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Talking About Sustainability Issues When Teaching Business Economics - The 'Positioning' of a Responsible Business Person in Classroom Practice

- Presents the business roles that are privileged (i.e. framed as more reasonable or desirable) in classroom practice when teaching business economics and talking about sustainability issues.
- Discusses the potential implications of different teaching approaches and aspects of subject matter in relation to how students as future business people could be equipped to address uncertain and complex sustainability issues.
- Provides detailed empirical examples to facilitate teachers' and students' critical reflections.

Purpose: This paper presents a study of the roles of a business person privileged by teachers when the concept of 'sustainable development' is incorporated into the subject of business economics.

Methodology: A logics approach to discourse analysis was used to analyse the empirical material, which consisted of video recorded observations in five teachers' classrooms collected two years after the inclusion of the concept in the upper secondary school syllabus in Sweden.

Findings: The results show how different rules and conditions for doing business are foregrounded in classroom practice. This in turn has different implications for whether a responsible business person is expected to: a) adapt to self-interest, b) respond to customers' increasing interests in sustainable products, or c) be sensitive to the needs or interests of others (including humans, animals and nature), when making business decisions. The results also illuminate how talking about 'homo economicus' as 'real' can hinder, how talking about customers in altruistic terms can facilitate, and how talking about the complexity of others' interests can suggest ways of doing business (more) sustainably.

Practical implications: The empirical examples that illuminate the privileging of specific roles could be used for critical reflection in order to make students better equipped to address uncertain and complex sustainability issues.

Keywords:

Business education, sustainable development, classroom observations, discourse analysis, companion meanings

1 Introduction

It has long been suggested that the 'homo economicus' assumption underpinning neo-classical theory is not limited to its theoretical function, but also has a 'productive' function by 'creating' individuals acting in accordance with the assumption (Schütz, 1953). Several studies have pointed out that economists/economics students act in selfish ways, although there is some disagreement about the effect of education (Etzioni, 2015; Wang, Malhotra, & Murnighan, 2011). Although selfish behaviour is not necessarily problematic in itself, there seems to be a consensus among academic economists that it is problematic if economics education 'creates' selfish behaviour. Nelson (2006) and Zaman (2013) offer some clues as to how this process can be understood. They describe that and how we have come to embrace the metaphorical understanding of economy as a machine, running on self-interest, as something real rather than a figure of speech. Along the way, the tools with which sustainability issues could be addressed have

become limited to those that fit 'homo economicus'. In the wake of the financial crisis of 2008 and increased concerns about climate change, this critique of economics education has been re-actualised to the extent that economics students have re-organised themselves worldwide and called for a curricular reform (Earle, Moral, & Ward-Perkins, 2016). With regard to business education, it has been argued that rather than being part of a solution, business education has been part of the problem, because it contributes to behaviour that makes it more difficult for businesses to address problems that require cooperation, reflexivity and responsiveness (Hühn, 2014; Starik, Rands, Marcus, & Clark, 2010; Wang et al., 2011). Reflexivity and responsiveness are necessary in that the sustainability challenges of today are often complex and uncertain, which implies difficulties when it comes to stipulating laws, legislation and voluntary principles. From this perspective, it can be argued that business education needs to equip students to make decisions also in the absence of previously established (sustainability) guidelines (Gross, 2007; Pellizzoni, 2004). This requires being sensitive and receptive to the needs of others or 'the condition of socio-ecological systems' before deciding what to do. In addition to reason, the lack of pre-defined principles or goals to follow calls for the involvement of personal feelings (Andersson, 2016), which is at odds with what could be or has been described as a more mainstream business approach. In order to equip students for the challenges of the 21st

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century, it has been suggested that economics education needs to embrace a more complex and dynamic picture of human nature (Brant, 2016; Nelson, 2006; Raworth, 2017; Zaman, 2013). Against this background, it can be argued that, from an educational point of view, it is important to identify situations in educational practices where 'homo economicus' is reproduced or challenged. Furthermore, suspecting that an emphasis on numerical analysis may have a negative effect on decision makers from a sustainability point of view, Wang et al. (2011) propose investigations of how different aspects of education could foster specific behaviour. Considering the above critique of business education, and the current initiatives to address this critique by seeking to include sustainability in the business curriculum (Cullen, 2015; UNESCO, 2006, 2014), I suggest that it is important to pay attention to the roles of a business person that are privileged (i.e. framed/made or 'constructed' as more reasonable or desirable) in this context. The purpose of this paper is therefore to: (a) identify the roles of a responsible business person that are privileged by teachers' in classroom practice when 'sustainable development' is integrated into the curriculum and (b) illuminate different aspects of the subject matter and/or particular classroom practices opening up for different (egoistic or altruistic) roles. Talking about sustainability issues in educational practice often evokes strong emotional reactions. How a business person is expected to deal with personal feelings relating to sustainability issues is therefore also included in the analysis.

The paper is structured in the following way. In the first section the methodological approach is outlined. This section includes the analytical concept of 'a logic' (Glynos & Howarth, 2007) that is developed within a discourse theoretical framework (Laclau & Mouffe, 1985/2001) and is here used to analyse teachers' actions in classroom practice. In the second section the analysis of the empirical material and its results are presented in the form of three different business roles that could be described as 'companion meanings', 'collateral teaching'¹ or what is sometimes referred to as the 'hidden curriculum'. Examples from the empirical material are used to describe how and in which situations different roles are privileged. In the third part, the differences between the logics positioning a business person are clarified. This includes different ways of talking about 'interests' and what a responsible business person is expected to do. In the last section, the findings are discussed with regard to the implications for teachers, teacher educators and others involved in lesson designs, as well as future research. This includes a discussion of the results in relation to how students could be better equipped to address complex and uncertain sustainability issues

2 Methodological approach

The theoretical approach in this study is inspired by previous work on 'the social construction of gender roles' in school settings (Martinsson & Reimers, 2008). The methodological approach is also similar to those used in studies of classroom practices in situ analysing 'com-

panion meanings' in science education (Roberts & Östman 1998, Lidar, Lundqvist, & Östman, 2006; Wickman & Östman, 2002; Östman, 2015) and classroom studies of environment and sustainability education (Rudsberg & Öhman, 2010; Öhman & Öhman, 2013; Östman, 2010). Inspired by critical pragmatism (Rorty, 1982; Cherryholmes, 1988), the aim is to facilitate teachers' and students' critical reflections by making the discourses, rules, presuppositions and assumptions on which they rest visible.

2.1 A logics approach to discourse analysis

In order to allow empirical openness regarding the role of business privileged in educational practice I have found it necessary to divert from any essentialist assumptions relating to the role of business. I therefore draw on antiessentialist and poststructuralist discourse theory. This implies a theoretical starting point that there is nothing 'natural' about the role of business, or what 'sustainable development' is. In this respect, the concepts 'sustainable development' and 'the role of business' are both regarded as floating signifiers (Glynos & Howarth, 2007, p. 134; Howarth, 2013, p. 193; Laclau & Mouffe, 1985/2001), and the role of a responsible business person is regarded as a social construct². From this theoretical perspective, the places and processes in which the meaning (-s) of 'the role of a responsible business person' is made are important study objects. In the study reported on here, the classroom both tells us something about the society in which we live and is a place in which meanings (like the meaning of a responsible business person), as a result of articulatory practices, can change. Teacher and student dialogues (understood as articulatory practices) are here analysed to capture the roles of a responsible business person that are privileged (Wertsch, 1991; see also Östman, 2015) by teachers in classroom practice. A logics approach to discourse analysis (Glynos & Howarth, 2007, p. 136; Laclau, 2000) is used for this analysis. The analytical procedure can be described as retroductive (Glynos & Howarth, 2007) in that it starts in the empirical material without any previous categorisations (of what the role of business entails).

The concept of a logic is designed to capture the rules, conditions, presuppositions and assumptions that make a practice possible, intelligible and vulnerable. For instance, a lesson design that involves imagining different stakeholders' perspectives is intelligible in relation to a *presupposition* that different stakeholders' interests are important to consider. Logics can be perceived as social or political depending on the historical and cultural context in which they occur. They are political if they challenge sedimented norms and are social if they reproduce existing norms (Glynos & Howarth, 2007; Gunnarsson Payne, 2006). Accordingly, a logic may not necessarily be perceived as logical by an individual.

A logic position subjects within a structure, which is how the privileging of a specific role can be captured through an analysis of articulated logics. The role of a 'business person' is here understood as a subject posi-

tion, which together with a number of other subject positions makes up an individual's identity. For example, someone can be a mother, a financial controller and an animal rights activist at the same time, which are different subject positions that might pull in different directions in a given situation. A logic can be said to position subjects within a social structure, in that they 'tell' subjects how to act in different situations and 'tell' other people how to respond to these actions. Accordingly, when a teacher brings a logic into play by her or his actions, they reproduce or challenge existing expectations of what a responsible business person should do. Thus, analysing the logic that is articulated in a classroom also captures the *positioning* of a business person (or the social construction of the role of business in a specific situation). Considering that classroom practices always are situated in a wider social context, an analysis of the logics that are visible in classroom practices also mean accessing the logics that are 'available' in the wider social context. In this way, logics can be described as discursive resources, i.e. as possible ways of understanding, seeing, acting and talking about something in a social context. This is why in the presentation of the results I talk about logics as *identified* and coming into play *by* teachers' actions, in the sense that logics exist in a social context and are reproduced or challenged by teachers' actions.

Furthermore, in the presentation of the results I make a distinction between emotions, feelings and personal convictions. In line with Shouse, feelings are here understood as sensations 'that have been checked against previous experiences and labelled' and are linked to identity through our previous experiences. Feelings can be stable and long-lasting. They can also be described as internalised emotions, and in this sense emotions serve as a kind of 'feelings factory'.³ An emotion is a display or projection of a feeling that is physical, temporary and connected to specific events (Shouse, 2005). When we act in accordance with our personal convictions, our actions are in line with our feelings that hold our identities together – what is often referred to as the inner compass.

2.2 The empirical material

The empirical material was collected two years after a curriculum reform in which the concept of sustainable development⁴ was integrated into the business economics syllabus for upper secondary education. The first paragraph of the syllabus states that teaching should aim to help students to understand the role and conditions of business, including taking responsibility for sustainable development:

"Teaching in the subject of business economics should aim at helping students develop their understanding of the role and conditions of business in society from local to global levels. This includes companies' responsibility for sustainable development [...] Teaching in the subject of business economics should give students the opportunities to develop [...] ability to reflect on the responsibility of business for sustainable development and on democratic values, ethics

and gender when financial decisions are made." (National Agency of Education, 2011)

In general, in Sweden syllabuses are short and formulated in a way that give teachers both responsibility and freedom to interpret them in their own ways. In line with this common practice, the only guidance the teachers received was the above quote. I collected the empirical material in my role as a passive observer (Yin, 2009) in the classrooms of five teachers. The teachers worked at schools located in different socio-economic and geographical settings in Sweden. Some of the schools were run by private actors and some by municipalities.

The empirical material consisted of field notes, 20 video and audio-recorded lessons (77 minutes on average), images of the teachers' notes and written instructions on the whiteboard and the texts used in the lessons. I used material from a previous interview study of teachers (Andersson & Öhman, 2016) as a guide when approaching the teachers and selecting which lessons to observe. The selection criteria included the possibility of capturing as many different teaching approaches, methods, content and perspectives on business ethical responsibilities as possible. Three of the teachers volunteered to participate in the classroom study after participating in the interview study. Two more teachers were later contacted in order to capture specific lesson activities that I had been unable to observe in the first three teachers' lessons. The subject content involved an analysis of a business annual report/financial performance indicators, marketing/eco-labelling, branding, running a business and the social responsibilities of a business. The teaching methods included lecturing, leading group discussions and value exercises, supervising individual assignments and leading discussions after watching documentaries about the consequences of unsustainable business practices.

2.2.1 Ethical considerations

The teachers and the students were informed that the research concerned ways of teaching sustainable development in business education. All the students were informed, both orally and in writing, that participation in the study was voluntary and that they could withdraw at any time. Six out of the 82 students said that they did not want to be recorded on video. Their wishes were respected by not pointing the camera at them. If they were accidentally captured on camera their faces and voices were either blurred out or removed. However, these measures did not prevent me describing the teachers' actions in the classroom. During the lessons, I did my best to ensure that nobody felt uneasy about the situation. As a result, when students were being assessed I sometimes moved away and did not record the situation at all. The decisions made with regard to ethical considerations are in line with the recommendations published by the Swedish Research Council (2002, 2011).

2.2.2 Transcription of material

I made detailed transcriptions of all the parts of the lessons in which anything relating to sustainability and/or the role of business in generally emerged (a total of 134 pages and 52,000 words). When transcribing the video recordings, audio-recordings and field notes were used as support if and when the video recordings were inaudible. The images of the teachers' notes on the whiteboard were also included in the transcripts.

2.3 Analytical procedure

As a first step, I *identified and described* all the teachers' actions that involved a depiction of what could be regarded as unsustainable, a description of other actors (customers, owners etc.) in relation to a business, a description of the conditions of doing business, or indications of what a business can or should do. Repeated actions, such as when a teacher asked a different student a similar question, were excluded in order to provide dense lists of teachers' actions for each set of lessons. The teachers' actions were listed in chronological order to facilitate an analysis of each action in the context of the lessons' dramaturgy. This first step resulted in a list of teachers' actions, which facilitated a detailed analysis of the logics that came into play (see Appendix I).

Second, in order to identify the logic or logics that emerged, the teachers' actions were *analysed* in terms of how they presented the rules and conditions of doing business and the role of a business person in the context of talking about sustainable development. The analysis included rules and conditions that were expressed explicitly and also in the form of what could be described as 'collateral teaching', or what in line with Östman (2010) could be called companion meanings. Thus, apart from when a teacher explicitly told students that 'a business must consider customers' demands', the analysis also revealed when the same rule was expressed 'implicitly', for instance by explaining how to do a customer survey. The chronological list of teachers' actions was used to determine when a teacher summarised key points or messages of a lesson or when she or he 'played devil's advocate'. A group of researchers with relevant teaching experience and experience of analysing discourses in educational practice were also consulted in this step. As a result of this second step in the analytical procedure, three logics of doing business sustainably were constructed or 'identified': the logic of self-interest, the logic of conscious customers and the logic of others' interests. Each logic positions a business differently, as one that should: adapt to self-interest, respond to conscious customers' interests or be sensitive to the needs or interests of others.

Third, the differences between the logics were *clarified*, which included an analysis of assumptions relating to different actors' behaviour. The difference between the two first logics (self-interest and conscious consumers interest) was small yet significant for the positioning of a business person.

3 The roles of a responsible business person in classroom practice

This section presents the three different roles of a business person that were privileged by teachers in classroom practice. This includes a presentation of the logics positioning a business person that emerged as a result of the teachers' actions. For the sake of transparency, detailed examples are provided and a general description of the lessons in which the specific logic was identified is provided in order to contextualise the examples (see textboxes 1-10). Each example includes references to Appendix I in order to provide a broader context for each example.

The examples, which include quotes from the empirical material, have been selected to show the various ways in which the rules and conditions of doing business sustainably are depicted. Depictions of other economic actors, like customers, are also included as examples of these 'rules and conditions'. The analysis of the empirical material showed that these rules and conditions concerned customers, business owners, profit and the role of a business person. The teachers were consistent in their 'use' of a logic, which meant that no change of logic was identified in any lesson/set of lessons. Although a further analysis is beyond the scope of this paper, it can also be noted that the practice of the three (out of five) teachers that participated in the preceding interview study (see also section 2.1) also were consistent in relation to their previous reasoning.

The quotes have been translated from Swedish to English in order to capture how teachers and students might express themselves in a similar situation. Many Swedish expressions cannot be translated literally, and in such cases typical English expressions have been used. In the quotes, the designation '...' means a short pause, whereas '[...]' means words have been deleted. The words that were emphasised by the teachers or students are underlined. The teachers' specific actions are referred to by number, for example in the textboxes (1-11), when referring to the teacher (1-5) and when indicating the number of her or his utterances. For instance, (4.2.3) refers to the third utterance of teacher 2 in textbox 4.

The presentation of the three logics is followed by a comparison of the logics to clarify how they differ with regard to how customers, business owners, profits and the role of a business person are depicted. This also includes the different kinds of (egoistic vs. more altruistic) interests that are foregrounded. The labelling of the logics reflects the different kinds of interests or needs that are foregrounded, and the headings (3.1-3.3) reflect how the logics position a business person.

3.1 Adapt to self-interest (in narrow terms)

The first role of a business person can in short be described as one who adapts to self-interest (understood in narrow terms) and is positioned by what I here have chosen to call the 'logic of self-interest'⁵ that was identified in three lessons with one teacher devoted to *analysing a business annual report*, which also included sustainability reporting (Appendix I, set 1). As



exemplified below, the rules and conditions of the logic relate to the assumption that every actor in an economy is driven by self-interest and that this has to be considered when making decisions.

The general message of the lessons was that ‘we ought to be a fair business’. This expression was used by the teacher in the introduction to the first lesson. A considerable amount of time was spent talking about what could be considered unsustainable. The teacher involved the students by asking them what they thought should be included in a business for sustainability. In these lessons, the teacher talked about sustainability and corporate social responsibility (CSR) as synonymous. Together, they concluded that this involved caring for the environment and the well-being of employees. When talking about what could be regarded as unsustainable the teacher used the example of mobile phones. In this context, unsustainable factors included harsh working conditions, child labour and the mining of heavy metals that affected the natural environment and the animals and humans living in it. The lessons were characterised by movements between graphic descriptions of ‘unsustainable situations’, which evoked strong emotional reactions⁶, and descriptions of self-interested motives and behaviour, i.e. the harsh realities of doing business.

The students gave the impression of being very engaged in these issues⁷ and appeared to be concentrated, serious and interested in the lesson. Quite spontaneously, they also said that they thought doing business sustainably by addressing environmental and social challenges was good.

In textboxes 1-3, three situations are described using quotes from the classroom dialogue to illuminate when and how the logic of self-interest came into play. The mainstream assumption that all actors (here customers, recycling-organisations and shareholders) are driven by self-interest (in a narrow sense) permeates these situations.

Textbox 1 – Customers driven by self-interest (in narrow terms)

The teacher asks the students whether they think that it is profitable for a business to work with sustainability (CSR).

Students: [searchingly] Yes

T1 (1.1.1): Why?

S: A customer chooses a business that cares rather than one that does not [... similar utterances from students]

T1 (1.1.2): ... it is not clear that they [businesses working with CSR] are making more money. One ought to be aware of this ... It is not at all clear that some people are prepared to pay a little extra for less impact on the environment ... so ... who is prepared to take this blow?

(Appendix I, 1.3-4)

Textbox 2 – Recycling organisations driven by self-interest

The students mention different organisations working with the certification of products and a student describes having seen posters in the subway about recycling cans and that this is linked to energy consumption. The teacher says:

T1 (2.1.1): ...why are recycling organisations making commercials, why are they doing this? [silence]

S: What did you say?⁸

T1 (2.1.2): Why are recycling organisations producing so many commercials?

S: [slowly and searchingly] They make money if we recycle things

T1 (2.1.3): Of course. They make more money the more people recycle...

(Appendix I, 1:9)

Textbox 3 – Self-interest - an obstacle to doing business sustainably

The teacher describes in great detail how a large Swedish-Finnish paper company has used young children to collect cardboard from a rubbish tip in a dangerous environment.

T1 (3.1.1): ... so, we have a Swedish company working very hard with this (environmental and social issues) in Sweden that has partners far away that in turn hire people to work for them. And then we come to the next issue. How far is it reasonable to extend this CSR responsibility? We have had this with H&M that were ‘hard hit’ by awful working conditions in their factories in Bangladesh. One of their factories collapsed and many lives were lost about a year ago. The question is: how far is it really reasonable for a business to oversee the environment and working conditions of the sub-contractors? What do you say? Should every tiny supplier be investigated?

S: [firmly] Yes

T1 (3.1.2): Why?

S: I think you have that responsibility if you say that you are environmentally friendly.

T1 (3.1.3): Yes, is that reasonable? [silence] Then, how much should it cost? ... How much is the customer prepared to pay for the control? ... What they talked about now before the election to the European Parliament was pig farming in Denmark, where they can hardly move, but it means that the meat can be sold for 20-25% less than in Sweden. Leading to Swedish pig farmers shutting down. Because most customers do not choose Swedish meat but the cheaper Danish, despite the fact that we know about the situation ... and this is what you must consider ... [...]⁹

T1 (3.1.4): (working out the financial performance indicators) I can see that it will be very low, can someone calculate this? [...] so the shareholders will not be happy and they will say that they need to do something about this because otherwise would be better to move their money elsewhere and make more. So, then, the question is: is CSR something we ought to pay more attention to, or should we pay less attention to it because it is costly?

(Appendix I, 1.11–18)

In short, the logic comes into play when a teacher, a) suggests that doing business sustainably is not profitable because customers may not want to pay more for the goods provided (1.1.2), b) challenges (3.1.2) a student's response that a business should take responsibility for the entire supply chain and argues that extra costs need to be taken into account and that the lack of demand for Swedish pork proves that customers are not prepared to pay more for its control (3.1.3), c) explains the motive of recycling organisations as self-interest (2.1.3), d) describes the problem of acting in a competitive market (3.1.3), e) explains that shareholders will invest elsewhere if the profits are too low (3.1.4), f) explains that financial performance indicators are used when making business decisions in order to avoid a lack of profit and in their individual assignments instructs the students to use financial indicators to determine whether or not the business should prioritise sustainability work (3.1.4). Taken together, these actions depict customers and owners as self-interested and as preventing sustainable business.

I have here exemplified how and in which situations the logic of self-interest comes into play. The movement between graphic descriptions of 'unsustainable' situations and the harsh realities of doing business are interpreted as a 'rule' that a business person must be neutral when it comes to sustainability. The logic thus positions a business person as someone who should *have control* of the business from a 'sustainability' point of view, but who at the same time must be prepared to *put personal feelings about sustainability aside when financial performance indicators 'say so'*.

3.2 Respond to customers' increasing interest in sustainable products

The second role of a business person can be described as responding to customers' interests in sustainable products and is positioned by what I have chosen to call the 'logic of conscious customers' that was identified in two sets of lessons given by two different teachers at different schools. One set of (seven) lessons was about running a business (Appendix I, set 2) and a further lesson concerned marketing (Appendix I, set 3). As exemplified below, the rules and conditions of the logic suggest that customers increasingly demand 'sustainable' products (in contrast to the description of customers within the logic of self-interest) and that businesses working for sustainability are more likely to succeed.

A common way for students (at upper secondary level in Sweden) to learn about running a business is to take part in the 'Company Programme' at the school. The examples presented in textbox 4 come from the students taking part in this programme. The programme is run by the organisation 'Junior Achievement' (2015), a non-profit organisation supported by government agencies and industry. The purpose of the programme is to promote students' entrepreneurial skills. When taking part in the programme, students identify a market need, write a business plan, set up a company, raise capital and market and sell their product(s). In other words, they run

a business for real for a period of one academic year. The organisation 'Junior Achievement' provides support counsellors and organises trade shows with competitions for students to take part in. In all the observed lessons the teacher included sustainable development in the work with business plans and preparations for an exhibition. When introducing the theme 'doing business sustainably', the teacher outlined what could be regarded as unsustainable, such as the depletion of natural resources, e-waste, harmful pesticides and harsh working conditions. Examples from a lesson about marketing that also included eco-labelling are also presented below.

In textboxes 4-6, different situations are described using quotes from the classroom dialogue in order to show when the logic of conscious customers came into play. The view that customers increasingly demand 'sustainable' products and that doing business is successful characterises all three situations.

Textbox 4 – Addressing external demands for sustainability

When working with the 'Company Programme' the teacher shows the class how to do a market survey, talks about what should be included in a business plan and explains the local interpretations of the grading criteria and the criteria for the competition 'Best business plan'.

T2 (4.2.1): ... there is no formal requirement to include a sustainability report, but from a competition point of view it is definitely worthwhile, so if you want to write something that you think is of interest for the competition 'Best business plan' it [sustainability] is definitely something to consider. But, it is also something that customers are increasingly asking for ...

[...]

T2 (4.2.2): ... in principle no [student] business stands a chance in these competitions if it does not include this [sustainability] aspect ... although there is little evidence at present, it can be regarded as indicating what is to come ... those businesses that do 'business sustainably' from the beginning are much more likely to succeed and survive ... so you can explore this for yourselves, especially by investigating your customers' preferences by including such [sustainability] questions in your [market] survey ... they might even consider paying more ...

[...]

The teacher gives advice to a group of students about the product they are planning to sell:

T2 (4.2.3) ... what people probably think about when buying a new product is its energy consumption, so if you can reassure them in some way ... it would be a way of responding to their concern ... that the product is not more unsustainable than other products, at least ... What happens in the life cycle of your product? From the cradle to the grave, there you have a sustainability perspective. What happens when you buy it, what happens after that and how are you to take care of it to the grave?

(Appendix I, 2.4-5, 7-8)

Textbox 5 – Sustainability sells

The teacher introduces a lesson about marketing:

T3 (5.3.1): We talked about sustainable development ... this autumn and now we will talk about how this affects marketing. Many businesses have discovered that sustainability sells. Environment and justice ... climate ... locally produced ... these kinds of sales arguments were not relevant in the past but are today and are very common, even if they are not important to everyone, many think these kinds of products are good.

(Appendix I, 3.1)

Textbox 6: Organic farmers are successful

The students have read a newspaper article about an investigation into pesticides in fruit. The teacher asks:

T3 (6.3.1): Do you think these kinds of alarm reports lead to more (people) buying organic fruit?

Students: [simultaneously yet cautiously] Yes ...

T3 (6.3.2): Yes, probably ... alarms like this lead to increased demand for organically grown foodstuffs, which leads to a growth in this kind of industry. Marketing and selling organic and sustainable products has become much more popular of late. So, in one way, yes, eating pesticide residues is not good, but those who gain from this are the organic farmers.

(Appendix I, 3.4-7)

The logic comes into play when a teacher, a) describes the external demands that the students (in this case responsible for running a business) have to consider (4.2.1-3), b) describes how students who have included sustainability aspects in their businesses have been rewarded and that 'sustainability is something that customers demand (4.2.1-2), c) encourages the students to reflect on the life-cycle of the product in order to address customers' concerns about energy consumption¹⁰ (4.2.3), d) describes businesses that 'do business sustainably' as being more likely to survive (4.2.2), e) introduces a lesson in marketing by saying that many businesses have discovered that 'sustainability sells' (5.3.1), f) confirms the students' suggestion that scares about pesticides in fruit (probably) lead to an increased demand for eco-labelled fruit and g) concludes that organic farmers benefit from this (6.3.2).

In the above textboxes, I have exemplified how and in which situations the conscious customer logic comes into play. The logic positions a business person as one who *should work for sustainability by meeting the demands of conscious customers*.

3.3 Be sensitive to the needs and interests of others

The third role of a business person can be described as being sensitive to the needs and interests of others and is positioned by what I have chosen to call the 'logic of others' interests' that was identified in three sets of lessons with two different teachers (4 and 5). One set of lessons involved discussing the social responsibilities of a business in different value-exercises (Appendix I, set 4) using different models (Appendix I, set 5), while another

two lessons involved branding (Appendix I, set 6). As exemplified below, the rules and conditions of the logic relate to the view that a business should be sensitive to the (at times diverging) needs and interests of other humans, animals and nature.

The lessons involved different student activities (a 'four-corner' value exercise, ranking stakeholders' influence, a management dilemma and economic and non-economic goals) and students working with an individual written assignment in which they had to assess how a business (of their own choice) took account of sustainability. The second set of (two) lessons covered branding (and a little marketing). The lessons involved the teacher giving a power-point presentation on the history of marketing and how marketing was used by businesses to develop brands for different target groups.

Both sets of lessons contained images of humans and animals suffering as a result of global production processes. The students were encouraged to explore their own feelings in discussions about business and sustainability and when suggesting how a business should deal with sustainability issues. For instance, this happened when they watched a documentary film about the negative effects of global trade. The film contained graphic pictures of environmental degradation and the harsh working conditions in many Asian countries, where factories produce goods like clothes, shoes and mobile telephones, all of which are purchased and used by the students in the classroom. The film emphasised that responsibility for sustainable development did not only lie with customers. A 'four-corners-exercise' was used to discuss the topics raised in the film. The value exercise involved the students taking a stand on different statements about business and sustainability. During the exercise, the teacher encouraged the students to feel and imagine different perspectives.

The lessons were characterised by movements between graphic descriptions of 'unsustainable situations' that evoked strong emotional reactions¹¹ and more or less explicit invitations or requests to suggest actions that reflected their feelings about sustainability. For instance, this happened when the teacher first described the controversial practice of mulesing¹² sheep and urging the students to consider the well-being of others (including animals) when making business decisions (10.5.1-2).

In the lessons, the role and characteristics of customers were described as complex. For example, they were portrayed as important change agents in a legislation process when protesting against mulesing *and* at times as not being very good about making specific demands. In this sense, they did not play the role of a 'self-interested' consumer in an open and free market.

In textboxes 7-10, different situations are described using quotes from the classroom dialogue in order to illustrate how, where and when the logic of others interests' came into play. The view that a business (person) should work for sustainability and be sensitive to the diverse interests of humans, animals and nature when making business decisions characterises these situations.

Textbox 7: Running a business more sustainably

The students have discussed a management dilemma based on a real case in which hundreds of employees in a factory producing garments for the multinational company H&M died when the building collapsed. The media highlighted how much the workers earned and how much profit was allocated to shareholders. The students were asked to suggest how they as managers would respond in such a situation. At the end of the discussion the teacher says:

T4 (7.4.1): ... 'We demand that our supplier double the wages and at the same time increase the prices in the shops. In connection with this we will launch a massive advertising campaign where we appear as 'the good company' that pays decent wages.' Would that be an option? ... Nobody has done this ... but, I think it might be an option.

(Appendix I: 4.10, 18, 20)

Textbox 8: Distributing profit in different ways

The students are reading a text about 'economic and non-economic goals' and answering questions formulated by the teacher. One of the students cannot find the answer to a question relating to only having profit as a goal and asks the teacher for help:

T4 (8.4.1): [points to a paragraph in the text] here it says 'some mean that profit indeed is [points at the text] how the profit is distributed, it is not only about profit but about how profit is distributed, thus how much goes to employees or to the society through taxes, so if you only look at profit, which they often do [inaudible-] so it is known how much profit they made a couple of years ago but at the same time it was reported that employees committed suicide in the factories due to the inhumane conditions ...

S: [interrupts the teacher] Well, when making big profits you ought to be able to ensure that the worker does not need to work so hard,

T4 (8.4.2): Yes, and here [points at a paragraph in the text] 'others mean that the profit is not a good measurement of value, the demand for profit might entail that investments benefitting society not are made' ... it's easy to see that investments in the environment cannot be made if the only focus is on profit.

(Appendix I: 5.11-13)

Textbox 9: Business owners with power to make changes for sustainability

The teacher describes the stakeholder model illustrating the different actors with an interest in a business operations (owners, customers, states, suppliers, political organizations, the media, employees and NGO's), and concludes by saying:

T4 (9.4.1): These stakeholders [...] the business cannot act independently but has to take what these stakeholders think about these different issues into account. It then becomes interesting. Which of these stakeholders has the most power and influence over aspects like child labour and environmental issues relating to the business? Which of these stakeholders must the business take into consideration most, and who has the least power?

(Appendix I: 5.2-3)

In groups the students present how they have ranked the different stakeholders with regard to their power and

influence in sustainability issues. The teacher asks clarifying questions and gives the students feedback:

T4 (9.4.2): Ok, number one, the owner of the business, give me a comment ...

S: The owner of the business, we thought that H&M, Persson, he can control things as he wants. If he wants sub-contractors to be well off he can fix it.

T4 (9.4.3): Then I want to ask you, if it was a business with a more dispersed ownership, like Clas Ohlsson that not only has one owner, would it change?

S: Yes, in that case. We thought there was one owner.

T4 (9.4.4): Ok, yes. I accept your reasoning.

(Appendix I: 5.6-7)

When concluding the exercise, the teacher again confirms the influence of business owners.

(Appendix I: 5.21)

Textbox 10: Act in accordance with your feelings relating to sustainability

The teacher describes how social media has changed how businesses control their brands by marketing, in that anyone using social media like Twitter or Facebook can spread messages widely and quickly. An example is given of a real case when the export of merino wool underwear (to Sweden) was stopped:

T5 (10.5.1): So here are the small fluffy sheep [shows a beautiful picture of a sheep], they do not exist in Sweden though, we find them in Australia and New Zealand and it is clear that one gets warm and cosy and that is how we like to see ourselves, go around feeling cosy in a sweater made of merino wool, but then when they look like that [shows a graphic picture of a sheep with bloody breech] before they come to us it is pretty awful.

The teacher then describes how, helped by people spreading pictures on social media, most of the export of merino wool clothing to Sweden stopped

[...]

T5 (10.5.2): ... you are a wearer of a brand but you are also co-creators of a brand ... do I need to consider whether the sheep have a bum or not? Yes, somehow you have to ... What you do today when you make consumption decisions matter ... and this will become even more important when you are working for a business and its brand, i.e. what does the brand, the business stand for?

(Appendix I: 6.2-7)

More specifically, the logic comes into play when a teacher, a) suggests ways in which business can be done sustainably (7.4.1), b) highlights the downsides of only having high profit as a goal (8.4.1-2), c) states that a business cannot act without considering different stakeholders' interests (9.4.1), d) confirms the students' suggestions that a business owner has the power to work for sustainability when ownership is concentrated (9.4.3-4), and e) encourages the students as future business people to act in accordance with their feelings for sustainability (10.5.2).

The above exemplifies how and which situations the logic of others' interests comes into play. The movements between graphic descriptions of 'unsustainable' situations evoking strong emotions and more or less explicit requests to respond to these situations are here interpreted as a 'rule' that business people should involve their own feelings about sustainability when making decisions. The logic positions a business person as someone who should *be sensitive to the needs or (at times diverging) interests of others and thereby work for sustainability* when making business decisions.

3.4 Three logics and three different business roles – a comparative analysis

The presentation of the results has so far illustrated that the teachers' actions in the different sets of lessons differ with regard to how the rules and conditions of doing business sustainably are depicted, which also reflects different assumptions relating to 'interests'. The empirical material shows that the teachers are consistent in their 'use' of a logic, which means that no change of logic is identified in any one lesson/set of lessons. These different ways are presented as the logic of self-interest, the logic of conscious customers' interests and the logic of others' interests. This section describes the differences between the three logics and how they position the role of a business person differently, which are then summarised in Table 1. Teachers being consistent in their 'use' of logic means that no 'movement' between the columns in Table 1 were identified in the lessons (this is further discussed in section 4).

The differences between the logics depend on how the rules and conditions of making business are depicted. In view of this, I will here clarify the differences between the logics by comparing how the teachers talked about customers (1), business owners (2), profit (3) and the role of a business person (4) in each lesson/set of lessons. The rules and conditions that are highlighted appear in the empirical material. Other important rules and conditions may exist, but are not discussed here because they were not mentioned in the lessons I observed. For instance, there was very little talk about *legislation*, which does not imply that legislation appeared less important. Rather, in all the lessons, the teachers stated or indicated that although legislation was in place, a business needed to do more than simply follow the law.

First, in the different sets of lessons the descriptions of *customers'* behaviour included: 'not being prepared to pay more for sustainable products' (logic of self-interest), 'demanding sustainable products more and more' (logic of conscious customers) and 'a stakeholder and a change agent among others that also could be poor at making demands' and thus poor to rely on as a moral compass (logic of others' interests). These descriptions were repeated several times and no contradictory description of customer behaviour was identified in any set of lessons. The logic of self-interest and the logic of conscious customers could be said to be based on the same market liberal *rule* – giving customers the 'political' role of 'creating change' – but are distinguished by different

descriptions of the *condition* 'customer behaviour'. In contrast to the logic of self-interest and the logic of conscious customers, the logic of others' interests implies a complex description of customers' behaviour and gives customers a less prominent 'political role' as change agents. With regard to the logic of self-interest and the logic of conscious customers, the different descriptions of customer behaviour imply a difference between a business person who either cannot or must take sustainability challenges into account when making business decisions.

Second, the appearance of *business owners* varies in the different sets of lessons. In the lessons dealing with the analysis of an annual business report, business owners are a condition that a business has to take into account when deciding whether or not to prioritise work related to sustainability. In the lessons about running a business, the students themselves *are* the business owners and are being taught that they need to respond to customers' demands, in this case the demand for 'sustainable' products. In the lessons relating to the social responsibilities of a business, business owners are talked about as the most powerful stakeholder when it comes to improving business operations and steering the business towards a more sustainable future (which opens up for the possibility of working for sustainability due to a personal conviction). In short, business owners are depicted as 'moving their money elsewhere when the profit is not high enough' (logic of self-interest), 'having to respond to the demands of conscious customers' (logic of conscious customers), or 'having the power to change towards a more sustainable future' (logic of others' interests). Third, the need for a business to make a *profit* was explicitly or implicitly made clear in all the sets of lessons. However, there was a difference with regard to how a business goal of making a profit was talked about in the lessons, e.g. as a need to respond to shareholders' demands for profit maximisation (logic of self-interest), that working for sustainability is profitable (logic of conscious customers) and that making profit is necessary but the net results could be distributed more or less equally between different stakeholders (logic of others' interests).

Finally, indications of what a business person ought to do in relation to environmental and social challenges, here called the *role of a business person*, were discerned when the teachers gave examples of issues that could be regarded as unsustainable. This involved describing environmental degradation and the suffering of humans and animals, which often evoked strong emotional reactions.

In the presentations of the logics there are two examples of strong emotional reactions among the students. In the example relating to the logic of self-interest, the teacher elaborates in depth on what kinds of things can be regarded as unsustainable: the violation of human rights, unemployment, poor working conditions, environmental pollution from e-waste, mining and industrial effluent. In the example concerning the logic of others' interests, the teacher shows a graphic image of sheep



suffering from the practice of mulesing. Both examples evoke emotional reactions, although the teachers' indications of what a business person ought to do differ between 'knowing when to put personal convictions aside' (logic of self-interest) or 'being sensitive to the needs of others' (logic of others' interests) when making business decisions. In contrast, when the logic of conscious customers comes into play, emotional reactions are comparatively absent. The absence of emotional reactions could be a coincidence, but could also be explained by the way customers' behaviour is depicted in the lessons. When describing customers as being willing to pay more for 'sustainable' products, there is no conflict between students' (or teachers') personal feelings or their commitment to sustainability and the position of a business person. When a business person responds to customers and acts in accordance with her or his personal convictions about sustainability there could also be room for personal feelings. Thus, when the logic of conscious customers comes into play, doing business sustainably becomes *harmonious*. In contrast, when the logic of self-interest and the logic of others' interests come into play, doing business sustainably becomes *conflictual*.

Table 1: Three roles of a responsible business person – the rules and conditions of doing business depicted in classroom practice

| | Adapt to self-interest | Respond to customers' increasing interest in sustainable products | Be sensitive to the (at times diverging) needs and interests of others |
|---|---|--|--|
| Positioned by | The 'logic of self-interest' | The 'logic of conscious customers' interests' | The 'logic of others' interests' |
| Customers | customers act out of self-interest (in a narrow sense) | customers demand 'sustainable' products | customers' behaviour is complex |
| Business owners | business owners want to maximise their profits | business owners need to address the demands of conscious customers | business owners have the power to change towards a more sustainable future |
| Profit | a business goal is to maximise profits | working for sustainability is profitable | profit is important but can be distributed differently |
| Expectations in relation to sustainability issues, including how to deal with personal feelings (for sustainability) | use financial performance indicators to assess whether a business ought to work for sustainability, personal feelings must be put aside | work for sustainability by meeting the demands of conscious customers, scope for personal feelings | contribute to sustainability and be sensitive to the diverging interests of others when making business decisions, involvement of personal feelings is necessary |

In short, the logics position a business person differently, as someone who should: use financial indicators to assess whether a business ought to work for sustainability, work for sustainability by responding to the demands of conscious customers (both of which can be compared with what Schwartz and Saiia (2012) describe as a narrow CSR approach), or being sensitive to the needs and interests of others when making business decisions and thereby contributing to sustainability (which is similar to what Schwartz and Saiia (2012) describe as a broad CSR approach, what Porter and Kramer (2011) call 'creating shared value', or what Nelson (2006) refers to as the 'ethical capabilities of a business' (see also: Andersson & Öhman, 2016).

In relation to the 'homo economicus' assumption, it can be concluded that homo economicus is reproduced when the logic of self-interest comes into play, that homo economicus is challenged in the way that *customers'* altruistic interests are normalised when the logic of conscious customers comes into play, and that homo economicus is challenged in a more fundamental way when the logic of others' interests comes into play, in that *all* actors' interests are portrayed in a complex way.

4 Discussion

This paper has illuminated how the role of a responsible business person can be positioned (or 'socially constructed') in different ways when teaching business economics and talking about sustainability issues (see Table 1 in the previous section). These three different roles could be described as different companion meanings, 'collateral teaching' or what is sometimes referred to as the 'hidden curriculum'. The differences, which are dependent on different assumptions of human behaviour and differences in how rules and conditions of doing business are presented in educational practice, have different implications. Talking about 'homo economicus' as 'real' can *hinder*, talking about customers in altruistic terms can (discursively) *facilitate* and talking about the complexity of the diverging needs and interests of others can *suggest* ways of doing business (more) sustainably. The results illuminate how different aspects of the subject matter and/or particular classroom practices could open up for different roles with different interests in focus. In this study, 'accounts analysis' facilitates an adaptation to self-interest, 'marketing' and 'running a business' facilitate a response to customers' interests in sustainability, and 'branding' and 'the stakeholder model' facilitates a sensitiveness to the interests of others. Accordingly, accounts analysis discourages students from doing business sustainably, which is in line with the suspicion expressed by Wang et al. (2011). Marketing encourages students to think that doing business sustainably is possible and branding urge students to use their own judgement and to be sensitive to the needs of others when developing a business. In line with Pellizzoni's (2004) argument that 'being sensitive and receptive to others' needs' is necessary in order to address uncertain and complex sustainability issues, it can therefore be argued that (in this study) branding and the use of models



(e.g. the stakeholder model) offer better opportunities for this, whereas 'accounts analysis' discourages students from being sensitive and receptive to the needs of others when suggesting business decisions¹³. This illuminates how 'the logic of self-interest' can be problematic when it comes to addressing uncertain and complex sustainability issues. However, different aspects of the subject do not necessarily have to be tied to one logic. The results also indicate that teachers could be invested in specific logics.

4.1 Limitations and suggestions for further research

Although it may appear as though the teachers in this study were consistent in their 'use' of a logic¹⁴, the empirical material was limited in the sense that it did not capture the same teacher teaching different aspects of the subject (like accounts analysis *and* the stakeholder model). It is therefore not possible to draw any conclusions about whether these teachers would keep to the same logic, and thereby privilege the same business role, when teaching another aspect of the subject matter, or whether they would change the logic to be 'in line' with (discourses permeating) the specific subject matter. Research that involves teachers' reasoning about the roles of a business person that are privileged in educational practice and analyses of textbooks could therefore add further insights into how different teacher or author perspectives and aspects of the subject matter could open up for different business roles. Considering that 'accounts analysis' (in this study) discourages students from seeing possibilities in doing business 'sustainably', it would be important to explore how accounts analysis could make students qualified to work *for*, rather than *against*, the well-being of animals, nature and humans. Furthermore, it would be worth paying special attention to the advantages and disadvantages of 'making' the doing of business sustainably harmonious, rather than conflictual, by depicting customers as demanding sustainable products. It is hard to argue against making students believe in the possibility of doing business (more) sustainably, but which conflicts of interest could be disregarded?

By focusing on teaching in situ, this study contributes to previous research with a 'pre-post'-design that explores how (business) economics education may or may not promote egoistic behaviour. The strength of the approach is that it offers an opportunity to look into 'the black box', which could help us to better understand the mechanisms that may come into play in practice. However, the findings in this paper are limited to the subject content that is presented by any one teacher. We do not know which business roles are adopted by the students in the classroom or later as business people. Further research on students' meaning-making in situ would therefore be valuable, for example in combination with analyses of teacher-student-peer interactions. In sum, the results point to the opportunities and risks associated with the inclusion of 'sustainable development' across the curriculum (UNESCO, 2014). Further

research focusing on the implementation in classroom practice could therefore help to avoid the risks and make the most of the opportunities.

4.2 Implications for practice

In public debates about education, for instance following publications of international reports on students' performances (like PISA and TIMSS), teachers are often held responsible for declining results. It is therefore important to clarify that I am not suggesting that any teacher to be held responsible for 'creating homo economicus' or teaching 'un-sustainable business practices'. Classroom practice is situated in a wider societal context. This means that the analysis of the logics presented in this paper is both an analysis of the logics that are 'available' in this wider societal context and of the actions of individual teachers. In this way, the logics can be described as discursive resources that teachers had access to in the specific *situation*. On the other hand, logics could also be disrupted or challenged in social practices, for instance by a teacher in a classroom. In order to be able to *consciously* reproduce or challenge a logic, a teacher first needs to see (in detail) how and in which situations specific logics come into play. The detailed empirical examples (textboxes 1-10 and Appendix I) and the references to teachers' specific actions have therefore been provided with the aim of helping teachers to identify these aspects. Although the examples come from business economics lessons in upper secondary education in Sweden, the way of talking about business and sustainable development is likely to be similar in other social contexts. The examples could therefore also be useful for teachers in other countries, for teaching sustainable development in other subjects, and to sharpen teachers' professional visions. By 'seeing' the role (s) of a business person that is/are privileged in practice, the teachers can make (more) conscious decisions about which 'discursive resources' to use. However, making conscious decisions like this in the classroom is not easy. Logics and discourses usually go unnoticed because 'it is just how people usually talk' in a specific context. Consciously challenging a logic requires time to reflect on the logics that come into play and the ability to see how other logics could be articulated. I therefore hope that teachers and others involved in education will be given the time and the resources for this. By recognising that the metaphorical understanding of the economy as a machine (running on self-interest) is a figure of speech and only one of many possible metaphors, students could be provided with a larger 'toolbox' with which complex and uncertain sustainability issues can be better addressed.

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Endnotes

¹ What in Deweyian (1938/1997) terms could be described as potential ‘collateral learning’.

² Although material conditions need to be taken into account when making business decisions, there is nothing ‘natural’ about such decisions. Although it can be argued that a business is dependent on material resources and needs to make a profit, there is scope for different decisions to arise in the space between ‘enough’ and ‘maximum profit’, in the space of time, such as the profit foreseen in the next quarter or the next ten years, or with regard to the distribution of profit between different employees and owners. Any decision that is taken will have implications for the well-being of humans and the natural environment.

³ The metaphor ‘feelings factory’ is taken from [/johnvoris.com/featured-articles/difference-between-emotions-and-feelings/](http://johnvoris.com/featured-articles/difference-between-emotions-and-feelings/) [2015-12-07]

⁴ Well aware of the important distinction between the concept ‘sustainability’ and ‘sustainable development’ in international debates, I here use the concept ‘sustainable development’ since it is the Swedish translation to that concept (‘hållbar utveckling’) that is used in the syllabus.

⁵ I use the concept ‘self-interest’ in a narrow sense to mean financial or material gain, because broader definitions (which could include saving the environment) would not be *analytically* useful.

⁶ By emotional reactions I mean a change in the classroom with regard to the students’ behaviour and the ‘atmosphere’, e.g. from being lively and chatty to very still and quiet.

⁷ I had the same impression when I first introduced myself as a PhD student in environmental science and students spontaneously came up to me after the lesson to express appreciation for my interest in environmental issues and business.

⁸ As the teacher’s voice is loud and clear here, both the silence that ensues and the student asking the teacher to repeat the question are interpreted as signs that the students did not expect this particular turn and not that they could not hear what the teacher said.

⁹ Although beyond the scope of this paper I, considering the current nationalistic tendencies, find it important to note the potential accidental learning concerning ‘We-Swedes’ as morally superior that is at stake here.

¹⁰ Concern about energy consumption could also be explained by ‘self-interest’, but considering that the teacher raises the issue in the context of a product’s life-cycle and immediately prior to this utterance has talked about customers as increasingly concerned about sustainability issues, it is considered to be an example of customers being concerned about sustainability issues.

¹¹ The students’ emotional reactions were acknowledged by the teacher, who asked them whether to change slide.

¹² The practice of mulesing sheep involves carving skin off the backsides. The practice is performed to prevent flies laying eggs in the folds of the skin. Animal rights organisations such as PETA is fighting to end this practice: www.peta.org/issues/animals-used-for-clothing/wool-industry/mulesing/ [2018-02-20]

¹³ For further analysis drawing on Pellizzoni’s reasoning see Andersson, 2016.

¹⁴ Meaning that teachers described rules and conditions consistently and did not ‘move between the columns’ (in Table 1).

Appendix I – Teachers’ actions per set of lessons.

This appendix contains lists of five teachers’ (T1-5) actions in classroom practice when teaching business economics and including sustainability issues in the lessons. The lists of actions in chronological order provide a context for the examples (textboxes 1-10) presented in the article. The specific actions that reoccur in the textboxes are italicised. Repeated actions, such as when a teacher asks a different student a similar question, are excluded in order to provide dense lists of teachers’ actions for each set of lessons.

The lists of teachers’ actions are based on the transcripts (134 pages and 52,000 words) of video and audio recorded lessons in business economics at upper secondary education in Sweden from 2013-2014. For further details regarding the empirical material, including ethical considerations when collecting the material, see Andersson (2016).

Table 1 – Sets of lessons - overview

| Aspect of subject-matter or teaching approach (sets of lessons) | Number of lessons ¹ | Teacher | Textbox (in article) |
|--|--------------------------------|---------|----------------------|
| 1. Financial performance indicators and sustainability reporting | 3 | 1 | 1-3 |
| 2. Young entrepreneurship | 7 | 2 | 4 |
| 3. Marketing | 1 | 3 | 5-6 |
| 4. Exploring sustainability through value exercises | 3 | 4 | 8 |
| 5. Using models to discuss and assess a business | 4 | 4 | 7, 9 |
| 6. Branding | 2 | 5 | 10 |

1: Financial performance indicators and sustainability reporting (T1)

- 1.1 Introduces the concept of CSR (Corporate Social Responsibility) by stating that it basically implies that ‘we ought to be a fair business’. Asks an open question about what ought to be included in CSR.
- 1.2 Asks the students about the business motivation behind working for sustainability. Draws attention to a possible conflict as being costly.
- 1.3 *Asks whether the students believe that working for sustainability is profitable and asks them to motivate why.*
- 1.4 *Questions the assertion that a business work for sustainability is profitable.*
- 1.5 Explains the technical management principles of working for sustainability.
- 1.6 Asks what could be unsustainable and relevant to consider with regard to a mobile telephone.
- 1.7 Confirms with emphasis that it can be hard to change customer behaviour.
- 1.8 Recalls what the students remember with regard to the environmental impact of batteries.
- 1.9 *Asks why recycling organisations use commercials and confirm (with emphasis) when a student suggests that the reason is financial gain.*
- 1.10 Explains that as the business in question is not a manufacturing business, but is dependent on sub-suppliers, there is a need to have control of what is being bought and where it comes from.
- 1.11 *Describes a situation, in detail, where it was revealed in the media that the company Stora Enso was involved in a production chain in which children collected cardboard on a rubbish dump.*
- 1.12 *Asks how far it is reasonable for a business responsibility to extend.*
- 1.13 *Describes how the company H&M has been hard hit by harsh working conditions and an accident leading to hundreds of human deaths in ‘their’ factories in Bangladesh.*
- 1.14 *Restates the question ‘how far the responsibility extends’ by adding ‘do I need to check every little sub-supplier?’*
- 1.15 *Challenges the position taken by a student that a business ought to have control of the whole production chain and asks how much the control is allowed to cost.*
- 1.16 *Points out, with reference to the consumption of pork, that most customer do not choose ‘ethically’, with the consequence that pig farmers who are required to follow higher standards than competitors are going out of business.*
- 1.17 *Explains that shareholders will move their money elsewhere if the profit is not good enough.*
- 1.18 *Explains that performance indicators are (or should be) used to decide whether or not to prioritise work for sustainability*

2. Young entrepreneurship (T2)

- 2.1 Asks whether it is sustainable to import goods from Bangladesh.
- 2.2 Responds that there might not always be laws and regulations to follow, indicating that a business might need to do more.
- 2.3 Suggests that the students search for role-models and advisors in businesses working for sustainability.



- 2.4 *Informs about grading criteria and Young Entrepreneurship competition criteria and concludes that 'doing business sustainably' is more or less a necessity today.*
- 2.5 *Clarifies that the demand for 'sustainable products' is increasing.*
- 2.6 Shows how to conduct a market survey and ask questions about 'sustainability'.
- 2.7 *Informs that it seems as though 'sustainable businesses' are more successful, although the development seems to be so rapid that as yet there is no clear evidence.*
- 2.8 *Points out that customers might be willing to pay more for 'sustainable products'.*
- 2.9 Asks whether the students buy eco or fair trade products and about the differences in price of these products.
- 2.10 Reminds about what is unsustainable with regard to batteries and cotton production.
- 2.11 Elaborates on students' suggestions to recycle and talks about lifecycle assessments and following production chains from the cradle to the grave.
- 2.12 Asks students about 'their' product's life-cycles.
- 2.13 Challenges students' understanding of sustainability as a transport issue only.
- 2.14 Informs that customers might be worried about energy consumption (from a sustainability perspective) and suggests that a sales person with knowledge about the product's energy consumption could reassure these customers.
- 2.15 Asks questions that draw attention to how other businesses have solved 'recycling-problems' in creative ways.
- 2.16 Praises the students when they draw on other businesses' ideas creatively.

3. Marketing (T3)

- 3.1 Explains the relevance of 'sustainable development' in marketing and that many businesses have discovered that 'sustainability sells'.
- 3.2 Informs that 'sustainability' is sometimes misused in marketing and that there are laws that regulate this.
- 3.3 Shows examples of what is not legally allowed to be marketed as environmentally friendly.
- 3.4 *Instructs the students to read a newspaper article about an investigation revealing the presence of pesticides in fruit.*
- 3.5 *Explains that for health reasons a customer ought to buy eco-labelled fruit.*
- 3.6 *Asks the students whether they believe that alarming reports lead to more people buying more eco-labelled fruit and confirms their suggestion that people probably do so.*
- 3.7 *Explains how organic farmers gain when customers' behaviour changes in response to alarm reports.*

4: Exploring sustainability through value exercises (T4)

- 4.1 Confirms that customers impose limits on the behaviour of a business and adds that society can also impose limits on what is not acceptable.
- 4.2 Shows a documentary film illustrating environmental damage and harsh working conditions in the clothing and shoe industry in East Asia. Asks the students about their feelings and encourages them to 'feel, reflect and think'.
- 4.3 Provides different statements (about the causes of poverty, how gaps between rich and poor countries could be reduced, the pros and cons of global trade, what a better future involves and the responsibilities of consumers, governments and big businesses) for the students to take a stand to. Asks the students to reason about and motivate their standpoints.
- 4.4 Confirms that having and expressing different opinions is good. Takes a position that no student has chosen.
- 4.5 Asks the students to imagine a specific perspective - 'you are the Swedish Government and you propose growth' - and to reconsider their answers.
- 4.6 Confirms a student's position of trade as an end in itself and re-orientates from norm to description.
- 4.7 Asks a student about his feelings about prioritising profit and challenges his position that profit is the most important question for a business.
- 4.8 Summarises/interprets a student's response as 'reality shows that in order to become a big and rich business it is most important to prioritise profit'. Adds that it is a position shared by a famous economist.
- 4.9 Confirms that making profit is the most important question for a business, adding that there is not necessarily a clash between making profit and following laws and regulations.
- 4.10 *Gives the students a new assignment that involves suggesting how they would handle a problematic situation. They are part of the management of a big clothing company (H&M) and have been informed that a factory*

belonging to one of their sub-suppliers has burnt down with hundreds of deaths as a result. They are asked to respond to the situation, which also involves responding to the media.

- 4.11 Asks specifying follow-up questions in order to clarify the conditions of the situation, as not owning the factories.
- 4.12 Summarises what the students have suggested altogether (regret what happened, investigate what has gone wrong and improve the control), adding that it is similar to what the management did in reality as well.
- 4.13 Pictures another situation in which the media focuses on how a small portion of the business profits went to the workers' salaries compared to shareholders and requests the students to 'handle the situation'.
- 4.14 Reminds the students about the economic realities that makes it complicated for a single business to raise salaries.
- 4.15 Confirms that it is not a good option to withdraw production from the country in question, as that would imply a lot of people losing their jobs.
- 4.16 Accounts for how the problem was approached by the business in reality, which was similar to the students' suggestion to promise strengthened control and investment of money in schools and day-care.
- 4.17 Raises the issue of whether it is possible for a business to raise wages or if that needs to be done by the government. Concludes that it is not easy for a single business to raise wages.
- 4.18 *Asks the students to take a stand on whether the business ought to make demands on the sub-suppliers to raise the wages, raise the prices in the stores and make a commercial campaign where the business is portrayed as 'the good company'.*
- 4.19 Asks the students whether they would continue to buy clothes from H&M if it said it would raise salaries as well as the final products.
- 4.20 *Concludes that no-one has done this (4.18), but suggests that it could be an option.*

5. Using models to discuss and assess a business (T4)

- 5.1 Summarises the last lesson on the social responsibility of a business (economic responsibility, its responsibility for its employees, the working conditions and responsibility for the environment).
- 5.2 *Explains the stakeholder model and how it can and ought to be used to understand and discuss business responsibilities.*
- 5.3 *Gives the students a group assignment to imagine a big multinational business such as H&M and to discuss and rank stakeholders with regard to influence, 'which stakeholders must the management take most account of regarding the issues of working conditions and environmental impact'.*
- 5.4 Clarifies that the management must take into consideration who has the most influence in business decisions.
- 5.5 Points to that there are no correct answers.
- 5.6 *Summarises the groups' answers and asks the students to motivate their answers.*
- 5.7 *Asks whether the students' assertion that 'a business owner, like Persson of H&M, can make any decision he likes' would change if it was a business with a more scattered ownership. Confirms the group's assertion that the business owners have the most influence, taking into account that the ownership is not scattered in this case.*
- 5.8 Confirms the student group's low ranking of the influence of legislation due to the lack of compliance and their follow up work.
- 5.9 Confirms the group's suggestion that the suppliers have the least influence, as a business such as H&M could simply turn to another supplier.
- 5.10 Accounts for own ranking of influence: owners first, followed by the media, political organisations, NGOs, customers, states, suppliers, and last employees.
- 5.11 *Introduces a text about business goals. Informs that a business can have economic goals but now there are more goals added which a business needs to live up to.*
- 5.12 *Provides the students with questions to answer from reading the text, which for instance involves critique for only having profit as a purpose.*
- 5.13 *Guides the students to find 'critique of profit as goal' in the text. The critique involves how profit is distributed to shareholders, employees and to society through taxes. The teacher describes how businesses have made huge profits, while employees have committed suicide due to inhuman conditions in the factories.*
- 5.14 Confirms that a business needs to, apart from its economic responsibilities, be 'a creative business' also taking social and environmental responsibility.
- 5.15 Informs that there are different guidelines a business can use to make a sustainability report and that GRI is a common guideline.
- 5.16 Elaborates on the difficulties that could arise when working with sustainability. This involves how to measure sustainability and that balancing different goals could imply conflicts, for instance between saving species and people providing for themselves.

- 5.17 Clarifies that, according to the model 'Pyramid of Corporate Social Responsibility', economic responsibility is the foundation. On top of that is legal responsibility and if there is weak environmental legislation one can act beyond the law, and last a business can also engage in society by supporting good initiatives in society, e.g. working against drugs.
- 5.18 Gives the student individual assignments to investigate and assess how well a business (of their own choice) lives up to the increasing demands of running a business 'sustainably', by using the stakeholder model and/or the pyramid-model.
- 5.19 Points out that not all businesses misbehave but that many do. Asks the students to have a critical perspective when studying businesses' websites.
- 5.20 Suggests using the 'ethics barometer' on the Fair Trade Centre's website as a source.
- 5.21 Expresses the opinion that H&M has a lot to say and can make demands, even if it states on its website that it does not have any responsibility for the suppliers.

6. Branding (T5)

- 6.1 Describes how eco- and fair trade labelling emerges in the political spirit after the fall of the Berlin Wall and that it has become a matter of course today, although the focus is still on growth and trade as driving forces, which 'we continuously get to learn from those in power'.
- 6.2 *Explains how social media has changed businesses' control of their brands*
- 6.3 *Describes, in graphic detail, how animals suffer from industrial practices and how reactions in social media have led to consumer boycotts and eventually to changes in legislation.*
- 6.4 *Interprets a business decision to withdraw products as a response to reactions in social media.*
- 6.5 *Concludes that the students are wearer of brands as well as co-creators of businesses.*
- 6.6 *Encourages the students to consider who they want to be and that it also implies making customers' choices and taking social and ethical responsibilities into account.*
- 6.7 *Urges the students to feel and act as future business persons as they feel and act today as customer.*
- 6.8 Points out that customers are not very good at make demands and that in reality we do not really have a free market.

¹ The number of lessons for each aspect of subject matter varies for practical reasons (time constraints and the availability of teachers and students) when collecting the empirical material.