

# AN ASSESSMENT OF THE GROWTH IN COVERAGE OF SOCIAL AND ENVIRONMENTAL ISSUES IN GRADUATE ACCOUNTING COURSES

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## ABSTRACT

*The paper examines if there has been an increase in the attention paid to social and environmental issues (SEI) in accounting curricula. Using schools participating in the Aspen Institute's Beyond Grey Pinstripes (BGP) program, we measure the increase in the number of accounting courses incorporating SEI across the biennial application years of 2005, 2007 and 2009. We also examine the percentage of SEI coverage in accounting courses between 2007 and 2009. Our findings suggest that there was not an appreciable increase in the number of accounting courses dealing with SEI between 2005 and 2007, but that the increase was significant during the period from 2007 to 2009. Further, the increase over the four-year period from 2005 to 2009 was also significant. In addition, there is a significant increase in the percentage of SEI coverage in accounting courses between 2007 and 2009. Implications of these findings are discussed.*

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## INTRODUCTION AND LITERATURE REVIEW

"We, the human species, are confronting a planetary emergency—a threat to the survival of our civilization that is gathering ominous and destructive potential even as we gather here. But there is hopeful news as well: we have the ability to solve this crisis and avoid the worst—though not all—of its consequences, if we act boldly, decisively and quickly."

Numerous appeals, echoing the one above, have also come from professional accounting associations in both Europe and the United States. In Europe, the British Accounting Association called for consideration of changes to accounting education and specifically targeted an increase in ethics education (Ravenscroft & Williams, 2004). This challenge continued throughout the decade when the International Accounting

Education Standards Board, in 2008, informed business schools that there needed to be a greater discussion and debate on the role of ethics in the curriculum, with a clear bias toward an increase in ethics education (Cooper, Leung, Dellaportas, Jackling & Wong, 2008). European attention to social and sustainability stewardship was also voiced by the Federation of European Accountants when, in 2008, they issued a call for action: "Accountants must have an understanding of sustainability issues. ... Sustainability needs to be integrated in the training curriculum of the accountants. ... [and] ... Accountants have a role to play in increasing awareness of sustainability issues within businesses of all sizes" (FEE Web site).

In the United States, calls for greater attention to ethics, social issues and sustainability were also heard during the 2000s. The National Association of State Boards of Accountancy cited recent ethics scandals as cause for business schools to

demonstrate more ethics education in accounting courses (Blanthorne, Kovar & Fisher, 2007). The American Institute of Certified Public Accountants (AICPA), recognized as the premier association for CPAs, recommended that attention to forensic accounting be accelerated within business schools. The attention to ethics content also was increased in the CPA exam, required for the licensing of all Certified Public Accountants in the United States (AICPA Web site).

Academic scholars have joined in the call for greater attention to the general fields of social and environmental stewardship, including ethics education. Nowell and Laufer (1997) highlight the importance of a social and ethical focus in the accounting curriculum due to the frequent exhibition of antisocial behavior in the profession. The challenge was echoed in the United Kingdom by Ghaffari, Kyriacou and Brennan (2008) and Fisher, Swanson and Schmidt (2007) in the United States. Grey and Collison (2002) argue that accounting is supposed to serve the public interest and thus the pursuit of sustainability is central to that public interest. In the same spirit, Sikka, Haslam, Kyriacou and Agrizzi (2007) argue that the accounting profession, given recent scandals, needs to rebuild confidence in accounting and its jurisdictions by reaffirming that accounting education is or will be devoted to producing reflective accountants through educational processes focusing on sound education principles and ethics.

Taken together, the numerous appeals of political leaders, professional associations and academic scholars lead us to conclude that the importance of ethical, social and environmental issues is firmly entrenched in the future of business commerce and our society's well-being and as such should be reflected in the curriculum offered to business students. Therefore, we pose the question: Are college and university business schools responding to these challenges to attend to social, ethical and sustainability issues in the curriculum? If answered affirmatively, it would seem reasonable to expect an increase in the number of courses focusing on these issues and/or an increase in the extent to which existing courses cover these topics.

To explore this question, we analyze the Aspen Institute's Beyond Grey Pinstripes (BGP) databases from 2005, 2007 and 2009 (the first three years of the program) to assess if business schools

are being responsive to institutional and societal pressure to change their accounting curricula to include greater attention to social, ethical and sustainability issues. The BGP databases are described more fully later in the Methodology section of this paper and include a self-reported description of a business school curriculum addressing social and environmental issues (SEI).

## HYPOTHESIS DEVELOPMENT

Emerging in the 1970s, institutional theory considers the processes by which organizations, such as businesses, and their schemas, rules, norms and routines, become established as guides for behavior (Meyer and Rowan, 1997). Rather than a reliance on the rational actor model of classical economics, institutional theory emphasizes a social scientific perspective where organizational actors, and by association their organizations, seek to conform to the rules and beliefs prevailing in the external environments, as exhibited by professional associations, industry or society at large (DiMaggio and Powell, 1983; Scott, 1995). The effects that institutional pressures may have on a business organization, its management and its stakeholders have been explored at the multinational level regarding competitive strategy (Martinsons, 1993; Porter, 1990) and at the micro human resources management practices level (Rosenzweig & Singh, 1991; Zaheer, 1995). Particular to curriculum development in business schools, institutional pressures can result in an assortment of strategic responses, including: mimicry, coercion and normative pressure. While these three forms of institutional pressure are distinct in their origins and properties, they often work together as influences on organizational action.

### Mimicry Pressure

Institutional pressure takes the form of mimicry when competition from other schools is emphasizing certain courses or programs, and an institution follows suit to maintain its competitive position among recruiters or to remain competitive in seeking new school applicants. We see this form of institutional pressure when looking at investigations of accounting curricula that identified increased coverage of fields relevant to the Beyond Grey Pinstripes emphasis.

Madison and Schmidt (2006) reported an increase in coverage of ethics and social responsibility in accounting courses. Similarly, Christensen, Pierce, Hartman, Hoffman and Carrier found that a “high percentage (84%) of top MBA programs require ethics or corporate social responsibility components in their curricula, many as stand-alone courses or combined courses of ethics and sustainability issues” (2007: 347). There appears to be more than merely an introduction of courses focusing on ethics, social responsibility and sustainability within the accounting curriculum. According to Cornelius, Wallace and Tassabehji, “ethics education has migrated from an issue-based, stand-alone course to integrated coverage of ethical and sustainability topic across the undergraduate and graduate curricula” (2007: 134).

There appears to be sufficient evidence to warrant a further analysis of the role that mimicry institutional pressure plays on accounting curricula and the presence and/or increase in coverage of social and environmental issues in accounting courses. If evidence to support the expectation of additional course development and/or additional coverage of such topics exists, we can conclude that, due to institutional pressures, business schools in general are increasing their social and environmental issue coverage possibly in order to maintain their competitive position among recruiters or to be competitive in seeking new school applicants.

### **Coercion and Normative Pressure**

Coercion pressure can also cause educational institutions to change their curricula. Schools facing coercive pressure change their curricula because professional associations are demanding conformity to their standards for professionals; thus schools feel that they must change their curricula to be seen as remaining in sync with these demands. Similarly, normative pressure is created when various public or social figures call for business schools to give weight or urgency to a specialized theme or coursework for the betterment of society. Since business schools are an integral part of society, they face normative pressure to adopt this new, “better,” or more ethical focus in their programs. These institutional pressures may become normalized and institutionalized within an organization, representing a “new norm” in

how the organization operates by creating a new threshold for acceptable behavior.

There are numerous calls from professional associations, governmental regulatory agencies, and other organizations for the accounting profession and accounting education in business schools to focus on social and environmental issues. These appeals can take the form of coercion pressure in that demands on the business school’s accounting curriculum must be met or negative consequences may ensue. In addition, there is a form of normative pressure in that these pleas challenge the accounting profession to hold true to its roots in serving the public interest.

Previous research generally provides strong normative support for greater attention to social and environmental issues in the accounting curriculum. Guffey and McCartney (2008) investigated the impact of an ethical decision-making construct and found that perceived importance of an ethical issue was significantly related to both ethical judgment and behavioral intention. The authors concluded that greater attention to ethical decision making in the accounting curriculum would likely lead to better decision making in the students’ current and future careers as accountants.

In a United Kingdom setting, Holland looked at one course—a final-year, undergraduate module—that informed students about corporate social responsibility from an accounting perspective. The overwhelming educational success of this course, with some minor adjustments during its multiple year run, led Holland to conclude that this type of course must be required, that “its value cannot be underestimated” and that it must be recognized as essential for those designing management education curricula (2004: 416).

Given the preponderance of external pressure from professional associations both in Europe and the United States, as well as from various academicians, collectively, this institutional force may result in business schools conforming to these demands in the form of *increased coverage* of social and environmental issues in existing courses or the *creation of new courses* in these fields. Such responses would be indicative of institutional pressure that often results in a normative response—how to make the curriculum better or more socially responsive—or in a coercion

response—changes must be made or else negative consequences may occur.

Based on the considerable evidence of institutional pressure upon business schools and their accounting curricula, we hypothesize that:

- H1a: There was a significant increase in the number of accounting courses addressing social and environmental issues (SEI) between 2005 and 2007 among initial applicants (those business schools that first applied for ranking by the Aspen Institute's Beyond Grey Pinstripes program in 2005); and
- H1b: There was a significant increase in the number of accounting courses addressing social and environmental issues (SEI) between 2007 and 2009 among initial applicants (those business schools that first applied for ranking by the Aspen Institute's Beyond Grey Pinstripes program in 2005).

Based on the assumption that significant curriculum change does not occur quickly in academia, we further hypothesize that:

- H1c: There was a significant increase in the number of accounting courses addressing social and environmental issues (SEI) between 2005 and 2009 among initial applicants (those business schools that first applied for ranking by the Aspen Institute's Beyond Grey Pinstripes program in 2005).

Hypotheses 1a through 1c deal exclusively with initial applicants - those schools that applied for BGP ranking during the program's first year of existence. One could assume that these 21 schools did so because they had already adjusted their accounting programs in response to the appeals of their various constituencies to include more SEI in their accounting curricula. In essence, these schools may have been more progressive in their approaches to curriculum development than those schools that did not apply for BGP ranking until 2007 or 2009. Organizational theory would predict that, due to mimicry, coercion and/or normative pressure, other schools might lag behind the initial applicants. However, we would expect to observe the same pattern of behavior (significant increases in the number of ac-

counting courses dealing with SEI) over the first two years that later applicants participated in the BGP program. Therefore, we hypothesize that:

- H2: There was a significant increase in the number of accounting courses addressing social and environmental issues (SEI) between 2007 and 2009 among later applicants (those business schools that did not apply for ranking by the Aspen Institute's Beyond Grey Pinstripes program until 2007).

As discussed above, responses to the various forms of institutional pressure may be seen not only in the creation and offering of new accounting courses emphasizing SEI but also in an increase in the amount of coverage of SEI in existing courses. The BGP application asked schools to indicate the percentage of coverage of SEI in each course listed in the application (0-25%, 26-50%, 51-75% and 76-100%). This information was requested in 2007 and 2009, but not in 2005. Therefore, we are only able to assess whether there had been any changes in the percentage of coverage of SEI in accounting courses over this limited period of time. We review the data for all schools in the BGP database in 2007 and in 2009 and then limit the analysis to include only those schools that applied in *both* 2007 and 2009. The latter comparison allows for a more focused assessment of responses to institutional pressures resulting in schools increasing their attention to SEI in existing courses.

- H3a: There was a significant increase over time in the percentage of coverage of social and environmental issues (SEI) in accounting courses offered by all business schools that applied for ranking by the Aspen Institute's Beyond Grey Pinstripes program (when the percentage of coverage in 2007 is compared to the percentage of coverage in 2009).
- H3b: There was a significant increase in the percentage of coverage of social and environmental issues (SEI) in the accounting courses offered among those business schools that applied for ranking by the Aspen Institute's Beyond Grey Pinstripes program in both 2007 and 2009.

## METHODOLOGY

### Sample

Attention to social and environmental management is the mainstay of the Aspen Institute's program entitled Beyond Grey Pinstripes (BGP). The BGP program is a biennial survey and alternative to the business school rankings conducted by business periodicals which rely upon impressions provided by business school deans. Rather than assessing the opinions of business school administrators, the BGP requires schools to submit detailed course information about their full-time graduate programs' curricula. The BGP mission is to evaluate and promote innovative full-time MBA programs from around the world that are integrating SEI into their curricula. It is important to note that BGP's definition of SEI is quite broad and includes topical coverage of sustainability, social issues, social responsibility, corporate citizenship, corporate social reporting, triple bottom line, balanced scorecard, ethical analysis, ethical compliance, ethics training, and professional responsibility. Therefore, SEI refers to the broad areas of ethics, social responsibility and sustainability.

The BGP instructions to the school's reporter included:

"This section asks about courses being offered at your business school that address social, environmental, and ethical issues in any way. We encourage you to cast a wide net when submitting courses: while courses such as 'Business Ethics' clearly are to be included in this survey, we seek courses that even broach these topics in one class session. For example, a core Finance course that has one section devoted to environmental, social, or ethical considerations or perhaps uses a handful of case studies which address these issues would 'count' in our survey. Also, as further illustration of the diversity of issues this survey covers, content pertaining to 'theories of the firm,' values-based leadership, and diversity/cross-cultural management would all most definitely 'count'" (Aspen Institute's Beyond Grey Pinstripes Web site).

Schools are required to provide verifiable support for inclusion of their courses in the BGP evaluation process through a course description, syllabus and/or URL.

The data are self-reported by each applicant school and checked by a team of trained experts supporting the Aspen Institute's BGP program who evaluate, code and rank each school's information. The BGP program has grown in recognition and interest, as evidenced by the significant and steadily increasing number of applicant schools: 91 in 2005, 112 in 2007 and 138 in 2009. These schools are primarily from the United States (67% in 2005, 68% in 2007 and 65% in 2009), with representation from Canada, Mexico, Europe, Asia, South America, and Africa. By 2009, 48 non-United States academic institutions participated in the BGP program. These schools were located in Australia, Belgium, Brazil, Canada, China, Columbia, England, Finland, France, Germany, Holland, India, Korea, Japan, Mexico, Netherlands, Pakistan, Philippines, Scotland, Slovenia, South Africa, Spain, and Switzerland.

Some schools had only a single accounting course that addressed SEI, but many schools submitted four to six accounting courses that touched on SEI to varying degrees. In fact, three schools indicated that they had 10 or 11 accounting courses qualifying for BGP evaluation, and one school reported a total of 15 courses. By reviewing the BGP databases from 2005, 2007 and 2009, we investigate whether there were any changes in the number of courses offered and/or the percentage of topical coverage in the accounting curriculum involving the teaching of SEI using institutional theory as the theoretical explanation for any changes observed. As reported by the Aspen Institute, the number of first-time applicants with accounting courses increased steadily from 2005 to 2009 (21 first-time applicants in the program's first year of existence, 26 in 2007 and 40 in 2009).

### Measures

A one-tailed, paired sample t-test is used to assess the amount of change in the number of accounting courses reported in the BGP database from one year to the next, e.g., from 2005 to 2007 and from 2007 to 2009.

To assess the changes in the percentage of coverage of SEI in accounting courses over time, we employ a chi square test. The chi square test is used to explore whether the distributions within two sets of observations differs. Specific to this analysis, a chi square test of independence is used to determine if the percentage of coverage of SEI topics in accounting courses in 2007 differs from the percentage of coverage of these issues in the 2009 BGP database. The chi square test generates a chi square statistic ( $\chi^2$ ) which can be assessed based on a predetermined alpha level of significance (0.05).

### RESULTS

To test Hypothesis 1a, we examine the data reported by those schools applying for BGP ranking in 2005, the first year that the BGP program was offered. As summarized in Table 1, Row 1 below, a total of 21 applicant schools, in both the U.S. and abroad, reported a combined total of 59 accounting courses that dealt, at least to some extent, with SEI as outlined in the BGP guidelines. Those same 21 schools reported a total of 65 such courses in 2007, a modest increase of only 10 percent. A one-tailed, paired sample t-test indicates that this increase is not significant ( $p = 0.255$ ) and thus, *Hypothesis 1a is not supported by our data.*

To test Hypothesis 1b, we compare the number of accounting courses offered by these same 21 schools in 2007 to the number offered in 2009. In 2009, the 21 applicant schools reported that the number of accounting courses addressing SEI had grown from the 65 offered in 2007 to 94, an increase of approximately 45 percent (Table 1, Row 1). A one-tailed, paired sample t-test of this difference shows that the increase from 2007 to 2009 is, in fact, significant ( $p = 0.005$ ), thus *supporting Hypothesis 1b.*

To investigate Hypothesis 1c, we further analyzed the overall increase in the number of accounting courses offered by these schools over the four-year period from 2005 to 2009. This hypothesis is based on the assumption that significant curriculum change generally occurs incrementally, rather than over short periods of time. The statistical analysis showed that the increase from 59 to 94 accounting courses addressing SEI is significant ( $p = 0.013$ ), *supporting Hypothesis 1c.*

Hypothesis 2 predicts that there will be a significant increase in the number of accounting courses dealing with SEI over the period from 2007 to 2009 for those schools that did not initially apply for ranking until the second cycle of the program's existence (2007). Table 1, Row 2 indicates that the number of first-time applicants in 2007 (26 schools) was somewhat higher than in 2005 (21 schools). In these 26 schools, the number of accounting courses with at least some coverage of SEI increased from 61 in 2007 to 86 in 2009 (an increase of approximately 41%). Unlike our observation of no significant increase in the number of accounting courses covering SEI over the applicants' first two years of participation in the BGP program when the school initially applied in 2005 (H1a), a one-tailed, paired sample t-test indicates that the increase is significant in those schools that first applied during the second cycle of the program's existence (as it is for H1b) ( $p = 0.029$ ), *supporting H2.*

Hypotheses 3a and 3b predict that schools may respond to institutional pressures by devoting more time to SEI in each course offered, as well as by increasing the absolute number of courses (as previously tested in Hypotheses 1 and 2). Table 2 reports the number of courses offered within each category of coverage of SEI topics (1% to 25%, 26% to 50%, 51% to 75% and 75% to 100%) for all schools applying in 2007 compared to all

**TABLE 1**  
**BEYOND GREY PINSTRIPES SCHOOLS AND ACCOUNTING COURSES**

	Number of Schools	Number of Accounting Courses Addressing Social and Environmental Issues (SEI):		
		In 2005	In 2007	In 2009
Schools applying three times: in 2005, 2007 and 2009	21	59	65	94
Schools applying twice: in 2007 and 2009	26	N/A	61	86
Schools applying once: in 2009	40	N/A	N/A	79

schools applying in 2009. A chi-square test shows that distributions within the categories in 2007 are marginally different from the distributions in 2009 ( $X^2 = 6.718, p = 0.081$ ) and could be interpreted as *limited support for Hypothesis 3a*.

However, visual examination of the data in Table 1 suggests that the shift is toward devoting less, rather than more, time to SEI in individual accounting courses. Table 2 shows that 50 percent of the courses reported in the 2007 database were devoting the least amount of time to SEI topics (1% to 25%) and that this percentage grew to 60.2 percent of the courses in the 2009 database. At the same time, 12.5 percent of the courses reported in 2007 were devoting the greatest amount of time to SEI topics (76% to 100%), but by 2009, the percentage had fallen to 6.7 percent. The chi-square test allows us to conclude that the distributions were different over the two-year period, but we are limited to visual inspection of the data to draw conclusions about the direction of the change.

To test Hypothesis 3b, we limit the sample to only those schools applying for BGP ranking in both 2007 and 2009 (see Table 3). A chi-square test of these distributions reveals that they are significantly different from each other ( $X^2 = 2.518, p = 0.047$ ), which would tend to *support Hypothesis 3b*. However, examination of the data in Table 3 reveals the same pattern as observed in the data for all schools reported in Table 2. There appears to have been notable growth in the percentage of courses devoting minimal coverage to SEI over the 2007 to 2009 time period (an increase from 50.8% to 57.7%) accompanied by a decline in the percentage of courses devoting the greatest amount of coverage of these topics (a decrease from 13.3% to 8.7%). Thus, while the chi-square test shows that the distributions have *changed*, the data seems to suggest that there may actually have been a decrease in the percentage of time being devoted to SEI in individual accounting courses over the 2007 to 2009 time period.

**DISCUSSION AND IMPLICATIONS**

Before launching into a discussion of our findings, it is important to note a few limitations. First, our sample consists of a self-motivated group of schools that chose to participate in the Aspen Institute’s Beyond Grey Pinstripes program. Rather than a cross-sectional sample of all business schools, these schools may be pre-

Percentage of course devoted to SEI	Number of courses, all schools applying in 2007	Number of courses, all schools applying in 2009
1% to 25%	76 (50.0%)	162 (60.2%)
26% to 50%	49 (32.2%)	72 (26.7%)
51% to 75%	8 (5.3%)	17 (6.3%)
76% to 100%	19 (12.5%)	18 (6.7%)
<i>N (from 2007) = 152; N (from 2009) = 269; X<sup>2</sup> = 6.718, p = 0.081</i>		

Percentage of course devoted to SEI	Number of courses in 2007, schools applying in 2007 and 2009	Number of courses in 2009, schools applying in 2007 and 2009
1% to 25%	65 (50.8%)	113 (57.7%)
26% to 50%	39 (30.4%)	54 (27.5%)
51% to 75%	7 (5.5%)	12 (6.1%)
76% to 100%	17 (13.3%)	17 (8.7%)
<i>N (from 2007) = 128; N (from 2009) = 196; X<sup>2</sup> = 2.518, p = 0.047 *</i>		

disposed toward SEI in their curriculum, thus prompting their application to the BGP program. In addition, the information contained in the Aspen Institute’s database is self-reported

data, although evaluated and scrutinized for authenticity by the Aspen Institute's staff of reviewers. Nonetheless, we are dependent upon the schools to report accurately the number of courses in their accounting curriculum dealing with SEI and the percentage of SEI coverage in these courses. Finally, only limited, quantitative data was supplied by the Aspen Institute, prohibiting us from analyzing in greater depth the content of the courses or approaches taken to emphasize SEI. These limitations could affect the results of our study and temper the conclusions drawn from this work. Nonetheless, we believe important lessons can be learned from our assessment of the BGP database of curriculum information.

Whether it is the lofty challenge voiced by former Vice President Al Gore at the Nobel Prize in Peace ceremony in 2007 or calls for greater attention to SEI in the accounting curriculum expressed by various accounting professional associations throughout the 2000s, it appears that business schools in general and accounting departments in particular in those schools participating in the Beyond Grey Pinstripes ranking program have responded positively to those calls. This may indicate that the three pressures of institutional theory had some influence on the accounting curriculum among those schools included in the BGP database. There is significant growth in accounting courses with SEI from 2007 to 2009 and from 2005 to 2009 among the initial applicant schools for both time periods (providing support for H1b and H1c). In addition, there is a significant increase in the number of courses offered with SEI from 2007 to 2009 for schools not part of the initial applicant group (providing support for H2).

As mentioned above, a word of caution is needed. These schools may reflect the more motivated schools rather than a random sample of all business schools; however, they most likely represent those schools that are more sensitive or responsive to the institutional theory pressures coming from within and outside of academia as well. As institutional pressures for greater attention to SEI course coverage are inspired by ethical lapses and scandals in business and the emergence of greater attention to sustainability, it seems prudent for leading business schools to respond to these institutional calls for reforms of the curriculum and by increasing the number of courses addressing SEI.

The rise in the number of accounting courses covering SEI reported in the BGP database from 2005 to 2009 and from 2007 to 2009 (supporting hypotheses 1b and 1c), may not be directly attributed to any specific challenge to the business schools or their accounting departments. Yet, it does seem to reflect a response to the general institutional pressure to focus on issues such as social reporting, the triple bottom line, the balanced scorecard and a host of other topics and techniques related to social and environmental management. The coercive and normative pressure initially felt by business schools from the public and professional accounting associations may have transformed into mimicry pressure. More business schools and their accounting departments seem to have felt these pressures resulting in the strongest representation of courses focusing on SEI in the most recent BGP database (2009).

Finally, there was a shift in the percentage of SEI coverage in accounting courses, particularly when looking specifically at those schools applying for BGP review in both 2007 and 2009. However, the shift was not in the anticipated direction (an increase in SEI coverage), rather the distributions show a shift was toward courses devoting less, rather than more, time to coverage of SEI. This discovery is inconsistent with the evidence discussed above as reflective of a response to institutional pressures by the accounting curricula.

The implication for business and accounting curricula, adhering to the pattern grounded in institutional theory, is the continued attention to SEI in accounting courses. The trend toward offering more courses, as indicated by the schools involved in the BGP ranking program (94 courses in 2009), would likely continue. Further, the trend toward offering more courses, even though each course may devote a relatively small percentage of its total time to SEI (as observed in our test of Hypotheses 3a and 3b), should still provide an increase in a student's total exposure and sensitivity to the importance of these topics to the accounting profession. If business schools and their accounting departments are successfully preparing students for careers in the accounting profession, it seems reasonable that recruiters would likewise seek students educated in various social and environmental management techniques and topics. As these students become integrated into the business community and the accounting profession, the impact of the curricula trends identi-

fied in this analysis would begin to influence the practice of accounting and business practice in general—answering the calls for this attention described at the beginning of this paper.

Our results present a number of additional research opportunities awaiting scholars in the future. We encourage scholars to expand the analysis presented here to other business disciplines. For example, future research could focus on whether courses offered by finance, economics, management, marketing and other business disciplines are also responding to institutional pressures. Another avenue to explore is whether the trends toward an increase in the number of courses and percentage of SEI coverage in these courses, as found in our analysis, are evident in these other disciplines as well. Scholars may find that the institutional pressure exerted by professional accounting associations on accounting departments is unique or more powerful than in other disciplines.

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