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Abstract: This paper aims to assess students' perceptions regarding the extent of integration of the eighth principal Sustainable Development Goal (SDG 8) "promote inclusive and sustainable economic growth, employment, and decent work for all" into an undergraduate business school (BS) course. We analyzed students' perceptions with respect to three pedagogical themes: content/curriculum; knowledge and skills; and awareness and attitudes. Based on legitimacy theory, we conducted a survey of 124 students at a globally accredited business school that has been a pioneer in terms of integrating SDGs into business school education in the Middle East and particularly in the United Arab Emirates (UAE), which we refer to as Alpha Business School (ABS). A Q-methodology approach was adopted by designing a concourse of 37 statements. Our research findings highlight that in response to institutional governmental pressure to implement the SDGs at all levels in the country, ABS has begun to integrate the SDGs into its practice, including undergraduate courses. However, after a more in-depth analysis, the findings suggest that traditional learning methods and a "business as usual" mentality continue to prevail as a management paradigm among students and that, therefore, ABS has only embedded SDG 8 symbolically without undergoing a full substantive change. In conclusion, further work is needed to incorporate the SDGs into all dimensions of the business school's activities and to promote new methodologies, skills, and competencies. This paper is helpful for accounting educators and curriculum setters in the process of revamping accounting curricula to reflect the importance of sustainability education. The results of this study have professional, academic, and policy-making implications.

Keywords: sustainable development goals; higher education; business school; legitimacy theory; Q methodology; principal component analysis

1. Introduction

In 1987, the United Nations published the Brundtland Report, which contained the first definition of sustainable development as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" [1]. A debate about the interaction between businesses and sustainability has been ongoing ever since, particularly following the 2015 introduction of the UN Sustainable Development Goals (SDGs) [2], as businesses are vital to the success of the SDGs [3]. As such, businesses need to observe their key role in delivering the sustainability agenda, which is at the heart of sustainable development policy and the SDGs [4].

Management education has received particular attention as part of the sustainability agenda, since it needs to create "new learning methods that motivate and empower learners" to "take action for sustainable development" [5]. The importance of management to the cause of sustainability is reflected in the establishment of both the concept of responsible



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Copyright: © 2023 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (https:// creativecommons.org/licenses/by/ 4.0/). management education and learning (RMEL) [6,7] and the Principles for Responsible Management Education (PRME) [8], representing the largest organized relationship between the United Nations and business schools (BSs).

In response to this climate, many academic institutions have sought to incorporate the SDGs into their degree programs, especially those that sit within a business school (BS) [6,9–12]. It is now widely recognized that BSs have an obligation to teach sustainability, ethics, and stakeholder relations in their programs, since they are producing future business leaders. These responsible managers need to be educated under the new paradigm of sustainability [13] as citizens with a responsible vision [14–16] who can produce sustainable business solutions [6,17]. However, academic courses are known to be slow to change [9,18,19]. Although academic curricula may change slowly, educator and student mindsets can be shaped much more quickly [20], especially when catalyzed by social and economic forces, which may provide a quicker route to changing attitudes.

This study explores how undergraduate students at a particular BS perceive the degree to which sustainability principles have informed their courses. The research therefore attempts to determine, in terms of sustainability, whether the changes to the taught courses have been accompanied by substantive changes in pedagogical themes. Given both the literature on sustainability/the SDGs and the literature on education at higher education institutions (HEIs) [21–24], this study analyses students' perceptions in terms of three pedagogical themes: content/curriculum, knowledge and skills, and awareness and attitudes [25–29]. The case study subject is the College of Business and Economics (CBE) of a well-known UAE university, which we refer to as the Alpha Business School (ABS) of Alpha University.

The UAE has adopted the 2030 Agenda for Sustainable Development and sought to implement the SDGs within its own governmental institutions. As such, ABS has incorporated the SDGs into its undergraduate programs and even established a "sustainability" course that introduces sustainability and considered food and energy poverty, economic growth, and the climate crisis. This study focuses on the SDG 8 targets, which are to "promote inclusive and sustainable economic growth, employment, and decent work for all". The 17 global goals for sustainable development focus on various pillars of sustainability that need commitment for a better future. SDG 8 specifically addresses topics such as economic development, resource efficiency, youth employment, and child labor. Business schools along with other stakeholders, such as companies, unions, and governments have a crucial role in terms of improving working conditions, developing skills, enhancing growth, and job creation. Furthermore, prolonged and equitable economic growth promotes development, provides increased job opportunities and security, and raises the standard of living.

An extensive field of research has examined the motivations behind sustainability practices within BSs, as well as how far sustainability principles are embedded within BS programs [9,30–33]. In this study, we scrutinize the extent to which the principles of the SDG 8 are embedded within particular undergraduate grade (UG) courses at a Middle Eastern university. Unlike previous studies, we assess the extent to which the SDG 8 principles are embedded in the BS from a pedagogical perspective and through the students' perceptions.

As such, there is a need for a socio-political theory to explain ABS's motives for integrating the SDGs into their undergraduate courses; hence, we have framed our study's argument in terms of legitimacy theory, which seems to provide a good explanatory framework. Legitimacy theory offers a means of assessing whether ABS's implementation of the SDG 8 into its undergraduate programs is either a symbolic or a substantive action. The former would seek to lend ABS an air of legitimacy by merely showing adherence both to governmental edicts—such as the UAE Commission and Academic Accreditation (CAA)—and institutional drivers, such as the Association to Advance Collegiate Schools of Business (AACSB), without truly embedding SDG 8. In contrast, substantive action embraces large changes in pedagogical approaches. Thus, we assess whether the SDG 8 targets and indicators have been integrated into the ABS course only by covering SDG-8related topics (the pedagogical theme "content") in order to symbolically legitimize the embeddedness of the SDG 8 within the UG courses or whether this has been accompanied by substantive changes in terms of enhancing the students' knowledge and skills related to the SDG topics, which should be observable through students' perceptions of the pedagogical themes "knowledge and skills" and "awareness and attitudes". To investigate this, three research questions are proposed:

RQ1: To what extent has ABS incorporated the aims of the SDG 8 into its undergraduate business degree courses?

RQ2: How do ABS's undergraduate students perceive the influence of the SDG 8 goals within their business courses?

RQ3: Do ABS's undergraduate business courses embed the principles of SDG 8 through symbolic or substantive actions?

Therefore, the study's contributions are threefold. To date, scholarship has focused on the question of how business schools incorporate the SDGs into their programs in isolation, leaving aside students' perceptions of their success. Exploring students' perceptions will suggest further improvements for sustainability education. Second, much of the critical field is focused on how Western institutions incorporate the SDGs into their business curricula. By contrast, this project expands the scope of current scholarship by considering the Middle East region, and specifically the UAE, which offers SDG implementation in a specific context, as the UAE government is exerting considerable pressure on HEIs to incorporate the SDGs into their practices. Such internal and external pressures provide a sharper lens through which to analyze ABS's reaction regarding the degree to which SDG 8 informs the development of undergraduate courses. This study is particularly interested in whether ABS has used the SDGs as a frame of reference or whether just a cursory nod to SDG 8 has been added to certain programs. Finally, as far as can be ascertained, no other study has investigated whether BSs implement sustainable development principles in their programs through real pedagogical change or whether they only do so superficially to sanitize their public image. Therefore, theoretically, this study fills a research gap regarding the use of legitimacy theory to determine whether there is a substantive or a symbolic change in the integration of sustainability into BSs [34-36]. In this sense, we provide a unique theoretical framework for BSs that can be generalized to other HEIs and educational organizations to differentiate between true (substantive) and merely symbolic change.

The remainder of this paper is organized as follows. Section 2 reviews the extant literature. Section 3 presents the theoretical foundation for the study, and we discuss the research context and methods. Section 4 presents and discusses the results and discussions. Finally, Section 5 presents concluding remarks, limitations, and avenues for future research.

2. Literature Review

The definition of the SDGs encompasses economic, social, and environmental dimensions. Although these concerns have been treated independently and separately until now, they should be approached jointly [10]. Seen in these terms, these goals need to be pursued in an interdisciplinary manner; therefore, HEIs in general—and BSs in particular—have a central role to play in achieving them. In this sense, these institutions play a critical role in preparing future leaders and professionals and training them with the content, knowledge, and skills that are indispensable to the development of responsible and active citizens of the future [37] who are qualified to respond to the incremental ethical, social, environmental, and sustainability challenges identified in complicated, uncertain, and global contexts [38].

On account of the essential role that BSs have to play in achieving the SDGs, studies analyzing the reasons and rationale for the integration of sustainability into their practices, as well as their success in doing so, are numerous and have very diverse themes [31,39–41]. The literature identifies some of the challenges that are common when implementing sustainability in various disciplines, such as accounting [42], economics [43], finance [44], and marketing [45].

However, in contrast to the literature on sustainability in management and business education, which is very extensive and covers highly varied topics, research focused specifically on the SDGs in BSs is scarce [46,47]. The situation is one in which the SDG line of research in BSs can be broadly grouped into studies that delve into the logic behind [11] including the SDGs into BSs' practices and the extent to which they should be included [12]; studies focusing on faculty research matters [48,49], commonalities, and similarities between PRME, RMEL, and the SDGs [46,50]; and barriers to and enablers of the integration of the SDGs into business education [51].

Moreover, there are other groups of studies that explore how the SDGs have been incorporated into business programs and curricula [9,20] by applying innovative teaching pedagogies [52]; we extend this line of research. Nevertheless, although we have found some articles analyzing the integration of SDG 4 [51], SDG 6 [53], and SDG 12 [54], we have not found any articles investigating the integration of the complete SDG 8 in HEIs or BSs. By 2030, under the SDG 8 targets, full and productive employment and decent work for all and equal pay for work of equal value (women and men, young people, persons with disabilities, nationals, and migrants) must be achieved worldwide [2]. Accordingly, future agents of change must be educated in universities that uphold responsible, sustainable, and ethical principles [9] in order for them to develop a sustainability mindset [29] and truly promote inclusive and sustainable economic growth, employment, and decent work for all. Thus, HEIs and BSs should respond to the current urgent global challenges for which responsible managers need to be trained [16]. However, the integration of SDG 8 into business school education remains under-researched. For this important reason, it is essential to focus research on the aspects of SDG 8 that still remain under-researched regarding the extent to which and how (i.e., through what process of integration and through what kinds of changes) they are integrated into business school education.

In order to fill this gap in the research, and using a student perspective, it is necessary to integrate and change the curriculum to develop the necessary content, knowledge, skills, and attitudes to shape a sustainability mindset among students [25,29,55].

2.1. Content in the Curriculum

The benefits of teaching the SDGs in management and business education have been proven [41,56]. Accordingly, BSs have a responsibility to jointly embrace ethical considerations, sustainability, and the needs and interests of different stakeholders in their curricula [9]. However, BSs have yet to achieve transformational change [9,57], as the current system of BS education does not always prepare students for these challenges, forcing them to grow through experience while they are working in industry, essentially learning by accident [58].

However, many BSs are implementing transitional strategies to integrate the SDG principles into their course content. There are different approaches to achieving this: the individual approach (tackled by individual academics), the sectoral approach (tackled by a college or a faculty), and the institutional approach, in which the whole university is committed to change [51,59]. In addition, the implementation may be a top-down "institutionally imposed" process or a bottom-up process that is "lecturer-driven" [18]. Finally, given that BSs are a multi-level learning environment, changes in the content of the curriculum can occur at both formal (officially recognized) and informal (hidden and unofficially recognized) levels [13]. In our case, Alpha University in the UAE follows the institutional approach—it stipulated that the SDG principles were to be integrated into the ABS courses, and ABS has developed many initiatives to teach the SDGs, both formally and informally. Thus, we investigate how the students perceive the actions of both the university and the college toward integrating the SDGs into UG courses.

From the students' perspective, the content of curriculum development is an "ongoing dialogic approach" [60] with "the purposeful design or redesign of a set of well-integrated teaching and learning experiences forming a connected whole" [61] (p. 482). Thus, there is

a need to pay more attention to the implicit dimensions or the "hidden curriculum" [62] by focusing on improving students' knowledge, skills, and attitudes.

2.2. A Knowledge, Skills, and Attitudes (KSA) Framework for Sustainability

Integrating the SDGs into the BS curriculum can help to advance ESD and achieve SDG target 4.7 [2], which is to "ensure that all learners acquire the knowledge and skills needed to promote sustainable development". Accordingly, during the last decade, individual knowledge and skills have reached a position of paramount importance among the practitioner world and academics in different fields, including business studies [29,63].

Academics and practitioners use the knowledge, skills, and attitudes (KSA) framework [64], which is based on Bloom's taxonomy of learning [65], to understand education. Bloom designed this systematic classification with the aim of promoting higher forms of thinking in education, including analysis and evaluation. To do this, Bloom placed these forms at the top of a hierarchy above other forms of learning, such as comprehension and memory. According to Baartman et al. [66], when knowledge, skills, and attitudes are perfectly integrated, they constitute the basis of the notion of "competence" [29]. The Council of Europe (2018) defines KSA by pointing out that knowledge (the "cognitive" dimension of competence, commonly associated with the "head") consists of all the issues and topics individuals need to know about to perform their job adequately; skills (the "practical" or applied dimension of competence, commonly associated with the "hands") refer to what individuals have the ability to perform or what they need to have the ability to perform to do their job correctly; and attitudes (commonly associated with the "heart") encompasses the values and viewpoints that individuals must possess in order to perform their work effectively. Accordingly, we operationalized the concepts of the KSA paradigm through a group of statements to assess the students' perceptions of knowledge, skills, and attitudes related to the SDG 8 principles.

In addition, with the aim of addressing sustainability in BSs, the KSA framework has been presented as a very useful tool in education, e.g., [55,67], for developing a sustainability mindset in ESD and PRME contexts [29]. The KSA framework develops the personal and professional skills of students as global citizens [67] and is essential for key sustainability issues [55].

A line of research explores the dimensions of KSA in the business literature; however, Marín-Zapata et al. [63] highlighted that most of those studies lack a solid theoretical foundation, e.g., [68–71]. This paper fills this gap by employing legitimacy theory as a theoretical lens to assess whether ABS legitimates its courses in a symbolic way by merely integrating the SDG 8 principles into its content or substantively by enhancing KSA themes. The next section discusses legitimacy theory within the sustainability context.

2.3. Legitimacy Theory and Sustainability

Legitimacy theory focuses on the acceptance of organizations' actions by different interest groups based on the idea of an implicit contract between organizations and society [72]. Legitimacy is conferred onto an organization, such as a business entity, when it conducts its operations in a manner that is deemed suitable and favorable, thereby meeting the needs, interests, and expectations of its stakeholders [35]. The credibility and reliability of corporations is inexorably linked to corporate reputation in general [73], which therefore depends not only on the consistency between the BSs' talk (communications) and actions (performance) [34,36,74] but also on the stakeholders' perceptions [73]. Therefore, sustainability has become a basic strategic tool that ultimately aims to manage public opinion, influence stakeholders' perceptions, and, hence, manage and enhance organizations' reputations, images, and legitimacy [73,75].

In this legitimization process, BSs can choose several paths: they can either introduce these new sustainability paradigms as a mere strategy of simple symbolic performance, or, on the contrary, they can engage in a substantive performance representing true change. In a generic way, at the level of any organization, when an organization uses sustainability as part of a symbolic strategy of legitimation, sustainability is used only as a strategic mechanism to influence stakeholders' perceptions and is really about camouflaging unsustainability [76] and legitimizing bad practices [77], especially when performance is negative [78].

In contrast, substantive legitimation occurs when sustainability is used to achieve true managerial transparency and accountability to stakeholders [73,79], since it is accompanied by a true and lasting shift toward sustainability [80,81]. The real image of the organization that is projected in this case may be positively perceived by stakeholders, generating improvements in the organization's legitimacy and reputation [73].

A line of research has explored the use of symbolic and substantive legitimation [16,17,82–87]. These studies focus on the extent to which sustainability, CSR, or ethics are integrated into BSs' accreditation [88], PRME adoption [89,90], teaching and research [16], strategies [17], management [87], and entrepreneurship [85] or look at the (in)consistency between "talks" and "walks" in BSs [34,36,74]. There is a paucity of studies assessing the relationship between education and specific SDGs [91], as well as analyzing students' perceptions regarding the inclusion of a specific SDG.

Despite BSs' efforts toward the integration of sustainability principles [92] and the SDGs [93], there is still a lack of true immersion and change at the level of the entire institution [23,94,95]. There is a lack of concrete practices for implementing the SGDs into BSs' visions and missions and for incorporating the SDGs into all dimensions of BSs' activities: teaching, research, community engagement, and campus initiatives [94]. We extend this line of research by theoretically examining whether ABS integrates SDG 8 into its courses, thus trying to reshape its strategies to meet stakeholders' expectations (e.g., AACSB, CAA) and regain relevance and legitimacy in society as a symbolic or as a substantive legitimation strategy in terms of pedagogical approaches.

3. Research Context and Methodology

3.1. Research Context

The university selected for our case study, Alpha University, was the first university founded in the United Arab Emirates (UAE) and soon became the leading national university. The university comprises nine distinct faculties, namely Business and Economics, Education, Engineering, Agriculture and Veterinary Medicine, Humanities and Social Sciences, IT, Law, Medicine and Health Sciences, and Science. Alpha University provides an extensive range of high-quality accredited graduate and undergraduate programs, in which around 14,968 students from 82 countries are currently enrolled. Alpha University is establishing itself as a globally recognized institution that prioritizes comprehensive education and research. Its overarching goal is to address significant societal, regional, and global issues by providing innovative solutions. To achieve this, it has created collaborative partnerships with industry and established numerous research centers, thanks to which it is advancing knowledge in critical areas such as water resources, cancer treatment, artificial intelligence, and space travel.

Alpha University has recently started to embed the SDGs at all levels in a manner that is pioneering in the region. Thus, it has created an integrated infrastructure to promote sustainable development and balance social, economic, and environmental development in a sustainable way. To this end, it promotes increased awareness of the SDGs among faculty members, researchers, students, and in general throughout the community and region. In 2021, Alpha University launched the SDGs Research Program with the aim of improving the skills of members of the university and enabling them to become active members of society, find comprehensive and sustainable solutions, and overcome major world problems and challenges. This program resulted in 56 innovative research projects involving 256 students from different colleges. Furthermore, based on the UAE declaration of 2023 as the Year of Sustainability, Alpha University has further committed itself to promoting sustainability in all sectors and at all levels. In this way, its 2023–2026 Research and Innovation Strategy focuses on the environment and sustainability as priorities. So far in 2023, 104 research projects have already been developed as part of the second phase, and 464 students from all the university's colleges have participated in them.

In addition to the activities related to the SDGs mentioned above, Alpha University offers a Master of Science in Environmental Sciences and Sustainability. In 2023, the ninth Edition of the Chancellor's Award for Innovation is focusing on enhancing the university's role in achieving sustainability. To build further awareness of the SDGs among the Alpha University community, they are hosting two SDG competitions: the "SDG Art Competition" and "SDG Reel Competition", among other issues related to the SDGs.

Since 1977, Alpha Business School (ABS) has been welcoming students at Alpha University. Currently, ABS has 82 full-time faculty members and more than 30,000 undergraduate and postgraduate students. In its quest for excellence, ABS's degree programs achieved accreditation from AACSB International in 2001, becoming the first institution to achieve this at a national and regional level. The UAE has a strong commitment to developing a knowledge-based economy. In this challenging journey, education and research play critical and central roles, and ABS prides itself on supporting the country in achieving this goal. ABS considers teaching sustainability and integrating the SDG principles into its courses to be crucial, not only to aligning itself with the university policy regarding integrating the SDGs into its teaching and research activities but also to meeting community expectations in terms of the quality of education.

In summary, it can be observed from Alpha University's policies that it takes an institutional approach, whereby the whole university is committed to change [51], to impose the SGD principles in order to change its teaching, research, and community activities to reflect sustainability principles. In addition, both "top-down" (institutionally imposed) and "bottom-up" (lecturer-driven) processes have been implemented. This makes ABS a unique BS for the purpose of this study. We explore how ABS integrates the SDGs within its courses to meet Alpha University's strategy and the stakeholders' expectations and whether this integration is conducted symbolically to meet institutional expectations (e.g., those of Alpha University itself, the AACSB, or the CAA) or whether ABS is making substitutive changes in its pedagogical approaches to achieve real improvement in students' knowledge and skills relating to the SDGs.

3.2. Research Methodology

3.2.1. Research Methods

In order to explore human perceptions regarding a specific phenomenon, we need a unique methodology. Using a Likert scale can result in a distortion in the results caused by social expectations [96], as well as leading toward a left-skewed distribution of responses. Therefore, we adopt the Q-methodology technique, which considers the subjectivity inherent in conducting empirical research. Under this methodology, researchers use data collected in the form of opinions, which reflect the views of participants on a subjective and concrete topic, as a means of eliciting people's "viewpoints" as part of the research [97]. Once collected, the participants' views are grouped based on similarities in their perspectives. According to Bartlett and DeWeese [98], Q methodology is a research approach that facilitates the identification of similarities and variances in subjective perceptions within a sample group. It enables the description of a diverse range of subjective opinions pertaining to a certain topic matter [99]. While other statistical methods are concerned with understanding the associations between variables or constructs, Q methodology reveals the shared ideas and feelings individuals hold about a given topic [99]. Sadler-Smith [100] concluded that unlike correlational research requiring large numbers of subjects, Q methodology can be applied with a small sample. Consequently, this implies that rather than distributing a limited number of test items throughout a wide population, it is more efficient to allocate a greater number of test items to a smaller group of individuals. This is because, with Q methodology, the purpose is to gain a deep understanding of different perspectives on a particular topic, not to generalize the findings to a larger population. Therefore, Q methodology is not intended to be able to be extrapolated outwards to a larger sample

size; instead, it enables researchers to establish the views held about a given subject. The comprehensive list used for this purpose is called a concourse [98]. Overall, this process required three phases according to the Q methodology: "concourse", the data-gathering phase; "Q-sort", the analytical phase; and "factors", the analysis and results phase.

The first phase was the concourse phase, framed around the students' perceptions regarding the integration of SDG 8 principles and targets into the courses they are taught. Given the literature on sustainability in education in HEIs, and in business schools in particular, and the literature on the SDGs, we contextualize the SGD 8 principles and targets within the three pedagogical themes: content/curriculum; knowledge and skills; and awareness and attitudes; e.g., [55,63,65–67]. Accordingly, we moved to the second phase and created the first version of the Q-sort list with 37 statements. The list was categorized according to the three above-mentioned pedogeological themes. Subsequently, we circulated the concourse to 10 students as a pilot test to obtain feedback on the concourse statements in terms of design, understandability, and clarity. We noted that some students found the linguistic structure for some statements ambiguous; as such, we rephrased those statements to be more understandable and easier to follow.

Finally, we prepared the final Q-sort list with 37 statements and asked the ABS students to rank the statements according to their relative importance. We identified the weight of importance of each construct through a set of statements. Statements 1 to 13 cover the content theme, statements 14 to 23 cover the knowledge and skills theme, and statements 24 to 37 cover the awareness and attitudes theme.

We provided the survey participants with two online documents. In the first one, called a condition of instruction, the instructions needed to answer the questionnaire were briefly specified. The second was an answer sheet on which they were asked to record the rank ordering [99] (p. 91). The participants were asked to read each statement carefully and place them into three broad piles: agree, disagree, or neutral. They were then asked to sort the agree and disagree piles further using a range from "strongly agree" to "strongly disagree".

Given that we had 37 statements, the statement on the far left should be rated -18 and that on the far right should be rated +18, with the statement in the midpoint (if there is one) given zero. However, operationalization problems exist while completing the Q-sort in this manner, as participants may take a very long time to sort them out. Furthermore, expressing a range of agreement and strong agreement with 18 boxes may be confusing, making the scale less meaningful. The statements were thus ranked on a scale from -3 (strongly disagree) to +3 (strongly agree) as a proxy for the -18 to +18 scale.

Versions of the Q-sort cards are based on the condition of instruction, which can be either "forced choice" or "free sort" [101]. Under the forced-choice version, participants may only use a certain number of piles (heaps of Q-sort cards) for the Q-sorting task, which means, for instance, that there is only space for two statements to be ranked at +3. Using the free-choice method, participants can place any number of statements in any pile. We opted for the latter version, to give the participants more freedom to express themselves and to minimize any frustration [99,101].

3.2.2. Ethical Approval

This study was approved by the Social Sciences Research Ethics Committee (SS-REC) of United Arab Emirates University (UAEU), United Arab Emirates (ERSC_2023_2573) on 24 February 2023. Written informed consent was obtained from all the participants. The questionnaire was anonymized, and participants were free to opt out of participation in the study at any time if they were uncomfortable.

3.3. Sample Characteristics

To justify the use of the Q methodology, we refer to the argument provided by Brown [102], who placed special emphasis on the fact that there are only a limited number of distinct personal opinions on any given topic, implying that Q samples containing a

wide range of participants' perspectives on the subject will disclose these perspectives. Accordingly, Q methodology does not require a representative or large sample. The data collection was limited to ABS students. The sample was composed of 124 responses provided by the ABS students. It is noted that in terms of the sample used in the study, we acknowledge a limitation in terms of sampling bias. We acknowledge the restrictiveness of generalizing the results of this study since the majority of the respondents were female (92.2%), which could potentially have influenced our results, and as such, the sample used might not be 'truly representative' of the overall student body at ABS. Table 1 summarizes the sample characteristics.

Variables	Categories	(%)
	Female	92.2
Sex	Male	7.8
	18	2.3
	19	7
	20	34.9
Age	21	25.6
	22	20.2
	23	6.2
	24	3.1
	26	0.8
	Accounting	48.8
Field of Study	Finance and Banking	48.8
	Business Administration	2.3
	2023	34.88
Expected Year of Graduation	2024	53.49
	2025	11.63
Previous Course in Sustainability	Yes	72.9
	No	27.1
Member of a Student Club or Association	Yes	75.2
Wentber of a Student Club of Association	No	24.8

Table 1. Participant characteristics.

Using Google Forms, the survey was administered online in English. Students were sent an email to their university email address, asking them to take part in the survey. A possible limitation in sending emails to participants to fill the questionnaire was the response rate, where there is a need to follow up with intermittent reminders to encourage them to take part in the questionnaire. A member of the research team was in constant monitoring of the responses and sent out reminders to the participants to ensure an encouraging response rate was obtained for the purpose of this study.

The data collection period was between February and March 2023 and resulted in a total of 130 responses. After excluding missing responses and outliers [103], a total of 124 respondents were finally considered. Various distinguishing characteristics for the participants are shown in Table 1.

4. Results and Discussion

The results are based on a voluntary questionnaire sent to ABS UG students. We conducted this analysis using the "PQMethod 2.35 with PQROT 2.0" software, which is suitable for analysis of data from Q studies, including factor analysis. The correlations

between the Q-sorts of the 124 participants were established, creating a 124×124 correlation matrix. In order to ascertain the significant factors, a methodological approach including iterative processes was employed, wherein several techniques of factor extraction and rotation were alternated. The identification of the significant components was ultimately achieved by the utilization of the centroid analysis method (a common technique in Q methodology). Twenty-five factors with eigenvalues greater than 1, accounting for 95.9264% of the total variance, were created.

The principal component analysis based on the 124 responses provided eight factors with an eigenvalue greater than 1. The variance explained was 28.6130%, 12.7609%, and 9.1448% for the first three factors, respectively; thus, the total variance explained was 50.5187% for the three factors. It is convenient to highlight that the total variance explained turned out to be a maximum of 75% with eight factors; nevertheless, the differences between the factors were less interpretable [104]. We decided to use only three factors, as the accumulated explained variances were above 50%, and the rest of the factors did not have a significant number of defining variables.

Factor 1 included 39 (31.5%) of the respondents, and 41% of them belonged significantly to this factor at the p = 0.05 level (flagged member). Factor 2 consisted of 30 (24.2% of the respondents, with 31.5% of flagged members), while Factor 3 consisted of 26 (21%) of the respondents, with 27.4% of flagged members. The factor scores correlations turned out to be low and moderate. The factor characteristics are presented in Table 2.

Table 2. Factor Characteristics.

	Factor 1	Factor 2	Factor 3
No. of Defining Variables	39	29	28
Average Rel. Coef.	0.800	0.800	0.800
Composite Reliability	0.994	0.991	0.991
S.E. of Factor Z-Scores	0.080	0.092	0.094

Factor loadings are accepted as statistically significant at the 10% level of significance. In order to confirm the validity of the study, items were included in the factor analysis if their factor loadings were above the threshold of 0.5 [105]. The loading components were rotated using the varimax rotation method, which was selected for its simplicity and rigor [106]. Table 2 also shows that the composite reliability of the three factors is more than 90%, which is greater than the 70% benchmark [107], indicating the high reliability of the selected factors. For the purposes of analysis, we present the study's findings based on three pedogeological themes: content; knowledge and skills; and awareness and attitudes.

4.1. Content

Table 3 presents the distinguishing statements for the content theme for Factors 1, 2, and 3. It shows both the Q-sort value (Q-SV) and the Z score for each of the 13 statements. We found that there were 11 statements statistically significant for Factor 1, 9 statements for Factor 2, and 10 statements for Factor 3. Thus, there were significant differences across the students' perceptions regarding the extent to which they felt they had received content relevant to the SDG 8 topics within ABS's UG curriculum. Factor 1 shows that the students' perceptions were mixed between positive perceptions and negative perceptions (Q-SV -1 to -3). However, Factor 3 represents the other extreme of Factor 1, as it indicates that students' perceptions of the reception of SDG-8-related content are negative.

# No.	Statements	Fac	tor 1	Fac	tor 2	Fac	ctor 3
		Q-SV	Z-SCR	Q-SV	Z-SCR	Q-SV	Z-SCR
1	Growth rate of real GDP per capita	3	1.26 *	1	0.57 *	-3	-2.80 *
2	Economic productivity through diversification, technological upgrading, and innovation	1	0.44	2	0.71	-3	-2.40 *
3	Development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity, and innovation	2	0.88 *	0	0.20 *	-3	-1.42 *
4	The financial and the economic importance and implications of micro-, small-, and medium-sized enterprises	1	0.74	2	0.74	-3	-1.58 *
5	Improve global resource efficiency in consumption and production in terms of economic growth and environmental protection	1	0.83 *	0	0.31 *	-3	-2.07 *
6	Equality in employment—thus for all women and men, including for young people and persons with disabilities—and equal pay for work of equal value	1	0.48 *	-2	-0.36	-2	-0.43
7	The importance of reducing the proportion of youth not in employment, education, or training	1	0.66 *	-2	-1.01 *	-2	-0.60 *
8	The negative implications of forced labor and the importance of the elimination of the worst forms of child labor	3	1.48 *	-3	-1.11 *	-2	-0.38 *
9	Protect labor rights and promote safe and secure working environments for all workers	3	1.27 *	-1	-0.12 *	-2	-0.65 *
10	Implement policies to promote sustainable tourism that creates jobs and promotes local culture and products	3	1.38 *	-2	-0.57	-2	-0.60
11	Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance, and financial services for all	2	1.09 *	1	0.43 *	-1	-0.09 *
12	Increase help for trade support for developing countries, in particular the least-developed countries	2	1.21 *	-1	0.12 *	-3	-0.81 *
13	Develop and operationalize a global strategy for youth employment	3	1.42 *	-1	-0.27 *	1	0.26

Table 3. Distinguishing Statements of the Content Theme for Factors 1, 2, and 3.

Both the factor Q-sort value (Q-SV) and the Z score (Z-SCR) are shown. (p < 0.05; an asterisk (*) indicates significance at p < 0.01).

Moreover, Figure 1 shows the percentage of Q-sort values across students. It was found that 26.89% of the students claimed that they had received instruction in content related to the SDG topics to a great extent (Q-SV = 3), 22.75% for Q-SV 2, and 19.93% for Q-SV 1. This means that 69.57% of the students indicated that they had a positive perception of the instruction on SDG-8-relevant topics they received through the formal curriculum at ABS. However, 21.33% were neutral, and 9.10% claimed that the SDG 8 topics were either not integrated into ABS courses or that they were only integrated to a limited extent.



Figure 1. Percentage of Q-sort values in the content section.

Our results indicate that almost 70% of the students had a positive perception of the extent to which they received instruction in SDG-8-relevant topics through the formal curriculum. Students were aware of the need to promote the various targets of SDG 8 established by the UN in 2015, by the government of the UAE, and by Alpha University itself (most recently in 2021).

Similar to previous studies [25,108–110], we observed significant differences in the perceptions of students regarding the SDG objective analyzed, in our case SDG 8. On the one hand, they perceived equal treatment in employment as part and parcel of decent work. There are various problematic issues regarding a decent work environment. For instance, globally, women continue to be paid 19 percent less than men, according to a 2018/2019 International Labor Organization (ILO) study. In addition, the proportion of the world's youth not in education, employment, or training (NEET) in 2022 was at its highest level since 2005, and in 2020, the number of children in child labor rose to 160 million worldwide (63 million girls and 97 million boys). Students are aware that all these problems must be addressed, and they perceive that, for this reason, these issues are being incorporated into their formal curriculum to provide them with the necessary tools to address these challenges responsibly in the future exercise of their profession as responsible managers and to develop a sustainability mindset in ESD and PRME contexts [29,55].

4.2. Knowledge and Skills

Table 4 presents the distinguishing statements for the knowledge and skills theme for Factors 1, 2, and 3, for each of the 10 statements. The results show that seven statements were statistically significant for Factor 1, six for Factor 2, and six for Factor 3. Thus, there are significant differences across the students' perceptions regarding the extent to which they feel they received knowledge and skills related to SDG 8 within ABS's UG courses. Factor 1 shows that the students perceived positively the knowledge and skills they received on SGD-8-relevant topics, apart from system thinking and normative thinking. Similarly, Factor 3 shows that the students claimed that they had a positive perception of the knowledge and skills they gained about SDG 8. However, based on Factor 2, the students' perceptions were mixed between positive and negative.

# No.	Statements	Fac	tor 1	Fac	tor 2	Fac	ctor 3
		Q-SV	Z-SCR	Q-SV	Z-SCR	Q-SV	Z-SCR
14	Lecturing and exposition in class of theoretical, technical, and practical background by the teacher	3	1.57 *	3	1.17	2	0.74 *
15	Use of active learning, virtual and online techniques, case studies, interdisciplinary team teaching, mind and concept maps, projects or problem-based learning based on real-world bases or classes taught by professors from different fields of studies collaborating together	2	0.94	3	1.46 *	3	0.85
16	Environmental interdisciplinary education with a focus on eco-justice and community and provided by people with experience and knowledge of taking care of the environment	2	1.09	1	0.55 *	3	1.27
17	Collaborations with other universities within intercultural groups	0	-0.05 *	-2	-0.56 *	3	1.64 *
18	Collaborations with other fields of study in your university	1	0.85 *	-1	-0.01 *	3	1.88 *
19	Interactions and partnerships with real businesses and experts in the subject who come to give master classes, courses, talks, or workshops about real-world business challenges	2	1.05	2	0.76	3	1.63 *
20	External visits to companies to learn about real problems firsthand	0	-0.30 *	-3	-1.12 *	3	1.01 *
21	Systems thinking—that is, the ability to analyze complex systems, context, relationships, and phenomena, dealing with uncertainty and application of modeling (qualitative and quantitative) to identify possible paths and solutions about the SDG 8 phenomena	-1	-0.42 *	0	0.27 *	2	0.67 *
22	Anticipatory thinking—that is, the ability to understand, analyze, evaluate, and predict scenarios for the future (possible, probable, and desirable), assess their possible consequences, and to deal with risks, changes, and impacts between different generations, about the SDG 8 phenomena	0	-0.38 *	1	0.61	1	0.46
23	Normative thinking—that is, the ability to understand and reflect on the norms and values that underlie actions relating to SDG 8 and the ability to negotiate in conflicting and contradictory contexts in terms of uncertainty	-1	-0.50 *	-1	0.10	0	-0.03

Table 4. Distinguishing Statements of the Knowledge and Skills Theme for Factors 1, 2, and 3.

Both the factor Q-sort value (Q-SV) and the Z score (Z-SCR) are shown. (p < 0.05; an asterisk (*) indicates significance at p < 0.01).

In addition, based on Q-SV, Figure 2 shows that 28.75% of the students claimed that they had received knowledge and skills relevant to SDG 8 to a great extent (Q-SV = 3), 24.05% for Q-SV 2 and 20.48%. for Q-SV 1, which resulted in a total of 73.38% of the students indicating that they had a positive perception of the extent to which they had gained knowledge and skills relevant to the SDG 8. However, 16.83% were neutral and 9.89% of the students claimed that they either did not gain knowledge and skills about SDG 8 or only did so to a limited extent. In addition, although it seems that, based on the students' perceptions, most of the students claimed that they gained knowledge and skills through the teaching of their courses, the results show that the gains in skills that improved



system thinking, anticipatory thinking, and normative thinking were limited. The Q-SV of these skills was almost negative or neutral across the three factors.

Figure 2. Percentage of Q-sort values in the knowledge and skills section.

The students had positive perceptions of the extent to which they received social and environmental education with a focus on eco-justice and communities (Statement 16). Regarding the pedagogical techniques used, the students had positive perceptions of ABS mainly using lecturing and exposition in classes on the theoretical and practical background (Statement 14); also, the respondents had positive perceptions of the use of active learning at ABS through the utilization of virtual and online techniques (Statement 15). However, their perceptions of ABS's collaborative capacity were more negative; they had less intensely positive perceptions of collaboration by ABS with other universities (Statement 17), collaboration with other fields of study (Statement 18), and external visits to companies to learn about real business problems firsthand (Statement 20). Similarly, the students had less intensely positive perceptions of the integration of UNESCO's key competencies for sustainability and the SDGs—that is, systems thinking, anticipatory thinking, normative thinking, strategic thinking, collaboration and interpersonal relations, critical thinking and analysis, self-awareness, and integrated problem-solving.

Students had positive perceptions of the extent of integration of SDG 8 into the formal curriculum. These results are in line with previous studies indicating that HEIs must act as soon as possible due to the need to balance the relationships between the different dimensions that have been proven to contribute positively to achieving the SDGs in general [9,25] and specifically SDG 8. Therefore, there is still a focus on the formal curriculum, not on students' personal satisfaction [13] or their desire to become catalysts for change [111] and responsible and active citizens [14]. ABS needs to have a deeper focus on the informal curriculum [46,112] and to address students' sustainability needs, aspirations, and concerns [10,113].

4.3. Awareness and Attitudes

Table 5 presents the distinguishing statements for the awareness and attitudes theme for Factors 1, 2, and 3 for each of the 14 statements. The results show that 13 statements were statistically significant for Factor 1, 9 statements for Factor 2, and 9 statements for Factor 3. Therefore, there were significant differences across the students' perceptions regarding the extent to which ABS courses increased their awareness and attitudes toward the principles of SDG 8. Factor 1 shows that the students' perceptions are negative in terms of how their studies at ABS affected their awareness and attitudes toward SDG 8. Both Factors 2 and 3 show that student perceptions are mixed between positive and negative but are, overall, closer to the negative direction. This negative direction is also shown in Figure 3; in terms of Q-SV, 48.8% of the students claimed that they had negative perceptions of how ABS courses enhanced their awareness of and attitudes toward the targets and principles of SDG 8.

Factor 2 Factor 1 Factor 3 O-SV Z-SCR O-SV Z-SCR O-SV Z-SCR Contributing to achieving SDG 8 can help overcome 0.97 * 24 conflicts between businesses and local communities, $^{-1}$ -0.483 $^{-1}$ -0.35benefiting the society and the country as a whole The non-achievement of SDG 8 contributes 25 negatively to the economy and the -2-1.07*0 0.19 1 0.21 country's development In business, the search for SDG 8 can never be above the maximization of economic benefit, which is the 26 $^{-1}$ -0.59* $^{-1}$ -0.231 0.42 * main priority to be achieved by a company It is not practical to apply SDG 8 to 27 $^{-2}$ -1.10*-3-2.85*0 -0.03*real-world business SDG 8 is just a concept used by the business world for promotion and to create a public image, because 0 28 $^{-2}$ -1.05*-3 -2.06*0.14 * a truly decent work environment and business are incompatible Each company or country should ensure that decent work exists in their area of responsibility, and not 29 -2.320 0.05 -2-0.81 * -3worry about what happens in other companies or countries My field of study should play an important role in 30 -2-0.79 *2 0.85 * $^{-2}$ -0.45*achieving SDG 8 SDG 8 is not very important in my discipline because we should be focus more on economic than 0.56 * 31 -3-1.15*-3-2.37*1 social issues Integrating SDG 8 into education in my discipline 32 -3-1.16 * 3 0.85 * $^{-1}$ -0.09 *helps us play a positive role in the world around us Integrating SDG 8 into my discipline will be 33 3 1.05 * $^{-1}$ -3-1.23*-0.05 *beneficial in my future career SDG 8 is more relevant to other disciplines 34 -3 -1.54 * $^{-2}$ -0.55* $^{-1}$ -0.19*The level of integration of SDG 8 into my discipline 35 -2-1.09* $^{-2}$ $^{-1}$ -0.10-0.42is satisfactory The appropriate approach to integrating SDG 8 into 0 0.17 * 2 0.61 * 36 my discipline is in a new stand-alone and -3-1.49*separate course The appropriate approach to integrating the SDG 8 -1.78*0 0 0.20 37 into my discipline is to integrate it throughout -30.42 the curriculum

Table 5. Distinguishing Statements of the Awareness and Attitudes Theme for Factors 1, 2, and 3.

Both the factor Q-sort value (Q-SV) and the Z score (Z-SCR) are shown. (p < 0.05; an asterisk (*) indicates significance at p < 0.01).



Figure 3. Percentage of Q-sort values in the awareness and attitudes section.

The students perceive achieving SDG 8 as contributing positively to society, country, and the economy (statement 24) and believe that not achieving SDG 8 will contribute negatively to the development of the economy and the country in general (statement 25). Likewise, they have positive perceptions regarding the potential of their field of study to play an important role in achieving SDG 8 (statement 30) and believe that the integration of SDG 8 into their discipline will be beneficial for their future careers (statement 33) and that such integration will help them play a positive role in the world (statement 32).

In addition, the mainly positive and neutral character of the perceptions of the students to questions 35 and 36 indicate that their perceptions of the level of integration and way of integrating SDG 8 into the ABS curriculum are positive. Thus, their perception is that the level of integration of SDG 8 into their field of study is satisfactory (statement 35). Likewise, their perception is that the appropriate approach to integrating SDG 8 into their field of study is to offer a new stand-alone and separate course (statement 36), but they prefer SDG 8 to be integrated into the entire curriculum (statement 37).

However, on the other hand, although positive scores were maintained on average, numerous responses with negative scores were obtained. The students perceive that the SDGs are only used to improve and promote the image of a company (statement 28). The students' perceptions almost support the proposition that each company and country should be focused on itself and should not worry about what happens in other companies or countries (61.9% agree; statement 29). Also, the students believe that in their fields of study, they need to be more focused on economic issues than on SDG 8 (56.6% agree, statement 31).

Although the students' awareness and attitudes toward SDG 8 are positive, transformational changes have not yet been achieved at ABS [9,57]. The economic dimension and the "business as usual" mentality continue to prevail as a management paradigm among the students at ABS. Thus, the sustainability management paradigm is not part of the ABS mindset and culture [6,114], as the economic dimension prevails over the social, ethical, and environmental dimensions [25,41].

In summary, we can observe that the overall perception of ABS students towards the integration of SGD 8 principles into the ABS UG course is positive. Almost all of the students believed that the SDG 8 concepts are well integrated into the content of their courses' curricula. This consensus perception is between the high-extent and the mediumextent levels (based on the agreement percentage) for the knowledge and skills pedagogical theme. The results show that some skills, such as UNESCO's key competencies, systems thinking, anticipatory thinking, and normative thinking, do not seem to be reflected in the current approach to teaching at ABS, and the design of its courses does not focus on enhancing those skills. In addition, we conclude that the students have less positive perceptions of how their programs have equipped them with awareness and attitudes regarding SDG 8 than with either content or knowledge and skills. The results show that a fair number of the students' perceptions reflect a negative direction in terms of their awareness and attitudes toward SDG 8, which indicates that neither the courses at ABS nor the pedogeological approach adopted fully embrace the fully intended meanings and understanding of the principles of SDG 8.

In addition, in terms of legitimacy theory, we can observe that the students' perceptions regarding the content theme indicate that ABS has integrated the SDG 8 into its courses in a symbolic manner in order to legitimize its courses to various stakeholders (e.g., Alpha University, the AACSB, and the CAA). Also, the results reveal that ABS, through its substantive changes in pedagogical approaches toward both knowledge and skills and awareness and attitudes, legitimizes its courses through a substantive strategy, which means that there are real and substantive changes that have been made to ABS courses in terms of SDG 8. However, there is a need for changes to both the course design and the teaching approach in order to enhance the students' knowledge, skills, and awareness of SDG 8.

In terms of legitimacy theory, although Alpha University has started to promote the SDGs, supporting and providing academics with the resources, tools, knowledge, skills, and competencies to translate them for their students, ABS still needs to continue its journey towards achieving a paradigm shift with respect to ethics and the SDG 8 targets and to achieve a truly substantive change toward sustainability. These results are similar to those of other studies, which have concluded that BSs have only begun the journey down the long road toward the integration of sustainability principles [67,92,115], SDGs [93], CSR [116], and ethics [16] and that there is still a lack in terms of true immersion and the level of change across the entire university [23,94,95].

5. Conclusions

This study explores the extent to which the principles of SDG 8 are embedded into BS education through assessing students' perspectives based on three pedagogical themes: content; knowledge and skills; and awareness and attitudes. Using Q methodology, we adopted a concourse of 35 statements to assess the perceptions of students at ABS toward the principles of SDG 8. We found that almost all the students believed that the SDG 8 concepts are well integrated into their courses' curricular contents. This consensus perception was particularly strong regarding the content theme; however, it was slightly less pronounced with respect to both the knowledge and skills and awareness and attitudes themes.

ABS needs to focus on the development of new knowledge, skills, and competencies according to UNESCO's key sustainability competencies and the SDGs [55], using new methodologies to encourage students to achieve them and connect them with the real world [10,117]. Furthermore, it is imperative for ABS to adopt a comprehensive institutional strategy and enhance its affiliations and cooperative endeavors with other educational institutions and relevant entities both within and beyond the boundaries of the BS, in order to foster the advancement of sustainable knowledge [51,118], collaborate with the aim of promoting networking, and work with stakeholders in a coordinated manner under the umbrella of multidisciplinary, interdisciplinary, and transdisciplinary approaches [22,25].

Thus, in terms of legitimacy theory, ABS seems to be moving from adopting a purely symbolic approach toward substantive strategies to legitimize its courses to various stakeholders in terms of SDG 8. However, the substantive approach has not been fully embraced, and there is a need for more substantive changes to the courses' design and the teaching approach. Therefore, although the teaching approach at ABS has moved from the "business as usual" paradigm to the "sustainability management" paradigm [41], substantive changes are needed to incorporate the SDGs into all dimensions (teaching, research, community engagement, and campus initiatives) to cultivate a sustainability culture in students' DNA and mindsets.

18 of 22

This study has various implications. For instance, higher education institutions have the opportunity to become accelerators of change towards sustainability by conveying knowledge, skills, and competencies relating to sustainability through their courses in accordance with all of the competencies required by various global institutions. In addition, this study provides worthwhile implications for the community, including cultivating a good sustainability mindset among students, so that they are aware of the importance and relevance of ethical, social, and environmental issues, which will have a significant impact on the community.

This study is not without its limitations, one of which is that the study is limited to students' perceptions and does not attempt to measure the perceptions of academics or other external stakeholders, such as the business organizations where these future managers will practice their professions. These aspects could be addressed in future research. Another limitation concerns the students' nationalities, since the study focuses on respondents in the UAE. In future research, analysis may be conducted in other countries in an attempt to analyze whether the cultural differences between countries represent differences in the extent of the integration of sustainability and the SDGs in HEIs. An additional limitation in terms of sampling bias may have influenced our results, since the majority of respondents were female. Further research should rely on a wider scope of respondents to ensure greater generalizability of the results. Furthermore, future research may be conducted to verify the results of this study through more empirical studies across different business schools with a wider audience. Nevertheless, the response rate obtained for this study was encouraging and it may still be used as a basis for future studies.

Similarly, this study collects perceptions and does not analyze actual performance or reporting. Therefore, under legitimacy theory, future research could analyze how BSs report on their progress toward the SDGs [57] and whether this reporting is consistent with their performance [34,36]. In addition, in terms of the theoretical lens, institutional theory may be used in future research instead of legitimacy theory by exploring the institutional forces that may affect the process of transitioning toward a sustainability teaching paradigm.

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