

What chance for sustainability when accounting students...

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I am attending a conference on accounting education at the University of Leeds this week.

I admit that much of what is being talked about will not excite readers here, but there are crossovers, of course.

One presentation was on the use of simulation models to teach sustainability in an accounting context.

It was explained that the students are given the task of managing a simulated company. They must do so whilst complying with as many of the United Nations Sustainable Development Goals as possible. They are told that this goal is more important than profit when the marks for best performance are awarded.

However, as those who designed the module, and now teach it, noted, however much they emphasise the issue of sustainability the message does not go through to many students. Every other module in the degrees the students are seeking to get is taught as if profit maximisation is the norm, and for many students it is impossible to give up that idea even when they are told to do so. So they compromise sustainability for profit, and are then upset when the marks do not reflect the simulated profits they have made.

The message is very obvious. If we tell people who are being trained to be in charge of the financial assets of the future that profit is all that matters then sustainability will always be a Cinderella issue to them.

No wonder we are in deep trouble.