MARIJUANA: LEGALIZATION AND SUSTAINABILITY:
Opinions of US Accountants

Charles W. Stanley
Accounting and Business Law
Baylor University
ABSTRACT

As 2016 marked a political election year in the United States and major elections are approaching in 2020, the topic of the legalization of cannabis (also known as marijuana) is a major political theme. Although some states have already legalized the drug, it still has not been federally legalized. Currently, thirty-three states have legalized the drug for medical purposes, while only four states had permitted the recreational use of it (State Marijuana Law Maps) prior to the 2016 election. The first four states include Alaska, Colorado, Oregon, and Washington. Since the 2016 election, six more states have passed resolutions by the voters to legalize marijuana for recreational use, including California. As speculations about the potential outcomes of permitting usage of the drug become more outwardly expressed, people will create their own beliefs on the matter. In addition, proponents for the legalization of marijuana have touted it as a sustainable agricultural product. However, there are also some serious political, social, and economic sustainability issues that continue to plague the product.

People have different viewpoints on the legalization of marijuana. It is not a topic that is easily discussed. However, it is a practical discussion to have. In addition, as acceptance of marijuana continues to grow, sustainability becomes an important component of the discussion.

Legalization will only happen if people voted in favor of the legalization of marijuana. College aged students, 18-25 year olds, make up approximately 15.5 percent of the voting community (McDonald). This voting block becomes important for upcoming elections as candidates are trying to pull in voters with their stance on certain policies. In the 2016 U.S. election primaries, Democrat candidate Bernie Sanders mounted a very strong president campaign. Much of his support came from college students. If candidates knew how to effectively appeal to the college student population, they would be able to attract more votes. However, it is the older voters that will ultimately decide the issue.

The purpose of this study is to determine how US accountants feel about the legalization of marijuana and the sustainability issues of marijuana. In order to determine how these US accountants feel about marijuana legalization and sustainability, a survey of AICPA members was used. This survey was mailed to a random sample of AICPA members. The responses indicate that many millennials are more accepting of marijuana, or 'pot', than previous generations and see some of the sustainability advantages that marijuana offers. However, the responses do indicate that these accountants cannot be treated as a single group but has much diversity.

In addition to the above, this paper will look at the potential benefits of revenues generated through marijuana if the drug were legalized as well as the costs of the legalization of marijuana. In turn, these benefits and costs associated with marijuana also affect the sustainability issues that surround marijuana. Besides the political issues involving marijuana sustainability, there are issues that are social, environmental, medical and marketing.
Introduction

The year 2016 marked a political election year in the United States, in which the topic of the legalization of cannabis (also known as marijuana) was a major campaign topic. Prior to the 2016 election, four states had legalized the drug for recreation use; currently, it still has not been federally legalized although President Trump has stated that he is in favor of legalization. Currently, there are thirty-three states and the District of Columbia that have legalized the drug for medical purposes. As speculations about the potential outcomes of permitting usage of the drug become more outwardly expressed and with another political election year in 2020, people will continue to create their own beliefs on the matter. In addition, proponents for the legalization of marijuana have touted it as a sustainable agricultural product. However, there are some serious political, social, and economic sustainability issues that continue to plague the product especially as more and more states will be considering this question in future elections.

People have different viewpoints on the legalization of marijuana. It is not a topic that has been easily discussed and can be considered a controversial topic. However, it is a practical discussion to have as acceptance of marijuana continues to grow. Sustainability becomes an important component of the discussion. However, legalization will only happen if people voted in favor of legalization. College aged students, 18-25, make up approximately 15.5 percent of the voting community (McDonald). That makes them a significant voting block for candidates who are trying to pull in voters with their stance on certain policies. In the 2016 U.S. election primaries, Democrat candidate Bernie Sanders mounted a very strong presidential campaign. Much of his support came from college students. Currently, there is a large field of candidate vying for the presidency. Many of them, including Bernie Sanders, are dependent on college students to bolster their candidacy. If candidates knew how to effectively appeal to the college student population, they would be able to attract more votes. While the votes of college students will be vital to the legalization of marijuana, it is the older voters from Millenials to Baby Boomers that will ultimately determine if marijuana is legalized in their respective states.

The purpose of this study is to understand how one group of these older voters, specifically US accountants (CPAs) feel about the related sustainability issues if marijuana were legalized. In addition to the political issues involving marijuana sustainability, there are issues that are social, environmental, medical and marketing.

Consequences of Marijuana Legalization

Sustainability Health Concerns (Short-term vs. Long term Usage)

Short-Term Use
Consuming marijuana has immediate effects. Based on an article by Dr. Gowin in Psychology Today, there are short-term effects of marijuana. It has the potential to impair memory and can prevent memory formation. However, it is important to note that the drug does not destroy memories. The inability to form new memories suggests that the hippocampus region is affected by marijuana. Another effect is the drug's ability to reduce anxiety. Upon speaking with a dispensary owner from Colorado, this is a major reason why
individuals purchase the drug recreationally. The THC from marijuana binds to cannabinoid receptors in the amygdala. This connection reduces anxiety by reducing the brain's threat response. Other parts of the brain affected by THC are the striatum and substantia nigra. These two parts control mobility and coordination. The THC temporarily deteriorates the ability of these two parts and results in disrupted motor control.

While the drug affects the brain, it also indirectly affects other parts of the body. A common effect is an increase in appetite. The hypothalamus reacts to the THC by releasing leptin and neuropeptide, which are hormones that induce hunger. The drug has also been known to increase the heart rate of individuals who have consumed or smoked the drug. The THC in the body reacts with cannabinoid receptors in the brain, which resulted in a 50 percent increase in beats per minute. Another common effect, and the basis for medicinal use in cancer patients, is the drug's ability to reduce pain. Nerves in the human body have cannabinoid receptors that react to the THC. These receptors allow for individuals to become less sensitive to pain (Gowin).

**Long-Term Use**

A study published in the JAMA Internal Medicine Journal, conducted by a team of researchers at the University of Lausanne in Switzerland, suggested that every five years of marijuana use leads to poorer verbal memory in middle-aged individuals. The research team traced 3,385 individuals, varying from ages 18-30, for 25 years into middle-aged adulthood. The individuals were asked about their drug usage pertaining to marijuana. Out of the total population, 84 percent admitted to some marijuana usage in their past while about 12 percent confessed to continual usage into middle age (Auer et al).

The study had three measures in order to connect marijuana usage and the effects: verbal memory, processing speed, and executive function. These measures were determined individually using three different tests. The Rey Auditory Verbal Learning Test used a list of unrelated words repeated over five different trials. The participants were given the list and asked to repeat the words. Another list of unrelated words are given to the participant and they are asked to recall the original words. The Digit Symbol Substitution Test was used to determine an individual's processing speed. The test required participants to match symbols with their corresponding symbols. The Stroop Interference Test was used to measure executive function. A list of colors is shown with the text in a different color than the word. Participants are asked to read the words rather than identifying the color of the word.

The results showed that continual usage had a negative impact on verbal memory and processing speed. Cumulative lifetime exposure, on the other hand, had significant correlation to a decline in verbal memory. When the Rey Auditory Verbal Learning Test was administered, individuals remembered one less word, from the set of 15, for every 5 years of exposure. Other studies are starting to emerge that show the negative medical effects of long-term marijuana usage.
Marijuana as a Sustainable Product

At first glance, critics might not see marijuana as having sustainability issues. However, there are a number of sustainability issues that affect marijuana in addition to the previous medical issues. These issues include environmental, economic, social, political and additional medical sustainability issues.

Marijuana as a sustainable agricultural product often spurs debate. Most of this debate centers around the negative cultural impact of marijuana since most of the marijuana crops in past years have been grown by drug cartels. As a result, the press coverage is usually very negative. For example, in recent years the LA Times reported a story about a federal raid in Northern California on pot farms in that area (LA Times, July 31, 2011). The story stated, "More than 460,000 marijuana plants in and near the Mendocino National Forest are destroyed. The proliferation of such growing operations is destroying ecosystems and scaring hikers away, an official says." Concerns about these illegal farms made officials feels that the national forests were under attack by armed drug traffickers. In addition to the arrests that were made, officials also confiscated fertilizers, chemical pesticides, and rat poison. With the help of the U.S. Forest Service, 23 tons of trash and 22 miles of irrigation pipe were removed while 13 fabricated dams were to be dismantled. As would be expected, proponents that supports the legalization of marijuana not only for medical purposes but for recreational purposes are upset when such reports surface. Even supporters of the environment have to be concerned with such stories. When marijuana is grown illegally on public lands, it is bad for the environment. Yet people have grown hemp for its utility such as making rope, paper, oil, medicine and protein from the plant ("The Business of Weed in America, July, 2011). Researchers from the University of California and Humboldt University found that illegal growers have damaged forests, polluted watersheds, and killed wildlife. Supporters also argue that the marijuana industry needs to get a lot 'greener' and to reduce its carbon footprint. For example, an independent study from a Lawrence Berkeley National Laboratory researcher reported that indoor cannabis production may account for 1% of US electricity consumption, equivalent to the power used by 2 million average US homes. That equals an energy bill of $6 billion annually with related CO2 production equal to 3 million average cars. Clearly, the marijuana industry has a lot of work to do to overcome its negative environmental reputation. Therefore, it has often been argued by proponents that marijuana should be grown on farms like any other viable sustainable agricultural product. Certainly, with its legalization in Colorado, there have been 'marijuana farms' that have sprung up. With legalization, these types of farms can be regulated so that these crops can have a positive rather than a negative impact on the environment. As more states move to legalize marijuana for recreation use, more such ‘marijuana farms’ will arise.

One result of the legalization of marijuana in Colorado has been the need for improvements in the growing of the marijuana plant. For example, in the medical marijuana center, Denver Relief, they have an unmarked warehouse where they grow their cannabis forests. However, besides the healthy buds, they have a state-of-the-art LED technology that offers potential to dramatically cut energy consumption, not only for marijuana but also for other large-scale commercial agriculture. (The Guardian, October 30, 2013).
Medical marijuana farmers say they want to adhere to environmental regulations and other laws that will help to keep the product not only accessible but also safe for the patients. An environmental consultant for the Emerald Growers Associations, a medical marijuana trade group, was quoted as saying that the goal was to be compliant and follow the rules. Other professional growers also want to stay compliant with environmental regulations as well as finding ways to cut high land, water, and energy costs. Some growers in Colorado has been using water catchment and tabling systems along with reclaiming and filtering greywater from their operations and nearing 'zero wastewater' goals (The Guardian, 2013). Medical marijuana producers realize that their industry has an environmental responsibility to its customers and communities. Hopefully, those growing marijuana for casual use will have the same attitude toward the environment as their medical marijuana producers. The questions in the survey regarding sustainability are shown in Exhibit 1.

Social Sustainability Issue- Is Marijuana a Gateway Drug?

One of the biggest concerns of legalizing marijuana is its potential to be a gateway drug. If marijuana is a gateway drug, then it has huge social, economic, political and medical sustainability issues. As the markets of legalized states are satisfying the demand for marijuana within their borders, drug cartels have moved to pushing harder drugs, such as methamphetamine and fentanyl, into the communities. A Mexican cartel ring was busted in Oregon for the possession and intent to distribute 500 grams or more of meth (Darby). Meth is a Schedule II controlled substance, has high potential for abuse, and can lead to dependency (DEA / Drug Scheduling). With harder substances, like meth and now fentanyl, more readily accessible to these communities, there are chances that current marijuana users will move onto harder substances.

A study in the Drug and Alcohol Review tested the relationship of marijuana use and the use of other drugs. The evidence suggested that an individual's characteristics affect a person's choice to use other drugs, peer settings allow more opportunity to use a variety of drugs, and subcultures with more favorable attitudes towards the use of other drugs can result in use of illicit drugs. However, it is common that the use of marijuana precedes the use of other illicit drugs. The frequency that an individual uses marijuana may have pharmacological effects on brain function which may lead to increase the chance of using other illicit drugs. The more frequent that an individual uses marijuana can prime them for the effects of other drugs. They become complacent with the euphoria associated with marijuana and seek other ways to achieve the same euphoria. These illegal substances also share the same black market due to their illegal nature. The relationship from a shared black market can allow a person to easily find their way to harder substances (Hall and Lynsky). With the cartels pushing harder substances into communities, the accessibility and ease of which individuals can get other illicit drugs will only become easier. Certainly, as more and more states legalize marijuana for recreational use, the need for more research on whether marijuana is a gateway drug will continue to increase.
Medical Marijuana

In recent years, studies have suggested that the chemicals contained within marijuana are beneficial for individuals with various diseases. The drug has been able to improve people's lives even when pharmaceuticals were not able to. This drug has demonstrated its potential to be a medical alternative. Some of the medicinal benefits will be further discussed below.

Glaucoma

Glaucoma is a disease that increases the intraocular pressure of the eyes. The pressure can result in optic nerve damage and even potential loss of vision, depending on the magnitude of pressure. Currently, there are three ways to reduce the pressure for glaucoma patients: medication, laser treatment, and operating room surgery. Some of the medications have proven to have long-term results in lowering the intraocular pressure; however, this is only effective in patients capable of overcoming the side effects. In other patients, medications are not effective in sufficiently lowering the eye pressure. This is where doctors resorted to finding alternative treatments for glaucoma patients. One alternative is the consumption of marijuana (Jampel). The National Eye Institute conducted studies to determine the effectiveness of marijuana as a viable treatment for glaucoma. The studies showed that derivatives of marijuana were able to lower the pressure within the eye. The pressure was most effectively decreased when the derivatives were given to the patient orally, intravenously, or by smoking (Glaucoma and Marijuana Use).

Epileptic Seizures

In an early study done by Dr. DeLorenzo from VCU's Department of Neurology and other associates, the effectiveness of marijuana components in preventing seizures was examined. Epilepsy patients suffer from spontaneous seizures. The drug has provided some with therapeutic treatments towards their seizures. The way the drug works is in the way it binds with cannabinoid receptors. The receptor then activates the CBl receptor protein that is found in the nervous system of the body. The CBI receptor controls the psychoactive effects of marijuana and regulating relaxation in individuals with epilepsy. The effectiveness of the drug was tested on rats. The drug was effective in eliminating seizures for roughly 10 hours (DeLorenzo et al).

Furthermore, five brothers were able to successfully grow a marijuana strain, Charlotte's Web, low in THC and high in CBD, which is believed to reduce seizures. This strain was effective in treating Charlotte Figi, a young epilepsy patient (Pickert). Although it was effective in preventing seizures in one particular patient, more research needs to be done to determine the scientific effectiveness. Since the drug is classified as a Schedule I drug, the Drug Enforcement Administration must approve of the use of illegal drugs in studies. A current study is being done with epilepsy patients who have already been exposed to Charlotte's Web.
Pain Treatment
When marijuana was first getting public attention for having medical benefits, one of the primary arguments for medicinal use was the drug's ability to decrease pain in cancer patients after receiving chemotherapy. However, the drug has a broader use as pain treatment in general. A study in the Canadian Medical Association Journal tested the four potency levels of marijuana on 21 participants to see the effects on pain management. These participants had post-traumatic or postsurgical neuropathic pain. The study was conducted over four 14-day periods. It required the individuals to inhale a single 25mg dose through a pipe three times a day for the first five days and a rest period for the next nine days. The evidence of the study suggested a 25 mg dose of 9.4 percent potency of THC herbal marijuana was able to reduce the intensity of pain while improving sleep (Ware et al).

Although studies are limited since the Food and Drug Administration does not recognize marijuana as having medicinal purposes, cancer patients and family members of cancer patients have spoken out on the positive impact of the drug. In the article, "Marijuana and Cancer", a woman speaks about her husband's experience with cancer. He was diagnosed with cancer in his lung, liver, and pancreas and was told he only had three months to live. The option given to them was to start chemotherapy. However, the chemotherapy made him feel sicker than the cancer itself. The man's oncologist suggested the use of marijuana to ease the pain. It took a few tries to find a strain that was effective in reducing the pain but the wife was finally able to find a strain that worked. She would give her husband two puffs before his chemo treatment and he would come back home just fine. The man died to cancer but his wife vouched that the drug made his last months bearable while going through chemotherapy (Mack). People have argued that marijuana does not have any medicinal use since it cannot compete with the leading medications out there. However, marijuana has the advantage of easing multiple symptoms at once. Cancer patients who consume marijuana get relief from nausea and vomiting, anxiety, pain, and loss of appetite. While the drug is most used for pain reduction, it has the potential to serve as an all-purpose drug for cancer patients.

Laws and Regulations

Although more states have permitted the recreational use of marijuana, there are laws to regulate the type of use and how it is produced. We are going to further examine the laws imposed on retail marijuana use as stated in Amendment 64 from the state of Colorado. These laws govern the personal use of marijuana, the operation of marijuana-related facilities, and the regulation of the drug. Below are some of the laws implemented for the personal use of marijuana.

(a) Proof of age must be presented to purchase marijuana. The legal age is set at 21, similar to alcohol. It is illegal to sell, distribute, or transfer the drug to anyone below the legal age.

By setting a legal age limit for the purchase of marijuana, Colorado is able to control the age groups that are permitted to purchase. Although this law may not fully stop minors from purchasing the drug, it will help control the access. Also, the systems put in place in the dispensaries make it hard for individuals to use fake !D's to get in. Identification cards must
pass a backlight test and barcode scan. Some dispensaries also prohibit phone use inside to prevent individuals from communicating with people who cannot get in.

(b) Driving under the influence of marijuana is illegal.

Colorado has law enforcement officers that are classified as specially trained Drug Recognition Experts (DRE). They are trained in the detection of physical signs of drug impairment. Some of the signs of marijuana use include bloodshot eyes, dilated pupils, and lack of coordination. However, these DREs are also permitted to use chemical tests to identify any drugs in a person's system. An individual is required by law to consent to a chemical test if the officer has reasonable grounds the driver is under the influence. Refusal to be tested will result in immediate loss of the individual's driver's license and therapy classes as specified by law. For those who consent to a chemical test, the impairment level in Colorado is five nanograms of active THC per milliliter of whole blood (Colorado Department of Transportation).

(c) Tax-paying, non-criminal business individuals will conduct retail sales.

This law prevents individuals with a criminal record to even be occupational support staff at a dispensary. The only exception to this is if the criminal charge on the individual's record would not have resulted in a conviction on the date of application to start a business or become a licensed owner/employee. This primarily provides individuals with marijuana possession charges the opportunity to work at these retail stores (Colorado Department of Revenue).

(d) Marijuana will be subject to additional regulations to protect and inform consumers of their products.

The level of THC must be disclosed. This is very informative to consumers. Each individual has different tolerances towards the drug. Therefore, knowing the amount of THC can help individuals consume the drug within their limit. These regulations also eliminate the potential that the drugs are laced with other illicit drugs such as meth, cocaine, or phencyclidine (PCP), as long as the drugs are purchased from licensed retail stores.

(e) The legal limit a person can possess is up to an ounce.

Consumers are allowed no more than six marijuana plants, with a maximum of three being mature. These plants must not be publicly displayed and needs to be in an enclosed, locked space, and cannot be sold.

Possession of a drug should not be taken lightly. Limiting the possession amount for consumers discourages further distribution. It is common for the drug to be discounted with purchases of greater quantity or when it requires personal attention and labor to grow it. However, limiting the consumer to an ounce would limit the potential for individuals to make high profits since they "max out" on their discount. Likewise, limiting
the amount of marijuana plants a person can own will limit the amount of marijuana bud that will grow in their possession.

(f) Consumption of the drug cannot be done publicly or in an area that can be seen in a public place. Consumption also may not be done in a manner that endangers others.

The first part of this law acts as a preventative measure to decrease the exposure of the drug. Exposure of the drug through consumption in public environments can result in an increase in curiosity from minors. This could result in minors consuming the drug illegally. The second part of the law provides safe measures for others. This prohibits individuals from consuming the drug in a way that creates involuntary ingestion by others, similar to second hand smoking. Further scientific research may provide comfort to individuals about the drug, but consuming the drug in privacy until there is concrete evidence will put people at ease.

**Purpose and Methodology of this Study**

The purpose of this study was to determine how US accountants feel about the legalization of marijuana and its related sustainability issues. A survey was used to collect data on US accountants’ opinions on these topics. These surveys were distributed through mail to a random sample of 4,000 members of the AICPA (American Institute of Certified Public Accountants). The survey can be seen in Exhibit 1. Slightly less than 1,200 usable questionnaires were returned. The responses were copied over into an Excel spreadsheet for analysis and tested for response bias since a majority of the returned surveys came from Texas and surrounding states. The responses were tested using ANOVA. In addition, no response bias was found.

Each question was broken down to show the percentage for each of the five survey responses. Next, the data was categorized into demographics to analyze any trends or correlations. The two correlations for gender and generation are discussed in the next section. Again, ANOVA was used to determine any significant differences in gender and generation.
Results

Responses to Sustainability Survey Questions

CPAs were asked their opinions regarding the sustainability aspects of marijuana. A summary of their responses can be seen in Exhibit 1. Overall, the accountants had some very interesting opinions on the sustainability issues.

For example, CPAs were asked if legalization would create problems in businesses wanting to enforce workplace drug policies. A majority (58.33%) agreed with the statement while more than one-third (36.11%) of the respondents disagreed with the statement. This response is interesting because it could impact how businesses implement future policies about workplace use of marijuana. Certainly, it would seemed that businesses would not want any possible impairment to workers, especially if machinery or other types of equipment is involved. Similarly, more than 60% of the accountants felt that legalization would stimulate the economy and attract new businesses to the state. Only 28% of the respondents believe that legalization will deter businesses from locating to the state. Given that a majority of the usable responses come from Texas where marijuana is illegal for both medicinal and recreational use, this could provide future political implications as the movement to legalize increases in Texas and similar states. It is also interesting to note the differences between the Baby Boomers and Millennials. Surprisingly, Millennials tended to be a bit more conservative than their Baby Boomer counterparts in their responses. Given that Baby Boomers have grown up with the idea of the evils of marijuana, one might expect them to be more conservative. Of course, many Baby Boomers also lived during the “Age of Aquarius” and the beginning of movements to legalize marijuana. Still, both generations seemed to indicate that usage in the workplace could create some serious problems.

Accountants did seem to exhibit some uncertainty about marijuana as a sustainable agricultural product. Nearly 41% did agree that marijuana was a sustainable agricultural product. However, nearly the same percentage neither agreed nor disagreed with the idea. This result could indicate a lack of knowledge or understanding as to what constitutes a sustainable agricultural product. Similarly, a substantial segment (38%) seemed unsure as to whether illegal cartels' growth of marijuana has a negative impact on the environment. Only 33% indicated that the sustainability benefits of marijuana outweighed the costs. However, nearly 65% did indicate that regulated marijuana could serve as a useful experimental tool in laboratories for the development of new technologies. These results were consistent across generations.

With regard to sustainable medical issues, more than 50% indicated that marijuana could serve as a gateway drug to harder drugs such as heroin. However, only 35% of the respondents indicated that there was a lot of peer pressure to use marijuana. Given that the respondents include younger CPAs, some might think that there would be more peer pressure. Again, since many respondents are from Texas, there may not be as much pressure in Texas as might be expected in other states such as California and Colorado. As before, there were no significant differences between the generations.
Gender Correlations
The data was further split into responses for each respective gender. This was done to determine if males or females felt more strongly about the legalization and sustainability of marijuana.

The results of the gender correlations showed that males were more likely to agree with statement 3. This result could suggest some possible things. This could suggest that men might be more likely to view marijuana as a viable product whose use could attract new businesses to the state. Women might be more likely to view marijuana as a drug whose usage could have detrimental effects on society and business. This figure could also suggest that males see marijuana as a potential source of tax revenue. It could be that males are more likely to consume the drug and might be more inclined to view marijuana as a positive addition to the state's economy with the attraction of new business. These suggestions could have been the cause of the left-hand skew in the subset for males. One can also see females had more of a bell curve response where more individuals' responses centered on "No Opinion". Either the female participants did not have an opinion towards the attraction of marijuana for new businesses, or a lack of knowledge that marijuana legalization might attract new business could have created hesitation in answering.

Surprisingly, males were more critical of the illegal cartels' negative impact on the environment than females. A total of 76 percent of male respondents agreed or strongly agreed with statement 6. Although female respondents did agree with that statement, there was 22 percent fewer females in agreement compared to the males. Another surprising result was with statement 8. More males than females agreed that marijuana could be a gateway drug to harder substances such as heroin. This result is interesting because proponents of legalization often argue that marijuana is no more dangerous than tobacco or alcohol, both of which are legal products. As discussed earlier, many of those opposed marijuana legalization will often cite studies that indicate marijuana may be a gateway drug.

There was also some other interesting results from the survey. It was encouraging to note that nearly 58% felt that legalization could affect business abilities to enforce workplace drug policies. On the other hand, nearly 36% of the respondents felt that legalization would not be a problem for enforcement of workplace policies. All of the results of the survey can be seen in Exhibit 1.

When the accountants were asked to choose a frequency to determine their definition of a habitual user, women were slightly more tolerant and less conservative in their answers. This was surprising since most people have the perception that males would be more tolerant. Although the results don't show a drastic difference, the '5-6 times' and '7+ times' do indicate there is a perception difference as to what constitutes a habitual user.
Conclusion
US accountants have a range of opinions about the legalization and the sustainability issues surrounding marijuana. The results show that like many current topics affecting the United States and its culture, there is no unanimity on the subject. Even though it could be due to the desensitization of overall drug use in pop culture, the data suggests that US accountants would be accepting of the legalization of marijuana and its related sustainability issues. US accountants believe that while legalization could affect some of the sustainability issues such workplace drug polices, that legalization could have a positive sustainability impact. Further analysis of the data also suggested some trends based on gender biases and generations, although there was not much significant differences between the generations. All in all, CPAs were able to see the potential benefits of the product despite the negative connotations surrounding it.
<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Legalization of marijuana will create problems for businesses wanting to enforce workplace drug policies.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>19.44%</td>
<td>38.89%</td>
<td>5.56%</td>
<td>26.39%</td>
</tr>
<tr>
<td>2. Legalization of marijuana will stimulate your states economy.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>22.22%</td>
<td>40.28%</td>
<td>18.06%</td>
<td>15.28%</td>
</tr>
<tr>
<td>3. Legalization of marijuana will attract new businesses to your state.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>20.83%</td>
<td>40.28%</td>
<td>20.83%</td>
<td>11.11%</td>
</tr>
<tr>
<td>4. Legalization of marijuana will deter new businesses from relocating to your state.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8.33%</td>
<td>19.44%</td>
<td>29.17%</td>
<td>36.11%</td>
</tr>
<tr>
<td>5. Marijuana is a sustainable agricultural product.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>14.08%</td>
<td>28.17%</td>
<td>40.85%</td>
<td>15.49%</td>
</tr>
<tr>
<td>6. Marijuana farms used by illegal cartels have a negative impact on the environment.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>20.83%</td>
<td>31.94%</td>
<td>37.50%</td>
<td>8.33%</td>
</tr>
<tr>
<td>7. Long-term casual use of marijuana will result in unforeseen medical problems.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>13.89%</td>
<td>29.17%</td>
<td>36.11%</td>
<td>15.28%</td>
</tr>
<tr>
<td>8. Casual marijuana can serve as a gateway for the use of harder drugs such as heroin.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>15.28%</td>
<td>36.11%</td>
<td>18.06%</td>
<td>20.83%</td>
</tr>
<tr>
<td>9. There is a lot of pressure from friends and social peers to use marijuana.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>9.86%</td>
<td>25.35%</td>
<td>28.17%</td>
<td>32.39%</td>
</tr>
<tr>
<td>10. Regulated marijuana farms can be used as experimental laboratories for the development of new technology.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>20.83%</td>
<td>44.44%</td>
<td>18.06%</td>
<td>11.11%</td>
</tr>
<tr>
<td>11. Marijuana sustainability benefits outweigh the cost.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>9.72%</td>
<td>23.61%</td>
<td>44.44%</td>
<td>16.67%</td>
</tr>
<tr>
<td>12. Emphasizing marijuana sustainability benefits can be used by political candidates to attract millennial voters.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>19.44%</td>
<td>44.44%</td>
<td>19.44%</td>
<td>12.50%</td>
</tr>
</tbody>
</table>
Compliance with Ethical Standards

Funding: There are no ethical issues with funding since this study was not supported by any grants.

Conflicts of Interest: There were no conflicts of interest in performing this research.

All procedures performed involving human participants were in accordance with the ethical standards of the institutional and/or national research committee and with the 1964 Helsinki declaration and its later amendments or comparable ethical standards.

Informed consent was obtained from all participants in this study.


"Pot Palace to Grow Cancer Drugs", LA Times, July 31, 2011


Ware, M.A., T. Wang, S. Shapiro, A. Robinson, T. Ducruet, T. Huynh, A. Gamsa, G. J. Bennett, and J.-P. Collet. "Smoked Cannabis for Chronic Neuropathic Pain: A Randomized
Controlled Trial." Canadian Medical Association Journal 182.14