skills they have found most useful in the workplace and what skills they wish they could have more of. To complement the student interviews it is intended to administer a survey to employers to determine what skills and abilities that they would like enhanced in their workforce in order to encourage sustainability.

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