

THE ROUTLEDGE COMPANION TO CRITICAL ACCOUNTING

Chapter 20: Accounting education

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1. INTRODUCTION

As demonstrated throughout this volume, a substantial body of critical accounting knowledge, ideas and practices is well-established within the accounting research community. However, the position of critical accounting in the accounting education domain is far less certain. This chapter explores the context for critical accounting education and considers key elements relating to its future development.

Although the precise meaning and form of 'critical accounting' may be contested, a generally well-accepted definition that applies nicely in the educational sphere is:

A critical understanding of the role of accounting processes and practices and the accounting profession in the functioning of society and organisations with an intention to use that understanding to engage (where appropriate) in changing these processes, practices and the profession. (Laughlin 1999: 73)

Dillard and Vinnari (in press) recently suggested an encompassing 'critical' approach to accounting that may be thought of as centring on a "public interest" orientation. In this vein, critical accounting strives to develop accounting in a way that serves the needs of "pluralistic communities", considering "how accounting, accountants and accountability regimes facilitate more democratic institutions and processes that serve to enhance economic, social and environmental justice" (Dillard and Vinnari in press: 1). Thus, a critical lens has its "roots in social critique and praxis" that recognises and critiques the existence and operation of power and gives "particular attention to ... underserved constituencies" (p. 2). In all of these dimensions, critical accounting develops, nurtures and disseminates "accounting knowledges that are specifically designed to accomplish social change" (Roslender and Dillard 2003: 338).

This chapter seeks to articulate an understanding of key theoretical and practical elements of critical accounting education, examining several essential dimensions that underpin endeavours to make accounting education more critical. Taking the above notions as a starting point, it is clear that any notion of critical accounting education must represent a significant departure from the well-established conventional approaches to accounting curriculum, teaching, and learning. The critical approach represents a vastly different ethos to the traditional notion that limits the landscape of accounting education to meeting the perceived need for accounting graduates equipped to enter the domain of professional practice.

My own approach to critical accounting education simply takes *education* as a context for the practice of *critical accounting* as conceptualised above. In this setting, I hold that critical educational engagements must reflect, and reflect on, bodies of critical accounting knowledge. Importantly, this includes primary concerns with the meaning of accounting and accountability, which can be better understood, at least in part, through a consideration of the effects of accounting practice. Critical accounting must also challenge the way dominant and established forms of accounting “*promote, naturalise and universalise* economically rational, profit-centred, corporatist values” (Boyce 2004: 572, original emphasis). In this light, critical accounting education should be an essential element or characteristic of any and all accounting education since it is not logically possible to ‘properly’ teach accounting unless this includes a clear conception of what accounting is and what it does in all its spheres of influence and effect (that is, including but extending beyond the realm of business and finance).

In preparing this chapter, I have reflected on my own subject-position as an accounting researcher and educator. To help explicate the terrain of critical accounting education, I draw on some of my own published work together with that of a range of other researchers who have addressed critical and social aspects of accounting education.

The chapter is organised in the following way. *Section 2* examines six theoretical and practical guideposts for critical accounting education. First are three aspects of the context for critical accounting education: the ongoing official reform agenda, a perspective on the meaning of education, and a consideration of the contemporary academic context within which critical accounting education is situated. Then, three foundations of critical accounting education are considered: praxis, reflexivity, and re-thinking accounting critically. *Section 3* brings the chapter together and reflects on the implications for further development of critical accounting education.

2. THEORETICAL AND PRACTICAL GUIDEPOSTS

This section examines six dimensions of theory and practice that contextualise and underpin critical accounting education.

2.1 *Accounting education reform*

Accounting education has been put under the microscope many times in recent decades by a range of significant institutional players in the USA, UK and Australia. Numerous official reports emanating from the USA have received global attention, including (but not limited to):

- The Bedford Committee on the Future Structure, Content, and Scope of Accounting Education (Bedford *et al.* 1986);
- The ‘Big 8 White Paper’ on Capabilities for Success in the Accounting Profession (Arthur Andersen & Co *et al.* 1989);
- The Accounting Education Change Commission (AECC) (1990) of the American Accounting Association (AAA);

- The Albrecht & Sack (2000) report, sponsored by the American Institute of Certified Public Accountants (AICPA), the Institute of Management Accountants (IMA), the AAA, and the (then) 'Big 5' accounting firms;
- A PricewaterhouseCoopers (PwC) position paper on "Educating for the Public Trust" (PricewaterhouseCoopers 2003); and, most recently
- The Pathways Commission on Accounting Higher Education (Behn *et al.* 2012).

The need for educational reform has also been recognised elsewhere, including with Australia's Mathews Committee (Review Committee of the Accounting Discipline in Higher Education 1990) and the UK's Long Range Enquiry into Education and Training for the Accountancy Profession (Solomons and Berridge 1974). A consistent theme has been that the breadth and contemporary relevance of accounting education is severely lacking (see Black 2012; Sundem 2014 for good overviews).

Sundem (2014) outlines how, following the impetus from debates that were prompted by the Ford and Carnegie Foundation reviews of business education in the USA in the 1950s, and developments in articulating 'accounting theory' in the 1960s and 1970s, accounting education became "bogged down in techniques, rules, and regulations" in the 1980s (p. 615). In the 1980s, the Bedford Committee reviewed developments in university accounting education programs over a sixty-year period (1925–85) and found that:

... the substance of accounting education has remained essentially the same over the last 50 years ... accounting education has not made significant efforts to improve its teaching methods over the last 60 years (Bedford & Shenkir, 1987: 84–86).

The Committee found that "accounting education as it is currently approached requires major reorientation between now and the year 2000" (Bedford *et al.* 1986). Similarly, the 'Big 8 White Paper' called for the "complete re-engineering of the educational process ... [including] objectives, content, design and methodology" (Arthur Andersen & Co *et al.* 1989: "The Challenges for Education"). In the same period, a review of seventeen different models for accounting education put forward over a 23 year period to the late 1980s (Needles and Powers 1990) found that the broad categories of knowledge included in recommended curricula had generally remained static; there was little to suggest that there had been any substantive or systemic change in the approach to accounting education.

The AECC was formed in 1989, with significant financial support from the large public accounting firms, to act as a catalyst for change flowing from the Bedford report and the Big 8 White paper. It produced an influential "Position Statement" on the "Objectives of Education for Accountants" (Accounting Education Change Commission 1990) and, into the 1990s, funded a number of individual innovative projects, including one that produced "An accounting curriculum for the next century" (Albrecht *et al.* 1994). The AECC's recommendations received significant attention and produced some positive outcomes in the USA and elsewhere (Mathews 1994; Calderon *et al.* 1996). However, individual instances of change were generally not "successfully transferred to other universities" (Sundem 2014: 617). The work of the AECC was itself criticised for a focusing on the interests of a narrow range of

stakeholders (Davis and Sherman 1996), the unrepresentative distribution of AECC grants (Mintz 1993), and failing to deal with the costs of change for different institutions (Sennetti and Dittenhofer 1997).

Moving into the early 2000s, PwC reviewed accounting education and optimistically suggested that a “transformation of accounting education is taking place ... moving education significantly beyond providing students only with technical training and specialized accounting knowledge” (PricewaterhouseCoopers 2003: 6). This finding seemed to be based primarily on a handful of exemplar case studies. Despite some recognised improvements, including an increased emphasis on case studies, generic (soft) skill development, and more attention to ethics within the curriculum, another influential review around the same time noted that previous warnings had gone “unheeded”, again calling for accounting education to “transform itself” (Albrecht and Sack 2000: 2, 66), and it was concluded that the “crisis in accounting education [was] growing” (Gabbin 2002: 82). Gray and Collison (2002) suggested that “The problem is ... *perhaps most importantly of all*, the very nature of accounting as it is currently understood and practiced (p. 814, original emphasis).

The corporate, financial and accounting scandals of the 2000s (see Clarke *et al.* 2014) prompted another “ethics revival” (see Cooper *et al.* 2005: 374), although this tended to be characterised by a generally individualist, instrumentalist, and often mechanistic approach to ethics that failed to consider broader social and systemic issues (Boyce 2008, 2014a).

The continuing malaise in accounting education ultimately resulted in the formation of the Pathways Commission to, yet again, consider “the future structure of higher education for the accounting profession” (Behn *et al.* 2012: 9). Outlining its approach and mission, the Commission stated that “The educational preparation of accountants should rest on a comprehensive and well-articulated vision of the role of accounting in the wider society” (Behn *et al.* 2012: 21). However, although the Pathways Commission report included “rhetorical flourishes about the importance of integrity to the profession and the social and economic purposes of accounting”, it “largely reflected traditional accounting practice and ideology” (Boyce 2014a: 549).

All of the above suggests that the putative “revolution in accounting education” (Sundem *et al.* 1990) promoted by various accounting authorities must generally be regarded as a failure in terms of the objective to make accounting more relevant. There may be some sense in which accounting education “has come a long way in the last 50 years” (Sundem 2014: 628), particularly in terms of some advances in contextualising accounting within the business context, but the overall conclusion is that decades of reform calls have been “rather unsuccessful” (Carmona 2013: 117). The core accounting curriculum has “remained virtually unchanged” for more than 100 years (Merino 2006: 370) and broader liberal and social aspirations for accounting education also represent “a century of failed efforts” (Willits 2010: 20).

Well into the 21st century, a “general dissatisfaction with the state of accounting education persists” (Boyce *et al.* 2015: 27). The seemingly-endless succession of reviews and reform proposals have not produced fundamental change to educational practice. Taken as a whole, this represents an example of “complexly doing nothing” (Boyce 2008: 260) within accounting. The failure “to challenge the traditional

tenets of the discipline and continue to prioritise the perceived technical needs of professional practice” (Boyce *et al.* 2012: 48) means that “fundamental questions concerning the content, the objectives and the central intellectual and moral values needed in accounting education remain profoundly unresolved” (Gray and Collison 2002: 827).

This situation may partly be the product of the close ties between university accounting education and professional bodies and accrediting agencies. This has resulted in a generally vocational and technical orientation within accounting education that tends to focus on detailed accounting procedures, standards, reporting requirements, and the like – to the detriment of a broader consideration of accounting as a social and organisational phenomenon. To overcome this malady, a broader educational perspective is required – one that recognises, but looks beyond, the vocational and practice-oriented dimensions of accounting.

2.2 An educational perspective

Accounting education performs an important function in shaping the knowledge, skills, and understandings both of accountants themselves and the wider group of business and political actors who use – and, recursively, shape – accounting (Laughlin 2007). But Gray and Collison (2002: 827) suggest that “the continuing “debates” over accounting education”, such as those reflected in section 2.1, “are rarely debates at all”, because they have not addressed “fundamental questions about education, the profession and accounting”.

Accounting practice, education and research are closely interconnected, as Williams (2004: 513) suggests, because of the “historical inter-connections” between the three domains, “and the questionable values that shaped their parallel developments”. However, we may regard the university as representing the fulcrum of accounting where each of these three domains come together and (may) mutually inform each other. While much critical accounting activity has been undertaken in the research domain, the focus in this chapter is on *education* as pivotal in the production and reproduction of accounting, providing a key connector between research and practice. Education is the primary site where understanding of the practice dimension of accounting may be developed and challenged, and, over time, changed, starting with a broader understanding of the discipline’s sociopolitical functioning and implications. Education plays a vital role because it is here that “... it is clearly possible to create new foundational assumptions ... particularly in terms of the ability to influence tomorrow’s accounting professionals” (Ravenscroft and Williams 2005: 370).

The traditional technical, vocational, and instrumental emphasis within accounting education has sidestepped questions about the meaning of education and obviated tensions between different visions that have always been at play in universities. Preston’s (1992: 50–51) characterisation of three broad perspectives on education helps delineate some of the debates:

1. *Vocational* education is primarily seen as training and related preparation for work. Uncritically accommodating the status quo and attendant social hierarchies, structures, and modes of action, it is instrumental and extrinsic in orientation.

2. *Liberal* education is oriented to the development of the individual person, fostering individual potential and preparing the *whole* person for *life* (including, but not limited to, work).
3. A *socially-critical* orientation to education focuses on the relationship between education and society and considers education as preparation for economic *and* social life. It accepts that education *cannot* be ideologically neutral, and commits to education as a lever to further social justice.

Considering education, broadly speaking, as “a continuous process of reconstruction of experience” (Dewey 1997: 87 [first published 1938]), critical accounting can help to develop a balance between the humanistic/formative and vocational/instructive dimensions of education, thereby drawing on *each* of the three perspectives outlined above. Gramsci (1971) made an important distinction between being *informed* and being *educated*, seeking to *break down* the traditional divide between classical humanistic education and vocational or professional education, such that education could be “formative, *while* being ‘instructive’” (Giroux 1988: 200, emphasis added).

In many respects some of the major debates around education have reflected unresolved tensions between alternative educational perspectives *and* political interventions in public policy directions (Chronicle of Higher Education 1986a). The role of education in social reproduction means that it is “a complex of meanings not all of which are consistent with the holistic view that education is an essentially positive element of the social structure” (Roslender 1992: 8). Throughout their history, universities have been closely tied to the hegemonic order and subject to social, political and religious forces that seek social stabilisation and control in the interests of the social elite (Boyce 2002). Indeed, education represents the dominant ideological state apparatus because of the way in which it reproduces prevailing ideologies (Roslender 1992: 92). At the same time, universities provide a site where alternatives to the status quo can be thought and developed, producing a “dialectical tension between *education as domination* and *education as emancipation*” (Boyce 2004: 567, original emphasis; see also Dillard and Tinker 1996). It is in this sense that *critical* accounting education is therefore counterposed to approaches that reproduce and reinforce the existing social order.

It is generally accepted (at least at the level of rhetoric) that a rounded and complete education – including business and accounting education – *should* look beyond the vocational perspective and seek to prepare students for their “civic and social obligations”, including “more transcendent issues that give meaning to existence and help students put their own lives in perspective” (the Carnegie Report, cited in Chronicle of Higher Education 1986b: 17). If education for “work, life, and citizenship” is accepted as an important part of the wider responsibilities of a university (see White 2013), broader education must be fostered “across the entire educational experience, and in the context of students’ major fields” (National Leadership Council for Liberal Education and America’s Promise 2007: 2), including business and professional fields such as accounting (Colby *et al.* 2011; White 2013).

Therefore, for critical accounting the key challenge is to create a suitable balance between the *educational* and *training* domains, so that students are both prepared to work within the world as it is, but also can understand that situation in all its contingency and possibilities for alternatives. Critical accounting provides a domain through which examination and critique of real-life life problems and

circumstances, from multiple perspectives, can build “connections between accounting education and the *lived experience* of students” (Boyce and Greer 2013: 111, original emphasis). The development of technical and practical skills is not eschewed, but contextualised and made meaningful through an understanding of how the practice of accounting impacts on daily life (c.f. Hopwood 1994). In practical terms, this is a “*fusion* between the academic and the technical” (Mayo 2008: 427, emphasis added) – a Gramscian approach that rejects the immediacy of narrow vocationalism and “mere factuality”, recognising the need to *concurrently* develop “in each individual human being an as yet undifferentiated general culture, the fundamental power to think and ability to find one's way in life” (Gramsci 1971: 26). As Roslender and Dillard (Roslender and Dillard 2003: 342) point out:

The University provides an admirable place to begin the process of persuading intending members of the accountancy profession that they are better served by adopting a questioning attitude. This should not be done at the expense of providing the expected level of technical training and accreditation.

Thus, critical accounting education works with the “tension between ... technical (vocational) expertise for future practice and ... wider, critical, educational (transcendent) roles” (Gray and Collison 2002: 800). This implies a capacity to critically examine the forces and influences that interact with organisations, critiquing, questioning and contesting received understandings of accounting (see Neimark 1996). In the context of a field such as accounting, a critical approach is necessary to yield the “essential conditions” of *higher* education:

... the development of the student's autonomy as a self-sufficient rational inquirer. Following a process of higher education, a graduate (whatever his/her field of study) should have not just an understanding of the field—its key concepts, theories and findings—and be able to carry out the relevant operations, but should be able to engage with the field with a certain degree of detachment. He/she should be able to maintain a distance from the field, and be able to evaluate and be critical of it. (Barnett 1988: 245)

It has been suggested that the “only ... subject-matter for education ... is Life ... a particular body of knowledge which has peculiar reference to the life of the being possessing it” (Whitehead 1959: 198, 202), and that “... the college has an obligation to give students a sense of passage toward a more integrated, more coherent view of knowledge and life” (Carnegie Report, in Chronicle of Higher Education 1986b: 18–19). If this is taken seriously, then seeking to develop the whole person and prepare students for full and meaningful participation in civic, socioeconomic and political activities must be seen as a central goal of education in accounting no less than in any other field (Neimark 1996; Gray and Collison 2002; Tinker and Gray 2003; Boyce 2004).

In summary, accounting education should be oriented towards twin goals of providing the knowledge and skills necessary to enter the world of work or a profession, *and* towards providing the critical knowledge and developing the capacities that are central to citizenship and full participation in democratic social and political life. Contra the traditional focus on the first of these two broad elements, to the significant neglect of the second, critical accounting education provides an important means to redress the imbalance.

However, history shows that even relatively modest, progressively-inspired reforms such as those referred to in section 2.1 have been difficult to achieve in accounting education (see Merino 2006), and

the contemporary academic context seems just as resistant to genuine reform of accounting education as at any other time in its history.

2.3 The academic context

Parker (2002) provides an optimistic account of the opportunities and possibilities for accounting academics to engage in “bottom-up” debates about university futures. By contrast, Merino (2006: 377) is relatively pessimistic about the prospects for accounting education to address its societal obligations. In part this is because of the contemporary commodification of higher education, about which Boden and Epstein (2006) sound a significant note of caution suggesting that “the contemporary global transformation of higher education leaves little room for comfort ...” (p. 224). Key among their concerns is the corporatisation of universities, to the extent that extant sociopolitical powers and interests are significant in shaping the function, form, activities, and outputs of universities. In short, in the wake of neoliberalism, universities have been captured by the interests of capital, undermining the traditionally-conceived social functions of universities.

Sustained neoliberal restructuring in recent decades has deepened and naturalised the relationships between universities and corporate interests, to the extent that knowledge produced and transmitted in universities is increasingly expected to conform to business and managerialist agendas, thus reinforcing existing economic and social structures (see Coady 2000; Shear 2008). Thus, the educational challenges suggested in sections 2.1 and 2.2 are magnified in the context of the contemporary neoliberal business university that seems increasingly confounded regarding the purposes of its own existence (Beverungen *et al.* 2008; Beverungen *et al.* 2014). Critical academics in this environment face significant difficulties because of the “shrinking ... space that academic intellectuals have for critical inquiry” (Shear 2008: 56).

The experience inside academic institutions is contextualised by similar occurrences within the broader society, but just as the counterhegemonic potential within society cannot be endlessly contained, so there are possibilities for resistance within universities themselves. While it is possible that universities are already “too deeply embodied within capital ... to be sufficiently imaginative of different futures” (Boden and Epstein 2006: 225), the hegemony of neoliberalism is not total. There remain “contradictions and chinks within university systems” (p. 234), providing an opening for the pursuit of the radical imagination of critical accounting, but these spaces are highly limited and constrained, particularly in Business Schools (Dunne *et al.* 2008).

As with the history of reform efforts in accounting education, the present context may provide significant cause for pessimism, but it emphasises the need to reconsider the tenets of accounting education in such a way that the negative impacts of neoliberalism can be countered – or at least ameliorated – in the name of genuine education. Social change will not result solely from change within accounting or accounting education, but it must be recognised that accounting is both a condition *and* a consequence of the world as it exists and as it is made through intellectual and practical endeavours. The Gramscian understanding that all educators are “... intellectuals, who as mediators, legitimators, and producers of ideas and social practices, perform a pedagogical function that is eminently political in

nature” (Aronowitz and Giroux 1993: 31) means that accounting educators must challenge the traditional tenets of their discipline.

Fundamentally, overcoming the institutionalised impediments to change must start with a reconception of accounting that moves beyond the narrow set of interests associated with business, the elevation of private property rights, and the vested interests of the accounting profession (Owen 2005). This kind of change implies the *imagination* and *real-isation* of a different kind of accounting – one that may be developed and constructed through praxis.

2.4 Praxis

Critical accounting education requires a “philosophy of praxis ... realised through the concrete study of past history and through present activity to construct new history” (Gramsci 1971: 427). Praxis involves a relationship between theory and practice, and accordingly between knowledge, education, action, and interaction. Knowledge itself emerges only “through ... the restless, impatient, continuing, hopeful inquiry human beings pursue in the world, with the world, and with each other” (Freire 1996: 53). It is not transformed by chance, but through “reflection and action upon the world in order to transform it” (p. 33), that is, through praxis. Thus, critical accounting praxis works through knowledge “to describe and explain the world as thoroughly as possible in order to be better able to change it” (Buttigieg 1986: 11). At the same time, educational praxis recognises that, because of the relationship between education and society, change cannot just be institutional but must also be societal.

Accounting plays a central role in creating and sustaining the particular economic discourses and actions that produce corporate and business scandals, environmental destruction, and various social problems. In this context, the responsibilities of accounting educators are particularly significant because they directly affect the development of accounting knowledge and practice that relates to these outcomes. In developing a critical dimension, accounting education has the potential to offer alternatives to the dominant ideologies of the free market and to generate conceptions of *socially useful* accounting.

In the first instance, critical accounting must dereify and denaturalise the present, which must come to be seen as a conjunction of particular historic interests rather than as an outcome of natural and immutable historical processes. Just as social reality is not a set of objective facts that are external to the individual knower or to social processes of knowledge production (Berger and Luckmann 1984), so, too, the melange of individual and organisational realities created by and through accounting are mutable. Critical educational praxis recognises that universities have a key role in reflection on and problematisation of persistent ideas of the day, operationalised through the development and nurturing of capacities debating and contesting accounting ideas and practices, and promoting alternative conceptions of economy, society, and politics (Craig *et al.* 1999).

The above goals are quite distinct from the general practice of accounting education in its professional, vocational, and business emphasis, but critical accounting research has developed a significant body of knowledge on which educators may draw in developing their teaching. This extant knowledge of accounting and its effects should impel educational praxis – if only to grasp some of the conditions that

characterise human existence and environmental degradation in the contemporary world, and accounting's role in them:

... In the countries of the North, we continue to be confronted with financial crises and economic restructuring—events where the economic burden continues to fall on the most vulnerable members of society. And in countries of the South and their equivalents, robber baron capitalism runs rampant, exacerbated by an increasingly globalised world that makes it difficult for impoverished governments to chart a path that is somehow independent of transnational capital and that adequately buffers its population from the vagaries of the market. (Annisette *et al.* 2009: 1)

This should produce an imperative that these issues be addressed within accounting – through the questions we ask and the issues we raise:

Our conceptions, practices, and beliefs are not to be regarded as fixed and timeless, but rather as hypotheses in use ... [thus] highlight[ing] their impermanence and allow[ing] us to more readily accept the importance of periodically examining their "goodness" by carefully attending to the consequences that they produce. (Young 2005: 10)

Taking a broadly critical sociological perspective, Boyce, Greer, Narayanan and Blair (2015) provided a wide range of theoretical and practical guidance for educators, outlining: relevant approaches to understanding accounting (Ch 5); sociological concepts and themes that are relevant to the accounting curriculum; (Ch 6 – themes include power, control, pluralism, ethics, value, and history); and resources from the accounting literature (Ch 7). The latter included six themes around which an expanded consideration of the scope and content of accounting could be built:

- Thinking differently about accounting;
- Languages of accounting;
- Accounting in Its social context;
- Accounting, accountability, and identity;
- Examining the accounting profession; and
- Understanding the accounting field.

These and related themes provide contexts for praxis in the sense of theory-informed action that is oriented towards social change.

Tinker and Gray (2003) suggest another important dimension of praxis:

Praxis is a dual process: it recognizes the way we act-on and change an external world "out there", yet in acknowledging that we are also part of that larger "out there", it also refers to the ways we ourselves are transformed, culturally, spiritually, cognitively, aesthetically, and emotionally ... (p. 737)

Praxis includes not just traditional activism of enabling changes "out there", but also the "in here" changes in the self-consciousness of actors, subjects, and their observers. (p. 751)

Thus, critical accounting praxis also requires examination of the self as a subject of knowledge *and* an agent of action. This is the realm of reflexivity.

2.5 Reflexivity

Knowledge is the means through which students (and, indeed, teachers) come into “a valid relationship with the world, and so of knowing the world” (Barnett 2009: 432), and it is a central role of higher education to deliver such knowledge, promoting the holistic development of students. All academic activity is intimately connected with our lives and our selves (as individuals and communities of people). Each individual accounting practitioner, teacher, student, and researcher is a product of social processes, and choices in accounting cannot be artificially separated from these processes. One aim of critical accounting praxis is “to know oneself better through others and to know others better through oneself” (Gramsci, in Forgacs 1999: 59).

Little can be accomplished without recognising that the experience of accounting cannot be extricated from our material experience as social beings and that a radically reformed accounting would therefore implicate concomitant change in the totality of social existence:

Consciousness is ... from the very beginning a social product, and remains so as long as men exist at all. Consciousness is at first, of course, merely consciousness concerning the *immediate* sensuous environment and consciousness of the limited connection with other persons and things outside the individual who is growing self-conscious ... (Marx and Engels 1970: 51, original emphasis)

An objectified and reified reality is neither permanent nor immutable, and “people can come to understand how society operates, understand it as a social product, and understand that it is open to transformation. What is true of the existing order need not be true of the next” (Held 1980: 190). However, change in accounting education is not a simple voluntaristic act because “[r]eality impinges upon, constrains individuals; it remains something seemingly 'non-human', objectified and reified”.

As noted in section 2.1, accounting education has remained remarkably resistant to change despite many significant reform endeavours. This situation has led Carmona (2013) to conclude that top-down reform is unlikely to happen: “rather than waiting for the implementation of some 'grand' reform, I would encourage an *individual* approach to this important issue ... what can individual faculty members do ...” (p. 117, emphasis added) (see also Hopper 2013). Although change in accounting practice, education, and research is, of necessity, a social accomplishment, Carmona’s perspective suggests that an important responsibility for addressing accounting education change rests with academics themselves. Many systemic factors militate against reform at an official level, but change “also requires change to the self-consciousness of all actors involved” (Boyce *et al.* 2012: 66). As Gramsci (1971: 324) noted, “The starting-point of critical elaboration is the consciousness of what one really is, and is 'knowing thyself' as a product of the historical process to date which has deposited in you an infinity of traces, without leaving an inventory”.

Therefore, critical accounting education must instantiate a capacity for self-reflection in the subjects of accounting: teachers and students alike. This requires accounting educators to engage in some level of individual and collective reflexive self-examination:

Reflexivity addresses the context of knowledge creation and application ... through an “internal conversation” on the part of the knower ... an examination *by* a knower of *the* knower – considering the self

in relation to social context and vice versa. Thus, reflexivity requires an agent to actively reflect upon and recognise how their own socialisation and social context affect *what* and *how* they come to construct and apply knowledge – how they come to ‘know’. (Boyce *et al.* 2015: 169; see also Archer 2010; Kaidonis 2009)

In accounting education, where ostensible accounting knowledge is presented and disseminated, reflexivity (for teachers and students) might start with a rejection of the apparent objectivity of accounting numbers, instead recognising them as socially constructed. This requires self-challenge on the part of accounting educators, whose ‘internal conversation’ might reflect on how “they have been socialised into the existing system through their own education” (Boyce 2004: 579). Thus, reflexivity helps accounting educators to understand that they are themselves a product of social reproduction and that their own perspectives are “shaped by both their own personal values, attitudes and positioning, *and* the history and social context of those values, attitudes and positioning” (Boyce *et al.* 2015: 169, original emphasis).

For students, reflexivity might start by considering themselves in relation to the educational context, which is likely to reflect an *initial* identification with a traditional conception of accounting (Boyce 2004; Tinker 1991; Sikka *et al.* 1995). An internal conversation of reflexivity can open prior perceptions and self-understandings of students to critical scrutiny, but the educational context has to facilitate such self-examination. Critical accounting carries the potential to challenge conventional accounting standpoints and help students to clarify their own positions and understandings of “the extent to which accounting is implicated in processes of social and political control” (Humphrey *et al.* 1996: 80). This process undoubtedly challenges the individual, just as it helps to dereify the apparent objectivity of accounting and its assumed natural and inevitable ties to the world of economics and commerce. Students can thereby be “equipped to develop their own personal and collective positions on accounting issues, and to discover possibilities for activating those positions through praxis” and an associated emergent self-consciousness (Boyce *et al.* 2012: 66).

In summary, nurturing reflexivity in accounting education can help to “prepare students for *informed action in and on the world* ... [including] an understanding of the relation of accounting to the mundane activities, language, and interactions of daily life engaged in by both academics and students, and how these relate to the larger social system within which they are embedded” (Boyce 2004). This process should also generate insight into social reproduction and how it maintains the status quo, consequently facilitating re-examination of individual positioning in relation to the status quo:

... a social world where roles are inextricably intertwined and conflicting, and where the individual needs to develop a social self-consciousness for transcending conflicts. The same accounting individual often appears on several sides in the same dispute, and without a self-awareness about her role interdependencies, may ultimately contribute to her own repression and exploitation! (Tinker 1991: 305)

Reflexivity in the critical accounting context opens up fundamental questions of the social contexts of accountability and associated identity formation. This is an important dimension of re-thinking accounting in a critical way.

2.6 Re-thinking accounting critically

Boyce (2004) outlined a “tangential” approach to critical accounting education, suggesting that “[f]or accounting education to be socially relevant, it must be infused with an exploration of areas that may prima facie seem tangential to the “main game” of accounting” but are actually “an important part of the subject matter” (pp. 572, 573) (see also Dillard and Tinker 1996). Boyce (2004) observed that:

accounting research is sufficiently well-developed such that the conflicts and contradictions both within accounting and flowing from the practice of the discipline are well-known. Yet the effect of this body of knowledge on the content of teaching and learning within the accounting classroom remains limited. Accounting education has traditionally been narrowly defined within disciplinary boundaries that exclude consideration of anything outside the policies and practices of the discipline as such. In contradistinction, I outline a case for consciously adopting *tangential thinking* as a heuristic for the transcendence of mis-conceived, narrowly constructed disciplinary boundaries. (pp. 567–568, italics in original)

Thus, the tangential approach adopts a broader definition of accounting by reconsidering its boundaries and examining phenomena that are “positioned on the margins” where “the most interesting developments within the discipline are at play” (Boyce 2014b: 117, 121; cf. Miller 1998). It is at these margins that developing forms of critical, social, and environmental accounting have brought to attention the role of technocratic and calculative forms of accounting in the perpetuation of environmental and social maladies. Tangential examination of accounting phenomena typifies a meaningful consideration of accounting in the contexts in which it operates (cf. Hopwood 1983) and may be regarded as quintessential “attention to the various underserved constituencies” of accounting (Dillard and Vinnari in press: 2).

The tangential approach to accounting education also presents an ideal opportunity for dialogical approaches that admit alternative perspectives into the discourse and encourage critical reflection (see Freire 1996). Accounting tangents also provide the opportunity to “bring the historical and contemporary social underpinnings of accounting practice into the classroom” facilitating the articulation of pre-existing ‘common sense knowledge’ with a more enlightened social consciousness that transcends the limitations of their pre-existing understandings (Boyce 2004: 575; Hall 1988). This process offers considerable scope. It:

may include locating the development and use of accounting systems, technologies, and associated policies, procedures, and practices in their organisational, social, and ethical contexts. It may involve identifying and questioning underlying assumptions and examining and interrogating the justifications and explanations offered by others. This should involve subjecting accounting systems, technologies, policies, procedures, and practices to scrutiny insofar as they have real direct and indirect consequences for social actors and groups. The interests of various (different) parties (including students, in varying aspects of their lives) should be considered and challenged. (Boyce 2004: 578)

In addition to the more well-established critical accounting literature as exemplified throughout the current volume, new and emerging critical research themes should impact on many areas of the accounting curriculum, providing an ever-renewing contemporary impetus for critical accounting education. Recent developments in the critical genre include:

- Examination of the role of accounting in corruption, bribery, tax avoidance, and other contemporary nefarious business practices, and related consideration (e.g. Sikka 2010; Sikka and Willmott 2010; Davids 2014; Neu *et al.* 2015);
- Provision of accounts that give voice to those who are marginalised or excluded from mainstream debates (e.g. Agyemang 2015; Agyemang and Lehman 2013; Lehman *et al.* 2016; Neu 2012);
- Critiques of the spread of accounting practices and associated technologies such as Public–Private Partnerships (PPPs) and the associated outcomes and effects (e.g. Shaoul *et al.* 2011a, 2011b; Toms *et al.* 2011; McDonald-Kerr 2017);
- Silent, shadow, and counter accounting, which construct alternative forms of critical, social, and environmental accounts (e.g. Moerman and van Der Laan 2015; Boyce 2014b; Dey and Gibbon 2014; Boiral 2013).

These areas position accounting education within the broader socio-political sphere. At the same time, they challenge the conventional financial/monetary logic of accounting:

Accounting logic is the belief that it is possible to evaluate the use of financial transactions through the outputs or outcomes achieved and that these can be assessed, invariably in measurable form. Accounting logic is not something that is only exercised by accountants but is a way of thinking that permeates all of society. Its roots may be in accounting but its influence and practice goes way beyond the confines of practising accountants. (Laughlin 2007: 277)

A critical re-thinking of accounting provides for a more encompassing accounting education that should resonate with a wide range of students and teachers alike, at the same time as it challenges them. It is through these multifaceted challenges that accounting education can garner meaning beyond the narrow aspirations of preparation for work in professional or related practice.

3. IMPLICATIONS: ACCOUNTING EDUCATION THAT MAKES A DIFFERENCE

The present state of accounting education is strongly influenced by socioeconomic and political tendencies, and its future development will continue to be so, but these tendencies and their outcomes are neither inevitable nor predetermined. Marcuse (1964) drew attention to the manner in which societal development is a function of social choice, but noted that the choice itself reflects “the play of the dominant interests” (Marcuse 1964: xvi). Thus, it is important to note that the present state of accounting education, including its woeful history of efforts at reform, and ongoing recognition of crises of relevance, are all a contingent historical product of the interplay dominant forces and tendencies within the field:

... accounting exists not just *in* but *because of* its environment ... it is part of a symbiotic process through which it mutually legitimates, and is in turn legitimated by, particular modes of economic activity. (Boyce 2014b: 118, fn 3).

At the same time, these circumstances, and the periodic and cyclic scandals that erupt in the realms of business and professional accounting, provide

historic junctures that allow 'critical' or 'positive' intellectuals the opportunity to use what capital they have to redefine what counts as legitimate in the field, and this has effects on the research problems that are studied and the curricula that are taught. (Cooper *et al.* 2005: 377)

Recognising that the present form, content, and structure of accounting education is wholly inadequate, critical accounting education always starts with a *critical* understanding of *education* that is not limited to training for work or a profession, but relates to the broader society. Critical education is itself a multi-faceted process of self-formation that is also committed to furthering social justice and may thereby challenge the extant power of social reproduction.

The role of universities in "furthering the social pursuit of "goodness" (however defined) has always been a central feature of the justifying, legitimising language of the academy" (Morrison 2001). Ultimately, it is broader educational goals that justify the presence of accounting in the university curriculum. But decades of official endeavours to reform accounting education to make it more relevant to its context have produced very little substantive change. The persistence of extant processes, structures and curricula suggest that it is no longer viable for educators to rely on top-down or official pronouncements. Accounting educators must take responsibility for the state of the discipline, and bottom-up individual efforts are necessary. However, history shows that individual efforts, while necessary, are not sufficient. A greater collective endeavour on the part of the critical accounting community, as exemplified in the present volume, is required.

Journals such as *Critical Perspectives on Accounting* have played an exemplary role in recognising and promoting the importance of linking critical research and education. In recent years, the journal has published a number of special issues focusing on various aspects of accounting education in universities, and Dillard and Vinnari's recent (in press) review showed a significant quantum of articles examining accounting education. This literature is diverse: highlighting deficiencies in accounting programs and curricula including in the areas of ethics and sustainability; critiquing the narrow scope of accounting education and its focus on financial quantification; examining issues associated with diversity; and critically exploring neoliberalism and commercialisation in universities. In an exemplar article, Dillard (2002) argued for "the recognition of the political nature of both the teaching and the practice of accounting through the recognition and critical analysis of historical, economic and social context" (p. 622). Arguing for a "public interest", rather than "commercial" orientation, Dillard sees an "educational duty" to "include analyses and critical assessments of various business practices, thus emancipating both educators and students from the dominance of managerialism and capital in contemporary Western societies" (Dillard and Vinnari in press: 10).

Fundamentally, critical accounting education challenges the position of the neoliberal business university, but it does so in a manner that is actually consistent with the traditionally-*espoused* "ideals" and "mission" of the university as a social institution. This is generally thought of as an institution that reflects on and problematises the pervasive ideas of the times and provides an institutional space for difference and debate (Newman 1996; Craig *et al.* 1999; Boyce 2002).

Critical accounting education implies a much broader consideration of accounting and accountability by looking at and beyond the margins of accounting where perhaps the most interesting and important developments within the discipline lie. At the same time, it can influence future practice by raising the consciousness of students about the nature of accounting and its effects, and situating accounting in its socio-historical context. The *critical* relevance of this work approach centres on the “critique of the given state of affairs on its own grounds—of the established system of life, which denies its own promises and potentialities” (Marcuse 2007: 64). Equally important is its connection to lived experience and common sense, while transcending their limitations (Gramsci 1971).

Enduring change in universities – and accounting education and practice – requires concomitant change in society, so critical accounting education must ultimately be linked to change in wider social spheres. Neither the nature, nor the future form, of accounting education, nor the nature of the institutions within which it is situated and that of the broader society, is pre-determined or inevitable. The future of critical accounting education, just as its present, is historically contingent. It will be a product of the “daily attention to teaching and learning that will form the focus of critical accounting educational practice. Intellectual involvement with students is perhaps the most important activity to be undertaken by educators with a commitment to social change” (Boyce 2004: 570).

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