

## **Third Report on Decolonising the Curriculum (DtC) at DUBS: Audit of Pilot Modules**

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### **1. Background**

During the academic year 2020-2021, the DUBS EDI committee and the ERS Dean started the process of identifying representative modules from each Department to be audited on their DtC credentials. The overarching aim of this initiative was to identify best practices for DtC to be used towards the compilation of a DtC toolkit for DUBS. Several module leaders volunteered, and the following module were ultimately selected:

Accounting: Contemporary Issues in Accounting (UG3; Jan Laughran)

Economics and Finance: Development Economics (UG3; Michael Nower)

Management and Marketing:

(a) International Business in Context (MBA; Jorge Lengler);

(b) How to Write Business (UG3; Mariann Hardey)

In the academic year 2021-2022 our activities on DtC included:

a) providing a tailored definition of DtC at DUBS

b) undertaking a student's questionnaires and staff consultations

c) completing the audit of research output on DtC related topics at DUBS

d) hiring two Faculty DtC student interns who contributed to the above activities

e) organising events and seminars on DtC related topics

d) engaging with Durham University on DtC activities

For more information see:

Omonitan S., Marsiliani L. and M. Learmonth (2021)

Omonitan S. and L. Marsiliani (2022a)

Omonitan S. and L. Marsiliani (2022b)

Ms Zainab Amin (first year BA Economics), one of the two Faculty student interns for 2021-2022 joined the DUBS DtC team on 1 March 2022 for 4 months. During this time, she undertook the audit of the Pilot Modules under the supervision of the EDI Faculty Co-Lead Dr Laura Marsiliani.

## 2. Methodology

For each module, the audit comprised of:

- a) a survey of the Module Handbook posted on Learn Ultra;
- b) a survey of teaching and Learning material from Learn Ultra, including lectures and seminars/practical, assignments etc;
- c) an interview with the Module Leader (typically online) to confirm information and to add any insights on the way forward with the module and DtC at DUBS.

The definition adopted at DUBS of Decolonising the Curriculum provided us with a clear focus for our search:

“For the Business school DtC means understanding how the predominant focus on the Global North has impacted the way we view systems of accounting, economics, finance, management and marketing and therefore working towards critically analysing norms from the Global North and creating degree programmes more inclusive of knowledge and practices from the Global South.”

Therefore, the survey aimed at identifying the presence of the following components:

- a) Topics relevant for DtC such as related to Race and Ethnicity (including diverse cultures and norms), Global South (including diverse cultures and norms);
- b) Diverse references, covering the above topics and by authors from the Global South and/or of different races and ethnicities
- c) Examples of best practices (given in the Appendix)

## 3. Results

Detailed results for each module are reported in the Appendix. The following constitutes the overall results:

- i) **Module overall contained a high degree of material relevant on DtC**  
Modules were self-selected; However, the student questionnaire reveals that students are very satisfied with the DtC contents of their modules (see Omonitan S. and L. Marsiliani, 2022a)
- ii) **North/South issues were well addressed in an unbiased way**  
All Pilot Modules contained case studies based on Global South experience
- iii) **Issues of Race and Ethnicity were scarcely addressed**

This is in line with trends in pedagogy and research within the DUBS disciplines at DUBS. For example, according to Advani et al. (2021) only 2% of all research outputs in Economics deals with issues of Race and Ethnicity, compared with 12% in Sociology. Teaching at DUBS is research lead hence the under representation of these issues in the curriculum

**iv) Reference lists were diverse and included BAME authors**

This naturally follows on results i) and ii) above. We found evidence of diverse reading lists and high proportion of BAME authors being represented.

**v) Sometimes difficult to identify/relate topics to DtC**

Although from the results of the student questionnaire we learned that students understand well the concept of DtC, we recognise that it may be difficult to recognise the link with a certain topic. E.g., if a case study on an African country is included, students may think this is topic related to internationalization rather than DtC.

**vi) Module leaders were engaged and committed to including DtC themes in their module and in the DUBS curricula in general, as they recognise the high pedagogical and social values of DtC related T&L activities.**

## **4. Conclusion and policy implications**

From the audit of the Pilot Modules at DUBS, it emerges that DtC issues are already embedded in our curriculum but to a varying degree. Due to the nature of the DUBS disciplines, Global South issues are very well represented in the curriculum, while issues of Race and Ethnicity need more attention and presence. Another implication is that a signposting policy could be introduced at DUBS, as it transpired that it is not always easy to relate a topic to a DtC theme. A trademark could be included in the module handbook and on all material on Learn Ultra against DtC related themes/topics. Module leaders were enthusiastic and engaged with the DtC agenda. Modules were self-selected, however the student questionnaire reveals that students are very satisfied with the DtC contents of their modules (see Omonitan S. and L. Marsiliani, 2022a). In addition, the staff consultation also reveals a potential high engagement with the DtC agenda from lecturers.

## **References**

Advani, A., Ash, E. Cai, D. and Rasul I. (2021) Race-related research in economics and other social sciences. CAGE working paper no. 565, University of Warwick, May 2021

Omonitan S., Marsiliani L. and M. Learmonth (2021). *First Report on Decolonising the Curriculum at DUBS: Designing the Student Questionnaire and Staff Consultation*. Durham University Business School, November 2021.

Omonitan S. and L. Marsiliani (2022a). *Second Report on Decolonising the Curriculum at DUBS: Results of the Student Questionnaire and Staff Consultation and Policy Implications*. Durham University Business School. February 2022.

## Appendix

### DEVELOPMENT ECONOMICS

Mod Code- ECON3171

Mod leader- Dr. Michael Nower

Date - March 8, 2022

From module handbook

Evidence from lecture Topics

- Lecture 6- poverty and Inequality within Developing Nations
- Lecture 7- The convergence Debate and Inequality between Nations
- Lecture 12- Institutions And Development Ii: Culture & Informal Institutions
- Lecture 14- Globalisation, Trade and Development

These are some of the examples of lectures that strongly supports the idea of decolonisation of the curriculum conspicuously, but as we go about looking at the references, it is observed that there are some reading references for every lecture that connects us to the Southern world and discusses ethnic issues within the Global Economy as a whole.

Evidence for DTC from reading references- yes

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- Choudhry, M. and J. Elhorst (2010), 'Demographic Transition in China, India, and Pakistan', *Economic Systems*, September.
- Shahbaz, M., Lean, H., and Shabbir, M. (2012) 'Environmental Kuznets Curve hypothesis in Pakistan: Cointegration and Granger causality', *Renewable and Sustainable Energy Reviews*, 16 (5), pp. 2947-2953,

#### Evidence for DTC from Seminar- yes

- To what extent does the 'Lewis' model remain relevant in explaining how LEDCs can achieve higher levels of growth and development?
- To what extent can Randomised Control Trials be successfully used to develop policy interventions to improve development in LEDCs?
- Is continued development in LEDCs possible with high levels of poverty and inequality?
- Should LEDCs focus more on closing the 'object gaps' or the 'ideas gaps' between themselves and MEDCs in order to promote development?
- To what extent should the government of LEDCs act to restrict outward flows of migration?

- To what extent can foreign aid break countries out of poverty traps?

It can be detected that every seminar discusses something about the LEDC and prompts discussions on these topics within the seminar groups. Students are supposed to prepare in advance for these questions which will entail them to read about the issues of the Global South in their spare time and further build their knowledge on these aspects which is an excellent driver for the decolonisation of the curriculum.

The syllabus has an evidence of references that contains research papers from authors all around the world as evidenced and a blend of reading material that consist of a broad understanding of the economic development in various parts of South Asia and Africa. Some of the lecture topics that accommodate concepts of decolonisation that we expect from a module and discuss in detail Asian countries and their ways to success and fall in trade and development. The references discuss topics on ethnic differences in regions and how this diversity leads to inequalities in the developing as well as developed world leading to its consequences on the economy. The seminars include vast discussions on the issues of LEDCs and helps in building student's understandings on various aspects of the developing world. The module leader has merged Western economics of developments well with the Eastern under-developed economies and have a massive collection of reading content that has a decolonising factor embedded in every lecture, in core as well as additional readings.

Having a talk with the module leader, it can be summed up, that there is a heterogeneity of countries in this world, and how the origin of ideas from the west is applied to the countries in the South will vary significantly. We need to pay attention to what extent the assumptions of a model or theory devised in the West can be applied to those in the South and that makes it decolonised. The module also differentiates between middle income countries and lower income countries, and so it is more rational to be compared than with higher income to lower income. The nature of Development Economics is decolonised as a module, and its lessons can be taken and applied to other modules as well. In terms of the future, we discussed that the module has a scope of decolonisation in the assessment criteria, which can be modified to focus more on the issues in the Global South. One way this could be achieved is by letting students pick an LEDC of their own choice, and assess that country, evaluating similarities and differences in its characteristics with the West, and also appraise the theories and models used by these countries in its path to development.

## INTERNATIONAL ECONOMY IN CONTEXT

Mod code- BUSI 4J420

Mod Leader- Dr Jorge Lengler

Date- June 16, 2022

From module handbook

The module handbook comprises of reading lists that consists of international authors from the Global South and how they have devised ideas about emerging businesses and how to collaborate between small businesses and in the LEDCs with those of large MNCs that have outgrown their competition. It discusses in detail about the entering, operating, marketing, human resource management and financial management in the global firm and equips readers with globalization of markets and internationalization of the firms. On taking a brief look at the reading lists, one can identify many

international authors coming from the Global South such as Nirmalya Kumar, Shameen Prashantham, Tarun Khanna and so on. CEOs and top management acknowledge that the most difficult challenge faced by large cooperation is Globalization and entering into markets of developing countries due to institutional voids such as absence of specialized intermediaries, regulatory systems and contract enforcing mechanisms. A lot of companies shield away from emerging markets rather than moving with them closely even after they know that developing countries have got the fastest growing market in the world for most goods and services. The module incorporates journal articles that talk specifically about these issues and more and can be vividly evidenced in the module handbook.

From extra material provided after the lectures

Evidence- Yes

1. Refer Corruptions perception index 2020- discussions on Global corruption perceptions including countries from the south and north, highlighting expenditures, results by region, during the pandemic, and provides recommendations. Conspicuously explains the results in Asia Pacific, Central Asia, Middle East and North Africa
2. provides global indexes and indicators for trade facilitation, operation risk, tariff barriers, power and communications, the information society, public policies and institutions, structure and merchandise imports, business environment enterprise, growth of output and many more for more than 150 countries varying across continents.
3. World development indicators on the information society such as internet use, internet application, and information and communications technology trade
4. Hegarty, P (2020) 'Strangers and States: Situating Accentism in a World of Nations' - Introduction and discussion on accentism, and its consequences- is it a more profound form of social bias than racism?

From assessments- contact module leader

From case studies

Evidence provided- yes

The evidence is not cited as I do not have access to the reading material provided. But, doing some of my own research, the following is a gist of how the module proves to be decolonized.

The module encompasses many case-studies that help students apply organizational theory into practice and build skills in desk research and primary research, expecting student engagement through class discussions and debates to facilitate the formation of critical judgements.

The case studies comprise issues from the world, including the global south, as the module focusses on International business and its strategies

Some of the decolonised topics include

Marks and Spencer enter China- discusses extensively on the company international markets to reduce its dependency as a UK retailer. However, it neglected to conduct proper market research of the Chinese markets, as a result, faced many difficulties to understand the consumer, failed to address cultural gaps and adaption of products based on the new market. Students must consider the marketing mix of policies and price and placement and recommend changes to the company's entry into China. This is the core of the subject of decolonization that we are dealing with, of how companies' and countries' need to adapt and adopt the cultures and marketing strategies of the countries they are

venturing into. The adaption of western countries ideas needs to adapt itself and vary according to the country in the Global North to prove successful

Another example of case study is the Chabros international group, a labanese multinational wood company, that witnessed a drop in its largest subsidiary sales after global economic crisis. It faced a challenge to choose whether to operate into its existing branches or operate into a new country in the middle east and African continent to try and boost its sale and utilize all of the sawmill's available capacity.

## CONTEMPORARY ISSUES IN ACCOUNTING

Mod Code- ACCT 3021

Mod Leader- Jan Loughran

Evidence from module handbook

No visible evidence from the module handbook as this is a technical module, however evidence can be dug deeper and found within concepts and reading lists

Evidence from reading list- yes

Nobes, Christopher, R. H. Parker, and R. H. (Robert Henry) Parker. *Comparative International Accounting*. 12th edition. Harlow, England ;; Pearson, 2012.

The book cited above examines international differences in IFRS practices within countries and the accounting differences that remain between countries such as China, France, Germany and Japan. Particular attention is paid to the key issues of political lobbying, harmonisation, and the special accounting problems of multinational companies. This book is thoroughly updated for the many changes in accounting and the relevant research published since

Evidence from Seminar- limited within discussion

The module has limited areas decolonized within the seminars, due to the nature of the module, however, deep discussions can pose the urge to discuss concepts in a more decolonized way referring to developing countries and their practices around concepts discussed.

Notes from Module Leader

The big issue for de-colonization of the course is around the acceptance of the current capital system as the only way to do things- we do critique a lot of this through exploring what is wrong with accounting and looking at Grey Adams and Owen idea of the purpose of the company and what public interest should look like. There are some materials around alternative systems that they use in South America, but the module leader did not have time to do that challenge as she lost four weeks to finance. The module is limited with another issue that is with respect to the regulatory function that use as a reference point, because the module leader can get access to only FRC (financial reporting council) which is the UK materials as a common source in English with lots of stuff to explore.

There is a potential to look at Nigeria and India as developing stories but much of the international practice that informs international standards reflects the UK and USA, and thus the module leader tends to use the UK. In terms of references and sources of materials, a lot of references are made from all around the world, and international standards and critiquing them



## HOW TO READ BUSINESS

Mod Code- BUSI3361

Mod Leader- Mariann Hardey

Date - March 11, 2022

From Module Handbook- No

Did not find anything that was conspicuous

From Reading lists- yes

An article by Sulagna Misra

Formation of identity and identity rights

It is more difficult in a module like this- to incorporate the diverse backgrounds

Topics tried to incorporate

The availability of free women

Unseen bias

Plans for the future

Bring in next year-book of the author Marie kondo- (A Japanese consultant)

Run a focus group to integrate the readings better- colleagues and students

Survey to the students- questioners of what they want to see about the readings

Starting to change from famous books to the shift in business texts relating with global issues and uncertainty

Final comments-

There are no topics in the reading lists, seminars or case studies that are conspicuously decolonized. However, the module leader have plans for the future to enhance the module further into this theme. There are discussions about decolonized concepts but is not mentioned within the Blackboard Ultra as the nature of the module does not allow so. Very limited availability of any concepts that can be used to prove that this module is decolonized.