

# **Accounting knowledge as lived experience and reflexive questioning: Reinventing undergraduate accounting education**

Louise Gracia

Warwick Business School,

The University of Warwick

Coventry, CV4 7AL,

UK

Email: [Louise.Gracia@wbs.ac.uk](mailto:Louise.Gracia@wbs.ac.uk)

Phone: +44(0)24 765 72953

and

Ann-Christine Frandsen (corresponding author)

Essex Business School

University of Essex

Wivenhoe Park

Colchester, CO4 3SQ

UK

Email: [Frandsen@essex.ac.uk](mailto:Frandsen@essex.ac.uk)

Phone: +44 (0)1206 872750

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## **Abstract**

This paper considers how students conceptualise, enact and learn ‘accounting’ as ‘disciplinary knowledge’ within higher education. 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; tangible thinking; emancipatory approaches and the promotion of critical and imaginary thinking to learning. However we argue that questioning the ontological boundaries of accounting knowledge within undergraduate HE remains overlooked. We seek to develop a comprehensive model of UG accounting education with a stronger emphasis on critical and ontological issues that will 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 and on ideas drawn from PBL we outline a model of learning where 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 to prioritise epistemological *and* ontological issues. This 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.

**Key words:** Accounting knowledge, Ontology, Learning, HE

## Introduction

The ways we think about, know or practice accounting are varied, changing in response to experiences and understandings of its complex and dynamic nature, scope, limitations and interactions with other fields. However, the nature and practice of accounting presented within much of the undergraduate accounting curriculum, is limited and often firmly grounded in a knowledge text-form. With its many ‘fact’ narratives, double-entry drills, prescribed layouts, well-worn practice techniques and distinct discipline boundaries, accounting is typically framed and taught through a reading experience of formalised knowledge. This type of accounting education presents accounting knowledge as a fixed object to students and is reliant on processes of knowledge transfer and reproduction through texts including books, published accounts and accounting standards. This constructs a dominant and conventional view of accounting as a stable knowledge field. Although this form of accounting education has a role to play in undergraduate HE, we echo Dall'Alba et al (2007) in arguing that these forms of learning overlook or de-emphasise ontological issues. We argue for inclusion of alternative learning experiences that encourage students to frame accounting differently – as a mutable human practice.

Despite the dominant framing of accounting largely as a stable knowledge field some exceptions, notably Hines (1988), challenges this conventional view. Hines engages the reader with an unconventional narrative, in terms of the master and apprentice, to present an alternative explanation of accounting partly in terms of the imposition of subjective judgements, categories and boundaries. She demonstrates how, through human actions, particular accounting practices and understandings come into existence and become stabilised within the field, whilst other alternative or competing practices and understandings are dismissed and disappear out of sight. Unnoticed, but with real and often powerful consequences, human decisions and actions make particular accounting realities emerge and others disappear.

Over time these become embedded within the ‘taken-for-granted’ knowledge and routine practices of the accounting field – what Bourdieu (1977) referred to as the habitus of the field. Bourdieu also describes how individuals and organisations are involved in the practices of fields, being ‘caught up in the game’. The processes of ‘misrecognition’ and ‘illusio’ reinforce dominant and conventional field knowledge and practices including those within the accounting field. Indeed, McPhail (1999, 2001a, 2006a, 2006b,) highlights how young people internalise traditional and narrow ways of thinking and being that subsequently influence the formation of professional and ethical accounting knowledge. Hence conventional practices with accounting education may limit students’ learning development and understanding of accounting. McPhail et al (2010a, 2010b) also suggest that students’ conception of what accounting and business ‘is’, is set at an early age.

Accounting education therefore has a key role to play in mitigating the misrecognition of the accounting knowledge field as stable. It also has a role to play in supporting students to discover that certain ways of ‘doing’ accounting are not set in stone but created by humans and thus can be done differently. These roles of accounting education are especially important given recent claims that the current financial crisis was partly linked to practices of accounting education in HE (Boyce 2008).

Prior attempts to model a more critical accounting education include McPhail (2004) who presents an argument for the development of emotional intelligence within particular accounting courses. He develops a model of accounting education which is embedded within an accounting ethics course. More recently Dellaportas and Hassall (2012) present an argument for the inclusion of situated and experiential learning within accounting education. They use a prison visit to create an out-of-classroom experience that seeks to develop students' emotional and intellectual engagement, again principally in relation to issues of accounting ethics. Although insightful, these attempts to model a more critical form of accounting education focus on particular aspects, e.g. emotions or situated learning, primarily in relation to the development of ethical accounting awareness. The aim and contribution of our paper is to build on these, integrating findings from the broader HE literature to create a more comprehensive model of critical accounting education. We also offer initial ideas as to how this model could be practically translated into new or amended courses of UG accounting education that begin to support educators in this endeavour.

The development of our model of UG accounting education in part also emerges from earlier teaching and learning experiences with students. For example, when students were introduced to the Hines (1988) paper within a 2<sup>nd</sup> year core undergraduate module (*Accounting in Context*) within the BSc Accounting & Finance degree of a leading UK university, we were struck by students' surprise at encountering accounting in the form of a narrative tale. Students were encouraged to reflect on the article and assisted to recognise the field *illusio* and seek understanding beyond it. Some students realised that it *was* possible to frame accounting differently creating the possibility of new meanings of accounting for them. Drawing on alternative Foucauldian framings these learning experiences could be described as a move in thinking (thinking as a form of action) at a level which engaged students' reflection on the relation between the self and the 'facts' as presented. For some students this made possible a transformation of their knowledge and understanding of accounting. For some it also hinted at a transformation of the 'self' in terms of recognising and becoming empowered to possibly act on the often unmentioned ontological and epistemological boundaries inherent in the traditional framings of accounting they encountered. This paper attempts to build on these teaching and learning experiences and theorise the development of an undergraduate model of accounting education that supports educators in developing courses that offer students the opportunity to critically question the boundaries of accounting knowledge; experience accounting in new ways; think differently about accounting and accounting practice; and reflect on different ways of being an accounting professional.

The paper is structured as follows. The literature review first draws on strands of the learning and knowledge literatures from both a synchronic and diachronic perspective outlining their influence on institutional practices of learning. It progresses by discussing relevant aspects of the pedagogic literature, including PBL. By synthesising strands of these literatures we present a model, or framework, for developing critical courses of UG accounting education.

## 2

### **Learning literature**

This part begins by considering theories of learning within the general setting of HE, moving on to discuss learning within and across the accounting field. The learning

literature is vast and we are aware that the literature considered here is partial. However, it considers areas that contain important and relevant ideas to the development of an alternative model of UG accounting education which we *highlight* and collate within Table 1 at the end of this section.

## 2.1

### Contemporary theories of learning:

Traditionally psychology has been the main source of learning theories. However Illeris (2009a) approaches learning in a new and more comprehensive way to produce a text that summarises interesting theories and research within the area. Not only does each contribution offer individual insights, but collectively the selection of these particular writings says something important about the way the learning field is attempting to move forward. For instance, specialist approaches including neurological and behavioural research are excluded on the grounds that they are too specialist (reductionist), failing to add to the broader learning field. The approaches included in the book include psychology, activity theory and social theories that construct a broader understanding of learning. Contributions acknowledge the complexity of learning where elements of both individual and social perspectives are included. In this way existing theories in psychology and social theory are modified and developed as well as generating new ideas about learning. This common agenda of creating a broader understanding of learning attempts to move away from ideas that are considered either too simplified e.g. Kolbs Learning Cycle and explore others that are usually relegated e.g. notions of the active learner.

Illeris (2009a) presents an impressive ambition to develop a collaborative and more complex view of learning. There is particular emphasis on active learning, and the notion of the active subject that seeks to collapse or at least relax the categorical divides between the personal and societal; mind and body; inner and outside; agency and structure; emotion and cognition. The ambition is to embrace an understanding of learning as a complex and dynamic part of human life more generally, rather than considering it as restricted to formal educational settings. This creates the possibility of understanding learning differently, for example, through *learning as practice*. This opens up different ways of approaching and understanding learning, as well as encouraging recognition of the overlap and potential cross-fertilisation of learning with other knowledge disciplines. It recognises the complexity of learning and emphasises links to ‘old’ philosophers and philosophical questions, concerning our understanding of aspects of human life.

Recent trends in the Management and Accounting literature are also turning toward practice, for example, Mol (2002) and Berg (1997) cite extensive examples and accounts of practices as relational and in constant change. Also, in a special issue of *Organization Studies*, Sandberg and Dall’Alba (2009), direct a lot of attention towards enhancing understanding and analysis of the human world through practices (as relations). Sandberg and Dall’Alba explicitly take an *ontological approach* in reconceptualising practice (seen as socially rather than individually constituted) by drawing on Heidegger (‘being in the world’), Merleau-Ponty (‘lived body’), and Husserl and Schutz (‘shared meaning’), to emphasise shared meaning and shared know-how that plays down the messiness and ambiguity of practices. Their attempt is interesting and challenging and it is clear that these philosophical groundings allow for a different analysis and understanding of human life and learning.

There is also an acknowledgment within learning theories of the importance of including the object in the production of the subject and practices of learning (Engström 2009). However, again as Sandberg and Dall'Alba discuss, this places the object within the *life world* and is used to extend the social aspect of practices rather than to take a different position. Notwithstanding, this strand of research that views practice as relational, has much to offer. For instance, considering learning as practice supports analysis and understanding of *situated learning*, i.e. where and how the learner and learning context are co-produced. This suggests that learning and its context cannot be separated and are already embedded within everyday life. Learning is not confined to formal learning arenas, such as the classroom, or to traditional activities such as undertaking coursework. Instead the location of learning is much more fluid and mutable. Even if the learner chooses to disregard another's ideas or opinions, *something* is still learned. This is of course not a new idea, but it is an interesting shift in how leading learning theorists attempt to build a shared understanding of learning where contextual ideas are centrally positioned.

A further strand of related learning research concerning the location of learning is located within studies of Human Geography. Tuan (2001) explores human experience in terms of the lived body and its movements and draws on the *distinction between space and place*. Tuan constructs learning experience as the successive movements over time that establish associations to change something unknown and unfamiliar (a space), into something that is familiar and known (a place), all of which relies on fluid everyday experiences. To get to know an unfamiliar landscape, Tuan argues, is to learn via each successive movement rather than a process of coming to know, at a distance, a spatial shape. What is learned is often unnoticed at the time, but 'space' constitutes what lies beyond the familiar, the destination not yet reached beyond the familiar - the place. However Tuan argues that time has a key role to play in the constitution of space as place, for it takes time to get a feeling for a space, and objects that become familiar and quasi-invisible help to anchor the sense of time (and place). The feeling of a place can be experienced and sensed with every cell of the body, with the result that 'stability' is a characteristic of place. For instance a smell can make the experience of the spatial enriched. What is pertinent within this work is that it draws attention to the individual learner as a basis for the social rather than vice versa as often found in contemporary practice literature. The focus here is on the thinking and acting learner who navigates towards 'place' as a sentient subject interacting with, feeling and thinking about the space. This chimes with Tennant's work (2009) who draws on Foucault to demonstrate how the individual and the social are categories that are mutually produced within learning and resonates with Merleau-Ponty's (1968) much earlier body of work on the embodied and situated subject.

The emphasis on the active subject (learner) as *shaping rather than merely being shaped by learning*, is a theme developed by Illeris (2009b). The subject is constructed as an active learner rather than being a passive receptacle that is filled. These ideas are critical of cognitive theory (Lave 2009) and its focus on the mind alone as the learning device thus reducing the processes of learning as common for everyone. For Lave (2009) cognitive theory is further limited through its treatment of learning as a homogenous phenomenon where the complexity of individuals and learning is ignored. In this sense it is perhaps a theory where meaning has no meaning.

Collectively the approaches presented in Illeris (2009a) acknowledge the need for much *broader inter-disciplinary collaboration*, moving away from traditional

knowledge disciplines, to offer broader understandings of learning. At the same time more difficult philosophical questions are raised, because conceptually, the process of learning is linked to the process of living. Although the thrust of Illeris' (2009a) work is positive, in terms of helping the learner to learn, truth, falsehood and error are discussed and problematized, largely in ways that frame knowledge as a fixed object to be transmitted. What is missing within this are discussions of the lies and misleading games humans are caught up in. To this end it is a bit too 'neat'. This criticism resonates with those of Dall'Alba and Barnacle (2007) who identify the need for *an 'ontological turn'* within learning. In addition most of the theories presented, although approaching learning from a blended perspective of the individual and the social, mostly prioritise the social (Wenger, 2009) as a starting point.

In the next part we move forwards from these more general ideas of learning to specifically consider HE learning and accounting education.

## 2.2

### Learning in Higher Education and Accounting Education:

A lot has been written about higher learning but within this Ramsden (2003) adopts a consistent view of learning that takes the learner as its starting point. He directs extensive critique towards the way HE promotes learning, specifically through emphasising that much of the research about student learning has not actually been about learning at all, but about teaching (p.238) - a critique we feel is justified. In many ways he echoes what has already been discussed, but it is especially interesting to follow his discussion on how the learner builds on previous learning experience and how the *historical development of learning influences which aspects of learning become valued and rewarded*.

Within this, UG accounting education has been criticised in recent times (see, for example, Albrecht and Sack 2000; Swanson 2005; Waddock 2005). Many of these criticisms strike at the teaching and learning techniques and approaches that are deployed. Of particular relevance, Dall'Alba and Barnacle (2007) suggest that, with curricula crammed full of technical content, a focus on *knowledge as a stable and objective field* results. This positioning of learning as a static product, with an emphasis on the reproduction of 'right answers', de-contextualised from practices, fails to support students' integration of knowledge into practice. It is therefore important to understand the limits of a 'right-answer-focussed' approach and to recognise that both technical and conceptual issues often remain unresolved or even irresolvable, evidenced within current discussions surrounding issues such as 'fair' value and approaches to ethical accounting. Educationalists have long argued that students exposed to such regimes develop surface (Ramsden 1987) or alienated (Mann 2001) learning approaches - the reproduction of facts based on rote learning - as opposed to deep or engaged approaches that seek meaning and understanding and strive to make sense of learning - as a form of engaged personal development.

Indeed writers (Kegan, 2009) identify a desire amongst students for learning through 'telling' which highlights students' construction of learning and knowledge as discrete and transmissible from tutors to students. This view of the tutor as having knowledge authority is reinforced through much of the subsequent assessment and grading of students' learning through written examinations. This learning emphasis on knowledge in isolation from acting and being promotes inadequate learning. Hence in order to create an active learner *in situ*, where students' lived experiences are seen as

part of the subject matter being considered, there is a need to ‘promote the subject as integration of knowing, acting and being’ (Dall’ Alba and Barnacle 2007, p. 679). See also Boyce (2004) and Kaidonis (2004) for other examples.

Encouraging reflective questioning of ‘facts’ through learning experiences may be one means of engaging students more deeply in learning. In turn this might tackle students’ desire for learning through ‘telling’ and the desire to receive ‘right answers’ (Lucas 2008). This suggests a need to develop students’ conscious self-awareness – the development of the ‘knowing self’ – in order to transcend the conception of knowledge as unchallenged ‘truth’, i.e. see through the illusion and make transparent the processes of misrecognition (Bourdieu 1977) and position thinking as a form of action (Foucault, 1994b p.201). Further, it has been argued that the ability to ask the ‘right’ questions is a form of ‘self-authorship’ (Lucas 2008) promoting active and on-going *re-shaping* of expert knowledge, identity and practices.

The limitations of the predominant approach to HE teaching (commonly subject-specific or ‘silo’ based), where subject content is seldom integrated across subject boundaries is discussed by Mintzberg (2004). Yet, it remains common practice within many Business Schools to position areas such as management, marketing, finance and strategy etc. as discrete and separate disciplines which therefore become taught as such. This familiar *separatist paradigm* is very much in evidence within the accounting field – where financial accounting, management accounting, auditing, taxation etc. are typically treated as distinct subjects and pathways within programmes. Hence one of the challenges facing accounting educators is how to move away from subject-silo teaching and learning and move towards a more contextualised and integrated learning. This, in turn would more accurately reflect the integrated and pervasive power of accounting within the modern world.

Anderson-Gough & Hoskin (2008) highlight the need to broaden students’ understanding of what accounting is, and what is involved in becoming an effective accounting practitioner within the profession. They find that technical knowledge and specialist skills need supplementing with forms of what they refer to as *‘practical wisdom’ and critical reflection*. This situates the technical in a wider context appropriate for the future professional who is required to practice within a fast-paced and uncertain knowledge economy.

A more *emancipatory mode of learning* may offer a way forward here, where learning focuses on recognising knowledge boundaries and the forces that impose and maintain these. These forces are often taken for granted, unchallenged, or seen as beyond control. This mode of learning develops self-awareness, personal reflection and wider social responsibilities and may enhance the study of, for example, ethics which is an area currently receiving increasing attention within accounting education McPhail and Walters (2009). Low et al (2008) discuss the relation between accounting scandals and ethical behaviour where, although it is clear that accounting professionals have participated in dubious practices, at the same time they demonstrate the difficulty of influencing ethical behaviour through education and training. This poses difficult but necessary questions about the accounting firms themselves (Sikka et al 2007), the professional bodies and ethical training, but also challenges the way Universities and Business Schools include ethical ‘thinking’, or perhaps the lack of it, in HE programmes. This is particularly problematic within accounting HE given McPhail’s (1999, 2001b, 2006a, 2006b,) finding that young people rapidly internalise ‘traditional’ ways of thinking that influence the formation



of their professional and ethical identities through exposure to traditional content-focused modules.

The issue for us as accounting educators becomes one of assisting learners to understand that both studying accounting and becoming a competent accounting professional is not limited to the ability to trawl existing technical and professional knowledge and extract the 'right' answers to technical questions. Despite much of their accounting studies being delivered within narrow, silo-based contexts that reinforce such framings, accounting education needs to be about much more than this. Indeed with continuing scandals in the corporate world, (and also the public sphere) and growing environmental and social concerns the waves of critique fuelled by the recent credit crisis and global economic recession are not abating. This has inspired research which suggests a need for more *critical and reflexive* teaching and learning (Lucas 2008, Anderson-Gough and Hoskin 2008) where assumptions about the students/practitioners themselves and the body of accounting knowledge itself are questioned. Encouraging students to reflect on established knowledge and practices, and move away from understanding knowledge as absolute, is also gaining importance in terms of supporting the development of students' professional identity (Gilardi and Lozza, 2009, Milne and McConnel, 2001).

The literature thus far suggests that understanding learning as practice has the potential to reframe the learner as the substance of the learning and knowing rather than the recipient (passive or active) of it. It also creates the possibility of considering the learner beyond the specific confines of the learning space and the journey towards the learning place. This makes room for the recognition that learning may take place anywhere and anytime and is not something that is necessarily controllable in terms of its occurrence, outcome, locus, timing and extent. Within the literature, challenges are also made concerning how HE teaching and learning is organised and performed within the accounting discipline. In particular, issues surrounding the passive positioning of the learner; the 'silo' or subject-specific approach; and the construction of accounting knowledge as discrete, stable or as truth. Writers have responded by reconceptualising learning in attempts to avoid dualism between mind and body, individual and the society, the inside and outside, agency and structure, emotion and cognition, subject and object, which has opened the route to looking at practices as a starting point for learning analysis and research.

Turning to practices as an approach to studying learning seems a fruitful way forward. However, existing practice focus often emphasises the social in order to understand the learner, which positions the learner as less active within processes of learning. There is very little, if any discussion about what the social might include or how it is produced, as suggested by Latour (2005). Also, framing practice as a social phenomenon as the starting point for analysis, (e.g. Sandberg and Dall'Alba 2009) is problematic, since it omits the thinking and acting subject within analyses and theorising. It is also too synchronic with little focus on the diachronic dimension which may better enable understandings of our own ways of knowing. Identifying this gap, creates a promising and interesting potential for re-conceptualising [social] practice in order to better understand learning as practice and the constructs of knowledge. The following section explores these thoughts further.

### 2.3

#### Diachronic influences on learning practice:

Practices are described by Foucault (1977) as:

*'...ways of doing things – that are more or less regulated, more or less conscious, more or less goal oriented, through which one can grasp the lineament both of what was constituted as real for those who were attempting to conceptualize and govern it, and at the way in which those same people constituted themselves as subjects capable of knowing, analyzing, and ultimately modifying the real. These “practices” understood simultaneously as modes of acting and thinking, are what provide the key to understanding a correlative constitution of the subject and the object.'* (Florence, 1994, p. 318)

Starting with practices offers a way of exploring how a disciplinary 'infrastructure' mobilizes individual academics or experts. It also offers a means of reflecting on how disciplinary effects may define and maintain the infrastructure, and thus promote complementary ways of understanding learning. Foucault's idea of practices - as practices of disciplinarity - has been used in research on accounting, education and the study of professions, see for example, Hoskin and Macve (1986, 1988, 1993a); Anderson-Gough and Hoskin (2004, 2008). Much of this research uses the idea of accounting practice as disciplinarity.

For Foucault (1977), 'discipline' is a term with two linked senses: as a form of (usually academic) knowledge, and as a form of power, linked in a relational interplay of 'power/knowledge' – not necessarily only acting in repressive ways, but also offering positive effects. The central section of Foucault's (1977) work argues that the modern world operates under interlocking principles of 'hierarchical surveillance' and 'normalising judgement', and that the technology that embodies these twin principles best, is the modern form of formal examination. Here the *power* effects of disciplining behaviour cannot be separated from a consideration of disciplinary knowledge and its power, not just at the social level but as a vehicle that shapes individual cognition. Developing these ideas within education Hoskin (1993a, 1993b) traces the practice of requiring students to write, constantly examining and ascribing numerical grades to their performance as a pedagogic innovation of the 18<sup>th</sup> century, initially in HE contexts in Europe. These significant accountability practices of learning have become disseminated across all levels of education and continue to frame assumptions about what 'real' learning is. Hence, within the pedagogic world, we 'learn to learn' that 'real' learning and knowledge entail these forms of writing, examining and grading. This assumption is of course equally embedded within the modern practice of teaching.

Interestingly, the influence of disciplinary power may also be considered as not only shaping individual learners (and teachers), but also those working within and managing the HE organisation itself. Management practices continuously translate actions and thoughts into writing that are subsequently examined and numerically graded as a means of measuring, valuing and monitoring the performance, or competence, of each individual. This generates a set of relative values for the performance of a group or population, which promote notions of 'excellence' and 'competition' (Hoskin & Macve 1993; Hoskin 1993a). In these ways written accountabilities have been prioritised in what we do, since it is seen to occupy the site of 'real learning' and 'knowledge'.

In all forms of educational and workplace performance therefore, we are subject to a principle of constant calculability in which everything we do is translated into processes of grading and examining. These processes not only inscribe or 'write'

numbers on performance, but they also put a precise *value* on the individual and on the individual's rank within a calculated population of performances (Hoskin 1995, 1996). Consequently, part of generating a more ontological and questioning approach within accounting education involves *recognizing the power of these practices*, and not necessarily firmly resisting them but putting them to work to achieve desired learning objectives.

Moving back further in time, the invention of the alphabetic code and practices of reading and writing merit consideration in order to better understand learning and knowledge forms as played out today. Hoskin (2004) identifies the success of the alphabetic code particularly the convincing idea that speech can be represented by and reduced to 25-28 letters (or combinations of letters) whilst forgetting that writing itself is already a translation. The initial invention of the alphabetic code was not a mirroring of speech at all. Speech preceded writing and reading as a flow of sounds unmoderated by texts of how to speak or read. With the invention of the alphabetic code, the use of particular patterns of letters and grammar, rules about learning writing and reading became imposed. This created an intimate interplay between reading, writing and speaking. Hoskin (2004) discusses how Plato was one of the first generations to learn the alphabetic code and the dilemma he faced in doing so, as thoughts became captured and locked in the letters. At the same time it also freed the subject to reflect simply because thoughts were 'captured'. Of significance within this paper is the lasting impression that the alphabetic code has had on learning practice. *Reading and writing have become central features of learning*, especially today. Such is the influence of the past on current education practice that Hoskin (2004) considers the history of education to just as easily be described as the history of writing.

Other more recent diachronic influences also colour aspects of the HE learning experience – including political drives, employability discourses and the skills development agenda. Perhaps the most significant change in higher education in recent times has been the move towards a mass system of higher learning. Beginning in the 1960's with the Robbins Committee on Higher Education (1963), consolidated by two major statutory provisions, namely the Education Reform Act of 1988 and the Further and Higher Education Act of 1992 the sector has shifted 'from an elite, introspective, stable system which was traditionally producer-led to a mass, open, unstable one which is increasingly driven by the contradictory needs of its 'customers' or 'clients' – governments, employers and students' (Farnham 1999:4).

Two decades of rapid changes have catalysed the transformation of academia into a commercialised, multi-billion pound industry, operating within a mass competitive market. The 'big business' of higher education has further been stimulated by major political drives including a continuing thrust to increase access and widen participation in higher education. This policy emerged from the National Committee of Inquiry into Higher Education in May 1996 chaired by Sir Ron Dearing (now Lord Dearing). Their report 'Higher Education in the Learning Society', issued 23 July 1997, made numerous recommendations including that within higher education participation should be increased and access widened. Driven by a need to improve the social equity of universities, in terms of a fairer distribution of learning and subsequent employment throughout society, it became embodied in government policy catapulting the higher education sector towards 'massification' (Medway *et al*: 2003). HE has become marketised into a competitive education industry.

Across the sector, massification has encouraged a focus on student numbers, giving rise to increasing student-to-staff ratios; larger class sizes; a more heterogeneous student population; a fragmented student community; and an increasing focus on anonymity that de-personalises learning (Gracia and Jenkins 2002). This direction has been criticised for creating a tendency to view students as educational units (numerical achievement targets) to be processed, further alienating students and interfering with their personal development (Gracia et al 2002). Massification has been heavily criticised for transforming universities into places in which 'knowledge is viewed as a commodity, picked up by those who pass through, in acquiring the latest technical competencies and analytical capabilities' (Barnett 1994: 13). This risks *conceptualising learning as a knowledge commodity*, sold to paying customers and of positioning students as passive recipients products of higher education rather than engaged in an active, subjective, and meaningful, process of learning (Garsten and Jacobsson, 2003). Writers caution that universities may be reduced to a series of 'learning factories' where 'the enrichment by critical reflection on one's own learning as an authentic and socially responsible adult is lost' (Aronowitz 2001: 17). Ottewill (2002) also describes the adverse impacts of these changes on aspects of students' learning including motivation and attitude to learning; over-reliance on tutors; desire for learning direction; difficulty becoming autonomous and responsible for learning; aversion to all subject matter and material that is not explicitly linked to the assessment process; concern with satisficing rather than optimising learning; and an antipathy towards helping and supporting their peers.

Also of note are increasing political and economic agendas that link the global competitive strength of UK industry and commerce to universities' ability to produce skilled and employable graduates. This is not restricted to the UK, extending across the EU where employability is cited as one of the 'four pillars of the European Employment Strategy' (Moreau et al 2006:307). Thus the attention of universities across Europe has been directed towards the mass production of employable graduates. *Employability's instrumental focus on skills* has been criticised for further devaluing higher learning and its treatment of learners as educational pawns within a game of employability (Gibbs 2001). This '...threatens increased alienation for students...and may lead to rejection of the deep, intrinsic learning and personal development brought through the search for academic excellence, replacing it with attributes of education which are solely instrumental to success in employment' (Gibbs 2001: 86).

Within all of this change, the *focus on the individual learner* has been lost (Harvey 2000; Leitch 2006) and we argue raises a critical need for HE to focus on the development of the individual. To some extent these concerns reflect much earlier bodies of work including those of Rogers (1969) and Fromm (1982). Rogers believed learning to be positioned along a continuum of personal development. At the undeveloped end is what he describes as the "...futile attempt to learn material that has no personal meaning. Such learning involves the mind only: It is learning that takes place 'from the neck up'... it has no relevance for the whole person" (1994:35). At the other developed extreme of learning lies "...significant, meaningful and experiential learning...The whole person, both in feeling and in cognitive aspects, is part of the learning event" (1994: 35-36). Learning becomes an experience of *personal growth and development (self-actualisation)* as opposed to the acquisition of a cognitive.

Fromm (1982) describes a similar learning dichotomy arguing that there are two fundamental ways of being – what he terms the ‘having’ and ‘being’ modes of experience, eloquently describing the difference between these:

*“Students in the having mode of existence will listen to a lecture, hearing the words and understanding their logical structure and their meaning and, as best they can, will write down every word so that, later on, they can memorise their notes and thus pass an examination. But the content does not become part of their personal and individual system of thought, enriching and widening it. The students and the content of the lectures remain strangers to each other... They do not produce or create something new – in fact they feel rather disturbed by new thoughts and ideas about a subject because it questions the fixed store of information they have.”* (1982: 37-8)

This may be an all too familiar description of how many students, within the current mass and calculative system of higher education, relate to and experience their learning, and perhaps how some tutors relate to their teaching. The student is passive and disengaged, waiting at the allotted hour to receive another chunk of facts and information. It is a mechanical form of learning, comparable to Mann’s *op cit* alienated learning experience, which impoverishes a student’s capacity to both experience and learn. ‘Having’ learning is not an alive or productive process – it objectifies both learning and the learner and the relationship between the two is characterised by passivity or as Fromm (1982: 83) describes it a “deadness.” The student is deprived – often by the tutor and the institutional context – of any autonomy, control, free will, creativity or desire in relation to their learning. This experience is in sharp contrast to a student who exists and learns in the ‘being’ mode:

*“Instead of being passive receptacles of words and ideas, they listen, they **hear** and most importantly, they **receive** and they **respond** in an active, productive way. What they listen to stimulates their own thinking processes. Their listening is an alive process...Each student has been affected and changed.”* (Fromm 1982:38 – Emphasis is author’s own)

Within this *‘being’ orientation* the student is actively engaged in a learning process that incorporates participation and personal growth. Learning deepens because meaning is derived from it - comparable to what Mann *op cit* described as the engaged approach to learning.

Fromm’s analysis is particularly relevant within the current higher education system that “...generally tries to train people to *have* knowledge” (Fromm 1982:48) – treating learning as a product, to be acquired and possessed. This position denigrates the value of higher learning by ignoring the process or experience of higher learning – i.e. the active ‘being’ which promotes independence, freedom and critical reason. Fromm develops a strong argument for higher learners and their learning to take place in the ‘being’ mode in order to promote a deep and engaged approach to learning. These concerns are also reflected in much of accounting education literature (see, for example, Albrecht and Sack 2000; Swanson 2005; Waddock 2005).

## 2.4

### Literature review summary

Within this section we have discussed key synchronic and pervasive diachronic influences within the literature on UG accounting education including the (accounting) ontological issue; the conception and framing of the learner and the

bounded nature of the existing accounting disciplinary and HE knowledge context. In particular we have argued that the accounting education literature does not go far enough in terms of developing a deep ontological questioning within students' learning. Throughout these discussions we have highlighted relevant ideas pertinent to the development of an alternative model of UG accounting education which are summarised in Table 1 below:

**Table 1: Identification and Comparison of Desirable Components of a Reinvented Model of UG Accounting Education with the Traditional Model**

	<b>Traditional Model</b>	<b>Reinvented Model</b>
1	<b>Learning framed as knowledge transfer and skills acquisition</b>	<b>Learning framed as practice requiring critical reflection (Anderson-Gough and Hoskin, 2008; Illeris, 2009a)</b>
2	<b>Learner shaped by learning</b>	<b>Learning shaped by and shaping learning (Tennant, 2009)</b>
3	<b>Epistemological focus</b>	<b>Ontological focus (Dall'Alba and Barnacle, 2007; Sandberg and Dall'Alba, 2009;)</b>
4	<b>Considers learning in isolation from context of that learning</b>	<b>Embeds learning within its context - learning is situated (Sandberg and Dall'Alba, 2009)</b>
5	<b>Learning based on a social experience within learning spaces</b>	<b>Learning based on an individual experience navigating towards learning places (Harvey, 200; Leith, 2006; Tuan, 2001)</b>
6	<b>Embedded in single knowledge disciplines – 'silo'-based or separatist paradigm of learning</b>	<b>Utilises broader inter-disciplinary and collaborative approaches (Illeris, 2009a) that contextualise and integrate learning (Mintzberg, 2004)</b>
7	<b>Learning design ignores impact of historical development of learning</b>	<b>Learning design considers impact of historical development of learning (; Hoskin 1995, 1996; Ramsden, 2003)</b>
8	<b>Treats knowledge as stable, objective and bounded</b>	<b>Treats knowledge as unstable, subjective and unbounded – learning challenges existing knowledge boundaries (Dall'Alba and Barnacle, 2007)</b>
9	<b>Conceptualises learning as a knowledge commodity</b>	<b>Conceptualises learning as a process (Garsten and Jacobsson, 2003)</b>
10	<b>Focus on knowledge and skills development within existing frame</b>	<b>Focus on emancipatory learning (Chabrak and Craig, 2013)</b>
11	<b>Largely based on practices of reading and writing</b>	<b>Based on a wider set of practices of learning (Hoskin, 2004)</b>
12	<b>Prioritises employability outcomes of cohorts</b>	<b>Priorities deep learning and self-development of individuals (Gibbs, 2001; Rogers, 1969)</b>
13	<b>'Having' mode – prioritising cognitive learning</b>	<b>'Being' mode – prioritising holistic experiential learning (Fromm, 1982)</b>
14	<b>Prioritises teaching (tutors') needs</b>	<b>Prioritises learning (learners') needs</b>

Identifying the key ideas is the first step in modelling an alternative form of reflexive, ontological and experiential accounting education. The challenge for us as educators is to translate these ideas into practical models of learning that create learning as an alive, meaningful practice of being within which students understand how knowledge and practice, and indeed themselves, are both shaped by and shape accounting. The accounting education literature offers some suggestions here in terms of using case studies, moments of surprise (Lucas, 2008) Service-Based-Learning (Hollander and Hartley 2003) and PBL (Milne and McConnel, 2001). The latter suggestion - PBL, which positions students as collaborators actively engaged with learning - offers potential in remodelling accounting education within this paper. We now draw on the final strand of the literature – the PBL approach – as a starting point for the translation of the identified themes within Table 1 above into a reinvented model of UG accounting education.

### 3

#### **PBL and its potential for reinventing undergraduate accounting education**

The origins of PBL lie in medical education in the early 1970's when it was introduced into the medical school at McMaster University in Canada. Considerable research documents its benefits in comparison to traditional models of HE (see for example, Albanese and Mitchell, 1993; Kaufman and Mann, 1996), including enhanced interpersonal abilities; increased team-working and communication skills; improved self-management, understanding and direction; and better problem solving capabilities. In addition Norman and Schmidt (1992) present a strong argument for PBL based on its alignment with innate psychological and experiential learning mechanisms. PBL is also frequently advocated as a means of promoting greater understanding of concepts, skill development, active participation and learning motivation (Agnew, 2001).

At its heart PBL presents students with 'problems', providing students with the freedom to discover these. This is in sharp contrast to a traditional learning approach, frequently characterised by lecturers providing up-front information and explanations, followed by student exploration of issues, questions or cases within a provided framework. Although this latter approach is often a pragmatic response to the problems of delivering learning to ever-increasing numbers of students it has the potential to foster learning as knowledge transfer. The traditional approach positions the lecturer as a powerful, controller of knowledge within the learning relationship, which may encourage students to adopt instrumental approaches to learning.

In contrast, PBL initially presents students with a 'problem' that triggers collaborative discussion, research and exploration of the issues arising from that problem, culminating in the development of their responses to the problem. This is followed by comparison of their 'solution' with existing thinking, practices and knowledge relevant to the area. This allows students the space to discover, challenge and construct knowledge for themselves – as a lived experience – albeit within a supported and guided learning environment. It therefore seeks to move away from the transfer model of learning through 'telling' strategies, towards facilitating students

self-discovery and knowledge development. In this way the balance of power and knowledge authority is also redistributed more evenly between student and lecturer.

As a pedagogy, part of PBL's ambition is to abandon these 'telling' strategies and engage students with the problem-solving process, gathering and analysing information, acquiring understanding of new concepts and techniques and taking responsibility for the process of acquiring knowledge. Although PBL is widely used within medical education its translation into the humanities and social sciences is much less developed, perhaps as a consequence of different views of the status of knowledge, disciplinary traditions and teaching cultures.

Little research has been undertaken in relation to the use of PBL within accounting programmes (Milne and McConnel, 2001). However, accounting demands the study of complex and authentic issues and situations with no 'right' solution and is littered with complicated multi-faceted problems within which financial, ethical, environmental, social, political and cultural considerations compete for resolution. On the face of it PBL may offer a pedagogic means of meeting these demands, by organising students into self-directed working groups, where they take an active and systematic approach to defining and exploring complex and contextualised accounting through problems or cases.

However, despite identifying the potential benefits of developing a PBL approach to accounting education, criticisms of PBL have emerged, including the 'problems of problems' described by Bawden (1987). This work, within the agricultural field, describes how dividing the world into convenient 'problems' reduces complex situations in ways which are themselves problematic. Implicit within the construction of each problem is the existence of a discrete solution to solve the problem. Hence identified 'problems' have predetermined solutions – or at the very least predetermined sets of solutions. Bawden argues that this does not fit the reality of the complex agricultural field within which students are required to work. This results in the conclusion that what is needed are new knowledge and new ways of knowing and most importantly 'new ways of knowing about new ways of knowing' (1987; p.328). Brush and Saye concur with these limitations of PBL which, in the field of history, 'impede a learner's ability to think historically behind the way they perceive history' (Brush & Saye, 2008: 24).

PBL is therefore not a panacea. It can itself be used to stabilise, or normalise what is already known and taken for granted and in so doing, fail to challenge assumptions on which the 'problem' itself, or its solutions, are founded. What we think is missing within the literature is an understanding that PBL is already situated *within* the existing disciplinary knowledge practices, which in particular forms promotes, rather than making possible challenges to the extant disciplined knowledge field. Hoskin (1998) identifies this as especially so in relation to the use of 'cases' (extended problems) as a learning vehicle, widely used in traditional accounting education. This is not to say that problems or cases, if well designed do not help students to participate, collaborate, engage, or find new knowledge (Hafler 1987, MacDonald 1987). However, practices of disciplinary knowledge are working inside the authors of these 'cases', where boundaries around problems are created based on learned (discipline and disciplined) knowledge and assumptions about the topic under consideration and the (disciplinary and disciplining) knowledge field. Decisions are made by authors concerning what is included and excluded; the knowledge relevance of content in relation to the learner; and possible solutions (Hoskin 1998). These are



rarely made explicit, yet always remain part of the authorial influence, unspoken yet embedded within the making of the case.

Thus what remains unchallenged within the PBL literature is the impact of the pervasive and influential disciplinary practices. Within an accounting education context, one strand of this is concerned with how to teach and learn accounting as disciplinary knowledge whilst the other is concerned with accounting disciplinary knowledge as used in practice. When PBL is translated into the accounting knowledge field, the danger is that it merely fits into the status quo of stable ideas about problems and where to start from in terms of exploring these problems. Notions of the firm, money, time, numbers, and the question of what accounting 'is' are presented as the stable habitus of the field with a taken for granted presence that is rarely recognised in learning situations.

In short, problems or cases involve practices and processes of complex writing and the construction of a closed textual world. They all form part of disciplinary knowledge, including its very outcome - knowledge that is produced by writing, grading and examining. Thus the basic frame of each particular case is given, so the case study set-up continues to send a message to learners that the knowledge field in general is stable and can be taken for granted, even if the problems confronted within the particular case are not. Consequently important and critical ontological issues tend to remain unnoticed and unexamined (see e.g. Abstrandt Dahlgren, M. Öberg 2001; Brush, & Saye, 2008). This constrains educators' ability to make changes to accounting disciplinary knowledge, through its propensity to reinforce (and not challenge) its existing disciplinary power (Foucault, 1977).

The difficulty of course is finding room or welcome, within a traditional disciplinary knowledge setting (where students are required to 'know' accounting) for fundamental challenges to traditional accounting learning that infuse critical thinking. This returns to a related issue, i.e. understanding how accounting is used as significant disciplinary knowledge, already built into the very infrastructure of the management and operation of universities and Business Schools. In these managerial organisations, accounting and accountability lie at the heart of decision-making, allocating resources and monitoring performance. Any challenges to the nature of accounting, its ontology, also challenge the way the very context and organisation within which teaching and learning takes place is managed. In other words it is not an easy task! McPhail et al (2010a, 2010b) note that this frequently positions alternative accounting models as mere *curiosa* and hence not taken seriously.

If we want to develop reflective accounting learners and professionals then these issues need to be addressed. We argue that a modified PBL approach may enable learners to see the problem/case study form *itself* as a problem to be confronted, engaging them, with appropriate support, in the process of understanding and learning about accounting. We suggest that questions, rather than problems lie at the heart of addressing these issues. Making way for fundamental and ontological questions such as, 'what 'is' accounting?' would highlight how arriving at solutions first involves understanding what the key questions are and considering what broader forms of information, across disciplinary boundaries, might be useful in unravelling these questions. This would actively engage students within the process of setting the boundaries to study *before* engaging in exploring the problems circulating within those boundaries. Engaging in framing and exploring accounting problems in this way modifies the PBL approach, and may help learners expand their perspectives of what knowledge and learning are, moving beyond 'right answers', technician, and silo-

based constructions of accounting. Learning thus becomes a process of discovery about accounting.

The above section of the paper discussed *why* we sought to modify the PBL approach to better fit the current demands of accounting education. This final section of the paper focuses on *how* this might be achieved. We develop a reinvented model of accounting education that prioritises an ontological approach, to stimulate transformative learner development.

## 4

### **A Reinvented Model of Accounting Education**

It is important to clarify here that our intention is not to abandon accounting knowledge, or existing approaches to accounting education that develop robust understandings of the principles, techniques, methods and practices of accounting. Instead we seek to build on these, developing a supplementary model of accounting education that builds on students' understanding of the 'discipline' of accounting.

“Students are rarely given the opportunity to **discover** that accounting is less the neutral language of business serving economic good than it is the partial language of social power serving particular interests.” Boyce 2004: 568

Our aim is to offer a framework for developing accounting courses that situate and problematise accounting learning within its inter-related personal, social, and cultural settings, supporting students to unravel and contribute to accounting knowledge. We attempt this by sketching below some practical translations of the desirable components of the reinvented accounting model (numbered 1-14 in Table 1 above). These may be useful as a basis for creating supplementary courses of accounting study within existing curricula.

Practice (component 1 and 11) – Adoption of a critical approach within discussions, reviews or reflections (e.g. of research papers, discussions of emerging issues, consideration of aspects of accounting practice, learning activities etc.) as the primary learning perspective. Consider using other forms of knowledge or learning materials beyond written text to supplement these conventional (yet limited) forms – e.g. oral, pictorial (visual), audio and other more experiential text forms.

Shaping Learning (component 2) – Embed opportunities for students to contribute ideas develop select accounting questions, or select themes, topics, issues or items for inclusion within the course of study, or as the foci for projects, discussions or investigations.

Ontological Focus (component 3) – Use fundamental (ontological) questions as the foundation and driver of learning, that stimulate (or provoke) students to engage with accounting in different ways. Challenging questions, such as “Does accounting poetry enable us to understand aspects of accounting that conventional accounting information occludes?” could be fruitful starting points for creating learning encounters or activities that assist students to explore aspects of accounting ontology in different ways.

Learning Context and ‘Place’ (component 4 and 5) – Frame discussions of accounting within their broader knowledge and practice contexts. Be open to enabling students to discover aspects or areas of accounting that are meaningful to them and in ways that resonate with their personal learning dispositions, talents and abilities. For example, if a student has a love of art or an artistic talent then providing opportunities that enable them to mobilise and connect these interests to their accounting education (perhaps via project work that could consider how we ‘account’ for art and the implications of this on what is recognised through processes of naming and counting as ‘art – and hence what is not valued as art; or by allowing artistic expression as a valid knowledge form) may engage the learner more deeply with their learning through enhancing engagement and personal meaning.

Inter-disciplinarity and integration (component 6) – Develop inter-disciplinary learning encounters or materials that connect accounting to a much broader framework of ideas and knowledge. This places the learner in a different position in terms of what is ‘known’, challenging the boundaries placed around subject (silo-based) approaches to knowledge and learning. Focusing on developing students in this way stands in contrast to much of what has been promoted in HE in recent times. Trends that link HE to an employability agenda have encouraged a focus on the transfer of knowledge and a skills development agenda in order that institutions and their graduates satisfy economic imperatives.

Conventional structure (component 7) – Consider alternative ways of structuring learning (e.g. use of walking tutorials, creative learning interventions, learning circles, standing discussions) that arrange the learning space differently. If students are physically freed from being seated, behind desks, often in rows, facing the front and allowed some physical freedom this may serve as a metaphor to encourage them to experience and engage with other learning freedoms being made available to them. It would also chime with the broader nature of this type of course that seeks to encourage students to consider accounting itself more freely – as open, unbounded, contested etc. In addition, the scope of the reinvention needs to extend to issues of assessment, which is a necessary feature of the disciplinary learning landscape. We have discussed earlier how accounting not only exists as a professional discipline but also as a powerful disciplining force. This is very evident within the assessment process of HE – the eternal cycle of students having to submit themselves to formal scrutiny, undertake written examinations and receive a numerical grading of their performance. These cyclical flows of accounting and accountability information create an entrenched landscape of pedagogic power relations that amongst other things lend credibility to the process of higher education itself. If students are to become legitimised in their own learning experience this would need to extend to the process of assessment. Here, we suggest that reflective learning logs, self-appraisal techniques, peer assessments, and oral appraisals of student’s ‘case’ developments replace the traditional written examination.

Knowledge construction (component 8 and 10) – Incorporate learning discussions and activities that challenge the notion of knowledge as stable, objective and bounded. One way this might be achieved is through the use of alternative learning techniques, e.g. imaginary thinking or moments of surprise, that encourage students to think beyond existing accounting framings. Questions that challenge the authority of the author would also be useful here in order to make explicit that knowledge is authored and to highlight the potential of all learners as authors. Discovering accounting in this

way would allow different questions to be asked, questions that make possible other ways of knowing. Such a climate may also enable academics to become more aware of their role in shaping the knowledge identity and practices of students in terms of how accounting knowledge and its practices are positioned within the academic environment. Our development will of course be part of the disciplinary knowledge, but it also makes way for learners to explore and help them understand how these boundaries are created and maintained. For instance text books could be used to investigate its boundaries and assumptions about accounting rather than as a repository of fixed knowledge and truth.

Learning as process (component 9) – Create opportunities for students to reflect on their learning development over time, across the course. For example, reflective learning diaries or personal learning logs can encourage students to frame learning across the course as a developmental process. Being required to record, reflect on, self-assess and plan the development of their learning throughout the course encourages a more responsible engagement with learning.

Holistic, experiential learning (component 12) – Plan learning sessions that engage students in learning in more holistic ways that incorporate, but also move beyond, a cognitive emphasis – or ‘learning from the neck up’. For example, beginning with a critical research paper such as Bettner et al (2010) which explores the possibility of listening to accounting could be used to engage students, using the methods described in that paper, in creating their own accounting music (from published financial data) and using these experiences (of creating new forms of accounting knowledge and listening to it) as a basis for exploring aspects of accounting ontology.

Prioritise learning (component 13) – Attempt to move away from (or adapt) existing approaches to syllabus development which usually begins with knowledge content or accounting topics. Experiment with creating a syllabus of accounting themes, objects, activities or lenses through which accounting will be explored within the course. This would require moving the axis of learning onto learning process rather than knowledge content, creating a syllabus of processes rather than topics. The issue of bounding a course then becomes one of bounding experiences (negotiated with students) arising from processes rather than the limits of topic areas. This avoids the traditional up-front provision of information and explanations – where knowledge flows from tutors to students - usually followed by student exploration/application of this knowledge using tutor-provided questions, exercises or cases. Devising a syllabus that has room for students to contribute to their content, or at least make choices about what is learned and how it is learned may further foster students’ engagement and personal responsibility for their learning. If students are allowed to make learning decisions, justifying the selection and unpacking of particular accounting aspects, researching and piecing together a framework to explore issues, it creates the possibility of constructing learning as personal development, where students are changed by the learning. It may also open up the possibility of students relating to bodies of existing knowledge differently and more creatively, and in so doing make possible students’ contribution to knowledge as well.

From tutor to ‘facilitator’ (component 14) – Reposition the role of the tutor away from knowledge provider or ‘teller’ to that of an enabler and facilitator of learning. For example, this would require offering active permission and encouragement of students in taking control of aspects of learning content (perhaps suggesting themes),

developing their own ideas (perhaps via project work) and making decisions about how to explore particular accounting issues. This positioning may protect against the prioritisation of tutors' control over learning content, method, timing etc. and dares to position students as the co-controllers and active developers of their learning experience. Providing students with more control requires adequate supported so that this devolved learning stretches (rather than overreaches) students' ability to manage – hence preventing them being overwhelmed. The role of the tutor becomes that of supporting students to engage with and experience new ways of learning that directly include them in the construction of their learning; to assist them in identifying and interrogating suitable learning objects; to support them in undertaking robust accounting inquiries; and to encourage the sharing of ideas and the ability to ask pertinent questions and challenge extant 'knowledge' and its limitations. Hence tutors would need to prioritise, encouraging and supporting (in comparison to leading and directing) students as they identify, analyse and explore accounting knowledge and practice and seek alternative ways of knowing and experiencing accounting in order to better understand the nature of accounting.

## 5

### **Conclusion**

Drawing on earlier attempts to model aspects of UG accounting education we have created a more comprehensive model of critical accounting education and sketched some interpretations of key aspects of this model to provide a practical translation of its ideas for use in developing courses of accounting study. The aim of the modifications suggested is to shift students away from the conceptualisation of accounting knowledge as absolute, situated somewhere external to them, held by objective authoritative figures and therefore empower students to challenge the epistemological beliefs surrounding accounting knowledge, its validity and legitimacy. Through such pedagogic shifts we suggest that there is a need to legitimise students' presence in their learning by giving them control over and involving them in each aspect of the learning process.

Specifically, our model seeks to critically reshape students' understanding of accounting habitus. By prioritising students' experiential learning and reflexive questioning of the boundary between the ontological and the ontic we seek to provide students with the tools to arrive at alternative conceptions of accounting. Emphasising reflexive [accounting] boundary questioning through questions such as - What and where 'is' accounting located? What knowledge forms does 'accounting' take (or not)? Is it possible to experience accounting through alternative forms such as sound (Bettner et al. 2009), movement or poetry - assists in positioning both the epistemological and ontological as lived experiences at the centre of learning. We seek to support students' questioning of 'taken-for-granted' knowledge and its formalisation into textbook knowledge that students often learn to treat as complete and definitive.

To encourage students to question how accounting knowledge and 'truth' are formed, requires us to think differently about how we teach and how students learn. In order to create an appropriate climate of discovery each aspect of the traditional teaching and learning interface has to be challenged, in order to reconfigure a learning experience that provides students with a supportive autonomy – where they are given supported control over particular aspects of, for example, the content, sequence or

learning approaches used. This gives students permission to experience new ways of learning – grounded not in traditional paradigms of knowledge and accounting authority and the all too familiar asymmetric and limiting power relations - but embedded in a genuine attempt to engage and collaborate together - inviting students to begin developing a different relationship with accounting knowledge, and become potential knowledge contributors rather than merely its consumers. Such an approach rests on the idea of the active, engaged and reflective learner, interacting with others, and supported by tutors who seek to facilitate rather than direct. In other words it will focus on the process of learning with particular supportive emphasis on students' ability and development in relation to asking the right questions.

Future research will develop these translation suggestions into a final year UG elective module – Accounting Inquiry - and will document its first course of study, collecting student and tutor feedback as it progresses in order to investigate its experience and impact as the next step in appraising and refining a model of critical UG accounting education.

Acknowledgment: This research was part-financed by the Reinvention Centre at The University of Warwick, UK.

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