

HOW SOCIAL AND ENVIRONMENTAL ISSUES ARE BEING
ADDRESSED IN MBA ACCOUNTING COURSES

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Abstract

Over the past 25 years, there have been numerous calls for changes in accounting education. These calls have come from both professional accounting bodies and well-known academicians. The demise of Enron and Andersen in the early 1990s focused much of this attention on the need to more fully integrate social and environmental (S&E) topics, including ethics, sustainability and social reporting, into our accounting courses. In this paper, we analyze data provided by those schools applying for ranking by the Aspen Institute's Beyond Gray Pinstripes program over the 2005 to 2009 time period. Our results, in general, reveal a significant increase in the number of accounting courses reported by those schools applying for BGP ranking over the 2005 to 2009 time period. Further analysis of the data, however, indicates that the significant increase was limited to MBA core courses in accounting during the 2007 to 2009 time period *and* that less, rather than more, attention was being devoted to S&E topics in existing elective accounting courses over the same time period.

On the one hand, our results are encouraging in that they show a significant increase in the number of core accounting courses in MBA curricula that address S&E topics over the 2007 to 2009 time period. On a more negative note, it might not be realistic to expect the increase in the number of core accounting classes to continue into the future as most MBA curricula require only one or two core classes in accounting and the average number of core accounting classes per school was 1.20 in 2009. Our results lead us to recommend that accounting educators begin to focus their attention on integrating S&E topics into more elective courses within the MBA curriculum and/or devoting more time to these topics in existing elective courses to help to insure that those individuals who enter the accounting profession are adequately prepared for the challenges they will face in their careers.