

A Multi-level Perspective for the Integration of Ethics, Corporate Social Responsibility and Sustainability (ECSRS) in Management Education

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Abstract In recent years, much discussion has taken place regarding the social role of firms and their responsibilities to society. In this context, the role of universities is crucial, as it may shape management students' attitudes and provide them with the necessary knowledge, skills and critical analysis to make decisions as consumers and future professionals. We emphasise that universities are multi-level learning environments, so there is a need to look beyond formal curricular content and pay more attention to implicit dimensions of the learning process in order to create significant learning. With this in mind, we propose an integrative and holistic approach to guide the integration of ethics, corporate social responsibility and sustainability in management education that aims to improve students' knowledge and attitudes. In this model, we consider three interdependent levels of analysis—the institutional level, the curricular level and the instrumental level—which together produce a leverage effect on student learning. For each level, we identify the main issues and aspects that need to be considered, based on an extensive literature review in this field.

Keywords Education for sustainability · Business ethics · Corporate social responsibility · Sustainability · Management education · Significant learning

Introduction

Undoubtedly, in the last two decades universities have experienced increased recognition and institutional support for their crucial role in addressing key issues of sustainability. The examples are numerous. In December 2002, the United Nations declared the period from 2004 to 2015 as the Decade of Education for Sustainable Development. Their objective was to promote education as the basis for sustainable development, and established the United Nations Principles for Responsible Management Education (PRME). Other examples include the Higher Education Sustainability Act (HESA) in the US, which offers grant programs to educational institutions to help develop and implement academic sustainability curricula and programs, and the University Leaders for a Sustainable Future, an international initiative, that brings together universities with a focus on sustainability and environmental literacy in teaching and practice.

Indeed, integrating sustainability into all levels of education may be one way to deal with the flaws of the structuralist approach (Dobson 2007), which holds that behaviours can change only if structures change and policies are implemented. Nevertheless, structural changes do not ensure a shift in people's attitudes and mentality. Hence, behavioural change can be short-term, bound to people's willingness to gain or avoid harm (e.g. paying an extra tax). Moreover, a structural approach will place focus on specific issues and behaviours (e.g. imposing taxes for household waste), whereas individuals with an understanding of sustainability and a positive attitude towards it can be creative, generating sustainable innovative solutions that correspond to the local needs of their communities (Seyfang and Smith 2007; Boyce 2008). Thus, as Dobson (2007) argues, the formal educational system is an

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appropriate arena to promote sustainability because it may influence students' worldviews and attitudes towards sustainability and contribute to a more profound social change. As the United Nations (2007, p. 3) points out, "any meaningful and lasting change in the conduct of corporations toward sustainability must involve the institutions that most directly act as drivers of business behaviour, especially academia. Academic institutions help shape the attitudes and behaviour of business leaders through business education, research, management development programs, training, and other pervasive, but less tangible, activities, such as the spread and advocacy of new values and ideas. Through these means, academic institutions have the potential to generate a wave of positive change, thereby helping to ensure a world where both enterprises and societies can flourish".

Furthermore, as Melé (2008) suggests, the crisis in corporate confidence, due to corporate scandals, such as the Enron case, should be seen as a challenge for firms and as an opportunity to improve management's education. Although the overall current financial crisis is the result of several complex occurrences—such as deeply flawed institutions and practices of the new financial architecture (Crotty 2009), institutional endorsement of debt (Gabbioneta et al. 2013), inadequate accounting practices and insufficient tools to anticipate the crisis (Arnold 2009; De Jagger 2014)—the crisis has contributed to further tensions between business and society with critics pointing out businesses' responsibility for the financial collapse (Felton and Sims, 2005; Carroll and Shabana 2010; Ryan et al. 2010). Therefore, there has been more discussion about the change towards more ethical business cultures and how this could directly involve educational institutions. As Godemann et al. (2014) point out, the expectation that management educational institutions should be leading the thought and action on issues related to ethics, social responsibility and sustainability has been reinforced in light of the institution's association with business leaders' failings. As Swanson (2004, p. 57) suggests, "while strengthening ethics education won't cure all ills, it is a necessary ingredient in repairing the tarnishing of the social contract between business and society". In this regard, as some authors (Springett 2005; Kelley and Nahser 2014) point out, education should not be value and ethics neutral. For example, Boyce (2008) argues that educators and students should go beyond their technicist mindset and question their role in reproducing and legitimizing problems and inequalities in the economic and social system. To this end, some efforts have been made to advance business ethics, corporate social responsibility and sustainability education (Matten and Moon 2004; Moon and Orlitzky 2011). In this context, the "Principles for Responsible Management Education" (PRME) is a

voluntary global initiative, which is supported and coordinated by the United Nations and intended to enhance and extend corporate responsibility and sustainability in mainstream business-related education. Some authors (Solitander et al. 2011; Haertle 2012) consider the PRME initiative as a key catalyst for the transformation of management education to meet society's increasing demands for a responsible economy.

In any case, if universities are considered to be one of the main "education suppliers", then the integration of sustainability and ethics principles in their curricula could offer students knowledge and skills about the changes, systems and requirements of the new business paradigm and also broaden their "moral imagination" (Fougère et al. 2014). Universities may be considered important pillars that contribute to a more sustainable development through (1) research and knowledge generation that leads to public policy and stakeholders' engagement (Cornelius et al. 2007; Stephens et al. 2008; Dickson et al. 2013); (2) their everyday operations by reducing their environmental impact and increasing their positive social impact (Sammalisto and Arvidsson 2005; Alshuwaikhat and Abubakar 2008); and, (3) the knowledge and skills they offer to their graduates who will later put these practices to use as professionals and consumers (Gautschi and Jones 1998; Kelley and Nahser 2014). As Hailey (1998, p. 40) argues "university programs should not only focus on developing operational skills and interpersonal competencies, but, by exploring core values, ethical considerations and issues of wider environmental and geo-political concern would also place a strong emphasis on critical analysis of the changing environment".

Thus, education becomes of critical importance in the path towards sustainability (Felton and Sims 2005; Sherman and Hansen 2010; Tilbury 2011). Academic institutions are asked to assume their responsibility and offer the necessary competences to future business leaders so that they can contribute to a sustainable development that does not jeopardise the physical environment and society as a whole (Hailey 1998; Ethical Corporation 2006). It is positively noted that institutional actors, such as ranking organisations and accreditation bodies, have begun to embrace the challenge (Godemann et al. 2014).

In this paper, we will discuss how universities can contribute to a more sustainable development by proposing a multi-level framework that allows for the infusion of management education with values of sustainability. Much of the contribution to the debate on education for sustainability has focused on only one level of analysis. For example, a number of studies have focused on the curricular level, analysing the content and type of courses related to CSR or sustainability and their place in the curriculum (e.g. Holt 2003; Macfarlane and Ottewill 2004; Christensen

et al. 2007; Stubbs and Cocklin 2008; Swanson and Fisher 2008; Hartman and Werhane 2009; Rusinko 2010; Nicholls et al. 2013). Other studies address the instrumental level, that is, the specific teaching methodologies for learning in the field of sustainability (e.g. Desjardins and Diedrich 2003; Morrell 2004; Laditka and Houck 2006; Cagle and Baucus 2006; Wiese and Sherman 2011; Biktimirov and Cyr 2012; McVaugh and Norton 2012). Additionally, some research (e.g. Sammalisto and Arvidsson 2005; Walck 2009; Maloni et al. 2012) has dealt with the institutional level, that is, the importance of the faculty support to integrate sustainability.

In this paper, we take a step forward and emphasise the necessity to jointly contemplate and integrate the following three levels: the institutional level (faculty, university), the curricular level (course design, modules) and the instrumental level (specific methodologies) in order to create significant learning for students (Ausubel 1968; Dee Fink 2013). This approach will allow us to generate a synergic and holistic effect on students' acquired knowledge, not only in terms of competences, but also in terms of attitudes (Cotton and Alcock 2012). In addition, we also highlight the necessity to take into account different but complementary and related disciplines—ethics, corporate responsibility and sustainability—in order to prepare the students for the new requirements of society. For this reason, the explicit use of the three terms—ethics, corporate responsibility and sustainability—is intentional.

Thus, this paper addresses the necessity to develop a more holistic and integrative model to guide the incorporation of ethics, corporate social responsibility and sustainability in management education in order to contribute to a more profound and lasting change in the students' attitudes, knowledge and behaviour.

Therefore, the paper is structured as follows. First, we offer a conceptualisation of the terms ethics, corporate responsibility and sustainability and we discuss how these have been applied in management education. Second, we propose a multi-level model to integrate ethics, corporate responsibility and sustainability in management education. Finally, we present a discussion of the proposed model and identify the key issues that need to be considered based on the literature review.

Ethics, Corporate Social Responsibility, Sustainability: What do These Terms Mean and How Have They Been Applied in Higher Education?

In any study on education for sustainability it is necessary to acknowledge the variety of terms used to refer to similar and related concepts. For example, in Table 1 we can observe the terminology that has been used in previous

studies. In line with Christensen et al. (2007), we see that the terms business ethics, corporate social responsibility (CSR) and sustainability (S) have been some of the most commonly used terms in the literature thus far. Therefore, while we present briefly each of these concepts below, we accept that these are related concepts with different nuances because their 'roots' are different, meaning they have evolved from different backgrounds. As Garavan and McGuire (2010) suggest, ethics, CSR and sustainability have significant areas of overlap between them and all focus on enhancing societal welfare, but they follow different paths. In line with Forray and Leigh (2012), we recognise some blurring in their development and the lines of distinction between them, but we do not enter into a comprehensive discussion of each of the terms because it departs from the scope of our research (for a more robust discussion, see Steurer et al. 2005; Schwartz and Carroll 2008).

Business Ethics

Ethics is a system of value principles that defines right and wrong behaviours (Freeman and Gilbert 1988; Raiborn and Payne 1990; Carroll 1991). For Velasquez (1999), ethics is concerned with judgements involved in moral decisions; these normative judgements state or imply that something is right or wrong. Thus, these statements of ethics or value judgements attempt to ascribe value to actions, so the actors can determine whether or not they should engage in the action. While some studies (for example, Matten and Moon 2004; Evans et al. 2006) do not distinguish between the concepts of ethics and CSR and jointly or interchangeably refer to them, our paper acknowledges that the concepts are different. As Fisher (2004) suggests, the interchangeable use of these terms may occur due to their close conceptual relationship. However, Epstein (1987) indicates that CSR and business ethics may be considered as overlapping circles that share a common conceptual space. For Epstein (1987), the central concept of ethics is the moral reflection with regards to business behaviour not necessarily within a regulatory legal framework (Garavan and McGuire 2010), whereas CSR is the more specific consequence in the form of adopted actions by the company.

Corporate Social Responsibility

In a European Commission report (2002, p. 5), CSR is defined as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a

Table 1 Studies on the state of teaching ECSRS in business schools around the world

Author	Context	Findings
<i>Bachelor level</i>		
Mckenna (1995)	Australia	Little action but positive attitude of Australian business academics about business ethics inclusion in the university curriculum
Barkhuysen and Rossouw (2000)	Africa	Business ethics taught in 77 courses of 40 departments or business schools in universities or colleges in 6 African countries. Courses on business ethics hosted in a variety of disciplines
Bampton and Cowton (2002)	United Kingdom	Limited coverage given to ethics. Only a minority of lecturers explicitly or implicitly deal with ethics in their teaching of management accounting
Cowton and Cummins (2003)	UK	Increased business ethics teaching, and widespread adoption of the modular system, but long way before management students could have thorough education regarding ethical issues
Macfarlane and Ottewill (2004)	UK	Marginal position of business ethics within the business and management curriculum
Matten and Moon (2004)	Europe	Mainstreaming of CSR in teaching and relatively consistent coverage of the topic in most of the surveyed countries
Nicholson and DeMoss (2009)	US	A survey of AACSB schools shows that the coverage of ethics and CSR in course content remains inadequate. Social responsibility is rated lower than ethics by all department coordinators
Özdemir and Sarikaya (2009)	Turkey	Total sample consisted of 74 state and private universities with business administration departments: 4 had courses on NGOs, and 30 included courses on business ethics and social responsibility
Rundle-Thiele and Wymer (2010)	Australia and New Zealand	Only 27 % of universities in Australia require students to take an ethics-related course in marketing programs, whereas the variety and quantity of ethics, CSR and sustainability-related courses remains limited
Ceulemans et al. (2011)	Belgium	Using a web content analysis of business schools, it was found that only 12 % of the sample ($n = 75$ degrees) have subjects about CSR
Setó-Pamies et al. (2011)	Spain.	A high percentage of universities include CSR-related subjects in their curriculum. CSR content usually taught as part of various subjects on the academic curriculum (<i>embedded CSR subjects</i>). Fewer universities include specific CSR subjects (<i>stand-alone CSR subjects</i>)
Fisher and Bonn (2011)	Australia	23 out of 40 universities do not include sustainability in their business/management courses. The great majority of 48 undergraduate degrees in management make no reference to sustainability. 25 subjects were found on sustainability (of which 18 were non core subjects)
<i>Master level</i>		
Benn and Bubna-Litic (2004)	Australia	Australian MBA programs offer little preparation for dealing with the multidisciplinary challenges of introducing sustainability or CSR issues in their workplace
Cornelius et al. (2007)	The best 25 master degrees- Financial Times (FT) ranking	Ethics either taught as stand-alone modules, or integrated within alternative general management and business modules. Majority of the top-tier business schools do not have undergraduate courses on business ethics. The lower tier schools provide a great deal of ethics core and elective undergraduate courses but not in their MBA programs
Christensen et al. (2007)	The best 50 master degrees- FT	Majority of schools (84.1 %) require one or more of ethics, CSR and sustainability topics to be covered in their MBA curriculum. One-third of schools require all three topics to be covered
Navarro (2008)	The best 50 master degrees in the US-FT	Three of the six major features of the ideal MBA curriculum—soft-skill, CSR and a global perspective—emphasise more on traditional functional silo courses such as accounting. Less than half of the top schools require a stand-alone course on corporate ethics and CSR
Rasche, Gilbert and Schedel (2012)	Worldwide	Using the Beyond Grey Pinstripes survey of business schools (2009), 80 % of schools had a stand-alone subject on ethics in their MBA curriculum. 31 % of these were mandatory, whereas the rest were electives. Less integration of ethical issues in finance, accounting and informational technology
Okpara et al. (2013)	United States	Study carried on 50 top US business schools (using US News and World Report ratings): In total, 20 % of sample offer CSR as a stand-alone course. In 18 schools stand-alone CSR courses are compulsory, in 32 schools they are elective

Table 1 continued

Author	Context	Findings
<i>Both bachelor and master level</i>		
Wu et al. (2010)	The best Business schools worldwide	Using the AACSB and EQUIS accreditation, 642 business schools from around the world were selected. Only 6 % possessed specific courses or courses aspects dedicated to sustainability-related issues. About 57 % of these schools made sustainability-related courses compulsory. Oceanic business schools had the highest sustainability course rate, whereas American tended to fewer sustainability-related courses than their counterparts. European schools favour an elective-oriented approach and place more emphasis on the graduate level, whereas American schools favour a more compulsory-oriented approach at the undergraduate level. Top three labels associated with sustainability were ethics, sustainability and CSR
Fernández and Bajo (2010)	Spain	25 % of 67 business and management schools offer CSR and ethics stand-alone subjects. These courses are more present in private universities, as in their majority they have a religious affiliation
Erdener (2011)	Central Asia	Business Ethics not institutionalised in Central Asia institutions with the exception of Russia and American style Business Schools in Armenia, Kazakhstan etc. Obligatory business ethics education at the graduate and/or undergraduate level (23 out of 30 schools); elective courses (5 out of 30); training courses (2 out of 30). Lack of focus on localised business ethics issues
Rossouw (2011)	Sub-Saharan Africa	A total of 145 modules in Business Ethics across all countries (74 undergraduate modules; 71 postgraduate modules). Very few elective courses on offer. Issue based approach in South Africa. Professional ethics taught in Southern and Eastern Africa. Four broad themes taught: theoretical foundations on business ethics, CSR, Macro-economic challenges, ethical management and leadership
Pezoa Bissières and Riumalló Herl (2011)	Latin America	Little focus on teaching ethics, CSR and sustainability. Usually compulsory module with the exception of Argentina where it is always elective. Corporate ethics most common topic at the undergraduate level
Srinivasan (2011)	South and South East Asia	Business Ethics taught as an elective or core course in most institutions. Increase in courses such as 'Business Ethics, "CSR", "Sustainability" etc. especially in MBAs. Often result of partnering with American Universities. Different approaches: e.g. in Vietnam and Cambodia ethics, CSR and sustainability taught in embedded subjects, whereas in Sri Lanka and Myanmar as stand-alone courses
Moon and Orlitzky (2011)	European and US business schools	More than 75 % of undergraduate courses and 55 % of MBA programs offer course on CSR and/or sustainability. This was found to be positively related to university's prestige
Godemann et al. (2011)	First 100 schools to sign UN PRME	Analysis of the SIP reports of the first 100 UN PRME signatories worldwide: many universities have integrated sustainability as stand-alone courses or within existing structures. Most efforts concentrated at the postgraduate level, especially MBAs and executive education programs
Naeem and Neal (2012)	Asia Pacific	The survey yield 48 responses from different universities: 25 % of the sample offered business ethics as a core subject at the undergraduate level, in some cases CSR was offered as an elective course at the undergraduate level (about 19 %) and postgraduate level (about 21 %). Higher integration of sustainability-related issues as parts of other courses (between 30 and 40 %). Authors mention self-selection bias of survey respondents
Nicholls et al. (2013)	United States	Ethics, CSR and sustainability required content is higher in graduate than undergraduate level. Also, it is covered earlier in graduate programs. Ethics most integrated and sustainability least integrated in curriculum
Larran et al. (2014)	Spain	About 66 % of undergraduate business degrees offer stand-alone subjects on CSR. Their presence is significantly lower in postgraduate degrees. In their majority these courses are elective. To a lesser extent, there are stand-alone subjects on business ethics and environmental issues
Memon et al. (2014)	Pakistan	76.3 % of business schools do not offer CSR as an academic discipline. Only 23.6 % offer it as an elective course at the MBA level

voluntary basis". Although there is a vast amount of definitions with regards to CSR, Dahlsrud (2006) carried out a content analysis of existing definitions and identified five dimensions that are consistently invoked in these as follows: (1) the environmental dimension, (2) the social dimension, (3) the economic dimension, (4) the stakeholder dimension and (5) the voluntariness dimension.

CSR involves a wide range of responsibilities that firms have to their stakeholders, which include shareholders, customers, employees, the local community, the government, future generations and the environment. The stakeholder approach (Freeman 1984), as the basis of CSR, enables firms to adopt a plural vision of the firm, society and the environment. From this perspective, firms are part of the community in which they operate and they are expected not to harm the well being of society or destroy natural resources that are important for the future of the planet (Benn and Kramar 2011). CSR refers to actions carried out by firms to promote social (and/or environmental) good, beyond the interests of the firm and its legal obligations (McWilliams and Siegel 2001). According to Barnett (2007), CSR implies a discretionary allocation of corporate resources to improve social welfare to enhance relationships with key stakeholders. In this regard, Freeman (1984) notes that the traditional corporate strategy limits its attention to shareholder concerns and this could lead to immoral, unethical, as well as illegal actions. He suggests stakeholder management as an integrating force to address CSR, ethical/moral considerations, and values. Following that line of thought, Ferrell and Ferrell (2007) link business ethics and CSR by suggesting that a stakeholder approach is an appropriate framework for teaching business ethics. Hence, according to these authors, a robust ethics education requires that the various stakeholders be identified and their interests be understood.

Sustainability

The concept of corporate sustainability is a more recent development than CSR. Although, there are more than "one hundred definitions of Sustainability" (Elkington 1999, p. 397), many researchers (e.g. Schwartz and Carroll 2008; Montiel 2008; Garavan and McGuire 2010) base their work on the World Commission on Environment and Development's definition about sustainable development (WCED 1987) and agree that the origins of sustainability come from the 1987 publication of "Our Common Future" better known as the "Brundtland Report".

The WCED defined sustainable development as "development that meets the needs of current generations without compromising the ability of future generations to meet their needs and aspirations" (1987, p. 43). Initially, the

Brundtland Report coined sustainable development as an integrative concept aiming to balance environmental and economic issues in a mutually beneficial way. However, in the course of the 1990s, the scope of sustainable development was both broadened and deepened (Steurer et al. 2005). In terms of thematic scope, issues other than strictly environmental ones were incorporated. While economic and social issues were initially addressed only as far as they were perceived to be relevant for environmental concerns, they evolved into equally important dimensions for sustainable development. In terms of its conceptual depth, the concept was expanded from the macro-economic level to the microeconomic and individual level. Also, some authors (Bansal 2002; Epstein 2007) consider sustainable development as a regime of corporate, state and civil society actors.

It is important to note the key role that civil society has in the institutional framework for sustainable development. Civil society has played a part in all of the important societal changes in the past century, and sustainable development is no exception. Broad-based civil society involvement is needed to ensure that all elements of sustainable development are pursued consistently and fairly. To date, civil society organisations have been present at all of the major meetings that put sustainable development on the map. In fact, they have been instrumental in building up sustainable development as an idea and in its translation into concrete practices. Along with the process of democratisation, representatives of civil society have increasingly been introducing "common" values and norms and acting upon them to make government and business respond to these values (Marrewijk 2003).

In this regard, the conceptualisation of sustainable development translated to the corporate level is referred to as corporate sustainability (Steurer et al. 2005). Schwartz and Carroll (2008) argue that many authors have worked to develop the construct of sustainable development into a framework that is appropriate for business applications. So, corporate sustainability is understood as the application of sustainable development on the corporate level that addresses the short and long-term economic, social and environmental performance of corporations. As Wilson (2003) points out, while corporate sustainability recognises that corporate growth and profitability are important, it goes beyond the profit maximisation model and requires from companies to pursue societal goals related to sustainable development—environmental protection, social justice and equity, and economic development (for a full discussion see Steurer et al. 2005). This way of defining and conceptualizing corporate sustainability follows the WCED definition in a broader sense, identifying sustainability as a tridimensional construct that includes environmental, economic and social dimensions (Gladwin and Kennelly 1995; Bansal 2005).

Therefore, according to Steurer et al. (2005) sustainable development and sustainability are closely connected concepts, yet on different levels of specification with different conceptual nuances. Sustainable development could be considered a well-known societal guiding model that requires the integration of economic, social and environmental issues in all societal spheres and at all levels in the short and long term, while corporate sustainability could be regarded as a corporate guiding model, addressing the short- and long-term economic, social and environmental performance of corporations. Simply put, Wilson (2003) claims that the contribution of sustainable development to corporate sustainability is to set out the areas that companies should focus on and the goals they should work towards. As Elkington (1999) points out, sustainability could be considered the emerging 21st century business paradigm.

In turn, sustainability is also closely connected to CSR. Montiel (2008) suggests that although sustainability and CSR have evolved from different backgrounds, they are pushing forward towards a common future. They both share the same vision, which is to balance economic responsibilities with social and environmental ones. However, Steurer et al. (2005) emphasise two main differences between these concepts, besides their distinct historical evolution. First, CSR places more emphasis on stakeholders than corporate sustainability. Second, the temporal scope of corporate sustainability is broader than the CSR scope. Garavan and McGuire (2010) also discuss that one of the main differences between corporate sustainability and CSR is that CSR fits within the existing business paradigm, whereas corporate sustainability is seen as a paradigm shift on the business-society relationship. These authors argue that, in the case of CSR, economic priority continues to be central but needs to be supplemented, whereas, in the case of sustainability, economic prosperity occurs through value creation. Besides their differences though, both concepts share a common commitment to societal enhancement.

For their part, Schwartz and Carroll (2008) point out that sustainability possesses certain strengths relative to the other frameworks. For example, sustainability emphasises the long-term nature of the benefit that business is expected to provide to society. Sustainability also shifts the firm's perspective to the natural environment and future generations more explicitly (e.g. Willard 2002; Schwartz and Carroll 2008) providing a more global perspective. However, the authors also recognise that sustainability could fail to adequately and explicitly address the ethical component of business beyond taking into account impacts on society and the natural environment.

Thus, once at this point, acknowledging the conceptual differences between the three concepts—Ethics (E),

Corporate Social Responsibility (CSR) and Sustainability (S)-, as well as their complementariness, we suggest the explicit use of these terms, since they allow us to contemplate different, but complementary frameworks (Schwartz and Carroll 2008) in a holistic manner. Furthermore, all three frameworks have been applied in management education to infuse the values of education for sustainability to the students (Christensen et al. 2007; Rundle-Thiele and Wymer 2010; Persons 2012; Nicholls et al. 2013). Therefore, from now on, we will use the acronym ECSRS. The intentional explicit use of the three terms allow us to emphasise that they are different but complementary disciplines, and encourage universities to be willing to “integrate” and embrace advances in these closely related fields that may serve stakeholders in the most efficient manner (Christensen et al. 2007).

ECSRS in Higher Management Education

During the last decade, a number of studies have been carried out on ECSRS in higher education, showing the growing interest and importance of this topic (Matten and Moon 2004; Swanson and Fisher 2008, 2011). In Table 1, we provide an organised and systematised review of existing studies about teaching ECSRS in business schools around the world and we offer information about key authors in this field, the context of their studies and their main findings. For example, information is provided about the extent to which ECSRS is taught in undergraduate and graduate programs. Also, our findings show whether ECSRS is dispersed across different courses or concentrated in stand-alone subjects and whether these subjects are elective or compulsory.

There seems to be concern whether university graduates acquire the appropriate competences, skills and knowledge related to ECSRS and know how to ensure their effective acquisition (Swanson and Fisher 2008, 2011; Swanson 2014). Studying the current state of education on ECSRS is the starting point for research oriented to advance education on ECSRS and to redesign existing university curricula and methodologies ensuring their effectiveness in terms of learning outcomes, such as values adopted, attitude changes and behaviours enacted (Moon and Orlitzky 2011).

McDonald (2004) identifies three streams of research: descriptive, prescriptive and analytical perspective. In this first stream, a descriptive analysis of the courses taught on ECSRS in universities is carried out, as well their historical development and format (e.g. Bampton and Cowton 2002; Cowton and Cummins 2003). The second stream of research offers a prescriptive account of the pedagogical issues when teaching ethics and suggests recommendations

for teachers in the field (e.g. Nappi 1990; Tucker and Stout 1999). Then, in the third stream, it is assessed whether the implemented courses are effective in changing students' values and attitudes (e.g. Weber 1990; Marnburg 2003). In this regard, the aim of this paper is to propose a model (see Fig. 1) to guide the integration of ECSRS in management education in order to create significant learning experiences for students (Ausubel 1968; Dee Fink 2013), that is, learning that includes not only knowledge and skills but also values and attitudes. According to Ausubel (1968), significant learning is a type of learning where new knowledge interacts and integrates with existing knowledge structures. This learning has a lasting influence on students and, as Dee Fink (2013) argues, it is potentially valuable in students' work and personal lives after the completion of their university education. However, this requires universities to look beyond formal curricula content and to place attention on "implicit" dimensions of the learning environment, also known as the "hidden curriculum" (Sambell and McDowell 1998). These implicit dimensions have been found to strongly influence student's values, ethics learning and behaviour (Treviño and McCabe 1994).

In this paper, universities are understood to be multi-level learning environments comprising various message sites where students undergo learning and socialisation processes (Blasco 2012). With this in mind, we point out the need to not only integrate ECSRS in academic curricula, but also to provide the most appropriate learning methodologies and to integrate ECSRS on a more strategic and institutional level. In other words, the embracing of sustainability values should be encouraged inside and outside the classroom implicitly and explicitly, through an ECSR oriented culture, because the implicit messages that

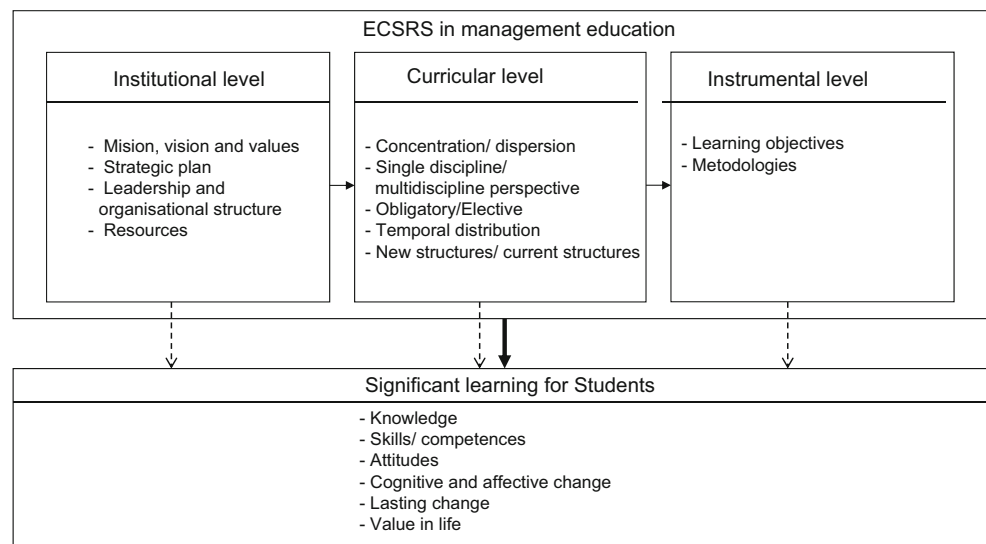
students receive about ECSRS generate a leverage effect on their learning (Blasco 2012).

Proposal of a Multi-level Model

The proposed model for the integration of ECSRS in management education includes three levels of analysis: the institutional, the curricular and the instrumental level. The main argument for this proposal is that, if we want to successfully integrate ECSRS in management education, we cannot simply focus on the academic curriculum (curricular level); we also need to consider the specific pedagogical and learning tools (instrumental level) and the implementation of a ECSRS-oriented culture that supports this process (institutional level). Thus, all three levels are interdependent.

In terms of outcomes, this joint approach can generate a cognitive and affective change in students regarding sustainability. For example, according to Gautschi and Jones' study (1998), repeated exposure to certain ethical issues increases awareness and future recognition of these issues. A later study by Lau (2010) confirmed that ethics education improves students' ethical awareness and moral reasoning. The conclusions in the literature review by Williams and Dewett (2005) are also along the same lines. Therefore, the students exposed to issues related to sustainability and responsible management may easily identify them and enroot an analytic mindset to develop sustainable contextualized strategies (Kelley and Nahser 2014). Subsequently, this may provide a common language and understanding of the importance of ECSRS, which is much needed according to Reid and Petocz (2006).

Fig. 1 Integrating ethics, CSR and sustainability in management education: a multi-level framework



Additionally, as Hicks (2002) suggests, the change in students may not only be cognitive but also affective. He emphasises that pedagogies should be designed to make students feel hopeful, empowered and liberated. Such empowerment can have a spill-over effect (Thøgersen and Ölander 2003) and contribute to a more profound change towards the vast array of pro-sustainability behaviours (Kagawa 2007). On the university level, a more integrated approach that includes ECSRS in management education may competitively position the university and contribute to its corporate identity supporting “proactive ethics” (Cornelius et al. 2007).

Institutional Level

The integration of ECSRS in management education should be first carried out on the institutional level. In particular, we suggest that the following steps be taken to successfully achieve this objective:

- Define the faculty’s mission, vision and values with regards to ECSRS
- Establish an ECSRS-oriented culture
- Incorporate ECSRS in the university’s strategic plans
- Appoint an ECSRS coordinator in the organisational structure
- Allocate a budget for planning, initiatives and activities related to ECSRS
- Design related curricular and extracurricular activities for all students, faculty and staff

Different authors point out that internal pressure from the faculty can be decisive for the success of this process and for the best and fastest incorporation of Principles for Responsible Management Education (Walck 2009; Maloni et al. 2012). Walck (2009) describes her own experience as a Dean in the Michigan Technological University and argues that, if the strategic plan of the university emphasises sustainability, there is room to take actions aligned with university goals. Some examples would be offering additional support to faculty members to attend specialised conferences, giving incentives to jumpstart research and teaching in this area, creating faculty lines for scholars with expertise in this field and certainly underlining the importance of ECSRS in existing curricula and programs.

In terms of teaching, in Table I we can observe that although differences among countries/regions may be found and studies’ results may not always be consistent, ECSRS has been gradually introduced in management curricula. Table 1 shows that much research has been carried out in English speaking countries such as Australia, the United States and the UK. Also, rankings of the best business schools worldwide are much used for sampling

purposes, but these often consist of business schools in the developed countries. However, during the last five years more studies focused on developing countries are also done and published. Interestingly, Srinivasan (2011) and Erdener (2011) explain that in Central, South and South East Asia a greater integration of these subjects is observed in American style colleges or in universities with American partners. Even so, the findings in Table 1 indicate that there is still room for further integration of ECSRS in management education that at times has been delayed due to a number of barriers, such as limited text-book availability (Springett and Kearins 2001; Borin and Metcalf 2010; Weber 2013), lack of faculty training (Weber 2013) and disagreements over the most appropriate curricular activities and pedagogical methods (Roome 2005). Furthermore, the encouraging results of certain studies shown in Table 1 may be linked to their methodological design; for example, surveys to different stakeholders (teaching staff, administrative staff, dean etc.) may yield more positive results because they sometimes reveal respondents’ intentions and desires instead of the reality (Fernández and Bajo 2010; Wu et al. 2010; Weber 2013).

That is why the process of integrating ECSRS into management education has to include formal planning through the creation of infrastructures—in terms of organisation and budgeting—that will support the initiative and resolve any arising problems. The integration process of ECSRS may be carried out through a bottom-up or a top-down approach. In the former approach, the integration process will gradually start with individual or small scale initiatives within the university looking for greater support on the part of management. In the latter approach, the university management team will initiate the process, but it may encounter much resistance from the professors or other collectives in the university. For example, in the study by Cotton et al. (2009), some of the constraints in introducing sustainability in teaching include limited perceived relevance of sustainability in some disciplines, competing agendas, dominant pedagogies, lack of time, etc. Thus, as Peet et al. (2004) suggest, a mixed method should be preferred where the management both adopts measures to integrate ECSRS in the university programs and openly supports any ECSRS initiatives proposed by the collectives of the university. For example, in Jabbour et al. (2013), the process was initiated by specific professors acting as change agents but they held important management positions (e.g. head of department) that permitted initial organisational support. In any case, this process will not be successful unless it has the support of all organisational levels in the university and other stakeholders.

The integration of ECSRS principles in universities requires the collaboration of different stakeholders (faculty, students, administrative staff, etc.) and constitutes an

important organisational change. As Lozano (2006) and Jabbour et al. (2013) mention, according to organisational change theory, a number of barriers may emerge in this process: stakeholders' unwillingness to change because of the extra workload, conservative attitude towards change and lack of information on how change is supposed to be implemented. In that sense, an appointed coordinator can provide a number of advantages, such as concentrating on an important part of the workload involved, becoming a point of reference and providing all the necessary information for the more specific changes taking place. Thus, the appointed coordinator can act as a "champion" (Lozano 2006, p. 794) and manage the dynamics of transition (Jabbour et al. 2013).

Furthermore, an appointed coordinator can be useful, because they may ensure the alignment of management goals with general faculty based acceptance, allowing for the recommended combination of the top-down and bottom-up approaches (Rasche and Escudero 2009). For instance, a coordinator can identify those faculty members, staff and students who have a passion for sustainability given that their contribution is critical for the success of the project (Maloni et al. 2012). Moreover, the centralisation of decision making through a coordinator will allow formalisation and centralisation of information and flow of ideas for potential curricular and extracurricular activities across disciplines.

Certainly, coordinators may emerge "naturally" due to their personal interest and motivation (such as in the studies of Rohweder 2004 and Jabbour et al. 2013) or they may be identified by the university leaders due to their potential to carry on the process and engage the different stakeholders (Lozano 2006). In line with Lozano (2006), this may depend on whether the process has been initiated or not at the university and to what extent. Lozano (2006) also suggests that the coordinators should not only be highly motivated, but they should also receive the necessary support from the university through funding, empowerment and the establishment of a multi-stakeholder committee that will ensure the continuity of the process. According to Mcnamara (2010), previous efforts to foster sustainability in higher education have involved appointed coordinators with an official capacity.

Also, Davis et al. (2003) argue for the development of a mission statement that accentuates ECSRS, redefines the focus of the educational institution and establishes a shared vision for students, faculty members and staff. The institutionalisation of ECSRS allows its incorporation into the university culture for the longer term so that any change in top management does not root out the achieved changes (Lozano 2006). Moreover, universities may facilitate the change process if they supply adequate resources for the change effort and if they put in effect a system that

maintains accountability for this change process (Simons et al. 2011).

A favourable institutional environment can also encourage interdisciplinary research in sustainability, obtaining enriched understandings by bringing together scholars from different disciplines outside their traditional research boundaries. The need for that is clear, because while there is a great deal of studies on sustainability and management, interdisciplinary approaches are scarce (Lam et al. 2012).

Curricular Level

Having reached this level, we need to consider that different strategies should be pondered in designing the academic curricula to integrate ECSRS content, even though Hartman and Werhane (2009) argue that there is no generalised consensus in the best practices to be adopted.

In this section, we discuss the key factors in designing strategies for incorporating ECSRS in the academic curricula.

Concentration or Dispersion of ECSRS Contents

One of the principal issues to consider is whether the content on *ECSRS* should be dispersed or concentrated in the university curriculum. In the latter case, the possibility of incorporating sustainability-related content in specific courses (*stand-alone subjects*) should be assessed. This means that the entire course syllabus should focus on topics related to ethics, CSR and sustainability. In the former case, content on *ECSRS* is integrated into different courses (*embedded subjects*) instead of specific dedicated ethics courses. In this case, education on *ECSRS* is regarded as a transversal theme and is incorporated in teaching at different levels and in different areas. The incorporation of content on *ECSRS* through *stand-alone subjects* or *embedded subjects* constitutes one of the principal current debates (Christensen et al. 2007; Hartman and Werhane 2009; Rusinko 2010).

Single Discipline Focus Versus Multidisciplinary Focus

Given the multidisciplinary nature of *ECSRS*, it is important to analyse the concrete perspective to be adopted (economics, management, etc.). As Weber (1990) suggests, each discipline has a different pedagogical base on which course materials are presented and explained. In this sense, there could be focus on a single discipline or a multidisciplinary focus.

Hailey (1998) argues that sustainable development needs a multi-sectorial and interdisciplinary perspective.

Similarly, Wiese and Sherman (2011) agree that an interdisciplinary approach is required, because knowledge from different disciplines can allow for a more holistic understanding of sustainability.

Obligatory or Elective Courses on ECSRS

Implicitly referring to the *stand-alone subjects* approach, another decision to be made is whether subjects on ECSRS should be obligatory or elective. When obligatory *stand-alone subjects* are incorporated into the curricula, ECSRS becomes a non-negotiable element of the curriculum for the student. But when these same courses are elective, the student makes the final decision in choosing them. On one hand, obligatory courses on ECSRS reach all students. On the other hand, elective courses on these subjects imply that certain students might not receive any relevant education on ECSRS either because of lack of interest or opportunity cost (other elective courses are more attractive). Therefore, the inclusion of obligatory courses on ECSRS may indicate that ECSRS is seen as a basic competence for university students.

Distribution of ECSRS Content with University Degrees

There are several ways to distribute ECSRS content with university degrees, especially in bachelor degrees that have a longer duration. For example, students may receive sustainability-related education consistently throughout their studies at the university. Another option would be that content in the form of *stand-alone subjects* or *embedded content* may appear at certain points on the curricular itinerary, such as towards the final years of the university degree.

Integration of Content on ECSRS Through Current or New Structures

Rusinko (2010) raises the question whether content on ECSRS should be offered through structures (courses, degrees, specialisations, etc.) already existing in universities or whether it would be necessary to create new structures. By new structures, we refer to extracurricular structures in a broader sense (such as seminars, students associations, sessions, volunteering, etc.). According to Kuh (1995), extracurricular activities allow students to develop autonomy, self confidence, altruism, critical thinking and interpersonal and decision making abilities, whereas, for Cotton and Alcock (2012), they may offer a more complete experience leading to the development of an ideological commitment. Thus, for a more complete

approach, attention should be placed both on the curricular and extracurricular activities of the students.

Pedagogical and Instrumental Level

At this level, instructors need to set specific learning objectives and decide on the pedagogical tools to be used. A number of methodologies can be used including formal lectures, philosophical discussions about ethics using the Socratic dialogue approach and research papers on ethics (Morrell 2004; McWilliams and Nahavandi 2006).

Some authors propose the use of more traditional methods, such as telling stories and moral anecdotes (Watson 2003), and using newspaper articles and guest lectures (McWilliams and Nahavandi 2006). Nevertheless, others suggest more innovative approaches, such as full length films (Biktimirov and Cyr 2012), shots, videos, music (McAdams and Duclos 1999), cartoons (Dyrod 1998), management games and simulations (Wolfe and Fritzsche 1998), and electronic bulletin boards (Spence and Wadsworth 2002) to create a more stimulating environment for students and complement other methodologies.

In the study of Davis et al. (2003), students perceived assigned readings, class discussions, videos and class projects as the most common methods to introduce concepts of ECSRS. However, various authors (e.g. Davis et al. 2003; McWilliams and Nahavandi 2006) conclude that realistic classroom experiences might be more effective, because otherwise it might become “indoctrination, a mindless and autocratic repetition of official definitions and limiting standards” (Kopnina 2011, p. 2).

Case studies have been also recommended to teach ethics (Cagle and Baucus 2006), even though some authors (Desjardins and Diedrich 2003; Laditka and Houck 2006) argue in favour of “student developed” case studies as a more appropriate methodology. Unlike traditional case studies, “student developed” case studies are not complete when given to the students; students have to write the case study by doing research (e.g. visit sites, interview people, etc.). In this way, students actively participate in their learning and may identify possible environmental and ethical implications of business decisions and consumer choices. On a similar note, McWilliams and Nahavandi (2006) suggest the use of live cases to teach ethics because live cases represent ongoing, current events.

Experiential learning and immersion techniques are the preferred choices of several top business schools to teach the students about ethics (Christensen et al. 2007). This includes excursions, such as ecotourism-related projects and internship programs at corporations and non-profit organisations.

According to Wiese and Sherman (2011), an interdisciplinary, experiential service-learning approach is recommended through which students learn to apply theoretical concepts in real-life situations, following Kolb's model components (1984): concrete experience, reflective observation, abstract conceptualisation and active experimentation. Indeed, McVaugh and Norton (2012) adopted an active learning methodology emphasising problem-based learning (PBL) in the classroom. Methodologies, such as PBL, are aimed not only at conceptual mastery, but also at the capacity to apply concepts in real-life, as PBL allows for cognitive, affective and behavioural learning at the same time (Brownell and Jameson 2004). This is especially interesting, since, according to Shephard and Furnari (2012, p. 2), "affective learning of values and attitudes is highly problematic for higher education, yet is at the heart of education for sustainability". In all of these methodologies, the common denominator is that students are involved in the learning process and are encouraged to develop critical thinking and problem-solving skills. After all, Bennis and O'Toole (2005) emphasise that the lack of connection between what is taught in the classroom and the reality of practicing business may limit the relevance and applicability of ethics-related courses. Thus, more experiential methodologies may provide a solution.

Discussion

In this article, we discuss the necessity of integrating sustainability values in higher education, specifically in management education, and we provide a guide to do so. Universities hold the potential to promote sustainability through different channels, such as teaching, research and knowledge transfer, and serve as forums for discussion and promoters of values and attitudes (Stephens et al. 2008; Osiemo 2012). In management education, universities have an important role in developing a new generation of leaders that are aware of the complex challenges faced by business and society (Hesselbarth and Schaltegger 2014). In line with Swanson and Fisher (2008), we agree that education cannot be seen as a panacea that will resolve all ethical dilemmas, but it could become a place for exposure, interaction and experiences to produce a cognitive and affective change in students.

If we consider that universities are multi-level learning environments, then it is important to look beyond formal curricular content and pay more attention to implicit dimensions of the learning process. On that note, the "hidden curriculum" discussed by Blasco (2012) refers to implicit messages that students receive regarding appropriate conduct. If these implicit and explicit signals are not consistent, this might jeopardise the successful integration

of the ECSRS values. Hence, the "hidden curriculum" is as important as the established curricular structures, since it reveals the institution's culture and it is a potentially strategic issue that universities need to take into account. We suggest that the integration process should focus on both formal and informal aspects of education that are carried on inside of the classrooms and outside of them, so that the universities become "learning spaces" (Kolb and Kolb 2005).

To this end, we propose a more integrative and holistic approach to ensure the successful shift of universities towards education for sustainability. That is, we propose a model of integration of ECSRS that aims to improve students' knowledge and attitudes. In this model, we consider three interdependent levels of analysis—the institutional level, the curricular level and the instrumental or methodological level—which together produce a leverage effect on student learning. For each level, we identify the main issues and aspects that should be considered based on a literature review in this field.

Anyway, given that not all educational institutions share the same culture and they operate in different contexts, we think that there is no "one fits all" solution. For example, as Cotton et al. (2009) explain, the use of certain experiential and transformative pedagogical techniques require resources and time, but the institution may not be able to provide these. In those cases, they argue that "second-best solutions" that fit the resources and the reality of each institution may be adopted. Furthermore, the approach adopted depends on the specific political and economic context in which the university is found. For example, Erdener (2011) mentions that the institutionalisation of business ethics in Central Asia is scarce, partially because topics related to business ethics are still sensitive to discuss in public. In that region, teaching ethics is mostly introduced in American style colleges, whereas in similar studies in Latin America (Pezoa Bissières and Riumalló Herl 2011) and South East Asia (Srinivasan 2011) ECSRS-related courses also appear to be influenced by what is taught in the developed countries. However, it may be of practical usefulness to discuss ECSRS keeping in mind the ethical connotations and particularities of each culture instead of merely adhering to existing western theories. This does not mean that business students lack a broader ethical orientation (Felton and Sims 2005), but they may better understand ECSRS when they see a direct applicability to their realities.

Finally, we want to note that the integration of ECSRS is, on one hand, an imperative of our times and, on the other hand, a process that requires careful planning and profound changes in the culture of the universities. Any effort towards that direction requires the support and implication of all levels and collectives of universities

(professors, departments, faculty and students). Each university should adopt the strategy that best fits its reality and context, identifying first all the elements that may facilitate or hinder this process.

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