Accounting knowledge as lived experiences and reflexive questioning: A case for reinventing undergraduate accounting education

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ABSTRACT
This paper considers how students conceptualise, enact and learn ‘accounting’ as ‘disciplinary knowledge’ (Hoskin & Macve 1986; Hoskin 1998) within higher education (HE). Research in the critical accounting field challenges the construction of accounting knowledge as a stable object and practice, through the application of problem based learning (PBL) (Milne and McConnell, 2001); tangible thinking (Boyce, 2004); emancipatory approaches and the promotion of critical and imaginary thinking to learning; (Chabrak and Carig, 2011; Kaidonis, 2004). Inspired by these, we argue that questioning the ontological boundaries of accounting knowledge within undergraduate HE remains overlooked or weakly addressed. Our aim is to develop a more comprehensive model of UG accounting education with a stronger emphasis on critical and ontological issues. This seeks to enable students to construct and enact alternative, more nuanced framings of accounting as a mutable and limited object and practice. Anchored in the learning, reflective-self and critical accounting literatures we outline a model of learning where the boundaries of what accounting knowledge ‘is’ and how it is formed become central to the learning experience. Emphasis is placed on experiential learning through reflexive and critical [accounting] boundary questioning, using fundamental questions to prioritise epistemological and ontological issues. The model builds on ideas drawn from PBL to embed learning in the questioning and experiences of students. This reinvented model of accounting education suggests a different way of learning, through accounting inquiry, where students’ reflexive questioning and lived experiences become the basis of learning.

Keywords: Learning in HE; Accounting knowledge; Lived experiences; Reflexive questioning