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## ORIGINAL ARTICLE

# How they walk the talk: Responsible management education in Finnish business schools

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**Abstract**

Responsible management education (RME) has become a common initiative in the educational discourse of business schools worldwide. However, little is known about how (non-)engagement with RME in the past influenced the way RME is organised today. We examine this in one of the pioneering countries of RME, Finland, using extensive qualitative research materials. Our results suggest that RME has been embedded with authenticity-driven change (local context and research) since the 1990s. In the late 2000s after the legal educational reforms implemented in Finland, the prestige-driven change (accreditations) began to shape the embedding of RME. In the 2020s, both the authenticity- and prestige-driven changes with vertical and horizontal RME, respectively, often appear as hybrids. This article discusses both the weaknesses and strengths of these approaches in embedding RME.

**KEYWORDS**

accreditation, authenticity, Nordic country, qualitative study, responsible management education, sustainability

## 1 | INTRODUCTION

The field of responsible management learning and education (RMLE) has emerged to study how business schools engage with responsible management education (RME) (Matten & Moon, 2004; Moosmayer et al., 2020). RME is an umbrella term that captures a systemic approach of *sustainability*, the behavioural aspects of *ethics*, and an interdependent stakeholder approach of *responsibility* applied in the curricular activities of business schools (Moosmayer et al., 2020, p. xxvii). Recently, RME has rapidly expanded. Scholars have acknowledged two main external factors that have facilitated RME alongside general stakeholder pressure. The first is the Principles for Responsible Management Education (PRME) supported by the United Nations (UN) (Moosmayer et al., 2020). PRME has been voluntarily signed by more than 800 business schools worldwide, representing, however, only a fraction of the total number of business

schools (15,000) (Burchell et al., 2015; Morsing, 2021). The second factor is the top-level accreditation agencies, such as Association to Advance Collegiate Schools of Business (AACSB) and European Quality Improvement System (EQUIS), and how they guide business schools towards RME (Alajoutsijärvi et al., 2018; Cooper et al., 2014; Wu et al., 2010).

Despite the increasing “talk” of embedding RME worldwide, claims of its existence as a decoupled phenomenon (Rasche & Gilbert, 2015; Snelson-Powell et al., 2016) or merely as a niche under the discipline of management and organisation still exist (Painter-Morland et al., 2016; Rasche et al., 2013). Accordingly, scholars have argued for the need to examine what conditions enable and enforce RME to the educational curricula. Scant research has explained this to originate from the prestige of schools (Snelson-Powell et al., 2016), or from the emphasis placed on RME as a learning process for the school itself (Solitander et al., 2012; Weybrecht, 2017).

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On the other hand, the sought-after prestige in the field of management education has resulted a monoculture of accredited schools (Alajoutsijärvi et al., 2018), and here the dimension of authenticity has been suggested as a solution (Guillotin & Mangematin, 2018). However, the impact of these conditions in terms of embedding RME over time remains unknown.

Our purpose is to examine conditions that have influenced in the embedding of RME in all business schools in one country, Finland. Our materials comprised of study guides from 2017 to 2022 and 45 interviews with faculty members who had participated in organising RME at these universities. We focused on one country because the institutional context greatly influences and regulates the orientation of organisations, either enforcing or limiting the embedding of sustainability and responsibility (Kourula, 2022; Siltaoja et al., 2020). Many Finnish business schools participate in the PRME Nordic chapter, where the traditions of the Nordic stakeholder approach and collaborative engagement in management theorisation have been identified as the shared framework for RME (Carroll & Nasi, 1997; Nonet et al., 2021; Pinheiro et al., 2019; Strand & Freeman, 2015). However, not all business schools are PRME signatories, and the RME approach varies even within the PRME Nordic chapter (Nonet et al., 2021). We argue that a comprehensive examination of how educational institutions in a context perceived as "proactive in sustainability" are embedding RME is valuable for a global audience.

Our analysis has two research objectives. First, we mapped the themes and terms of sustainability, ethics, and responsibility alongside the division of economic, environmental, social, and cross-cutting themes (Lozano & Young, 2013; Wu et al., 2010) by posing the following question: *How do Finnish business schools currently embed RME in their educational programmes?* Second, we analysed the interview materials to answer the following question: *How does (non-)engagement with RME in the past explain the present situation?*

Our findings show that RME is embedded both in a vertical sense, referring to elective minors and master's programmes, and in a horizontal sense, which means that at least one mandatory sustainability-focused or sustainability-inclusive course exists for all bachelor's students (Rusinko, 2010). We argue that the variations have resulted from two approaches, authenticity-driven emphasising research and local context, and prestige-driven changes, emphasising accreditations and market orientation as motives for RME (see also Guillotin & Mangematin, 2018). While prestige-driven change has systematically resulted in horizontal RME, authenticity-driven change has initially resulted in vertical RME.

Our study makes two contributions to the existing literature. First, authenticity- and prestige-driven change appear increasingly as hybrid over time, with significant coexistence of vertical and horizontal RME in Finnish business schools. Second, the collaborative engagement of local faculty in RME is decisive in how the embedding of RME occurs. We discuss our results and their implications for the general management of responsibility in organisations.

In the following, we present a literature review, our selection of materials and methods, our findings, and, finally, our discussion and conclusions.

## 2 | LITERATURE REVIEW ON RME

Previously, the status of RME has been examined, especially in Europe, North America, the Asia Pacific region (Beddewela et al., 2017; Buff & Yonkers, 2004; Christensen et al., 2007; Matten & Moon, 2004; Painter-Morland et al., 2016; Rasche et al., 2013; Wu et al., 2010), and, recently, in Africa (Ugwuozor, 2020). Methodologically, studies that examined the embedding of RME have mostly used survey data (e.g., Christensen et al., 2007; Matten & Moon, 2004; Painter-Morland et al., 2016; Ugwuozor, 2020) or secondary data such as university website information on study programmes and mission statements (Buff & Yonkers, 2004; Wu et al., 2010).

Researchers have suggested that RME is trending (Christensen et al., 2007; Matten & Moon, 2004; Wu et al., 2010). However, whether significant mainstreaming has occurred is debatable (Painter-Morland et al., 2016; Rasche & Gilbert, 2015). This difficulty in "walking the talk" has been connected to the availability of resources and supportive environment (Rasche & Gilbert, 2015). Internally, faculty are often supportive of RME, but organisational or resource-related factors often restrict their opportunities to transform intentions into practise (Beddewela et al., 2017).

The organisation of education itself is therefore important and can be addressed, for example, through vertical and horizontal integration (Rusinko, 2010). The vertical approach refers to specialisation in a limited number of disciplines and a general emphasis on the optional nature of RME. This is often referred to as a narrow or discipline-specific approach that paves the way for further development and acknowledgement of the issue (Rusinko, 2010). The horizontal approach has been argued to represent a desired goal of the process (Ceulemans & De Prins, 2010), referring to a cross-disciplinary approach, where all students are exposed to RME regardless of their disciplines. Contemporary research has argued that RME appears in a vertical sense, usually via electives for most students (Painter-Morland et al., 2016). Conditions that explain the dominance of the vertical approach are portrayed as weak pedagogical settings in largely instrumentally oriented business schools (Kearins & Springett, 2003; Painter-Morland, 2015) and with growing specialisation and variance between business disciplines (Painter-Morland et al., 2016; Rasche et al., 2013).

However, a simple dichotomy of vertical and horizontal studies does not reveal schools' content or competence in terms of RME. Orientations towards RME is often driven by external pressures and accreditation requirements. The value of accreditation lies in its potential to create publicity and quality assurance, especially in the international environment, which should facilitate both students' and schools' success in the markets (Engwall, 2007). Accreditations, such as EQUIS, AACSB, Association of MBAs (AMBA), and Business Graduate Association (BGA) are granted based on evidence of organisational missions and strategies implemented in the performance of business schools. The accreditation process has been a driver of RME, particularly since the financial crisis of 2008, resulting in re-legitimation efforts of business school curricula (Alajoutsijärvi

et al., 2018; Cooper et al., 2014; Doh & Tashman, 2014; Rasche & Gilbert, 2015; Wu et al., 2010).

Accreditations as a driving force of RME are not without challenges. Alajoutsijärvi et al. (2018) warned that accreditations can act “neither as a quality improvement nor competitive advantage, but simply as a necessity, which might lead accreditation agencies away from accomplishing their articulated missions of quality improvement” (p. 219). In a similar vein, Guillotin and Mangematin (2018) claim that the accreditation boom has led to mass imitation that has placed less focus on authenticity and the societal impact of schools and more on prestige-seeking behaviour. Business schools compete for prestige to attract talented students, acknowledged financiers, and reputable faculty members (Alvesson & Gabriel, 2016). Also, it has been argued that the embedding of RME varies with different accreditations. More specifically, Wu et al. (2010) identified that EQUIS was connected to more an “aggressive” (p. 526; larger number of sustainability-related courses) but vertical embedding of RME, whereas AACSB was connected to horizontal RME.

While we acknowledge that variations may exist in the influence of different accreditations on RME, in prestige-driven change, attention is paid to accreditations that is distinct from the emphasis of local context and authenticity. We understand the prestige-driven change towards RME as a top-down orientation focused on accreditations and the increased communication (“the talk”) on RME. Authenticity implies credibility and being true to oneself (Giddens, 1991). In a similar vein, we view authenticity-driven change in RME as an activity where justification goes through credible research activity and emphasis on knowledge (“the walk”) that helps to solve not only business challenges but also societal issues. In reality, these orientations are, however, likely mixed. Also, being authentic in a societal context is often defined by power relations such as modern control systems (e.g., accreditations), rather than by moral judgement itself (Giddens, 1991). For example, organisations are expected to communicate about themselves in a particular way to be considered as “authentic”, which is also likely to drive them towards prestige-oriented behaviour. However, how such development occurs over time is not well understood.

We argue that assessing RME in one country enables an acknowledgment of conditions that explain the adopted orientations and their developments. Thus, we focused on one so-called sustainability-oriented country where all selected educational institutions are public universities and under the same education legislation, providing a more coherent picture beyond a focus on single schools.

### 3 | METHODS

#### 3.1 | The context of management education in Finland

The word *context* emphasises a situational and historical understanding of the environment in which the features of a system are either reproduced or transformed (Archer, 1995, p. 11). The context of higher education in Finland has a state-governed nature, with the

basic assumption that the same degrees should have the same content and quality in each higher education institution offering them (Kettunen, 2013; Wallenius et al., 2020). Of the 14 universities in Finland, ten offer degrees in business administration and economics (Ministry of Education and Culture of Finland, 2019). The citizens of Finland (European Union) can study in Finland without tuition fees; the largely public financial resources of Finnish universities are dependent on, for example, the number of graduating students, academic publishing in top journals, and internationalisation activities (Ministry of Education and Culture of Finland, 2019). The Finnish higher education system is part of the European Higher Education Area (EHEA), which has been enforced especially with the legislative change called Universities Act in 2009 (Berndtson, 2013; Kettunen, 2013). According to the Finnish National Agency for Education, more than 11,000 students were studying business, administration, or law in Finland in 2019. The field of business studies was also the most sought-after study option of applicants to Finnish universities. According to a recent report on Finnish management education, sustainability and ethical perspectives are contemporarily common learning goals of business degree programmes (Wallenius et al., 2020). Furthermore, it is noted that the UN Sustainable Development Goals (SDGs) are increasingly tagged in the curriculum and research activity of Finnish business schools participating the PRME network (Nonet et al., 2021). Finance programmes have been considered laggards in embedding responsibility (Finland's Sustainable Investment Forum, 2017).

The units of analysis in this study are university/business school programmes that grant bachelor's and master of science degrees in economics and business, following the educational criteria of the Finnish Ministry of Education and Culture. Ten Finnish universities offer degrees in business and economics or are (standalone) business schools with broad basic competencies in economics and business administration subjects (Kallunki, 2017). Of these universities, Aalto University (since 2009) and Tampere University (since 2019) are foundation-based universities, and Hanken School of Economics is the only public standalone business school in Finland. HELBUS, the only private business school in Finland, was excluded from the sample because its degrees are awarded by the University of Northampton, UK. Information of the sample schools is collected in the Table A1 (all the tables are in Appendix).

#### 3.2 | Data and analysis

We used two types of research materials. First, we collected consecutive study guides from business schools (2017–2020 and 2020–2022). The two most recent study guides were selected owing to the improved comparability between university curricula and the harmonisation of a joint application system for business school education. Second, for the purposes of this study, the first author conducted 45 interviews on organising RME (see Table A2) to understand the developmental paths of RME and how the current situation manifests in educational planning and organising.

All interviews were organised by first searching for potential contacts through an internet search and by asking for recommendations from scholars of the field. Each research participant received a privacy notice and research notification following European Union GDPR standards. The interviews were conducted both in face-to-face meetings and phone or video meetings, depending on the agreement made with the research participant. The average length of the interview recordings was 44.5 min. Seven people were interviewed twice to form a more comprehensive account of the developments. E-mail communication with the research participants provided clarifying details on the current situation and addressed uncertainties that remained after the interviews. The interviews dealt with the establishment of RME in Finland, how study programmes or first courses had been initiated, and how the research participants described the current state of RME in Finnish business schools.

The study guide analysis provides an answer for research objective 1, and the analysis of the interview data with the results from research objective 1 forms the basis for research objective 2. The analysis of the study guides was performed as follows: First, we developed criteria for data drawing on STARS (Association for the Advancement of Sustainability in Higher Education, 2019), a universal self-assessment tool for universities that has been evaluated to be among the most comprehensive in terms of education (Ceulemans et al., 2015; Stough et al., 2018). We coded the course materials by drawing on the 39 sustainability-related educational terms developed by Wu et al. (2010) alongside the division “sustainability-focused” and “sustainability-inclusive”. In a sustainability-focused course, the key dimension of the sustainability issue is usually shown in the name of the course and plays a significant role in the course description such as “Introduction to corporate responsibility”. Sustainability-inclusive courses indicate that a dimension of sustainability issues is discussed in the course, but the emphasis is secondary to the primary focus of the course (for further details, see Appendix). Furthermore, we borrowed the dimensions of “Economic”, “Environmental”, “Social”, and “Cross-cutting themes” from the “Sustainability Tool for Assessing Universities’ Curricula Holistically” (Lozano & Young, 2013). We used these dimensions in the division of different sustainability-related terms in the study guide analysis.

Second, we analysed which concepts had been used, which themes dominated, how bachelor’s and master’s level education differ, whether the studies are compulsory or voluntary, and how the levels of sustainability focus and inclusivity have developed between these study guides. This process resulted in the content of Tables A3 and A4. Here, each university is presented with its bachelor’s degree, master’s degree, and sustainability specialisation study programmes characterised by the terms associated with them in the assessment. In Table A5 the sustainability-focused, sustainability-inclusive, and “mandatory for all” courses are offered for both study guide periods.

Third, we used the interviews to develop historical narratives of the schools’ paths to RME. We analysed the interviews with two questions in mind: what key events led to a more explicit focus on RME in

the institution, when did this take place and how did the interviewees perceive the current situation? The data suggest that the embedding of RME originated in Finnish business schools from local research interest and context, and educational markets (i.e., accreditations).

Fourth, we searched for the most plausible explanations for our research objective 2, drawing on abductive reasoning in the historical narratives (Mantere & Ketokivi, 2013). We defined authenticity-driven change in embedding RME as arising bottom-up from the local context and the original source of ideas and initiatives to have a unique impact. Accordingly, RME change has been enabled by external funding or local educational reforms. In the prestige-driven change, the focus is on the top-down implementation of RME and external justification that is culminated in the criteria of accreditations that prioritise markets over the local and original expertise in RME. This does not imply that prestige-driven change would result in having the status of a prestige school, but rather how external validations and judgements guide schools to mimic the image of prestige schools. As a prestige-driven orientation does not have a requirement of research background in RME relevant topics, this distinction between authenticity- and prestige-driven changes has context-sensitive implications in the curricular outcomes, and, of course, approaches tend to mix.

While our data are connected to single business school contexts, we discuss the presence of authenticity- and prestige-driven changes without specifying the school at hand. Our perspective of analysis was at the country context level, that is, how the authenticity- and prestige-driven changes explain the embedding of RME in all Finnish business schools longitudinally.

Our results were discussed in domestic and international seminars, and our analysis involved a constant process of iteration, as is generally done in qualitative case studies. We now move on to present our findings.

## 4 | FINDINGS: FINNISH BUSINESS SCHOOLS AND RME

We compiled the main divisions in authenticity- and prestige-driven approaches in Table A6. In the following, we outline the development of Finnish business schools’ RME orientations, drawing on the interview and study guide data. We show how the authenticity- and prestige-driven approaches have influenced the way the curricular embedding of RME has occurred.

The authenticity-driven change has origins in a research- and faculty-led bottom-up orientation resulting vertical RME since the 1990s and increasingly in the early 2000s. The prestige-driven change emerged in the early 2010s, and in the 2020s, all Finnish business schools have embedded RME horizontally. Finally, we show how the presence of both authenticity- and prestige-driven changes as hybrid culminates how the RME appears in the Finnish country context. In terms of thematic emphasis in RME, authenticity-driven change has built on a social dimension and cross-cutting themes. Prestige-driven change has resulted

in a wider range of themes, also increasingly in the economic dimension.

## 4.1 | Authenticity-driven change

### 4.1.1 | Local context and the bottom-up RME

For half of the studied schools, the origin of RME engagement was in the business studies conducted in the 1990s, with topics such as social responsibility, stakeholder theory, business ethics, and environmental accounting. These streams were developed by individuals in the schools who conducted research activities around these topics.

We've had this theme of sustainable development in management and organisation already since the early 1990s and there have been also active colleagues in the accounting and finance. (Interviewee 12)

While the number of scholars in these fields was marginal in the 1990s and until the early 2000s, the focus on these fields in the same schools has continued until this day. Another common feature of these initiatives was the effort towards cross-disciplinary collaboration between university faculties/departments. However, most schools struggled to establish collaboration.

We proposed this master's study path to be the new foundation for the whole degree program of business. Unfortunately... well there were courses from corporate law and insurance sciences, but, for example, the marketing was not willing to participate. Anyway, our idea was that the approach would be comprehensive. (Interviewee 5)

The first RME initiatives were aimed at the horizontal approach, but as they lacked wide institutional support and were dependent on the activity of key actors, they became organised as elective vertical RME. Only when the key figures who had initiated RME left the institutions the progress in RME tended to stop temporarily.

### 4.1.2 | Unique research background building RME

The early vertical RME was enabled by external research funding that provided independence for responsibility-related scholarship to build expertise and ultimately RME.

1990s recession was difficult time for Finland and its universities. The membership in European Union since 1995 opened new opportunities for applying funding for research and education... but it does not

mean that the aim was only to do only some trendy things with the new funding. There was the societal need and we had already some knowledge on this (environmental management) field. (Interviewee 2)

In addition to research funding that enabled the building of RME, local university-wide initiatives enabled the establishment of vertical RME. In the 1990s, a Finnish university had an initiative to label itself as an "environmental university". This local event built the momentum for establishing cross-disciplinary RME studies that still exist today.

In the end of 1990s, there was an initiative to label (our university) as an "environmental university" and we jumped into this process. Then we established the minor of sustainable development that was available for all. We also developed a course "sustainable business" (elective) which still exists. (Interviewee 34)

The PRME was globally launched in 2007. This immediately attracted two schools where RME engagement was authenticity-driven, and they joined the PRME initiative among the first business schools in the world.

Authenticity-driven change was enabled by local and unique research ideas, external funding, and local initiatives in universities. The aim of the initiatives was collaborative and bottom-up, but usually, they were not yet ready for institution-wide support; therefore, their outcomes were often vertical RME.

### 4.1.3 | The presence of authenticity-driven change in the 2017–2022 study guides

The schools where early authenticity-driven changes occurred placed significant RME emphasis is on "soft" disciplines such as management, international business, accounting, and cross-cutting themes. The exceptions are the broad minors that cover a wide range of topics such as peace, poverty, ecology, water, and human rights. Authenticity-driven change appeared to build especially the emphasis on social responsibility and vertical RME. Only one school in our sample established horizontal RME (with a sustainability-inclusive course for all bachelor students first appearing in the 2021–2022 study guide) without an accreditation process.

## 4.2 | Prestige-driven change

### 4.2.1 | Accreditations justifying the top-down RME

In the 2010s, after the new Universities Act was enacted, all Finnish universities harmonised their degree structures to EHEA

standards (bachelor's and master's degrees). This harmonisation resulted in increased competition in educational markets and the role of accreditations, especially AACSB, gaining ground in Finnish business schools. The international frameworks that helped convince the school leadership on the relevancy of RME were AACSB, Globally Responsible Leadership Initiative (GRLI), and PRME.

The societal debate on climate change intensified, and universities became increasingly explicit with regard to sustainability or responsibility in their strategy documents. The school-level (AACSB) accreditation processes began to push horizontal RME. Schools' organisational mission for sustainability and responsibility must be shown clearly in the implementation.

Accreditation (AACSB) process has made these (sustainability) courses mandatory. (Interviewee 37)

The top-down requirements (AACSB reaccreditation) I guess convinced some people also afterwards that yes we have to have this. It is important to have this as flagship course on responsibility so as to be able to show our important stakeholders that we are taking this seriously. (Interviewee 21)

This effect of the accreditation process was identified in all schools<sup>1</sup> and resulted in horizontal RME (at least at the bachelor's level).

Currently, all business schools in Finland are at least AACSB accredited or in the accreditation process. Some schools have also undergone other accreditations such as those by the EQUIS, AMBA, and BGA. All accredited schools and some of those that are still in the process of accreditation are also signatories of the PRME.

#### 4.2.2 | Tensions in top-down horizontal embedding of RME

Especially accreditations "mainstreamed" the horizontal RME in Finnish business schools, but not without problems. Prestige-driven change required only the embedding of RME in the learning goals of course descriptions and other official documents in the accreditation process. Sometimes, this resulted in "factitious" horizontal RME established top-down for the accreditation, without much focus on the actual content.

And that (a lecture about accreditation process) was how we realised that responsibility is one of the things in the mission of the business school. Where is that taught in the bachelor level? Nowhere! That course (social responsibility course established in 2018) was organised for it, and it was factitious for this purpose. (Interviewee 22)

Another situation was that faculty members without prior experience in this area were appointed (top-down) to teach RME.

I did not do my PhD on that (sustainability), but I ended up teaching this, which is great because I think it is a great topic and I like to teach it. However, I am less of an expert than someone who has done her or his PhD on this topic. In addition, I guess this is not the only place where this happens. (Interviewee 33)

When I started in this position, sustainable development approach was not my main field of competence. I needed to dive into the literature and the themes very quickly to become teacher in this topic. (Interviewee 20)

These examples highlight the commonplace problems that can occur in organisational top-down initiatives, and knowledge on the topic that does not actually exist in organisations. However, sustainability has become so commonplace in societal discourse that it is not easy for faculty members to decline the offer to teach it as the topic is supposed to be everyone's concern. In some cases (interviewee 36), universities have then used external teachers to provide sustainability teaching from other universities where such expertise exists.

#### 4.2.3 | The presence of prestige-driven change in the 2017–2022 study guides

Prestige-driven change has shaped the RME orientation towards previously unexposed "hard" fields such as economics and finance. "Sustainable", "responsible", and "ethical" labels have increased not only in the economics and finance electives but also in mandatory courses. Prestige-driven change is shown in the use of terms such as carbon, SDGs, energy, pollution, socially responsible/sustainable investing, environmental economics, and subprime-/financial crisis. A sustainability-focused or sustainability-inclusive course is mandatory for the bachelor's level and sometimes in the master's level emphasising horizontal orientation.

### 4.3 | Authenticity- and prestige-driven change as hybrid

#### 4.3.1 | Tendency towards hybrid over time

Towards the end of the 2010s the presence of prestige-driven change incrementally increased in all schools including those with authenticity-driven background. Also, in schools with prestige-driven change the local authenticity has started to take shape as local scholars have engaged in RME-related research (interviewee 31). Currently authenticity- and prestige-driven change coexist as hybrid in most schools. The prestige-driven change has often acted as the institution-wide support for the cross-disciplinary embedding of RME that was missing in the early days of authenticity-driven

initiatives. Especially the AACSB process has given an institutional mandate to enforce RME across disciplines.

Partly because of the on-going accreditation process (AACSB), we have discussed in the business school how to best integrate sustainability into all study programs. For example, should we use our existing sustainable business course, or should each discipline organise this content on its own? (Interviewee 34)

The combination of early authenticity-driven change with cross-disciplinary engagement has occasionally resulted in a curriculum with a broad corporate responsibility minor available for all students, sustainability specialisation tracks in the master's programmes, and mandatory courses for all bachelor's and master's students. In such context, the school's accreditations (AACSB, EQUIS, AMBA, and BGA) and engagement with the PRME have enabled the strategic leveraging of RME since early 2010s (interviewees 1 and 17). For example, one mandatory master level sustainability-focused course was explicitly developed due to "Assurance of Learning", which is part of the AACSB accreditation. In this course, master students must engage with neighbouring disciplines and discuss the cross-disciplinary relevance of SDGs in their course assignments (interviewees 1 and 17). This and other RME initiatives have resulted in unexpected new openings.

We are actually also finding out certain things that we did not even know that were there! It has been an interesting process. Things are going forward in a good direction mostly slowly, but they have been going forward so long that now we can say that we have good integration (of RME). (Interviewee 1)

#### 4.3.2 | Human interaction

The cross-disciplinary cooperation and human interaction appeared in our data as a theme that divided the schools whether and how the embedding of RME currently occurred. In other words, the structural engagement with accreditations in prestige-driven change appears as the starting point for human interaction that can result in new authenticity and cross-disciplinary collaboration towards RME. The approach to collaboration appears to be decisive in human interaction and how it results in RME.

In one of our sample universities, both the business school and school of engineering offered RME-related studies. While the business school built its prestige-driven change during the 2010s towards "authenticity" (increasing related research), it was in the school of engineering where the topic originally emerged in the early 2000s. Active cooperation between units did not, however, take place when the interest in RME emerged in the business school.

These business and sustainability topics are taught in two separate (schools)—this is why business students

visit us and take our (engineering) courses—that at least within the school of engineering these things (sustainability scholarship) are done, which they (field of business) are now starting to focus on as a department or as a school. (Interviewee 19)

In another example a school with authenticity-driven origins and hybrid condition with accreditations and PRME in the end of 2010s had extensive RME in the curriculum but non-existing coordination of these studies. The RME reconstruction that occurred in late 2010s and early 2020s originated from collaborative individual interest.

When I started (2017)—suddenly I learned about all the existing studies in responsible business and this minor, which you are referring to, that had no professor level or anything else, any coordinator. Then I said to our vice dean, "Hey, I would be happy to take charge of this." (Interviewee 29)

On the basis of our findings, the embedding of RME has been dependent ultimately on the people and principles involved in this activity. Active faculty can create change, but without cross-disciplinary cooperation, the outcome can be ineffective or discontinuous even in hybrid conditions.

#### 4.3.3 | The hybrid presence in 2017–2022 study guides

The change between the 2017–2020 and 2020–2022 study guides show an increasing horizontal embedding of RME and increasing use of "economic" RME terms. This could be explained with increasing prestige-driven change in all schools. In addition to horizontal RME the presence of authenticity-driven change has increased or held stable the number of sustainability-focused or -inclusive courses alongside schools' growing research focus on the themes.

### 4.4 | Summary of findings

Our first objective was to examine how RME appears in the curricula of Finnish business schools. In 2022, all business schools had at least one mandatory sustainability-focused or sustainability-inclusive course at the bachelor's degree level. Most business schools offer extensive vertical RME, but students can complete the degree requirements with one basics of management (sustainability-inclusive), corporate responsibility, or business ethics course. Authenticity-driven change appears in the use of "social" RME terms, and prestige-driven change appears especially in "economic" terms.

Our second objective was to examine how the (non-)engagement in the past explains the present. Here, we viewed the significance of context, that is, local events and initiatives, in how the embeddedness of RME has occurred. We applied Rusinko's (2010) framework



of sustainability integration and Guillotin and Mangematin's (2018) authenticity-/prestige-driven change in the examination of RME development. We conclude that RME is currently being organised as hybrid of authenticity- and prestige-driven change, but it is largely a question of school context and principles in the human interaction that explain the varieties in the hybrid approach.

The division to authenticity- and prestige-driven changes offer explanations how and why the RME has developed in variety of ways. In the authenticity-driven change, the local context and expertise build over time, whereas prestige-driven change can bring swift and visible transformations. Prestige-driven change has however overcome the complexity of cross-disciplinary cooperation connected to early authenticity-driven change. Top-down processes enable the establishment of new mandatory RME courses for all. But this can result in situations where course content is secondary, or the teachers does not feel comfortable with their inadequate experience in RME.

Lastly, it is usually the hybrid of these approaches that culminates in comprehensive vertical and horizontal RME solutions.

## 5 | DISCUSSION AND CONCLUSIONS

Our study was conducted to examine how Finnish business schools, which are all research-oriented institutions, have embedded RME. We analysed the schools' bachelor's and master's programmes alongside conditions that historically explain the differences between schools. Our findings summarise the heterogeneous embeddedness of RME. We now discuss our main contributions to the RME literature, which also have practical implications.

First, the recent literature has argued for the importance of acknowledging the conditions that drive the embeddedness of RME. Whereas some studies have argued that external pressures have been crucial for the adoption of RME (see Alajoutsijärvi et al., 2018; Cooper et al., 2014; Doh & Tashman, 2014), others have suggested that leadership and the influence of faculty champions are also crucial in enabling pedagogical change (Rasche & Gilbert, 2015; Solitander et al., 2012). Also, the vertical or horizontal RME orientation was suggested to follow the accreditations of schools (Wu et al., 2010). However, the literature has not explained in detail the influences of various conditions over time. Our results show how schools that have built on authenticity-driven change have initially designed their curricula with vertical RME through strong research orientation, mainly using individual champions' interests and targeted research funding. These conditions are quite different from the conditions created by accreditations and top-down orientation. Accordingly, as a result of prestige-driven change, RME has taken place through horizontal embeddedness. However, schools where authenticity-driven change has occurred have later often streamlined their RME to cover the horizontal approach, even without accreditations. More importantly though, our data show that no school has begun from the horizontal approach without accreditations. Although the horizontal approach is generally

perceived as a preferred mode, we argue that such claims also need to be judged in terms of the research competence within the given school and the amount of exposure available throughout students' study paths. More specifically, even when a programme includes one or two compulsory courses on sustainability, does this mean that sustainability is highly embedded or mainstreamed (see also Painter-Morland et al., 2016)?

Second, our data indicate how authenticity driven change towards RME has largely relied on institutional entrepreneurs and the "activities of actors who have an interest in particular institutional arrangements and who leverage resources to create new institutions or to transform existing ones" (Maguire et al., 2004, p. 657) within the school context. In addition, time and context have created a strategic potential for faculty to bring change to their organisations. Not only have these individuals sought to transform the content and curricula of schools, but they have also further influenced RME through research. This has also been a natural choice in a context where all domestic business schools are clearly research oriented. Furthermore, this "human factor" is also essential in later stages of RME development. Without scholarly collaboration, RME is hardly becoming embedded between different units.

Our study has also indicated similar challenges in the business school context that business organisations face when implementing responsible management, such as lack of competence and resources. The question then is not only about the agency of individuals to develop RME but also about how the institution supports research engagement that has the potential to build authenticity in RME beyond minimum-level external requirements (Guillotin & Mangematin, 2018). We develop the Guillotin and Mangematin (2018) argument to RME context by suggesting that while the authenticity in RME appears more original than uniform conditions derived from accreditations and rankings, neither of these organisational conditions exist as a pure form. Our findings suggest that temporal examination is crucial; prestige-driven change can create incentive for more authentic orientation and authenticity-driven RME does not disappear when engaged with prestige-driven change. Authenticity and RME-enabling research could be helpful in overcoming the "not invented here" syndrome (Solitander et al., 2012, p. 353), which has been identified as a significant barrier in embedding RME. The question for future research is how to build authentic research-based competence in RME so that the whole organisation, regardless of disciplines, can collaborate in this framework.

Our study has also managerial implications. Our study shows how bottom-up initiatives create new knowledge but often clash with barriers between units. And even though the top-down adoption of responsibility tends to streamline the organisation more quickly, it may unveil the gaps that the organisation holds in having the required knowledge. Also, a solution to purchase the "responsibility knowledge" via external specialists may signal responsibility functions as an outsourced activity. Ergo, our recommendation for organisations is to aim for authenticity and a field-specific approach in embedding responsibility. It is vital for managers to utilise various terms such as *ethics*, *responsibility*, and *sustainability* as boundary

concepts to invite joint sense making on these issues across units and teams.

The limitation of our study is that the data used originated solely from Finnish business schools, which are all research-oriented institutions. Thus, our material did not consist of organisations that were mainly teaching-oriented. However, at the same time, this enabled a more in-depth focus. We believe that our study provides an extensive description of RME in a sustainability-oriented Nordic country. Other limitations are linked to general epistemological challenges linked to scientific inquiry. Our interview data offer clues on how reality in business school education has been experienced but ultimately dependent on subjective experience. Also, the curricular information in the university study guides is context-dependent and interpretative.

Certain limitations of this study could be addressed in future research. For example, our framing of the system of management education in one country limited our ability to evaluate the microlevel dynamics with detailed pedagogical approaches in RME. More specifically, is RME operated by permanent faculty and staff, or does a school rely on external teachers and collaborative modules? Furthermore, the timing and location of RME in the curriculum (whether is it first or last or embedded throughout in general academic or discipline-specific studies) influence the construction of student and faculty mindsets, calling for future research. Finally, it was beyond the scope of our study to investigate the pedagogic quality of RME in schools, but we see this as an important avenue for future research (Roscoe, 2020).

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## CONFLICT OF INTEREST

The authors declare no competing interest.

## DATA AVAILABILITY STATEMENT

The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

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## ENDNOTE

<sup>1</sup> Except Tampere University Faculty of Management and Business, whose faculty members considered themselves as ineligible for accreditations owing to their close connection with political sciences and engineering.

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## APPENDIX A

How the Sustainability-focused courses were analysed according to STARS: “The course title or description must indicate a primary and explicit focus on sustainability. This includes: (1) Foundational courses with a primary and explicit focus on sustainability (e.g., Introduction to Sustainability, Sustainable Development, Sustainability Science). (2) Courses with a primary and explicit focus on the application of sustainability within a field (e.g., Architecture for Sustainability, Green Chemistry, Sustainable Agriculture, Sustainable Business).

As sustainability is an interdisciplinary topic, such courses generally incorporate insights from multiple disciplines. (3) Courses with a primary and explicit focus on a major sustainability challenge (e.g., Climate Change Science, Environmental Justice, Global Poverty and Development, Renewable Energy Policy). The focus of such courses might be on providing knowledge and understanding of the problems and/or the tools for solving them.”

Sustainability-inclusive course according to STARS: “Courses that are not explicitly focused on sustainability may contribute towards scoring if sustainability has clearly been incorporated into course content. To count as sustainability-inclusive, the course description or rationale provided in the course inventory must indicate that the course incorporates a unit or module on sustainability or a sustainability challenge, includes one or more sustainability-focused activities, or integrates sustainability challenges, issues, and concepts throughout the course”

**TABLE A1** The background information for the Finnish business schools

School, year of establishment	Accreditations in 2022	Year of PRME signatory
Aalto University School of Business, 2009 (former Helsinki School of Economics, 1911)	EQUIS, AACSB, AMBA	2008 (May)
Hanken School of Economics, 1909	EQUIS, AMBA, AACSB, BGA	2008 (April)
Jyväskylä University School of Business and Economics (JSBE), 1967	AACSB, AMBA, BGA, EQUIS application in process	2019
Lappeenranta-Lahti University of Technology (LUT), 1969	EFMD, AACSB	2015
Oulu Business school (OBS), 1991	AACSB	2018
Tampere University Faculty of Management and Business, 1965 (TUNI)	–	–
University of Eastern Finland Business School (UEF), 2010	AACSB application in process	–
University of Turku School of Economics (TSE), 1950	AACSB	2013
University of Vaasa (UVA), 1966	EFMD, AACSB application in process	2020
Åbo Akademi, 1927	AACSB application in process	–

Abbreviations: AACSB, Association to Advance Collegiate Schools of Business; AMBA, Association of MBAs; BGA, Business Graduate Association; EFMD, European Foundation for Management Development's accreditation; EQUIS, European quality improvement system; PRME, United Nations Principles for Responsible Management Education.



TABLE A.3 Responsible management education related terms in Finnish business Schools' 2017–2020 study guides

University	Economic	Environmental	Social	Cross-cutting themes	Standalone courses and specialisation study programmes on sustainability
Aalto University School of Business (Aalto)	Environmental economics BM, externality M, ESG M, sustainable growth M, circular economy B, financial crisis M, development economics M, economic growth BM	Climate change BM, pollution B, energy BM, rural M, natural resources M	Inequality BM, gender M, poverty M	Systems thinking S, corporate responsibility BM, ethics BM, governance M, sustainability BM, sustainable development BM, CSR M, transition M	"Corporate responsibility and ethics" (3 ECTS, for all B), specialisation track "Sustainability Management" and "Creative Sustainability" (CS) a master's programme and minor
Hanken School of Economics (Hanken)	Financial crisis M	Climate change M, green M, energy M, water M, cleaner production M	Cultural diversity BM, gender M, peace B	Corporate responsibility BM, governance BM, ethics BM, sustainability BM, sustainable development BM, CSR BM, multidisciplinary M	"Introduction to Corporate Social Responsibility" (6 ECTS for all B), "Global Competence: Social Responsibility across Business Studies" (3 ECTS for all M) "Corporate Responsibility" study module, specialisation tracks in master's programmes: "International Strategy and Sustainability", "Humanitarian Logistics", "Logistics and Corporate Social Responsibility"
Jyväskylä University School of Business and Economics (JSBE)	Circular economy S	Climate change S, green M, energy S, ecosystem S, waste S, water S	Cultural diversity BM, gender M, health S	Ethics BM, governance M, CSR B, sustainability BM, sustainable development B, transition M	"Introduction to Responsible Business" (4 ECTS for all B), master's programme "Corporate environmental management" (CEM)
Lappeenranta-Lahti University of Technology School of Business and Management (LUT)	Environmental economics B, economic growth B	Renewable B, energy M, green M, stewardship M, carbon M, water M	Community M	Corporate responsibility M, ethics BM, governance M, CSR BM, sustainability BM, sustainable development BM	"Introduction to Corporate Social Responsibility and Sustainability" (6 ECTS for all B), "Sustainability", "Environmental Responsibility", "Environmental Technology" minors
Oulu Business School (OBS)			Cultural diversity B	Corporate responsibility B, governance M, ethics BM, sustainability M, sustainable development M	"Globally Responsible Business" (6 ECTS for all M)

TABLE A3 (Continued)

University	Economic	Environmental	Social	Cross-cutting themes	Standalone courses and specialisation study programmes on sustainability
Tampere University Faculty of Management and Business (TUNI)	Environmental economics B, circular economy S	Climate change B, pollution B, renewable B, natural resources B, sustainable production S, biodiversity S, ecosystem S, water S, energy S	Inequality B, safety B, cultural S	Corporate responsibility B, governance M, ethics BM, CSR B, disaster B, sustainability BM, sustainable development BM	"Thematic Module in Responsible Business and Sustainability", master's program of "Responsible Business" minors "Sustainable development" (Faculty of Social Sciences), "Circular economy" (Faculty of Engineering and Natural Sciences)
University of Eastern Finland Business Studies (UEF)			Labour M, culture M	Ethics B, CSR B, sustainability M	
University of Turku School of Economics (TSE)	Development economics S, Ethical Issues in Finance and Responsible Investing BS	Natural resources S, climate change S, rural S, ecology S	Cultural diversity B, gender S, poverty S, human rights S	Corporate responsibility BM, ethics BM, CSR B, disaster S, governance S, systems change S	"Responsible Business: an Introduction", "Ethical questions in business", "Responsible business", "Accounting Trends and Corporate Social Responsibility" (discipline specific courses), Minors of "Sustainable development" and "Responsible business"
University of Vaasa Faculty of Business School (UVA)	Financial crisis M, sustainable growth M, sustainable investing M, Corporate responsibility and ethics in finance M	Climate change M, green M, energy M, renewable M		Corporate responsibility M, CSR M, ethics BM, governance M, sustainability BM, sustainable development BM	"Introduction to Business Law and Business Ethics" (3 ECTS for all B), "Corporate Responsibility and Ethics in Finance"
Åbo Akademi Faculty of Social Sciences and Economics (Åbo Akademi)	Circular economy S	Climate change M, ecology S, water S	Cultural diversity BM, poverty S, gender BM, peace S	CSR B, governance M, ethics BM, sustainability BM, sustainable development S	"Sustainability studies" minor

TABLE A4 Responsible management education related terms in Finnish business Schools' 2020–2022 study guides

University	Economic	Environmental	Social	Cross-cutting themes	Standalone courses and specialisation study programmes on sustainability
Aalto	Environmental economics BM, externality M, sustainable finance M, sustainable investing B, financial crisis B, circular economy BM, ESG M, development economics M, sustainable growth M, economic growth BM, consumption BM, green finance M, ESG M	Biodiversity B, environmental law M, pollution BS, climate change BM, waste B, natural resources BM, ecology S, energy BM, green BM, recycling B, renewable B, reuse B, carbon M, water M	Inequality BM, population B, employment BM, labour M, poverty M, gender BM, culture BM, corruption M, diversity BM, human rights M	Sustainability BM, corporate responsibility BM, CSR BM, ethics BM, sustainable development BM, systems thinking BM, holistic M, triple bottom line BM, governance M, transition BM	"Corporate responsibility and ethics" (3 ECTS, for all B), specialisation track "Sustainability Management" and "Creative Sustainability" (CS) a master's program and a minor
Hanken	Financial crisis M, circular economy BM, ESG M, capitalism B, economic growth B, consumption BM, production M, ESG M	Climate change BM, ecology M, energy BM, green BM, recycling M, renewable BM, carbon BM	Employment BM, labour BM, poverty B, gender BM, culture BM, diversity M, peace B	Sustainability BM, corporate responsibility B, CSR BM, ethics BM, sustainable development BM, governance BM, transition BM	"Introduction to Corporate Social Responsibility" (6 ECTS for all B), "Global Competence: Social Responsibility across Business Studies" (3 ECTS for all M) "Corporate Responsibility" study module, specialisation tracks in master's programmes: "International Strategy and Sustainability", "Humanitarian Logistics", "Logistics and Corporate Social Responsibility"
JSBE	Socially responsible investing M, circular economy BM, economic growth BM, consumption BM, production BM, degrowth S	Biodiversity S, environmental law S, pollution S, climate change BM, waste S, natural resources S, ecology BMS, energy S, ecosystem S, green S, renewable BM, sea S, water S, land S	Local community S, inequality BM, employment BM, poverty B, gender BM, culture BM, diversity BM, peace BM	Sustainability BM, corporate responsibility M, CSR BM, ethics BM, sustainable development BM, systems thinking S, holistic BM, governance BM, transition M	"Introduction to Responsible Business" (4 ECTS for all B), master's programme "Corporate environmental management" (CEM)
LUT	Circular economy M, market economy, economic growth B, consumption B, production BM	Environmental law S, pollution S, climate change S, waste MS, natural resources S, ecology S, energy S, global warming M, green MS, carbon MS, water S	Labour BS, culture M, diversity M	Sustainability BM, corporate responsibility MS, CSR M, ethics BM, sustainable development BM, governance BM, transition BS	"Introduction to Corporate Social Responsibility and Sustainability" (6 ECTS for all B), "Sustainable Business", "Environmental Technology", "Environmental Responsibility" minors
OBS		Environmental law S, ecosystem S	Labour M, culture M, diversity M	Sustainability M, corporate responsibility B, ethics BM, sustainable development BS, interdisciplinary MS, governance M	"Globally Responsible Business" (6 ECTS for all M) "Entrepreneurship" minor with focus also in SDG's



TABLE A4 (Continued)

University	Economic	Environmental	Social	Cross-cutting themes	Standalone courses and specialisation study programmes on sustainability
TUNI	Consumption BM, environmental economics B, circular economy S	Pollution S, climate change B, natural resources S, energy M, ecosystem S, renewable B, water S, energy S	Employment BM, labour BM, poverty B, culture BM, diversity B	Sustainability BM, corporate responsibility B, CSR BM, ethics BM, sustainable development B, governance BM	"Thematic Module in Responsible Business and Sustainability" B, master's programmes of "Responsible Business", "Leadership for Change - Governance for Sustainable Change" minors "Sustainable development" (Faculty of Social Sciences), "Circular Economy" (Faculty of Engineering and Natural Sciences)
UEF	Circular economy M		Labour B, culture BM	Sustainability BM, ethics BM, interdisciplinary M, governance BM	"Responsible marketing" (6 ECTS) mandatory in Kuopio campus B, elective for Joensuu campus B
TSE	Financial (banking/subprime) crisis BM, ethical issues in finance and responsible investing BS, ESG M, development economics S, economic growth B, production BM, ESG B	Pollution S, climate change B, natural resources S, energy M, ecosystem S	Inequality BS, employment BM, labour B, poverty BMS, gender S, culture BMS, corruption M, human rights BM	Sustainability BM, corporate responsibility BM, CSR BM, ethics BM, sustainable development BS, systems thinking S, interdisciplinary BM, governance BM, transition MS	"Responsible Business: an Introduction", "Ethical questions in business", "Responsible business", "Accounting Trends and Corporate Social Responsibility" (discipline specific courses). Minors of "Sustainable development" and "Responsible business".
UVA	financial Crisis M, Corporate responsibility and ethics in finance M, sustainable investing M, sustainable growth M, consumption B, production B,	Environmental law B, energy BM, green M, renewable M	Inequality B, gender M, culture B, corruption B, diversity BM,	Sustainability M, corporate responsibility M, CSR M, ethics BM, sustainable development BM, holistic B, governance BM, transition B,	"Introduction to Business Law and Business Ethics" (3 ECTS for all B), Sustainable development and ethics in business" (3 ECTS for all). "Corporate Responsibility and Ethics in Finance"
Åbo Akademi	Externality M, sustainable finance M, sustainable investing B, financial crisis B, circular economy S, degrowth S	Biodiversity S, environmental law S, climate change S, waste S, ecology S, water S	Labour B, poverty BMS, equality B, gender BMS, culture BS, corruption M, diversity B, peace S	Sustainability BM, ethics BM, sustainable development S, interdisciplinary S, governance BM	"Sustainability studies" minor

Abbreviations: B, bachelor' level studies; M, master's level studies; S, only in sustainability specialisation studies.

TABLE A 5 The sustainability-focused, the sustainability-inclusive, and the mandatory courses. Study guide period 2017–2022

University	Sustainability-focused courses		Sustainability-inclusive courses		Mandatory sust. course for all		change from 2017–2020 to 2020 onwards
	in 2017–2020	2020->	in 2017–2020	2020->	in 2017–2020	2020->	
Aalto	3	8	6	5	1	1	increased 4 courses
Hanken	3	8	2	6	1	1	increased 4 courses
JSBE	3	2	2	17 <sup>a</sup>	1	1	increased 16 courses
LUT	2	2	3	2	2	2	decreased 1 course
OBS	1	2	5	3	2	2	decreased 1 course
TUNI	8	5	1	4	0	1	increased 1 mandatory course
UEF	1	2	1	2	1	1	increased 2 courses
TSE	9	11	2	6	1	1	increased 6 courses
UVA	1	2	3	2	1	2	increased 1 mandatory course
Ábo Akademi	3	1	4	1	1	1	decreased 5 courses
<i>Total</i>	34	43	29	48	11	13	
Masters degree							
University							
Aalto	21	22	4	8	0	0	change from 2017–2020 to 2020 onwards
Hanken	12	7	7	8	1	1	increased 5 courses
JSBE	14	16	2	20 <sup>a</sup>	0	0	decreased 4 courses
LUT	8	8	7	11	0	0	increased 20 courses
OBS	2	2	1	1	1	1	increased 4 courses
TUNI	6	6	2	1	0	0	Stable
UEF	0	2	1	0	0	0	decreased 1 course
TSE	2	7	6	6	0	0	increased 1 course
UVA	7	6	3	1	0	0	increased 5 courses
Ábo Akademi	0	0	3	4	0	0	decreased 3 courses
<i>Total</i>	72	76	36	60	2	2	increased 1 course

Note: Relationship to United Nations Sustainable Development Goals mentioned in most of the courses.

TABLE A6 Authenticity- and prestige-driven change in embedding responsible management education

Key themes in embedding responsible management education (RME)	Organising of RME	Orientation
<p><b>Local context and the bottom-up RME</b></p> <p>"We've had this theme of sustainable development in management and organisation already since the early 1990s and there have been also active colleagues in the accounting and finance." (Interviewee 12)</p> <p>"We proposed this master's study path to be the new foundation for the whole degree programme of business. Unfortunately... well there were courses from corporate law and insurance sciences, but, for example, the marketing was not willing to participate. Anyway, our idea was that the approach would be comprehensive." (Interviewee 5)</p> <p>"—we had possibilities to cooperate cross-disciplinary (in establishing responsibility minor)." (Interviewee 1)</p> <p><b>Unique research background building RME</b></p> <p>"1990s recession was difficult time for Finland and its universities. The membership in European Union since 1995 opened new opportunities for applying funding for research and education—"—"—but it does not mean that the aim was only to do only some trendy things with the new funding. There was the societal need and we had already some knowledge on this (environmental management) field." (Interviewee 2)</p> <p>"In the end of 1990s, there was an initiative to label (our university) as an 'environmental university' and we jumped into this process. Then we established the minor of sustainable development that was available for all. We also developed a course 'sustainable business' (elective) which still exists." (Interviewee 34)</p> <p>"We established the research group of responsible management (that became later the organiser of responsible business master's programme) after we received the funding from Academy of Finland." (Interviewee 5)</p>	<p>Bottom-up, local context, often without institution-wide support</p> <p>Original research and external funding, local initiatives in the schools, vertical RME (specialisation and expertise)</p>	<p>Authenticity-driven</p>
<p><b>Accreditations justifying the top-down RME</b></p> <p>"Accreditation (AACSB) process has made these (sustainability) courses mandatory." (Interviewee 37)</p> <p>"The top-down requirements (AACSB reaccreditation) I guess convinced some people also afterwards that yes, we have to have this. It is important to have this as flagship course on responsibility so as to be able to show our important stakeholders that we are taking this seriously." (Interviewee 21)</p> <p>"—Until then we had thought that 'it (responsibility) is there somewhere, and we certainly have these green themes in the courses here and there', but then (during the AACSB reaccreditation process) we realised that this is not enough. We needed to have the responsibility explicitly and clearly in the curriculum." (Interviewee 28)</p> <p><b>Tensions in top-down horizontal embedding of RME</b></p> <p>"And that (a lecture about AACSB accreditation process) was how we realised that responsibility is one of the things in the mission of the business school. Where is that taught in the bachelor level? Nowhere! That course was organised for it, and it was 'factitious' for this purpose." (Interviewee 22)</p> <p>"I did not do my PhD on that (sustainability), but I ended up teaching this, which is great because I think it is a great topic and I like to teach it. However, I am less of an expert than someone who has done her or his PhD on this topic. In addition, I guess this is not the only place where this happens." (Interviewee 33)</p> <p>"When I started in this position, sustainable development approach was not my main field of competence. I needed to dive into the literature and the themes very quickly to become teacher in this topic." (Interviewee 20)</p> <p>"—and damn it! I need to call (one of the few teachers of environmental accounting in Finland) 'could you come visit here?'" (Interviewee 36)</p>	<p>Top-down, accreditation driven</p> <p>Horizontal RME (mandatory for all) with(out) existing resources/research background</p>	<p>Prestige-driven</p>

TABLE A6 (Continued)

Key themes in embedding responsible management education (RME)	Organising of RME	Orientation
<p><b>Tendency towards hybrid over time</b></p> <p>"Partly because of the on-going accreditation process (AACSB), we have discussed in the business school how to best integrate sustainability into all study programmes. For example, should we use our existing sustainable business course, or should each discipline organise this content on its own?" (Interviewee 34)</p> <p>"We are actually also finding out certain things that we did not even know that were there! It has been an interesting process. Things are going forward in a good direction mostly slowly, but they have been going forward so long that now we can say that we have good integration (of RME)." (Interviewee 1)</p> <p>"The two big new trends in finance (in 2021) that are growing in importance are FinTech on one side – and then there is this sustainability area in which I am involved (also as a teacher of mandatory for all course that was established during AACSB process). So, I would say that a lot of my colleagues are now doing research in CSR (corporate social responsibility) and stuff that they have not been considering in at all before." (Interviewee 31)</p>	<p>Coexistence of original RME context and accreditations result increasing horizontal and vertical RME</p>	<p>Authenticity- and prestige-driven as hybrid</p>
<p><b>Human interaction</b></p> <p>"These business and sustainability topics are taught in two separate (schools)—this is why business students visit us and take our (engineering) courses— at least within the school of engineering these things (sustainability scholarship) are done, which they (field of business) are now starting to focus on as a department or as a school." (Interviewee 19)</p> <p>"When I started (in 2017)—suddenly I learned about all the existing studies in responsible business and this minor, which you are referring to, that had no professor level or anything else, any coordinator. Then I said to our vice dean, 'Hey, I would be happy to take charge of this.'" (Interviewee 29)</p> <p>"When we ask them (faculty in other disciplines) 'are you integrating responsibility?' and they say 'yes we are doing it' and each time we ask this they go further in doing it." (Interviewee 17)</p>	<p>(Lack of) Collaborative engagement and development of RME</p>	