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Examining Sustainability Education in Economics, Accounting and Finance in Tertiary Institutions in Ghana

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Abstract

Sustainability and sustainable development have aroused many debates and actions in all facets of human endeavors, including in developing countries. This study examined the extent to which tertiary business schools in Ghana embrace sustainability in their curricula. By using programs advertised on their respective institutions' websites for the 2022-2023 academic year, and looking for programs that have sustainability or sustainability as a prefix. Additionally, the author relied on the examination timetable of the selected institutions for sustainability prefixes. The researcher finds that sustainability education in tertiary business faculties in Ghana is alarmingly low; despite the fact that corporate social responsibility as a course is taught in accounting courses, it is not enough to address sustainability issues in business faculties. This study recommends that it behooves the government and education regulators in partnership with large corporations to institute schemes that could entice business schools to include sustainability issues in their business education curricula.

Keywords

Sustainability Education, Accounting, Economics, Finance, Business, Ghana, Tertiary Institutions

1. Introduction

Sustainability issues as a term, have gained grounds recently in both social and non-social disciplines and professions. This has come about because of the developmental agendas set by governmental and non-governmental agencies, as well as private firms, as a result of risks associated with resource depletion in all aspects of human activity. The quest to ensure that the needs of society are met in a sustainable manner without destroying the environment and the planet has

been a challenge for policymakers (UN, 2013). This implies that a society, business entity, or country will not be able to achieve sustainable development without collaboration or expert advice from other disciplines. Global sustainability issues regarding energy, climate, water, population, food, justice, and poverty dominate the debate on leadership context in the 21st century, and hence need a place in the curriculum of both lower and higher educational programs (Wamsler, 2020; Dey et al., 2010; Rusinko, 2010). Thus, sustainability issues, which are judgmental value statements or normative economics, require multidisciplinary solutions to resolve the sustainability problems.

The ability to create value that can sustain the present generation and pass it on to the future generation is a hallmark of sustainability (Yuksel, 2020; Matson, 2017; Kuhlman & Farrington, 2010). The objective of this research is to identify programs or courses with a prefix of sustainability or sustainable in these three different but similar subjects at selected tertiary institutions in Ghana before students engage in the corporate world. Each organization is unique in pursuing its objectives, whether for profit or not. One does not need to be an expert in Geography or Physics to realize the effect of global warming on the environment due to human activity and inactivity. The center of this problem is the human aspect, which turns to social aspects and how organizations can measure their performance in sustainable development by pursuing economic gains. To preserve the world, sustainable management integrates environmental and social aspects with economic performance in corporate activities in order to preserve the world (Hassan & Roychowdhury, 2019). Business schools do not respond effectively to sustainability agendas by not strengthening their business leaders' engagement in sustainability competencies (Weybrecht, 2022; Sroufe, 2020; Perkiss et al., 2020; Mburayi & Wall, 2018; Seatter & Ceulemans, 2017). Economics, Accounting and Finance are the three most popular college majors in business courses that may have diverse opinions on sustainability issues in the workplace in terms of the career ladder (Molera, et al., 2021; Routon & Berry, 2018).

While accounting and finance are inseparable under certain circumstances at the departmental level, economics can be a standalone discipline for some faculties. Amoako et al. (2013) examined corporate social responsibility (CSR) education in Africa and Ghana by looking at industries' interest in collaborating with academia and how CSR can be embedded in curricula of business schools. According to UNESCO (2014), the sustainable future is shaped through sustainable education. The problem here is that, in theory, sustainability may vary per discipline, and as teachers teach such topics in class, its practicability may differ from organization to organization, and even regulations may vary from country to country (UNESCO, 2021). Sustainability has found its way to most engineering disciplines throughout the world rather than in the social sciences (Olsen, 2010). Bebbington et al. (2006) introduced sustainability assessment models as an alternative to cost-benefit analysis. They believe that accounting as part of assessment provides room for accountability, and the multidisciplinary dimension of sustainability assessment is participatory decision-making, which is superior

to cost-benefit analysis. According to the researchers, cost-benefit analysis concentrates on monetary totals, ignoring how costs and benefits are distributed among different groups (*Ibid*).

Linking academia with industry to develop the requisite labor force in the industry is the epitome of this study, as far as sustainability is concerned. Pobbi et al. (2020) reviewed the trends in disclosure practices and examined the extent to which companies in Ghana comply with sustainability reporting guidelines. Their findings show that the general trend in environmental disclosure increased over time. However, the overall performance rating of business operations does not meet the standards required for environmental disclosure. Ntow-Gyamfi et al. (2020) also researched the financial development nexus with sustainability in Africa by re-conceptualizing the Environmental Kuznets Curve (EKC) by adding the financial market to the FMEKC. According to Jack (2022), business schools find it difficult to teach sustainability because of the dilemma of prioritizing disparate skills and values associated with (ESG).

2. Reviewed Literature

- **Business Sustainability**

The pressure on businesses to include sustainability issues in their value chains in pursuit of profit has been well-documented. The scrutiny of businesses to conform to environmental sustainability to save the planet and society in the quest for value creation has led researchers to suggest that sustainability education is imminent and should be taught in teacher-training schools (America, 2014). Prior to this, Bently et al. (2004), Foster (2011), and MacVaugh and Norton (2012) examined sustainability education (*Ibid*). Pojasek (2007) addressed the need to develop a body of knowledge on business sustainability. According to Bergquist (2017), the concept of sustainability is broadened to include unsustainable and dirty industries, and concludes that business and sustainability deserve to become a central issue, rather than a marginal one, in the discipline of business history. Sustainability is responsible for creating shared values for all stakeholders (Camilleri, 2017). Dyllick and Muff (2016) attempted to delineate businesses that make effective contributions to sustainability challenges, and those that are truly sustainable. They further defined business sustainability and created a business sustainability topology focusing on effective contributions to sustainable development.

- **Economic Sustainability**

The sustainable future rests on the impact of higher education and its leadership use of sustainable concepts and doctrines, including living laboratories (Kohl et al., 2021). Atstaja et al. (2017) investigated the extent to which the Baltic States incorporate sustainability into university curricula. Their study concluded that although sustainable development is taught in Baltic universities, it is geared towards the environment at the expense of the economic and social aspects. Camellia (2013) lamented that interest in sustainability education in economics is widely accepted, but its content is not consistently taught across disciplines in

Romanian universities. Geng and Zhao (2020) constructed a 6E evaluation index system (economy, effectiveness, efficiency, equity, earnings, and equality) to measure sustainable higher education development in 31 Chinese provincial regions. Their study concluded that there is a disparity in sustainable education development in these provinces, and the coastal and Central South China regions have higher grades. However, the gap between China and the West in terms of sustainable education development has been declining (*Ibid*). Education is considered a possible solution and route to a more sustainable trajectory (UN, 2013), as reported by Harring et al. (2017). *Ibid* used longitudinal data on Swedish college students in Economics, Law and Political Science at seven universities. Their findings showed that political science students put their confidence in the government, whereas economics and law students put their trust in business actors.

- **Sustainability Accounting**

Sustainability accounting can be traced to the genesis of the release of Sustainability Reporting Guidelines at the World Summit on Sustainable Development in August 2002 Johannesburg (Lamberton, 2005). Gray (1993) itemizes three models of sustainable accounting: sustainable cost, natural capital inventory accounting, and input-output analysis. Sustainable cost is the hypothetical cost needed to restore the Earth to its original state. It is deduced from accounting profit using generally accepted accounting principles to arrive at notional profit or loss (Gray, 1994) as in Lamberton (2005). Kwakye et al. (2018) applied the partial least squares structural equation model (PLS-SEM) technique to 86 professional accountants in Ghana to ascertain their perceptions and engagement in sustainability accounting and reporting (SAR). Their study concluded that only subjective norms and perceived behavioral control significantly influence a firm's intention to engage in SAR. To understand the thematic progress of sustainability accounting in academic literature, Gil-Marin et al. (2022) conducted a meta-analysis by reviewing 334 documents from the Web of Science (WoS) database and 15 re-reviews. Their results revealed that businesses, academia, and regulatory bodies are devoid of identical terminology when applying sustainability accounting. The variety of synonyms complicates the disclosure of activities towards Sustainable Development Goals (*ibid*).

- **Sustainability in Finance**

Sustainability in finance has received attention from the sphere of putting pressure on shareholders in the quest for wealth maximization (Fatemi & Fooladi, 2013). Sustainable finance is broad in nature and encompasses all corporate and organizational activities that ensure inclusivity and resilience in society and the environment. Kumar et al. (2022) conducted sustainable finance research using big data analytics through machine-learning scholarly research. Their study delineate seven major themes of sustainable finance research—socially responsible investing, climate financing, green financing, impact investing, carbon financing, energy financing, and governance of sustainable financing and investing. Kayembe, et al., (2021) used cross-sectional survey to investigate factors

that influence the sustainability of Microfinance Institutions (MFIs) in Malawi. Their conclusion stress on stakeholder-bases approach to governance and board independent through cost management are essential in improving MFIs financial sustainability. Rodriguez-Rojas et al. (2022) also used VOSviewer to review the literature related to sustainable finance from the Web of Science (WoS) database and identified five clusters of themes: climate risk and adaptation, low-carbon energy economy or low-carbon economy, environment, finance and governance, low-carbon emission technologies, economic models, and social costs. Schoenmaker (2019) identified common good value as a long-term horizon in sustainable finance, which optimizes the social impact and environmental awareness in a trade-off on shareholder value. Ziolo et al. (2021) examined the link between sustainable finance and Sustainable Development Goals (SDGs) with data from OECD members within the European Union. They opined that the sustainable finance model plays a fundamental role in implementing SDGs and concluded that the more sustainable the finance model, the better the achievement of SDGs in the group of countries analyzed.

- **Summary**

The reviewed literature above depicts the challenges teachers may face in inculcating sustainability issues in class as it encapsulates multidisciplinary. Sustainable management may be fundamental and could be the basis to teach sustainability in business schools and should be stressed at elective or specialized areas.

3. Methodology

The study purposively utilized desk-based research by combining the websites of twelve tertiary institutions in Ghana to ascertain whether, in their advertised academic programme catalogue for the 2022/2023 Academic Year, there was any business degree programme with the prefix "sustainability or sustainable development". The twelve tertiary institutions are made up of the main traditional, technical and some private universities. A columnar table is designed to elucidate the findings for easy descriptive analysis and discussion. A sustainability prefix program column itemizes degree that is awarded by selected institutions. It can Bachelor, Master, post-graduate certificate or diploma. According to Corbin and Strauss (2008) as appeared in Bowen (2009), information found on the website of institution or organization is considered a document and can be used for qualitative research. An earlier study by Amoako et al. (2013) examined only CSR education, not sustainability. The study also examined the examination timetables for the 2021/2022 Academic Year in search of sustainability subjects in these institutions. It also reviewed the content of business courses to document the extent of teaching sustainability content or creating awareness of sustainability in such disciplines. Telephone interviews were also conducted with specific staff who may either be working in the curricula department or at quality assurance offices to inquire about sustainability programs in their business schools.

Table 1. Tertiary schools in Ghana offering programmes with sustainability as prefix or as a course content in business subjects.

N/n	Institution	Sustainability Prefix-Programs	Program	Course/Content	Remark
1	Ghana Institute of Management and Public Administration (GIMPA)	Non	Postgraduate Certificate and Diploma in Occupational Safety, Health and Environmental Management		Under the School of Public Service and Governance
2	University of Cape Coast	3	PhD, MPhil, Development Studies, MPhil Peace and Development Studies		Institute for Development Studies
3	Central University College	Non	BA Environment and Development Studies Business Development Center		Faculty of Arts and Social Sciences
4	Ashesi University	Non			Leadership seminar on The Economic Development of a Good Society
5	Sunyani Technical University	Non			
6	Kumasi Technical University	Non	Marketing Procurement and Supply Chain Management	MBT 311: Ethics and Sustainability in Marketing-Marketing Department PSC 267: Business Needs	Business School
7	University of Development Studies	4	1) BSc. Environmental Management and Sustainability 2) Diploma in Development Education Studies 3) MA Sustainable Education Studies 4) MPhil Sustainable Education Studies		1) Faculty of Natural Resources and Environment 2) Faculty of Sustainable Development Studies
8	University of Ghana	2*	1) CSR as a core module in undergraduate programmes 2) Centre for Climate Change and Sustainability Studies (C3SS)—MSc and MPhil	FINC 408—Microfinance Sustainability MKTG 402 Tourism Marketing-Sustained Profitability of the Tourism Sector EECM 404—CSR & Sustainability Marketing PAHS 411—Environmental Management Teaching and capacity building in Economics, Biodiversity, Health, Food Security, Sustainable Resources Management, Green Economy, Environmental and Renewable Energy Courses include Legal Framework *and* Carbon Accounting & Marketing	University of Ghana Business School

Continued

9	Institute of Professional Studies	1*	Master of Business Administration in Corporate Governance		Graduate Programme
10	University of Education, Winneba	Non			
11	Kwame Nkrumah University of Science and Technology	6*	1) IDL Programme—MSc Development Management 2) MPhil Sustainable and Integrated Rural Development in Africa 3) MSc Geography and Sustainable Development 4) MSc Corporate Governance and Strategic Leadership 5) IDL MSc Energy and Sustainable Management 6) IDL MSc Development Finance 7) KNUST-TUM Partnership for Innovation and Sustainable Development		IDL Programme Faculty of Agriculture College of Health Science Partnership with Technical University of Munich, Germany on Erasmus+ Exchange
12	Koforidua Technical University	Non		Procurement Sustainability	Procurement and Supply Science (PSS)

Source: Author's Compilation from the website of selected Institutions, 2022.

4. Results and Discussion

The results of the study are presented in Table 1, which indicates the extent of sustainability content in universities, faculties, and departments of the selected tertiary institutions in Ghana.

The University of Ghana Business School has sustainability content, as shown in the course descriptions in Table 1. Under the Executive MBA programme, there is a course called Corporate Financial Strategy and Sustainability Accounting and Reporting, the Department of Accounting. There was no business degree program with prefix sustainability or sustainability in any of the institutions selected as a case study. At the University of Development Studies (UDS), there are degree programs called BSc in Environmental Management and Sustainability and MA in Sustainable Education Studies under the Faculties of Natural Resources and Environment and Sustainable Development Studies. However, they are not business faculties. There is one program run at Kwame Nkrumah University of Science and Technology (KNUST), that is, MSc in Corporate Governance and Strategic Leadership. The Institute of Distance Learning (IDL) within KNUST runs graduate programs, namely MPhil in Sustainable and Inte-

grated Rural Development in Africa, MSC in Development Management, MSc in Energy and Sustainable Management, MSc in Geography and Sustainable Development, and MSc in Development Finance. There were no business programs with the prefix sustainability or sustainability in the selected technical universities. At Kumasi Technical University and Koforidua Technical University, courses on sustainability are offered in the marketing and procurement departments. At the Institute of Professional Studies, there is a Master's program called the Master of Business Administration in Corporate Governance.

To sum up this section, it could be stated that a clear sustainability prefix degree program in business faculty or school is non-existent in the selected tertiary institutions in Ghana. However, analogous faculties and departments run some of the sustainability content courses, which is encouraging, especially in the applied sciences. The telephone conversation to the appropriate offices also confirmed the non-existence of such programs as an awarding degree.

5. Conclusion and Recommendations

The study found that sustainability as a prefix in degree programs of study in business schools in Ghana is alarmingly low, and those found are either in the applied or social sciences, mingled with management. There are approximately three graduate programs in Ghana that can be traced from business faculties to tertiary institutions. MBA in Corporate Governance at IPS, MSc in Corporate Governance and Strategic Leadership and MSc in Development Finance at KNUST per the study are the main graduate studies that may concentrate on sustainability and sustainable content. Corporate social responsibilities as a course is taught across most business disciplines in Ghana, especially in accounting courses at traditional and technical universities, as well as private universities. The study has therefore uncovered the extent of the low content of sustainability education in tertiary business schools in Ghana.

Therefore, it is recommended that educational stakeholders, including the government and regulators, should institute schemes in partnership with large corporations that could encourage institutions in tertiary education to include sustainability in business education curricula. Universities should serve as points of entry on sustainability issues, since most qualified professionals start their professional career journey after university education.

Conflicts of Interest

Author declares no conflicts of interest.

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Appendix

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