Education for environmentally responsible behaviour in business

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Abstract: The aim of this study was to explore the possibility of teaching the subject of corporate social responsibility (CSR) to higher education students. Increasingly, business activity is recognised as impacting, often negatively, on the environment. Calls to mitigate this result in a response usually called CSR. CSR may be regarded as the means by which businesses deliver sustainable development. Therefore, it is important that students of business studies appreciate the activities of business organisations, in this respect. The paper outlines in case studies two modules where CSR is a main component, one at undergraduate level and one at postgraduate level and demonstrates that CSR as a subject can be made available to both undergraduate and postgraduate students.

Keywords: corporate social responsibility, CSR; higher education; sustainable development; business activities; environmental management; environmental learning; case study.

Reference to this paper should be made as follows: Jallow, K. (2010) 'Education for environmentally responsible behaviour in business', *Int. J. Environment and Sustainable Development*, Vol. 9, Nos. 1/2/3, pp.213–227.

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1 Introduction

Economic activity is largely conducted through business organisations that provide goods and services to serve the needs and wants of human life. Increasingly, business activity is recognised as impacting, often negatively, on the environment. Calls to mitigate this result in a response usually called corporate social responsibility (CSR). Hence one needs to establish the role and responsibility of business in society. There are differing views of this, from the traditional neo-classical view that a business has a responsibility only to its

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owners to stay in business and generate rewards for the provision of capital by the owners, through to the view that a responsible business has rights and responsibilities as a citizen. This progression follows the following lines:

- there are a range of responsibilities (i.e., ethical, legal, economic, philanthropic) that are mutually accepted both by the business and by society
- businesses need to maintain behaviour established by mandatory and voluntary codes
- there is a greater recognition of the public role of private business entities, so that such organisations are citizens of society and this is a valid way to understand CSR (McIntosh et. al., 2003).

Hence there may be a variety of drivers for CSR activity: the personal ethics of the entrepreneur; the business case presented to allow CSR activities to be pursued (Ward et al., 2004).

Students studying business are likely to be exposed to some of the concepts in CSR, but it remains largely unclear as to how successful this is. Hence, this paper discusses the possibility of teaching CSR to higher education students and, by examining some of the methods used in one university, assesses the likely success of CSR programs elsewhere.

There is a link between CSR and sustainable development. CSR may be regarded as something a business does (or does not do) to or for society. Business is comfortable with the idea of capital maintenance in economic terms, the benefit streams arising from the use of capital inputs. Nature is thus incorporated into economic thinking (Holland, 1997). Hence, environmental protection becomes a business imperative. The disadvantage with this is that nature becomes commodified and aspects of nature can be replaced by other aspects or substituted for other types of capital without overall loss to capital (Holland, 1997). Also, CSR considers that business has a responsibility to society, but it implies that responsibility is not owed to other organic or non-organic entities. This would create a conflict with the more radical views of what sustainability might mean.

McIntosh et al. (2003) use the term 'corporate citizenship'. The concept of citizenship may be more usefully linked to sustainability as it implies partnership, responsibility, active participation and equality in that business is not separate from other citizens in society. It remains an anthropomorphic idea, business as 'human' citizen, but does allow us to make the demand that business be responsible for all its activities, whatever these affect. The partnership aspect may be particularly pertinent as business can be encouraged to build relationships with other members of society to determine how sustainability may be achieved.

2 Environmental positioning of CSR

There are a range of ethical positions that society may take in determining what responsibilities are owed by business to society and these can be used to analyse CSR activity. They can also be used to guide educational activities. These positions are:

- The pristine capitalists, who feel that businesses operate to make a profit for their owners and any activity which diverts from this (for instance greater environmental

costs incurred) is unreasonable. Hence, CSR will only be tolerated if it does not interfere with income generation.

- The expedients, which recognise that enlightened self-interest, will drive the CSR debate. In other words, if businesses ignore CSR, it may be imposed upon them by, for instance, the government. This position will result in the acceptance of minimal business 'ethics'.
- The proponents of the social contract propose that business exist at the will of society and therefore society can dictate what responsibility is owed to it. Business organisations must constantly legitimise their activities according to the demands of society.
- Those who recognise that business organisations may be responsible for the 'state of the environment' and that the economic system which has generated a poorer environment needs amending if human quality of life is to be improved. This is a human-centred approach to CSR.
- A socialist approach would suggest that restructuring the social, political and economic systems inherent in capitalist societies would be necessary to encourage greater CSR and those changes in power and ownership structures will bring about changes which will improve social and environmental conditions.
- There is a more radical position which analyses the constructs implicit in business and accounting and seeks to make transparent (and then challenge) the masculinity inherent in these constructs. Such masculine constructs as 'competition', 'success', 'control' are taken for granted as acceptable, but such drivers create the situation in which social and environmental damage can pass unnoticed.
- Even more radical still is the 'deep ecologists' position, which holds that humans are no more central to the environment than any other sentient or non-sentient being. Humans have no greater rights than these and everything is connected in a 'web of life'. Hence the trade-offs in current economic systems between, say an environmental asset and an economic gain is morally not justifiable (Gray et al, 1996).

Hence it is possible to bring together a consideration of environmental ethics, sustainable development and CSR.

3 Systems of education and training

Environmental education can take place at both formal and informal levels. At the formal level, it can be part of all levels of the system from first years through to higher education. In this way, environmental education may be stand-alone or integrated into other subject areas. Examples of early learning education is found where primary school pupils are encouraged to grow food plants or to recycle materials within schools; this may be extended later on to examine ways in which individuals are citizens of society and are part of a global community and that we should consider the needs of people living in other parts of the world. Higher education may include specific modules of

teaching environmental studies, either as study for its own sake or where it is related to business studies.

Informally, environmental education, probably better described as awareness-raising, can take place in the community in a variety of ways. It may not even be regarded as education. Examples of this would be where the community campaigns on a particular issue, a local one such as the provision of a service (e.g., recycling, community gardening) or a global one such as climate change.

One way of developing formal environmental education is to consider programs of work and how these may be integrated into the curriculum. Where environmental issues are considered important as a means of providing a framework or where they are being taught as an academic discipline it makes sense to devote a complete course or module, to the underlying principles. However, for CSR issues, the principles of, say, environmental protection, are best integrated into a module addressing the wider concepts.

Recent developments in business school curricula in higher education have seen the incorporation of CSR within teaching programs to address the wider societal concerns over business practice. This is by no means widespread and often occurs where there are teaching staff who themselves are interested in the subject and who offer to develop the material. CSR, as a topic, requires a deeper thinking than the technical approaches often adopted in other business subjects such as accounting or marketing because it relates to questions of what ought to be happening, the right approach to business activity. For instance, the profit motive has been the main determinant of business activity and the justification given by managers for actions which society may disapprove. This has begun to change as issues such as climate change become more prevalent and pressing and are in society's consciousness. Managers can no longer blithely cite wealth creation for owners as justification for environmental damage – society demands greater protection. Managers, therefore, need to understand the underlying ethical principles so that they can do the right thing and understand why this is right.

Examples of teaching experiences are now provided to show how CSR can be incorporated into teaching at higher education levels.

4 Methodology for course developments in a university business school

4.1 Module 1: perspectives on accounting and society

An undergraduate course for business students was designed and is run by a university accounting department. In order to present alternative views of accounting and its effects, a module was designed which would place accounting in the context of its wider implications. In other words accounting was to be seen as a social construct. This would mean that it could not be regarded as merely a technical subject but one which was social, environmental, political and ethical. The aims of the module are shown in Table 1.

The course has an interdisciplinary content, including accounting and business, management, ecology, politics and ethics. Students, therefore, are challenged to look outside their normal programme subjects to areas that they may only have a negligible amount of prior knowledge. However, by embedding these other subjects within one with which they are familiar (i.e., accounting) unknown concepts become less alarming.

The course is offered to undergraduates who are in their final year and are taking Accounting as a non-vocational subject. In other words, any student who has taken accounting subjects in the first and second year, but who is not following the programme resulting in an Accounting and Finance degree, is able to choose to take this course or has to follow the course as part of their individual programme.

Table 1 Module 1 objectives

- To allow business studies and accounting students to address the broader issues of CSR through the examination of accounting and reporting models which move towards greater transparency and accountability
- To develop a critique of current business practices to review the changes necessary to move towards sustainability
- To review the contribution that the accounting profession can make towards the greening of business
- To examine and critique current practice in corporate social reporting

The content was designed to take aspects of accounting, seen in a framework of accountability and make them transparent. One major aspect of this was the incorporation of CSR reporting, which was regarded as a major element with which accountability could be delivered and with which accountants could and should be engaging. This would also engage with ethical frameworks so that different justifications for the practice of CSR could be presented and discussed. In this way, CSR can be presented as an activity which can be placed upon a continuum from a managerial process to a moral imperative. The type of questions posed to the students is outlined in Table 2.

Table 2 Considerations in CSR

- Is CSR another means of improving the bottom line?
- Should we be concerned about the ethics of CSR?
- What advantages are there to having greater responsibilities and to whom is this owed?
- What are the disadvantages of being more responsible?
- Should there be more or less CSR practice in our multinational companies?

The course examines the damage caused to the environment by business activity. This relates to the impacts on the natural world through, for instance, resource usage, waste management and energy programmes or habitat losses and can be related to the concept of eco-efficiency. Social impacts may include human rights, employment issues and wealth distribution issues, which describe eco-justice. Hence, by combing eco-efficiency and eco-justice the module arrives at the overarching concept of sustainability. This allows environmental decision-making to be considered in context.

The course is taught by a combination of lectures and tutorials. The lectures are formal dissemination sessions, covering one broad topic per lecture and, if possible, outside speakers present at least one of the 12 lectures in the programme, to allow students to hear from an expert in the filed and to learn about the latest thinking in practical circles. This gives an opportunity to compare the theoretical framework with the activities of organisations.

A separate tutorial programme links the broad ideas introduced by the lectures and encourages greater debate and interaction. The tutorial programme links to the lecture

subjects and attempts to encourage students to examine the latest developments in CSR in an interactive way. As the subject is dynamic, the content of the course has to be able to reflect the latest developments. However, the course maintains its overall integrity by ensuring that the different elements reflect or demonstrate accountability, relating this to CSR. Some examples of tutorial subjects will now be covered.

4.1.1 The ecological footprint

The ecological footprint is a measure of the amount of bio-productive land required to support human activity. At the global, national or local level it assesses what environmental impacts humans have as they go about their lives (Holland, 2003). It has been measured at the global level, to determine how much bio-productive land is available and what each person's share is, so that we can assess how far above or below our fair share we may be. It has also been calculated at the national level (for instance Wales and Scotland in the UK), at the city level (i.e., Toronto and London both have well-establishes ecological footprint measurements) and at the business level (for instance Anglian Water plc). It is a measure of environmental consumption and its measurement and comparison is a useful means of examining decision-making from an ethical perspective (Wackernagel and Rees, 1996). For instance, students can compare their own country's ecological footprint with another, less developed country. This will reveal that richer more developed countries have a very high footprint compared with countries such as, say, Bangladesh. The ethical dilemma then becomes: how is it fair that some people live 'below' their fair share whilst others live 'above' theirs? The figures in Table 3 give some indication of 'shares'.

Table 3 Ecological footprints around the world

- Eco-capacity calculated at 1.5 ha
- Currently global EF is 2.9 ha
- German EF is 6.0 ha
- US EF is 12.5 ha
- UK EF is 6.3 ha
- Mexico EF is 3.1 ha
- Bangladesh EF is 0.6 ha

Source: Redefiningprogress.org (2006)

The ecological footprint exercise allows students to consider their own environmental impacts before relating these to the business scenario. Each student uses a website such as www.earthday.net/footprint/index.asp to assess their footprint and brings the score to the class. These are then collated so that the individual scores are displayed. Some sensitivity is needed where individual scores are outside of the general range as embarrassment may be caused. Students can then see what impacts they have and what areas are most significant. They can then begin to assess what behaviour changes are necessary to reduce their footprints and how feasible these are. This links to ethics because students have to consider the consequences of their present actions and the effect of any proposed changes both on themselves and on others.

The footprint calculation centres on food, mobility, shelter and goods and services. These are relevant to individuals but students can also relate these to business activities.

The exercise can then examine how businesses might measure their own ecological footprints and for what uses. Again, the ethical aspect can be introduced as students can consider why a business may want to or be required to, reduce its footprint. Hence, different scenarios can be discussed whereby individual businesses can use the footprint methodology to become more environmentally responsible, to develop environmental management systems and to introduce environmental policies and to report on their performance. Other scenarios can consider regulatory approaches to environmental performance in business and the suitability of this approach.

4.1.2 Different eco-political frameworks

Another means of examining environmental positions in business is to assume that different structural frameworks are possible. These can then be used to assess where businesses currently are and whether any change is possible. The three frameworks used in the tutorial programme are eco-socialism, eco-radicalism and eco-modernity. Each is discussed in turn and critiqued. This is best done by attempting to apply each framework to a well-known business to see whether any alternative is feasible. So, for instance, the frameworks may be applied to a large supermarket, a bank or a software manufacturer. The 'dirty' industries such as chemicals, oil, pharmaceuticals and so on are deliberately not included as often the dilemmas are more obvious (although not easier to solve) and do not encourage deep thinking.

4.1.3 Eco-modernity

Eco-modernity combines business responses with regulation in an approach that is described as one of partnership to achieve environmental protection and economic growth. It encourages win-win situations and has some elements of centralisation, such as eco-taxes, but with industry cooperation and participation. It is concerned with processes in industry rather than end-of-pipe cleanup and uses technological developments to solve environmental problems. This is the closest to giving a business case it is concerned with eco-efficiency and is process-orientated. This is often regarded as the position currently taken by business as a response to demands for greater CSR and is criticised by its opponents as a 'business-as-usual' approach. Hence, students can use business paradigms and theories to explore this perspective.

4.1.4 A critique of eco-modernity

When students first examine the eco-modernity framework, they usually see no major problems and it often seems to them that this is the ideal situation and a means of protecting the environment without any major adjustments to economic systems. They are most comfortable with this framework, especially when they contrast it with the other two which have obvious drawbacks. Hence, it is important to provide a contextual critique of this framework so that students can appreciate what the disadvantages to it are.

Proponents of the eco-modernity model cite the 1989 World Commission on Environment and Development (WCED, 1987) report as support for this, stating that eco-modernity flows directly from the recommendations that WCED put forward. Ward et al (2004) suggest that eco-efficiency is the way forward for business. In other words,

the business contribution to sustainability is via resource management and efficiency. Hence, in this understanding, business is delivering sustainable development. However, the ways in which this is happening must be examined. Certainly, if we consider that sustainability is concerned with the ways in which capital is utilised, developing a more efficient approach would seem to suffice. However, this cannot incorporate eco-effectiveness or eco-justice.

Efficiency has its roots in traditional economic models of optimum allocation of resources and these can be any type of capital, substitutable or critical. Indeed this has been taken further by such proponents as von Weizsacker et al. (1997) who argue that by being more resource efficient, wealth can be increased. However, the question remains; wealth increases for whom? At what cost to those left behind? In order to increase wealth, demand must be maintained or even increased and so limits to growth have to be set aside. It is also a model that suits the developed or rich world very well, but ignores the needs of large parts of society to protect their own environment. It also has little if nothing to say about environmental justice (for instance the right to use resources in different ways as appropriate to the needs of different parts of society) and it says nothing about social justice at all.

If one takes the simplest model of sustainability, a combination of economic, environmental and social factors, eco-modernity addresses the first to the largest extent, the second to some extent and the third not at all. Eco-modernity can only address some of the issues around the use, appropriation and substitution of environmental capital; it cannot begin to address the issues of social capital.

4.1.5 Eco-socialism

Eco-socialism combines the political structures of a socialist system with the concerns for environmental degradation. It is a centralised response to the factors of capitalism which are considered to have caused the environmental crises; it will also include a discussion of the social and democratic structures which bring about justice; the overall structure of the economy being interrelated units with central control. The ethical position is rights-based and concentrates on human rights and justice and so is an anthropocentric, putting human as the central concern. This allows the students to examine the concept of CSR from a political perspective.

4.1.6 Eco-radicalism

Stemming from deep green ecology, this is a rights-based ethic with an ideal world-view; concepts such as spirituality, communitarianism and harmony amongst the living and non-living world. It contains ideas such as bioregionalism, eco-anarchy and eco-feminism. Lessons can be learnt from indigenous peoples and alternative communities. In contrast to eco-socialism, which requires large state-controlled structures, this approach is local and small-scale. It has been termed ecological citizenship and can be seen in the very recent transitions movement in the UK in which towns and cities are attempting to respond to the joint crises of an oil-free future and climate change. Hence, the ideas here allow students to examine what is a more ethical or moral set of concepts and to contrast them with the more overtly political approach of eco-socialism and the ‘business-as-usual’ approach of eco-modernity.

Having examined the three frameworks, students begin to understand how to use the ideas in ethics to address the environmental and social concerns that CSR is supposed to capture and to begin to develop their own outlook and approach. Often, students begin by rejecting the more radical approaches of eco-socialism and eco-radicalism because these are far removed from their own experiences; however these can be used to examine what, if anything, are the failings of eco-modernity. A hybrid model can then be developed bringing together aspects of all three models into a 'super-model' where the ideal is created. The gap between where we are now and where this ideal would take us can then be explored and the ethical considerations needed to get there can also be identified. In this way students begin to understand how the business arena could function under changed conditions.

4.2 Module 2: business ethics, environment and society

This module is at postgraduate level and is offered to students taking International Business Master's degrees. It is a requirement for students who are studying the CSR programme and an optional choice for other international business students. In this way, the mix of students taking the module allows for wider debates within the classes, as students specialising in finance or management have also taken this course each time it has ran. It aims to integrate ideas about how businesses operate and should operate and incorporates aspects of environmental management, corporate governance and sustainability and examines what broader contexts these need to be placed in. Hence, social and political systems are also examined and international agencies such as those within the United Nations are used to show how businesses may be constrained by other supranational organisations or how their behaviour may be encouraged to change.

Postgraduate classes are run as blocks of teaching so that greater interaction between tutor and students is facilitated. Hence, delivery is usually in the form of part formal lecture, part seminar. Scenarios and cases are provided to students to allow wider discussion of the issues after guidance from the tutor. Groups are generally smaller than for undergraduate classes and this enables deeper discussion and greater coverage of the issues. Because these groups of students tend to be international, they bring their own contexts to the discussions. Hence, there may be different perspectives introduced as African, Asian and European students bring their own cultural experiences to the class. The tutor needs to be able to manage these processes and deal with potential conflicts which may arise out of cultural misunderstandings rather than ethical clashes. The tutor is acting as facilitator at this point to allow students to explore their personal views on environmental issues in a non-judgemental atmosphere. Typical exercises in this module will now be considered.

4.2.1 Sustainability as described by the four capitals model

This model is a means of examining both the individual elements of sustainability and the inter-relationships between them. First proposed by Ekins (1992), the model analyses the way in which capital contributes to sustainability and what it may need to improve or what may reduce conditions of sustainability. Fundamentally, capital of any kind should not be eroded if sustainability is to be maintained; this has its roots in economic theory which argues that capital provides interest and that it is this which should be consumed; any consumption of capital will reduce the amount of interest generated and therefore the

ability to consume is also reduced. Capital maintenance is the key. Ekins (1992) extended this idea to include natural (i.e., ecological) capital and human and social and organisational capital as well as economic (i.e., manufactured or financial) capital, as shown in Table 4.

Students are therefore presented with the four types of capital and it is their task to identify what the components of these may be and how they may be improved or eroded. This is first examined from a personal perspective before moving into a business scenario. They are required to examine whether it is the total of each capital which should be maintained and/or whether substitution between or within capitals is possible. For instance, if a school or factory is built, these increases manufactured capital but may erode ecological capital if the building is using green space or replacing wildlife. Hence, the total of all capitals has been maintained; however the loss of ecological capital may not be acceptable. The problem then becomes: if substitution is allowed, what CSR considerations are there?

Table 4 The four capitals model

Capital	*Component*	*Ethical dilemmas*
Natural	Resources	Who has access?
	Waste sinks	Where are these located?
	Services	Population vs. consumption
Human	Individual labour	Access to all?
	Fulfilling work	
	Health education	Who provides – public or private?
Social and organisational	Framework of human capital	Do different communities have different impacts?
	Community	
	Relationships	
Manufactured	Production	Externalities
	Wealth creation	Whose economic benefits?

In this way, students begin to appreciate the interconnections between different aspects of sustainability and how complex it is. Capital substitution is seen from a variety of perspectives. For instance, there is a relationship between human and natural capital: poverty, for instance, may create environmental degradation and resource over-exploitation; this could also be seen in reverse. A degraded environment leads to poverty where people lack education and skills to prevent this (Veeman and Politylo, 2003). Education and skills development increases human capital (Ekins, 1992). It is considered that where there are high levels of human capital, reductions in environmental capital are less likely to be disruptive (Veeman and Politylo, 2003). For instance, people who have a high level of skills in the areas of environmental management and protection will be able to put processes in place to halt any further damage. However, in practice what often happens is that this compensatory activity displaces the environmental degradation to those areas which already suffer from it; the areas where human capital is also compromised. We can see this in the area of global climate change where developed countries are seen to export their own environmental damage to less developed areas, those which already struggle to develop either human or natural capital.

Related to this activity, students then examine significant business structures – multinational enterprises (MNEs). These are important because of their size, the amount of world resources they control, their political influence and the part they play in our everyday lives. Resource control obviously includes natural resources and the MNEs' use of major non-renewable mineral and biotic resources can be associated with environmental impacts across their sphere of influence, which is global. This also includes human resources and so issues of human rights, employee working conditions and the effect on neighbourhoods and communities can be explored. These can all be related to the four capitals model which, when examined in this way, becomes more situated in real life and real experience rather than a model with theoretical content only. Students complete the exercise with a greater understanding of the interconnectedness of the world and the role of business in it; they also have the tools to assess the ethical dilemmas this role presents.

This is scene-setting for the next component, which is a more practical investigation of the manner in which businesses can express their social and environmental performance through their external reporting mechanisms. Most large companies now produce a document expressing their views on and their performance of, CSR; however they define this environmental protection, social equity, issues of labour or human rights, sustainable development, the role of business ethics and so on. The definition can be expressed in the naming of the document, some use the term sustainability report, others refer to CSR or stakeholders and the document itself can be extensive, many are 40–50 pages long in hard copy and may be boundless when viewed online. This document is separate from the annual report, which itself may have some CSR disclosure and may be produced, variously, by the public affairs department, the corporate affairs department, the environmental management team or in partnership with third party organisations. The reports contain written text and graphics – pictures, photographs, graphs, cartoons, drawings and so on. The graphics combine with the written word to add to the audience's understanding of the message that the company wants to portray about its CSR performance. The volume of pictures in any given report is substantial and therefore these have an importance given by the producer of the image to the audience, although the importance to the audience may of course differ from that meant.

These reports are published separately from the annual report of companies. Disclosure can also take place in the annual report and this has been the main focus of accounting research in this area; Unerman (2000) is an exception. There is a substantial body of published research discussing the meaning and content of the written part of the annual report (see, for instance Wiseman, 1982; Gray et al, 1995; Barlett and Chandler, 1997; Savage and Cataldo, 1999; Wilmshurst and Frost, 2000; Holland and Boon Foo, 2003).

Students are presented beforehand with the Holland and Boon Foo (2003) paper which gives a model for assessing content in reports from an environmental perspective. They are asked to consider the categories included here and to think about what further categories they may want to include in examining the content of reports which claim to be inclusive of social issues or sustainability. This is discussed in class and a consensus of content is reached. By this means each student has been able to consider what issues they would wish to see discussed and why. They are then each given a recent annual report and are required to assess the content using their revised categories. The results are then tabulated and presented to the class. These results can then form the basis of a discussion about reporting practices in general, whether the results are acceptable in

terms of content, what information is missing and why this should be. This allows students to investigate the motives behind such reporting to establish the legitimacy of the process.

A similar exercise can be carried out on the stand-alone reports that companies produce. However, these are substantial documents and a full assessment of their content is very time-consuming. Therefore, a more suitable approach can be to require students to read a selected report prior to the session (often downloadable form a company's website) and produce a summary for presentation to the class, again examining whether the report content is acceptable. The students have to justify their own assessment of the report so that they become aware of their own subjectivity in this exercise.

Further to this exercise, the images in a selection of stand-alone reports are examined separately. These can be projected in class so that all students are seeing the same image. The meanings of the images are then discussed and multiple meanings are thereby exposed. Again, this allows the potential motives for the inclusion of particular images to be assessed and the value of communicating in this way can be discussed. There are several aspects that can be revealed by this process: what do companies want their audiences to think about them, what are they leaving out ('silences' as Chwastiak and Young (2003) have discussed), does the audience share an understanding of the meaning of the image and why would these particular images reinforce the company's CSR message? Images are particularly interesting as they are often taken for granted in company communication, but much effort and expense goes into choosing them and therefore they have a great deal of influence on our understanding of the corporate message. Hence, students begin to appreciate the role of images, not just in CSR communication, but in corporate message-making as a whole.

These exercises are therefore designed to develop an appreciation in students of the actions of companies engaged in CSR activities. They are then equipped to analyse a company's actions and to decide for themselves how ethical a company is in relation to its CSR position.

5 Results and discussions

The foregoing dialogue has explained how environmental teaching has been incorporated into both postgraduate and undergraduate modules. Both modules have run for several years and have been judged to have been successful, both in terms of student uptake and student success (i.e., pass) rates (see also Jallow, 2007). This echoes the experiences of other teachers (Down, 2006; Eber, 2007) who have identified the need for such teaching to become more of a core element in business school curricula (Willard, 2004). However, the examples given above have also demonstrated some of the issues common to such teaching. One of these is the need to approach the subject as holistically as possible so that the complexities of the topics involved and their interactivity can be addressed. Hence, in the above modules, sustainability and CSR have not been taught in isolation from the context of business and the ways in which businesses interact with society. This allows students to make connections with their other, more traditionally-based, business topic modules. This has been shown to be the most effective way of integrating student knowledge and allowing them to engage with the subject (Eber, 2007; Ostas and Loeb, 2008). Environmental education has long been the realm of the environmental scientists and it is not appropriate to transpose the material directly to another subject discipline.

This makes the relevance of material provided to business students critical if we are to have considered engagement.

This provides another issue: the availability of resources, particularly teaching staff. Often, these courses are delivered by lecturers who have a direct and personal interest in the subject and the modules outlined above are delivered by such lecturers. This raises the question of whether such modules are possible if such lecturers are unavailable or do not feature in the university profile. Teaching of this nature requires an ability to engage with, for some teachers, new concepts and it is important that resources are applied to allow teachers and lecturers to come to terms with the complexities (Down, 2006; Jallow, 2007). This also relates to student expectations: depending on students' own views, experiences and ideas they may expect; and expert and knowledgeable lecturer (Down, 2006) and so student expectations may not be met when presented with lecturers who are less engaged than them. The modules outlined above were taught by experienced lecturers and this was appreciated by the students involved. The feedback at each module end signalled that students were pleased with the content and the ways in which it had made them reconsider business issues. However, other lecturers have not had such successful delivery experiences (Down, 2006).

Teaching in this area is recognised as requiring and being diverse and dependent upon the policies of the individual higher education establishment (Shephard, 2008). The university delivering the above modules is moving towards recognition of these issues as being those which should be more integrated but it remains uncertain about how this should happen. At present, individual programmes are introducing the topics as they feel these are appropriate rather than because it is a management requirement. This means that programme development is almost at the whim of the developers rather than being part of a greater integration at the institutional level (de Ciurana and Filho, 2006). This prevents wider adoption of such modules throughout the teaching of the university.

Nevertheless, business schools are becoming recognised as vehicles for teaching environmental and sustainability subjects (Ryu and Brody, 2006) and as such the modules described in this paper represent a model that incorporates some of the issues discussed here. They show that despite the barriers to such teaching (Kim and Fortner, 2006) they can engage both under- and postgraduate students and enable them to understand both 'hard' and 'soft' issues (Willard, 2004). The modules have shown that appropriate content, examples based on real world issues and which tap into students' own experiences can result in students grasping complex and relevant issues which they can then relate to their other business subjects. In these ways, the modules share the experience of other teachers (such as Down, 2006, de Ciurana and Filho, 2006, Eber 2007, Swanson, 2004).

6 Concluding remarks

The relationship between CSR activities and sustainable development lies in the ways in which businesses consider their accountability towards the environment in terms of management and protection. Business students have traditionally not been taught to consider this and despite the level of environmental awareness in the population having been raised, they are often reluctant to engage with sustainable development. This initial reluctance is largely overcome as teaching progresses because students are exposed to real company examples in which they see businesses themselves addressing the issues.

This is probably the key to such teaching, relevant, up to date practical examples with which to explain the underlying key messages. Increasingly, business schools are being examined for curricular content which must include sustainability, ethics and CSR. Business students thus begin to engage as they become aware that not only is this an important personal issue but one which is increasingly likely to be part of their own business career development.

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