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# Bringing the social into the accounting curriculum: Integrating a sociological approach into learning and teaching in accounting

Final report 2016

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## Executive summary

It is almost 30 years since the Bedford Committee (1986) and the Accounting Education Change Commission (1990) in the United States of America, and the Australian Review Committee of the Accounting Discipline in Higher Education (1990) directed attention to the need for a “revolution in accounting education”. Despite these calls for reform, and a history of accounting research highlighting issues with how and what is taught in accounting curriculum, there has been little by way of systemic change in accounting education.

Accounting retains a traditionally vocational and technical approach to curriculum and learning and teaching strategies (Merino 2006), and the core issue for accounting education in Australia today remains one of relevance. Much of the curriculum continues to disregard contemporary socioeconomic circumstances and is faced with persistent interrelated financial, demographic and managerial challenges (Evans, Burritt, and Guthrie 2010; Hancock, Howieson, Kavanagh, Kent, Tempone and Segal 2009).

In part, this is because curriculum renewal endeavours have tended to be constrained by the strong links between accounting education and the “perceived changing needs of the profession and of the labour market more generally” (Boyce, Greer, Blair and Davids 2012: 48; and see Sangster and Wilson 2013). Despite criticism over decades of the overemphasis on technical knowledge within the accounting curriculum, the embedding of accounting education within market discourse and rationalistic economic theory has tended to reproduce the status quo (Merino 2006). By contrast, this project adopted a perspective that is anchored in a broader understanding that accounting education can make a contribution “to society’s longer term well-being” (Roslender 1992: 1–2). This broader approach recognises the business and market context, but also positions accounting education within social and public agendas.

This project is a response to the challenges outlined above, setting out to create a framework for reimagining accounting through the integration of sociological concepts into the accounting curriculum.

### ***Aim of project***

The principal objectives and outcomes for this project were to:

1. Identify the presences and absences of sociological themes with the current accounting curriculum across the dataset of 31 Australian and 8 New Zealand universities; and
2. Create a scaffolded framework of resources for educators to utilise in the development of sociologically informed accounting curriculum.

### ***Project approach***

The project adopted an innovative, fundamentally interdisciplinary and inclusive approach to curriculum renewal. It was premised on the understanding that accounting is a social process with consequent duties involved in accountability relationships that extend beyond financial reckoning to incorporate environmental, social, community, political, personal and ethical dimensions.

The first stage of the project consisted of an analysis of web-based material for 31 Australian and 8 New Zealand universities, which established the current state of undergraduate accounting programs and subjects and identified the degree of sociological presences and absences within the curriculum. This dataset was used to formulate questions for focus group and individual interviews with stakeholder groups: students, academic staff, and senior members of the accounting professional bodies, CPA Australia and Chartered Accountants Australia and New Zealand.

### ***Project outputs/resources***

Drawing on the empirical findings, and taking as the starting point a typical 3-year undergraduate accounting degree, the project team developed a scaffolded framework to provide an integrated guide for educators to sociologically inform the curriculum. The approach reflected in the framework seeks to integrate humanistic and formative education by developing “practical skills and knowledge through an examination and critique of actual life problems and circumstances ... preparing students for economic *and* social life” (Boyce, Greer, Blair and Davids 2012: 52–53, original emphasis) as they relate to accounting.

The framework consists of the following components:

- A detailed analysis of the requirements of the relevant accreditation and education standard setting bodies.
- Mind maps and descriptions of the current accounting curriculum, identifying areas of sociological presences and absences. By the use of these terms we mean subject areas where a sociological approach has been or could be applied.
- An introduction to sociological themes and concepts and their application to accounting education.
- A guide to sociologically oriented accounting research and researchers.
- A set of resources and exemplars for accounting educators to draw from to develop subject areas.

This scaffolded framework (illustrated summary in Figure 3 of this document) seeks to depart from traditional approaches to accounting education, both in terms of content (primarily, through a sociological approach) and in terms of the style of presentation (through the use of visual cues, colour, and diagrams). These are reflective of an endeavour to keep the work within parameters that make it accessible to established accounting academics while opening up new vistas and possibilities for accounting education. The detail within the framework is intended as an individual and collective resource for accounting academics. The broader social perspective adopted in this project offers the opportunity to transcend a persistent difficulty with previous accounting education reform efforts. It does this by loosening the dominant link with perceived changing needs of business, the profession and the labour market that has tended to constrain previous reform efforts and produced continuing curricular “dominance of an expanding array of technical skills and highly-structured knowledge based around proliferating regulatory requirements” (Boyce Greer, Blair and Davids 2012: 48).

The framework therefore offers a set of resources to ensure that accounting and accounting graduates remain relevant in terms of the contribution that they can make not only to the accounting profession, but also to society as a whole. The materials provided through this

project (available at <https://socialaccountingblog.wordpress.com/>) are designed to facilitate change from the bottom-up in accounting education, by encouraging and enabling educators to adopt a sociologically informed approach to accounting curriculum.

### ***Impact of the project (current and future impacts)***

If adopted, either in full or in part, the sociologically-informed approach to accounting curriculum proposed by the scaffolded framework provides a unique opportunity for improving accounting education and ensuring the relevance and contribution of the discipline.

### ***Key findings***

- The dataset contained no examples of a *curriculum-wide* approach which viewed the role and the use of accounting information and its effects from a sociological perspective.
- The focus of accounting degrees is almost exclusively on the financial reporting aspects of accounting and managerial decision-making which tends to embed a monochromatic, business-centric worldview that encourages students to associate with the financial interests of companies. This approach effectively excludes other possibilities and provides a very narrow view of accounting and accountability.
- The principal views expressed by two stakeholder groups – students and staff – confirmed the web data, that is, that the principal view of accounting is as a technical, objective practice (described as the “authority” view). While some staff did acknowledge that accounting is more than numbers, this approach was rarely reflected in the curriculum.
- The views expressed by members of the professional bodies were more eclectic; accounting was viewed as a socially constructed practice (described as the “agency” view).
- The nature of the role of accountants is changing; the impact of automation and the outsourcing of mundane activities to countries with low labour costs are generating a need for a different accounting curriculum. Accounting education needs to graduate students who are broad and critical thinkers, able to embrace the complexity of the relationships between business, society and the natural environment.
- The majority of graduates will be better served by a broader approach to the curriculum in which technical accounting issues no longer dominate the syllabus. A sociologically informed approach to the curriculum, as proposed in the scaffolded framework, can potentially deliver students who are truly educated and not just technically competent.

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# Chapter 1     Project Context

It is almost 30 years since the Bedford Committee (Bedford *et al.* 1986) and the Accounting Education Change Commission (1990) in the USA, and the Mathews Committee in Australia (Review Committee of the Accounting Discipline in Higher Education 1990) directed attention to the need for a “revolution in accounting education”. Renewed calls for deep reform to accounting and accounting education have virtually gone unheeded (e.g. Amernic and Craig 2004; Ravenscroft and Williams 2004, 2005). There has been little by way of systemic change in accounting education, which retains a traditionally vocational and technical approach to curriculum and learning and teaching strategies (Merino 2006). It has been argued that many reform efforts in accounting education have, paradoxically, produced a continuing curricular “dominance of an expanding array of technical skills and highly-structured knowledge based around proliferating regulatory requirements” (Boyce, Greer, Blair and Davids 2012: 48). In part, this may be because change efforts have generally been driven by perceptions of a changing regulatory environment, the needs of the profession, and of the labour market.

Constant criticism over decades of the overemphasis on technical knowledge within the accounting curriculum, has failed to produce meaningful reform because the embedding of accounting education within market discourse and rationalistic economic theory has tended to *reproduce* the status quo (Merino 2006). Thus, the broader social dimensions of accounting have been marginalised both in traditional accounting education and in prominent reform efforts (see Boyce 2004, 2008).

Curriculum renewal endeavours in accounting have not related to “what may be done with, and within the curriculum to develop reflection, critical thinking, and the ability to think ‘outside the box’ on the part of our students, and so better prepare them for lifelong learning” (Sangster and Wilson 2013: 1). This lack of attention to genuine pedagogic renewal has created a pressing need to re-position and re-shape the accounting curriculum to change the way students and staff view and experience accounting. The broader approach taken in this project recognises the importance of accounting in the business and market context, but also positions accounting education within social and public agendas. The core issue for accounting education today therefore remains one of relevance because much of the curriculum disregards contemporary socioeconomic circumstances and is faced with persistent interrelated financial, demographic and managerial challenges (Hancock, Howieson, Kavanagh, Kent, Tempone and Segal 2009; Evans, Burritt and Guthrie. 2010)

Building on the current approach to accounting education that seeks primarily to prepare students for a potential career in accounting or business, this project adopted a broader perspective that considered the nature of the “perceived contribution [of accounting education] to society’s longer term well-being” (Roslender 1992: 1–2). The broader social perspective adopted in this project offers the opportunity to transcend a persistent difficulty with previous accounting education reform efforts, by untying the link with “perceived changing needs of the profession and of the labour market more generally” (Boyce Greer, Blair and Davids 2012: 48).

The project team set out to re-evaluate the content of accounting education in universities by adopting a sociological approach to investigate possibilities for a more broad-ranging development and renewal of the undergraduate accounting curriculum and associated learning and teaching approaches, than has hitherto been considered.

Although the contribution of interdisciplinary and sociological perspectives to accounting research is now well-established (see Roslender 1992; Roslender and Dillard 2003), the impact of these perspectives on accounting education has been extremely limited. Therefore, a key objective of this project was to supplement the traditional educational focus on the techniques and practices of financial and management accounting. Specifically, an important aim is to “push students out of their comfort zones” and to foster their capacity to critically think about and engage with accounting and its roles in the economy and society (Duarte 2009) by “building the connections between accounting education and the lived experience of students” (Boyce and Greer 2013: 111, emphasis removed).

This project focused on the development of approaches that view accounting and accounting education in their relationship with wider social phenomena. This type of approach should be a core element of what a business school provides students, in order “to deepen an intellectual understanding of the relation between activities in business and the major issues of human existence ... [i]t’s the symbolizing of important human values that makes a great business school ... committed to knowledge less because of its utility than because it symbolizes the way we want to think about human beings” (Stanford Professor of Management James March, interviewed by Schmotter 1998: 59–60). Thus, a sociological approach provides an opportunity to express, what March describes as “an understanding, interpretation, and elaboration of human values” (Schmotter 1998: 61).

The project adopted an innovative, fundamentally interdisciplinary and inclusive approach to curriculum renewal. It was premised on the understanding that accounting is a social process with consequent duties involved in accountability relationships that extend beyond financial reckoning to incorporate environmental, social, community, political, personal and ethical dimensions. This sociologically informed approach is reflected in the curricular resources produced, and detailed in the scaffolded framework. The framework is intended to build student and staff capacities from the ground up so that they are able to successfully embrace unfamiliar tasks and to discover and engage with alternative discourses (Duarte 2009).

Hence, the principal objectives and outcomes for this project were to:

1. Provide an overview of the current accounting curriculum across the dataset of 31 Australian and 8 New Zealand universities in order to identify the presences and absences of sociological themes; and
2. Create a scaffolded framework, including resources for educators to draw upon, for the development of sociologically informed accounting curriculum.

## Chapter 2 Project Approach and Methodology

The approach adopted by the project team reflected an attempt to integrate humanistic and formative education in accounting through the development of “practical skills and knowledge through an examination and critique of actual life problems and circumstances ... preparing students for economic *and* social life” (Boyce *et al.* 2012: 52–53, original emphasis). This approach views education as “a continuous process of reconstruction of experience” (Dewey 1997: 87).

It has long been recognised that sociology provides crucial tools for understanding the phenomena of everyday life and associated social and political relationships, and by extension, sociology has much to offer in the context of an attempt to renew the social and ethical relevance of accounting education. The reinvigoration of the accounting curriculum through the infusion of a sociological perspective provides a key avenue to supplement the development of technical skills with a broader understanding of the place of accounting in business, economy, and society. In so doing, the outcomes of this project offer important benefits for students, teachers, employers, society and the profession alike.

The research approach was designed to satisfy the two broad objectives stated in Chapter 1. The research methodology relied primarily on qualitative methods of data collection and analysis. These methods and their relevance to the project are represented in Figure 1. The research was carried out in several stages beginning with an empirical exploration of the extant accounting curriculum in 31 Australian and 8 New Zealand universities.

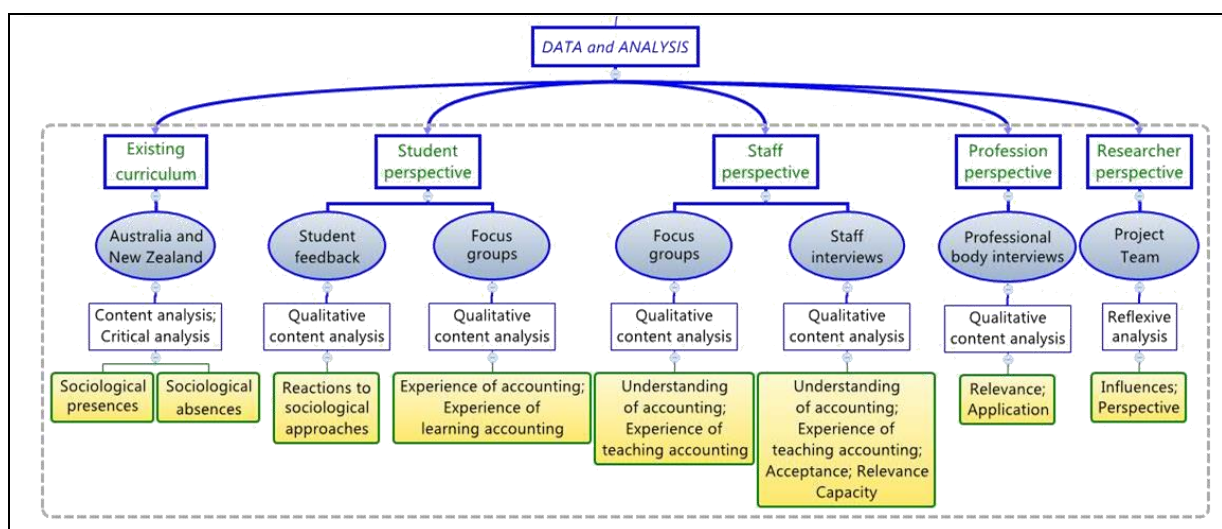


Figure 1: Data sources and analytical approaches

### Stage 1

A content analysis and audit of existing curricular frameworks for accounting degree programs was carried out as follows:

- (i) A high level overview of the available information on university websites for all accounting programs offered in Australian and New Zealand Universities;

- (ii) Detailed analysis of individual unit content within the accounting programs currently taught at the collaborating universities; and
- (iii) An overlay of the above two items with professional accreditation requirements for Australian and NZ accounting degree programs and international accounting pronouncements.

This stage involved a critical analysis of the data which provided a detailed picture of the current and potential role and contributions of sociological concepts and approaches for the development and enhancement of the accounting curriculum. This information guided the development of the interviews (described below) conducted with accounting academics, students and members of the professional bodies.

## Stage 2

Focus groups and interviews were conducted with members of the key stakeholder groups to obtain their perspectives and insights relating the issues identified in Stage 1. A combination of convenience and purposive sampling was used in order to obtain a selection of views about accounting and accounting education from current and past students, staff, and accounting professional body representatives. Although the purpose was not to obtain a representative sample, participants were chosen to reflect a range of year-levels and backgrounds. The processes adopted, and results from the analysis, are summarised below.

### Student perspectives

***The current student perspective.*** Focus groups of students from diverse backgrounds and year levels were conducted at La Trobe University (14 students interviewed across 2 groups) and Macquarie University (8 students). The groups provided essential information on how students perceive the accounting curriculum. This data was integral to maintaining a student focus for the project, and helped to ensure that the outcomes are both realistic and practical. The questions asked of students revolved around the meaning of accounting, the role of accounting and accountants in society, motivations for choosing accounting as a discipline, and reflections on their educational experience (so far).

***The past student perspective.*** In addition to the focus groups and interviews, qualitative feedback was gathered from students enrolled in six separate offerings of sociologically-informed subjects developed and taught by the project team members at Macquarie University during the period 2006-09 (“Accounting and Society” and “Social and Critical Perspectives on Accounting”). The responses to open-ended questions collected via university processes was analysed to obtain insights into how students responded to these sociologically informed subjects.

### Staff perspectives

Two interrelated tasks were undertaken to ensure the team obtained a comprehensive understanding of the opportunities and challenges facing staff in respect of curriculum renewal.

**Focus groups** were conducted with accounting academics from Melbourne (1 group of 10 participants) and Sydney (1 group of 8 participants). Participants were selected so as to ensure a cross-sectional representation within the accounting discipline in terms of academic level and subjects taught. While questions asked were similar to those asked in the student focus groups, the questions were oriented to accommodate the perspectives of accounting educators. For example, participants were asked their opinion on the current state of accounting education and whether they thought it prepared students for life after university; whether they thought there is any scope for a broader accounting education and whether they encountered any factors that enabled or hindered such endeavours.

**In-depth individual interviews** were conducted with accounting academics from universities other than Macquarie University and La Trobe University. This data was sought to ensure that the findings were not influenced by institutional factors relating to the project team's home institutions. In total 9 interviews were conducted across Sydney and Melbourne based universities. The questions for these interviews were identical to those used for the staff focus groups.

### **Professional body perspectives**

In-depth interviews were also conducted with senior members from the two main professional bodies – CPA Australia and Chartered Accountants Australia and New Zealand. Each of these professional bodies operates across both Australia and New Zealand (with members, also, in other countries). Although each has its own organisational section devoted to various aspects of university and continuing professional education, including professional qualifying education, they cooperate in the processes of jointly accrediting accounting degree programs for professional recognition.

The interviews with professional body representatives focused on the perceptions of the professional bodies on the role of accounting and accountants, accreditation issues and the future of the accounting profession particularly with reference to accounting graduates. The professional bodies were also asked to comment on the key findings from the interviews with academic staff in order to allow them an opportunity to reflect on enablers and barriers to change in accounting education.

### **Researcher perspectives**

The project team engaged in an ongoing and iterative process of reflexive analysis throughout the project. The key objective of the reflexive analysis was to examine and understand the perspectives of the team members on the matters that emerged from the staff, student and professional interviews and focus groups, and the role that individual positions played in the analysis and interpretation.

### **Ethics**

Ethics approval was obtained for all of the above activities by La Trobe University and Macquarie University. Participants were assured of confidentiality and anonymity, hence the report does not identify any individuals.

## Chapter 3      Key Findings

This chapter presents summary findings from each of the research stages described in Chapter 2.

### Stage 1: Current Accounting Curriculum

Initially a keyword search of the dataset was conducted to detect the degree of presence (or absence) of sociological concepts using the terms: ethics, environment, sustainability, social and society – these concepts were used because they were considered indicative of a sociological orientation towards accounting. While acknowledging that the terms are neither mutually exclusive, nor an exhaustive list of such terms, the data proved helpful for understanding the context, and for identifying any lack of progress toward such an outcome. A summary of the findings in relation to each of the keyword searches is given below.

**Ethics:** Most universities require coverage of ethics as part of their graduate attributes, but while there was widespread use of the word ethics within the dataset most references were to “professional” ethics, rather than to the broader study of ethics or ethical theories. The findings support the assertion that, in accounting education, “Ethics amount to learning a few lines from the profession’s ethical code and almost nothing about how good lives can be lived” (Sikka, Haslam, Kyriacou and Agrizzi 2007: 4), with little reflection on the social consequences of accounting practice (or, by extension, of accounting education). Only a few examples were identified of subjects taking a substantive approach to ethics and, in general, ethics was treated in a mechanistic and narrow fashion.

**Environment and sustainability:** The use of the word ‘environment’ was almost entirely limited to the contexts of business or the regulatory environment and rarely in relation to the natural environment. While the use of the word ‘sustainability’ often denoted issues pertaining to the natural environment, its occurrence in financial accounting/reporting and management accounting subjects meant it was dealt with in technical, rule-based terms with an emphasis on compliance related tasks such as carbon accounting and reporting. What is consistently absent in subjects discussing these aspects is a critical, balanced discourse that engages with extant social paradigms, power, corporations, the environment and social critique, either at the subject or curriculum levels. We do note that one instance of a curriculum wide approach was located – the Bachelor of Accounting and Sustainable Business at University of Southern Queensland – but only one.

**Social and society:** Uses of these terms were consistently corporate-centric, referencing corporate social responsibility and failing to acknowledge the contradictions inherent in simultaneously achieving social and economic goals. Overall there is very little evidence of efforts to engage students with a more rounded, balanced view of the use, and role of accounting information in institutions, government, and societal decision-making processes. Exceptions to this approach, in which a radical view of accounting and its role in society was being articulated, were observed in the offerings from the University of Canterbury and Lincoln University.

The data shows that, despite the continued calls for accounting to be broader than a vocationally focused endeavour, only sporadic instances exist of deep-seated, reflexive subjects covering accounting in the broad sense. To achieve the desired outcomes for a liberalised accounting education a curriculum wide approach is necessary, one that develops graduates as truly reflexive and critical thinkers.

## Stage 2: Stakeholder Perspectives

The key themes and findings for the three main stakeholder groups: students, staff and the professional bodies from stage 2 of the project are summarised in Table 1.

**Table 1: Themes and findings**

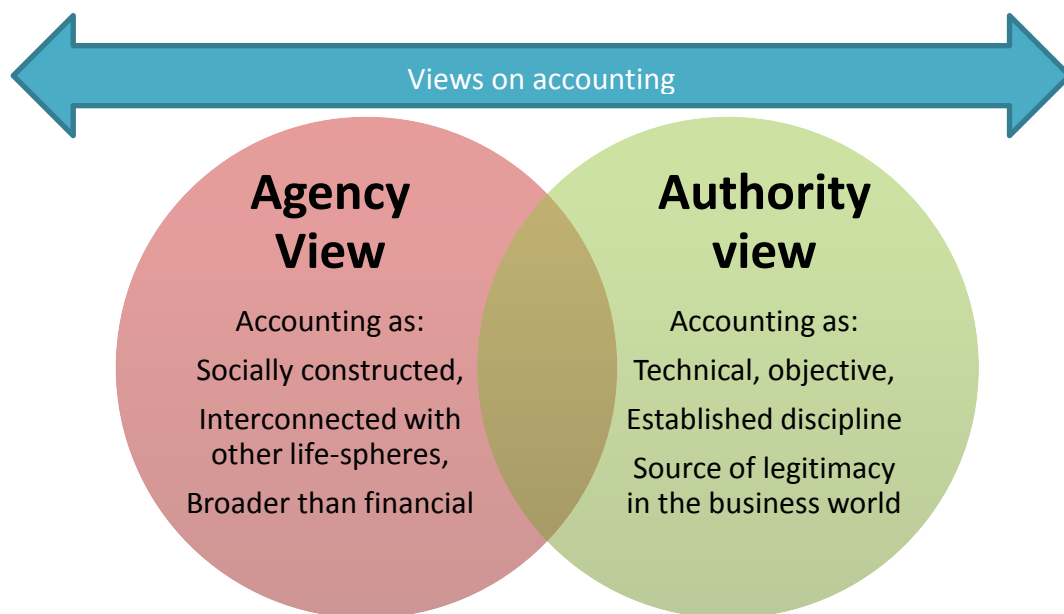
Themes	Main findings	Stakeholder groups
Accounting, accountants and the profession	<p>Students, staff members and professional bodies, expressed views of accounting that ranged from an <i>agency view</i> to an <i>authority view</i>.</p> <ul style="list-style-type: none"> <li>• The <u>agency view</u> involves framing accounting as constructed social practice, and broader accountability to multiple stakeholder groups.</li> <li>• The <u>authority view</u> involves framing accounting as objective, the language of business and comprising power.</li> </ul>	<p>Students Staff Professional bodies</p>
Current state of accounting education	<ul style="list-style-type: none"> <li>• Key issues for staff: <ul style="list-style-type: none"> <li>○ Workloads.</li> <li>○ Pressures for research output, combined with lack of recognition of teaching.</li> <li>○ Accreditation guidelines of professional bodies.</li> </ul> </li> <li>• Key issues for professional bodies: <ul style="list-style-type: none"> <li>○ Lack of innovation from accounting schools.</li> <li>○ Academic reluctance and resistance to changing accounting education.</li> <li>○ Inadequacy of current curriculum – lack of focus on broader business and social issues.</li> </ul> </li> </ul>	<p>Staff Professional bodies</p>

## Staff

### ***Views on accounting***

The responses received from accounting staff who participated in this project range from an *agency view* to an *authority view* of accounting. These views may be broadly characterised in sociological terms as differentiating perspectives that see accountants (and accounting) as: (a) having capacities to act and influence in ways that are not determined by social structure and established ways of being and doing (agency); and (b) being subject to, and a reflection of established social norms and legitimated authority.

From an agency perspective, accounting encompasses a broader range of issues than technical practices and financial accountability and is considered to be socially constructed. This view acknowledges the interrelationships between accounting, as a life-sphere and other life-spheres and draws on a range of established sociological concepts in order to engender a broader understanding of the functions and effects of accounting in the social and natural worlds. By contrast, the authority view expressed by the majority of participants conceptualises accounting as value-neutral, objective, technical, and situated within an established discipline, with the accountant and accounting being the source of legitimacy in the business world, such that accounting is both *subject to* professional forms of authority and a *source of* authority in society more generally (see Figure 2).



**Figure 2: Authority and agency views of accounting**

**An agency view.** Most accounting staff expressed a view of accounting as a technical discipline related to a business centric worldview. Accounting was also expressed as being more than numbers, encompassing issues such as sustainability, corporate governance, ethics and carbon accounting/reporting however, while these signs are encouraging and reflective of educators who are cognisant of a broader construction of accounting, our analysis revealed accounting education as continuing to be taught from within a traditional business-centric orientation. A sociological approach would entail a much broader approach to accounting that would explicitly examine the interconnectedness of different life-spheres and their interactive effect on society.

The sense of reflective practice expressed by staff in relation to accounting was confined to their roles as academics and they were unable to bring an overarching perspective (or set of perspectives) to their teaching roles. When it comes to research however, this was not the case. The majority of staff interviewed for this project were also involved in conducting research, and most explicitly mentioned how exposure to accounting research, particularly research with a critical orientation has opened their minds to the effects, consequences and limitation of accounting practices. This is an important finding for two reasons. First, it points to a lack of exposure to broader issues in the current undergraduate curriculum.



Second, it reflects the need to expose academics to critical research and to encourage a research-led approach to teaching.

Intertwined with the agency view of accounting was the authority view expressed by the majority of participants. Staff defined accounting as an information collection, analysis and reporting tool. The stereotype of the bean-counter accountant is to some extent perpetuated through this mundane, traditional view of accounting. Upon reflection, and over the course of the interviews, staff did articulate a broader view of accounting. While alluding to the objective technical nature of accounting and by implication accounting education on the one hand, staff also acknowledged that accounting fundamentally requires sound judgement and hence a subjective understanding of the discipline. The findings therefore show that the subjective–objective divide was strong amongst staff and this could have positive and negative implications for the current project. The negative is that the sociologically informed accounting project may encounter some resistance from those who hold the authority view of accounting. The positive is the presence of this multi-discourse environment where the alternate conception of accounting being promulgated in this project is accepted and embraced by educators.

### ***Views on accountants and the profession***

The view of accounting as technical and the type of student this image attracts have important implications for accounting education. Staff stated that they thought this image and the types of students drawn to the discipline are impediments to the examination of broader issues in relation to accounting and society. While not all students who enrol in accounting degrees may perceive of it in this way, that many do highlights the need to address the image of accounting, accountants and accounting education. Movement toward an image of accounting as interesting and engaging is possible through a sociologically informed accounting curriculum.

### ***Views on current state of accounting education***

While this is potentially a large area, with multiple, competing issues and controversies, the key concerns raised by staff interviewed related to workloads; the trend towards the student as a ‘customer’; research outputs demands; and institutional pressures including accreditation.

Most staff expressed a view that they would like to incorporate a broader view of accounting into their teaching, but that they had failed to do so was because of the myriad of challenges they faced. In particular the workload pressures due to teaching requirements – large subjects and diverse, often international cohorts – make it difficult to redesign educational programs and to integrate appropriate modes of assessment and feedback. This problem has resulted in an over-reliance on the use of standard textbooks to source teaching materials (in most cases the only source) for accounting courses. These workload pressures are compounded by institutional demands for high levels of research output and for the majority of staff it is research output that carries the most weight in terms of career progression. Staff reported that they receive little by way of institutional incentives for prioritising their teaching activities.

Staff also identified two other institutional impediments: the representation of the “student as a customer” within their institutions, and the accreditation requirements of the

professional bodies. In relation to the promotion of students as customers, staff reported that they are encouraged to craft accounting education in such a way as to attract and retain more and more students. This has been accompanied by pressures to keep content at a minimal level of “difficulty” so as to maintain pass rates. Staff observed that incorporation of broader sociological issues might increase the difficulty level of subjects, especially for students who were attracted to accounting due to a perception that it is mathematically based and has an “objective, technical nature”. For the current project awareness of this issue has been important for ensuring that sociological content/perspectives are accessible to as broad an audience as possible.

Divergent views were found in relation to accreditation and how it acted as a barrier to change. Some staff viewed the accreditation guidelines as prescriptive and hence leaving little room in the curriculum for other topics and orientations. By contrast, other staff expressed the view that their institution was reluctant to change and used the accreditation requirements as a reason for inaction. Interestingly, interviews with the professional bodies suggest there is a large disconnect between the way the professional bodies envisage the implementation of accreditation guidelines and the way that universities actually implement the guidelines. The professional bodies argued that they were minimalist in prescribing the content of accounting degrees and that two-thirds of the courses in an accounting degree could be assigned to electives, or other accounting or non-accounting subjects. Hence, the key finding here is that accreditation requirements actually encourage the uptake of multiple perspectives rather than act to hinder progress towards a broader, more liberal accounting education.

In terms of implementing a broader accounting curriculum staff offered a range of views. Some staff viewed the adoption of a broader perspective as something “extra”, something which adds to their existing content, while others wanted to adopt a broader perspective throughout the extant curriculum. The latter group viewed a broader perspective to accounting as a lens to examine accounting whereas the former group viewed “broader accounting” to mean more topics/content. The purpose of this project is to push for the adoption of a different orientation, a different perspective towards accounting, not to add content to the extant curriculum.

## **Students**

### ***Views on accounting***

Almost all of the students who participated in the focus groups described accounting as objective, value neutral, useful for business decision-making, and financially oriented. They articulated a standard textbook definition encompassing collection, analysis and presentation/reporting of financial information which was seen as useful in business decision making. There was also great emphasis on accounting as a “skill” which when acquired would lead to numerous employment opportunities. Accounting and its outputs were described as sources of power and legitimacy in the business world and society more broadly. Accounting was also seen by most participants as the language of business and hence linked to the legitimacy and power issues alluded to above. In sum, the views of students on accounting were rooted in a business centric worldview.

There was evidence to suggest that some students held, or were exposed to the broader agency view of accounting. However it was also clear that such views were a consequence of inspirational teachers/academics or due to the student's broader life experiences. There was little or no evidence to suggest that the current accounting curriculum was exposing students to a wider experience of the role of accounting in society, and in fact the evidence points to a lack of diversity in the extant curriculum. For example, in relation to ethics most students expressed the view that it was scattered across many courses and in most cases was the "easy" week or topic. This was (is) the case since most instances of "ethics" in the accounting curriculum simply present mundane scenarios where it is obvious which course of action an individual should take. The empirical evidence from Stage 1 described earlier also supports this conclusion and supports our case for the development of a sociologically informed accounting curriculum.

### ***Views on accountants and the profession***

Students expressed a range of views about accountants, ranging from those that crunched the numbers in the back office to those who were powerful financial advisors to corporations and businesses. It was evident that all perspectives encompassed a view of accountants as highly skilled, a reliable source of advice and therefore central to the success of businesses. Students also viewed the profession as a stable one with high job prospects and for some male students the career offered the potential for high salaries and luxurious lifestyles.

Evidence gathered also suggested that accounting attracted students who were more focused on the attainment of skills and subsequently stable jobs. However, and of importance to this project, there was no evidence to suggest that students might be resistant to a broader, more scholarly approach to accounting education, as long as skills development was not ignored entirely. The push for a sociological approach in this project aids, rather than hinders skills development since inherent to the proposed approach are skills of critical thinking, interaction, negotiation, writing, and so on.

## **Professional bodies**

### ***Views on accounting***

Interviewees from the professional bodies articulated a much more balanced view of accounting in terms of the agency – authority spectrum and were more closely aligned with the agency view. They supported the notion of a much broader view of accounting and society than that expressed by either staff or students. The participants were acutely aware of the important role that accounting and accountants play in society, particularly in relation to acting in the public interest and appeared to be more reflective in their understanding of the relationship between accounting and society. For instance, all participants alluded to the social and environmental effects of accounting alongside its financial effects. They asked the "why" questions, and hence were able to step back and see accounting and its interconnectedness with society and the environment.

### ***Views on accountants and the profession***

All participants articulated an image of the accountant and accounting profession which was in contrast to the state of current accounting education. Participants spoke about how the

profession and the role of the accountant is changing from a person with technical proficiency to one who is an advisor, strategist as well as a finance expert. Due to the changing nature of technology and the increasing trend towards outsourcing of basic accounting functions to countries in Asia, the nature of the accounting profession is rapidly changing. The participants also unanimously agreed that accounting education at present is not preparing graduates for the changing landscape of the profession.

In addition to the changes in the role of accountants, participants also emphasised the importance of a thorough understanding of ethics for accountants. They articulated a much broader notion of ethics than “professional ethics”. The notion of ethics that was described was related not to what accountants must not do but related to what they could do for the betterment of society. In short, they were strongly supportive of accounting students being exposed to a much more liberal range of issues that would better prepare them for their future careers.

### ***Views on current state of accounting education***

In general the participants were critical of the current state of accounting education and an academy that (in their view) perpetuates the status quo. All the participants agreed that accounting education was heavily focused on technical issues at the expense of broader, contextual issues. The participants pointed to the relative homogeneity of accounting degrees across most universities as evidence of a lack of change and pedagogical innovation. Due to the increase in automation and off-shoring of accounting services, they argued that a curriculum that focuses too heavily on technical, manual accounting processes is outdated. The participants placed a much greater emphasis on the ability of students to make judgements and evaluate alternatives, and have an inquiring disposition. The proposed sociological approach inherently involves the ability to inquire, judge and evaluate.

In terms of barriers to change the participants viewed accounting academics, and the pressures for research outputs amongst the most important. Questions were raised about whether staff within accounting schools would be able to inculcate a broader view of accounting, within the context of the changes happening within, and around the profession. They also strongly argued that accreditation requirements do not/should not be viewed as a barrier to change. The professional accreditation requirements they argued only require 9 core areas which can easily be covered within degree programs that consist of 24 subjects, whilst leaving room for coverage of broader social, environmental and business issues.

In summary, the interviews with the professional bodies emphasised the need for better engagement between academics, the profession and employers. Participants were clear that the purpose of a university degree in accounting is *not* to attain professional accountant status and hence, the focus should be on delivering the core areas whilst ensuring that students are exposed to a broader range of topics. The feedback obtained provides great encouragement and support for the current project which, if adopted will facilitate the development of curriculum that will produce well-informed life-long learners, who are ready to embark on the journey to a rewarding career.

The views of interview participants about accounting, accountants and the profession give support to the broad tenants of the current project that the way forward has to start with a new approach/perspective. In terms of the ability of staff to deliver a broader curriculum,

the scaffolded framework, *A Scaffolded Framework for Sociologically Reimagining Accounting: Research and Resources*, provides a road-map for those who wish to embark on this journey. Additionally, the scaffolded framework allows educators to take a sociological perspective to the existing content, thereby retaining a basic technical focus but adding a set of skills such as inquiry and critical thinking which are lacking at present. There is an urgent need therefore to examine assumptions about what a university degree should (and should not) mean in the context of the broader accounting profession. We may need also to revisit our assumptions as an academy about what is necessary in terms of content in our course and whether there is room for incorporation of multiple, alternative perspectives.

## **Researchers**

Throughout all stages of the project the team members engaged in regular reflexive processes to review their personal attributes, experience, knowledge and value positions in relation to, and in comparison and contrast with, the perspectives emerging out of the research processes.

Reflexivity was important because it addressed the context of knowledge creation by considering how the researchers themselves influenced the research process and findings. Thus, its application involved the project team themselves becoming an object of inquiry by relating themselves to the other objects of inquiry in this research. A combination of reflexive introspection and shared discussion involved the team bringing to explicit attention an awareness of how the project analysis, research findings, and outcomes related to their own combined experience (of more than 80 years) in accounting education. The reflexive process sought to examine how individual and collective experience shaped team members' view of the curriculum. Essentially, this was done by a continuous and iterative process of positioning oneself in relation to the accounting curriculum on the one hand, and the emergent scaffolded framework on the other.

This individual and collective process formed an important part of the project analysis by drawing attention to, and then drawing on, the team members' individual and collective perspectives, experience, and contextual understandings of accounting education, including, for some of the team, an experience in teaching social accounting subjects (see Boyce *et al.* 2012). This was done in order to ensure that the scaffolded framework reflected our own experience and also challenged that experience by considering different perspectives on and possibilities for the curriculum.

## Chapter 4 Project Impact and Dissemination

The project plan included the following dissemination activities: written reports to the Office for Learning and Teaching; participation in Office for Learning and Teaching events; conference papers; academic publications; and direct provision of information to university accounting departments and academics. A range of presentations at national and international events focused on various aspects of the project's scaffolded framework. The completed framework was launched at a one-day 'Think Tank' held in Melbourne, with participants from around Australia. These activities generated significant interest and the project was very well received (as indicated by several invited presentations). Table 2 provides details of dissemination activities undertaken.

**Table 2: Dissemination activities**

Item	Timing	Note
ICAA Accounting Frontiers Forum	December 2013	Invited presentation: Bringing the social into accounting curriculum: integrating a sociological approach into learning and teaching accounting
British Accounting and Finance Association (BAFA) Accounting Education Conference	May 2014	Invited keynote presentation: Activating the imagination: Building meaning in accounting education research and practice
La Trobe University Staff research seminar in Accounting	September 2014	Presentation: Sociological presences/ absences in the accounting curriculum of Australian and New Zealand Universities
RMIT Accounting Educators' Conference	November 2014	Presentation: Sociological presences/ absences in the accounting curriculum of Australian and New Zealand Universities
AUT, Auckland Department seminar	August 2015	Invited presentation: Reflexively Imagining Accounting and Society
Project website	November 2015	Project findings and resources made freely available
RMIT Accounting Educators' Conference	November 2015	Invited plenary presentation (G Boyce): Bringing social and critical perspectives into accounting
One day Think Tank, Melbourne CBD	November 2015	Project launch and academic collaboration event (supported by OLT)
ACSEAR conference, Sydney	December 2015	Presentation: Sociological influences on the accounting curriculum: An investigation of presences and absences
<b>Ongoing activities</b>		
Distribution of report to Heads of Accounting Departments, the professional accounting bodies, and accounting academics		
Academic publications in relevant international journals		

Drawing on the empirical findings as summarised in Chapter 3, above, and taking as the starting point a typical 3 year undergraduate degree in accounting, the project team developed a scaffolded framework as an integrated model for sociologically-informed accounting education (see Figure 3). The framework is guided by research literature and the data from the project and is intended as a model and tool for educators to draw from.

The scaffolded framework (see Figure 3) taking as its starting point a typical 3 year undergraduate degree in accounting (left hand side of Figure 3), but departs from traditional approaches by identifying areas within an amended curriculum (orange columns) that readily lend themselves to sociological approaches. The framework uses visual cues, colour, and diagrams to draw attention to particular areas where sociological approaches may be most productive. The blue and purple areas of Figure 3 highlight the possibilities for sociological elements within accounting education. The full framework provides resources associated with each of these areas (see [socialaccountingblog.wordpress.com](http://socialaccountingblog.wordpress.com)), designed for individual and collective use by accounting academics.

Overall, the framework offers a set of resources designed to ensure that accounting and accounting graduates remain relevant in terms of the contribution that they can make not only to the accounting profession, but also to society as a whole. In encouraging and enabling educators to adopt a sociologically informed approach to accounting curriculum, the scaffolded framework and associated resources are designed to facilitate change from the bottom-up in accounting education.

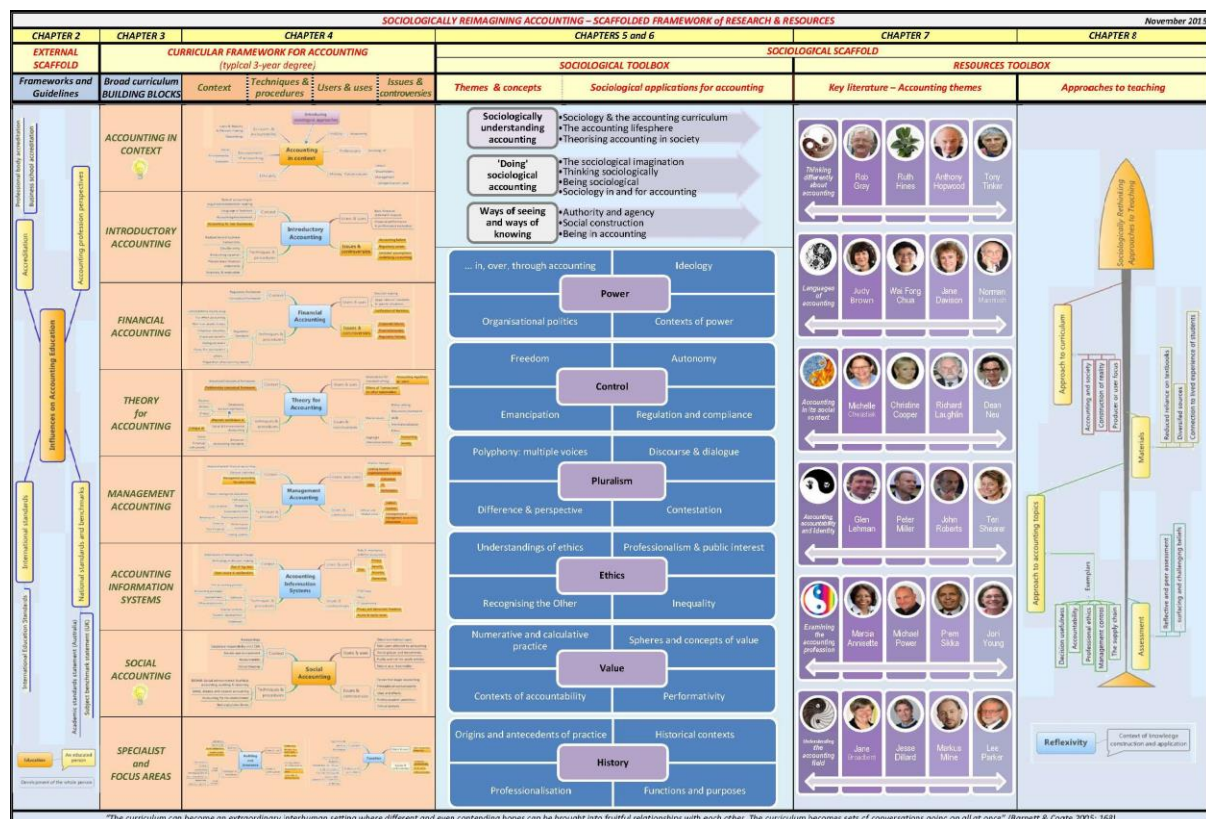


Figure 3: The scaffolded framework

<https://socialaccountingblog.wordpress.com/imagefile/>

The scaffolded framework seeks to transcend the traditional mindset that focuses solely on perceived vocational and professional needs by incorporating broader social perspectives. Although it sets out a broad curricular framework, the approach adopted is highly flexible and eschews 'top down' prescriptivism. Its ethos is not directive in nature, but is, rather, facilitative. The fundamental approach reflected in the framework is to outline areas for change *and* provide resources for educators to apply in making change happen 'on the ground'. The framework can be adopted in whole or in part, and any part of the framework can be utilised either in conjunction with other parts or on a stand-alone basis. This approach (and framework design feature) provides multiple entry points to a sociological perspective, and empowers staff to use any aspect of the framework that could be of assistance.

The scaffolded framework includes the following elements:

1. External scaffold and context – authoritative influences on accounting education and how these authorities have been calling for a much broader approach to accounting education. This material provides a background to any effort to reform accounting education.
2. An overview of the current accounting curriculum across the dataset of 31 Australian and 8 New Zealand universities examined by the project team. The analysis of the extant curriculum provided a picture of the status quo and provided pointers as to where sociological perspectives could be integrated into a broadened accounting education.
3. An outline of the broad subject areas where a sociological approach might be adopted. The material is offered to educators as an entrée into the exploration of how and where sociological perspectives could be incorporated within the curriculum. As well as traditional areas such as financial or management accounting, new domains such as social accounting, and accounting in context are outlined. This work also highlights possibilities for changing the curriculum without compromising the coverage of technical content.
4. Key elements of sociology and the potential contribution of sociology to a broader understanding of accounting, including an overview of some of the contemporary applications of sociological themes and concepts in accounting.
5. More specific enunciation of elements of sociology relevant to the development of accounting curriculum. This material is intended as a toolbox from which educators can gain knowledge about specific elements of sociology and how they can be applied. It should also provide some impetus for engaging differently with traditional accounting areas.
6. An exploration and presentation of the work of key authors in accounting research who have taken a sociological approach to research and/or teaching. This is not an exhaustive list, but includes the work of eighteen (18) authors who are prominent in their relative fields and who serve on the editorial boards of relevant accounting research journals. The selection of authors was designed to give a relatively broad overview of a diverse field of research endeavour. Their work is presented as a key resource for educators to explore and blend into their curriculum design, or to encourage students to engage with as part of their education.



7. Some specific insights and examples of how sociologically rethinking accounting education might operate in practice, providing a selection of examples for implementation.

Taken as a whole, the scaffolded framework represents both a call to action to accounting educators and schools (and universities) and a set of resources to assist those who wish to ensure that accounting and accounting graduates remain relevant in the contribution that they can make to society. The framework and associated research and resources is designed to assist the kind of change in the accounting curriculum that is urgently needed if accounting graduates are to succeed in the employment market, for professional practice, and to meet the citizenship needs and obligations of society.

The relevance of accounting and accountants to the problems facing society and businesses has never been more critical, but accounting must be conceived of more broadly and understood and practiced as acts of “accounting for” rather than “accounting to”. The scaffolded framework provides a toolbox conceiving of just such an accounting. Over time, the accounting curriculum itself should be transformed.

The results of the interviews conducted for this project tell us that we cannot dwell on the past, but must boldly look to the challenges that face society as a whole. Accounting education must ensure that its graduates are capable of making a positive contribution not only to business and organisations, but equally to society and the natural environment.

As noted in Table 1, the framework was launched at a one day Think Tank event in Melbourne in November 2015.

## Chapter 5 Evaluation

### Summative Evaluation Report – A Summary (prepared by Dr Elaine Huber)

#### ***Evaluation plan***

An external evaluator was engaged for the project and together with the project team an evaluation plan informed by the literature was developed (see Appendix B). This protocol was presented to the reference group and was used to guide the project evaluation with both formative and summative outcomes.

The evaluation plan developed for the project, defines four different purposes within the scope of the evaluation. First and foremost the evaluation is an accountability measure to the funding body. Secondly the evaluation judges the outcomes of the project. The third purpose is to review the processes used and judge their effectiveness. The final aim is to build capacity in areas such as project evaluation skills and knowledge. This is linked to a more holistic purpose of the evaluation and that is to provide a channel for growth and development in learning and teaching.

Key evaluation questions and data sources were identified including: evaluator observations; reflections and interviews with project team members; meeting minutes; and project documentation. Evaluation criteria were aligned to the four purposes defined above.

#### ***Summative evaluation findings***

*Time and Budget* – there were initial setbacks in starting the project as well as ongoing challenges due to a departmental restructure in the lead institution alongside a lack of institutional support and engagement with the project requirements. Whilst the timeline was extended by six months the budget was adhered to.

*Project outcomes* – all were achieved successfully with outputs finalised in the two months post project end point. Three unintended outcomes are described in the full report: Invitations to keynote initial findings and concept of the project at an international forum; potential topics for future research; and a renewed sense of team spirit and collegiality that followed the restructure of the project, subsequent to the move of one team member to another institution. One further outcome was modified; the dissemination plan of a national road show, to a one day Think Tank event, which was held in November 2015. This event, which included participants from around Australia, included the launch of the project outcomes, and presentation and workshopping of project resources.

*Project processes* – A number of processes were reviewed, including research processes, timelines, budgeting, reference group, team meetings, project management, teaching relief and dissemination activities. One of the main issues was the difficulty in obtaining teaching relief as budgeted and planned for at the lead institution and this was a source of angst throughout the project.

*Capacity building* – a number of learning opportunities for the project team were identified including the process of curriculum design and the approach to, and process of, evaluation. In addition, the diverse backgrounds of the reference group members facilitated a further avenue for transfer of knowledge.

The full evaluation report is detailed in Appendix B and concludes with a series of seven recommendations, each specific to this project but generalised to assist others in their future projects.

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## Appendix A: Certification

Certification by Deputy Vice-Chancellor (or equivalent)

I certify that all parts of the final report for this OLT grant provide an accurate representation of the implementation, impact and findings of the project, and that the report is of publishable quality.

Name: .....Date: .....

# Appendix B: External Evaluation Report

(by Dr Elaine Huber, Project Evaluator)

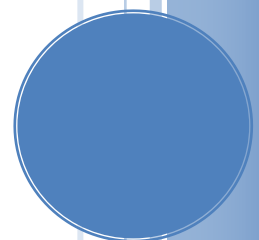
## EVALUATION REPORT – YEAR 2

*BRINGING THE SOCIAL INTO THE ACCOUNTING CURRICULUM:  
INTEGRATING A SOCIOLOGICAL APPROACH INTO LEARNING AND  
TEACHING IN ACCOUNTING*

This document outlines the findings from the summative evaluation processes carried out by the external evaluator in collaboration with the project team members.

Elaine Huber

1/11/15



## **A Summative Evaluation**

### *BRINGING THE SOCIAL INTO THE ACCOUNTING CURRICULUM: INTEGRATING A SOCIOLOGICAL APPROACH INTO LEARNING AND TEACHING IN ACCOUNTING*

## **Evaluation plan**

### **Project Overview**

The aim of the project was to investigate the current approaches to the accounting curriculum across all Australian and New Zealand higher education institutions and develop an approach and strategies to infuse a renewed curriculum with sociological perspectives. Three integrated deliverables were produced: A model for a sociologically-informed accounting curriculum; a framework to scaffold this model, thereby enhancing the quality of teaching and learning; and a set of reflective resources and guidelines for university teachers of accounting, comprising theory, evidence and practical exemplars.

The project team consisted of a project manager, an academic project lead, and four team members including a research assistant. This project was of 2 years duration and officially started in March 2013. However due to delays at the start of the project (described in detail in the progress report), the project was extended with completion expected in June 2015. A further extension was granted to the project to compensate for major organisational change and staffing changes at the lead institution, which disrupted the project and impacted on the project team. Final project completion was September 2015.

The external evaluator was engaged during the first year and an evaluation plan (see Appendix B1) was developed through a participative process of iterative enquiry. The plan was presented to the reference group in February 2014 and was positively received.

### **Purpose and Scope of the Evaluation**

The evaluation plan developed for the project, defined four different purposes within the scope of the evaluation. First and foremost the evaluation is an accountability measure to the OLT as the funding body. Secondly the evaluation judges the outcomes of the project. The third purpose is to review the processes used and judge their effectiveness. The final aim is to build capacity in areas such as project evaluation skills and knowledge. This is linked to a more holistic purpose of the evaluation and that is to provide a channel for growth and development in learning and teaching.

### **Key Evaluation Questions**

A number of questions were defined to meet both formative and summative purposes. See Appendix B1 (Q5) for a complete list. The evaluation progress report used three of the four formative questions, as one channel of data collection. Reflection from the team using the summative questions as a guide, along with evaluator observations and project documentation was analysed through both descriptive and explanatory processes. The full data collection matrix can be seen in Appendix B2.



## Evaluation Criteria

A set of criteria was developed with which to make judgments as outlined in the evaluation plan. These are aligned with the four evaluation aims outlined earlier:

- 1) How successful was the project in terms of time and budget?
  - In meeting the requirements of the OLT
- 2) To what extent have the project outcomes been achieved?
  - Extent to which outputs of the project are received
- 3) How effective were the project processes?
- 4) How has the project team grown during the project and how much of this learning is transferable?

## Evaluation Findings

### Time and Budget

As mentioned earlier, there were a number of issues that caused the project to be delayed. These were predominantly focused around administrative processes at La Trobe University. Hiring processes and procedures are particularly lengthy and resulted in both the project manager and the research assistant not coming fully on board to the project until half way through the first year. This of course had the 'knock-on' effect of extending planned timelines for each activity defined in the project Gantt chart. In general, there appeared to be a lack of support and understanding from central administration offices within the lead institution regarding the OLT and project requirements.

Workload increase within the department also played a significant part in the delay of the project. Planned teaching relief was unable to be realised in the second half of the first year and this impacted on time available for project work. Furthermore, major upheavals and a university restructure at La Trobe impacted on team members' employment status. One team member moved institutions and another (from partner institution) retired. However these obstacles were turned into opportunities as the project team refined and adjusted its approach to the project, generating a renewed energy, input, and engagement in the project processes, findings, outcomes and success of the project. The involvement of the new institution provided a positive new dimension of the project in its latter stages.

Budgeting information and financial reports were difficult to obtain from the finance department. The inability to realise teaching relief in the first year meant a revised budget was redistributed into the second year of the project. However due to major organisational change and associated staffing cuts at La Trobe, project members were not able to buy out all of their teaching time and had to complete the project as an above workload activity. After consultation with the OLT, monies that were planned to be used in this way have been reallocated to the dissemination activity or launch of the outputs, which will be detailed later in the report. Furthermore the project was without a project manager for a large portion of the timeline and this also meant an interruption to the flow of project processes.

There have been some factors that have helped the project to progress despite these setbacks and these include use of casual contracts for staff at the beginning of the project and high levels of engagement of both the project team and the reference group particularly in the first year. Advice from this diverse group was very beneficial in providing feedback and direction. In addition, the move of one of the project team members to RMIT enforced a more rigid structure for meetings and follow-up actions. This resulted in greater progress during 2015, making up for the loss of time around the middle period of the project.

In summary, with the new extended deadlines the project was able to deliver its outcomes on time and in budget.

### **Project Outcomes**

The project was well scoped with a total of ten stages, each with its own output. At the half way stage of the project, the three main project deliverables were still some way from completion (but within planned timeframe). Since then, progress and draft versions of findings and resources have been presented at various fora (as detailed in Chapter 4, Table 2). The project has begun to gain a public face through these presentation opportunities and the aim of raising awareness of the project aims and outcomes has been achieved. The presentations to date have been well received and colleagues of the immediate project team and the professional bodies have been extremely supportive of the project and are keen to promote it. The project will be launched at a Think Tank day where participants will be invited to engage with and critique the final outputs, findings and resources.

The audience for the framework (time poor, busy academics) has been considered and instead of producing a prescriptive set of instructions for good practice in curriculum design, the team has produced the resources in a more digestible, chunked format. This enables users to access only the parts of interest or as needed and allows for incremental changes to take place as the project team acknowledges the reality of how change is enacted in academia.

Whilst the project timeline did not plan to encompass formal summative feedback, a recent study produced by the CPA on the future of accounting in business education, was very useful in providing a validation and benchmark for this project's outcomes. Everything covered by that report was also covered in this project and indeed has been explored to a greater depth.

As well as achieving the intended outcomes, a few unintended outcomes also emerged. The first included invitations to present as keynotes on the work being undertaken at a number of national and international conferences (see Chapter 4, Table 2). The second was the development of ideas and topics for future study. This came about through unexpected findings of the research in that the professional bodies had different perspectives than academic teaching staff on the approach and topics to be taught in the accounting curriculum.

Another unintended outcome came about, as mentioned previously, due to the move of one of the team members to RMIT. The project team subsequently developed a renewed

sense of team spirit, collegiality and the added bonus of providing a good working space away from the distractions of the regular workplace were highly beneficial.

In addition, one project outcome was modified, this being the presentation of the project deliverables through a 'roadshow' presentation. Instead, a one-day '[Think Tank](#)' has been organized and aligned with a major accounting conference to take advantage of the participant's location. Repurposing of project funds for this event has been approved.

## **Project Processes**

A number of processes were initially planned, including research processes, timelines, budgeting, reference group, team meetings, project management, teaching relief and dissemination activities.

The research processes were facilitated by the initial timely ethics approval. However, as mentioned already, there was a delay in engaging a research assistant (RA) and this interruption to the planned project processes had a 'knock-on' effect to achieving other project milestones. On reflection on the effectiveness of the work of the RA, it was suggested that clearer role descriptions and expectations could have helped in this regard.

The project timeline was updated three times, first in December 2013, then in March 2014 and finally in early 2015. There were a number of contextual factors driving these changes and the flexibility of the OLT and their understanding of these was highly beneficial and supportive, allowing the project to successfully produce high quality outcomes.

Team meetings happened both formally and informally in the first phase of the project with the team perception that the latter were very productive in terms of regularity. All formal meetings were minuted and these became more frequent and regular during phase two of the project. Use of Dropbox for sharing project documentation assisted with cross institution collaboration.

The ability to obtain teaching relief as budgeted and planned for at the lead institution has also been discussed in the previous section of this report and its importance cannot be underestimated. There were some initial hurdles but the teaching allocation during phase one was deemed by the project team to be sufficient to allow time for all planned project work assuming that full use of this budget allocation would occur in phase two. However this did not eventuate and hence a further extension of three months was required in order to meet the project outcomes. The extension of the project well into 2015 meant that it was the dominant part of the research work of the project team members for a longer period of time than initially expected. This meant that other research work was put aside for a longer period. Combined with a general (and significant) intensification at the lead institution, this meant that work pressures were significant throughout the project.

The initial project Gantt chart allocated time for writing journal and conference papers as a means of disseminating the project outcomes. These activities were not completed to the level that was originally planned which is inevitable given the pressure on time that has been described. The development of the three outputs for the project, the model, framework and resources was also pushed further along the project timeline. However, this "research and resources" package that has been produced is much more extensive and

detailed than originally envisaged. Therefore, within the project timeline, some effort and resources were effectively shifted from the writing of (possible) journal articles to the production of a much larger set of research and resources. The project team feels that these will have more impact in the short term, and in the medium term will shift to writing articles in the post-project stage.

Dissemination will also continue to be uppermost in the project team's agenda as the valuable resources and project findings will be an important addition to future accounting curriculum development. It was initially envisaged that the reference group could provide formative feedback on these items but as their development was delayed, this did not eventuate and can be viewed as a missed opportunity. However the Think Tank event will be a good chance to receive further feedback and input. Whilst the project has come to an official end, the project team believe they will continue to promote and review the outputs.

### **Capacity Building**

Initially, only one member of the project team was located at another institution (interstate) so the main team were able to conduct collaborative activities such as data analysis, protocol development, project meetings and evaluation without impact. The collegiality of the team contributed towards skill sharing and professional learning and also acted as a support mechanism, which added an element of sustainability to the project. In phase two, the movement of another team member to a new institution actually brought renewed vigour to the project and a realisation of the importance of regular structured meetings with action plans and allocated accountabilities.

The reference group also offered networking and learning opportunities and the project team benefited from ideas on dissemination, reflection and alignment with professional body requirements during phase one. More utilisation of this network could have been made during phase two of the project.

Curriculum design was another area of learning for some members of the team. The creation of the framework, discussion and application examples enabled transfer of knowledge and skills in this area between the team. Such knowledge can be taken forward with each new or iterative design at a unit, subject, course or program level.

The participative approach to evaluation planning with the external evaluator offered opportunities for deeper learning of project evaluation processes. This additional lens on the project enabled important issues to be brought to the forefront of the project team's thinking. The project leader was able to constantly refer back to the evaluation plan and focus on the users and audience to help see past some of the issues and blockers that can often arise in the day to day running of a project. The participatory approach to evaluation was reported as a positive experience for the team and contributed to capacity building in this area. One project team member likened it to being in a room together rather than having the evaluator looking down from outside. The evaluation was viewed as a more supportive endeavour rather than a judgemental one. Another team member felt that the evaluation process increased their confidence in what they were doing and how they were doing it. They felt their actions were validated.

## Recommendations

The following recommendations are specific to this particular project but have been generalized such that other projects can benefit.

1. Institutional level input and support is crucial to the successful running of a project of this size. The OLT should ensure that it is written into the project contract that time to work on the project will be honoured by the University. Moreover, an institutional framework that supports these large-scale projects would be very useful.
2. Clarify the different roles and expectations of each team member from the beginning of a project. It could be considered as a standalone operation similar to a small business. For those new to the projects and grants space in higher education, attend project management workshops and engage with the provided resources from the OLT. People management and people skills are important and require ongoing monitoring. Some members of the team may be engaged on a contractual basis and such practices differ from those observed in academia whereby work is often completed in an adhoc fashion and can rely heavily on trust. Furthermore, don't rely heavily on informal meetings and corridor or tearoom conversations. Regular meetings with actionable items and accountabilities will lead to far more productive outcomes.
3. Timelines need to be updated regularly, at quarterly intervals until the end of a project. Similarly teaching relief allocation and budget needs to be reassessed at the end of the each semester of a project. Time also needs to be allocated, from the beginning of the project to discuss and revisit dissemination strategies. These may change form as the project progresses and the outputs are developed. Advice from the reference group about publication of preliminary findings is recommended, as this can be very beneficial to the project in terms of early dissemination and increasing engagement with the topic in the sector.
4. Use of a file-share system such as Dropbox is important for cross-institutional collaboration. However care must be taken to be consistent with use of the Dropbox and duplication of documents, which may cause version control issues.
5. If the project plans to contact Alumni to use as a data source, be prepared for a challenging task. In this project, it was decided that the difficulty of contacting enough Alumni did not equate to the value the data could produce. This decision was based on the amount of data that had already been collected at that point in time.
6. Time for group-based reflexive analysis of the content was included in this project's planning stage. Further, regular, personal reflections on the project processes can contribute to the growth and development of the project team.
7. The time investment in a project of this size is substantial and team members need to be prepared for an impact on their individual research endeavours. It would be wise to align project work with individual research agendas.

## Conclusion

The Project met all of its planned outcomes and produced a robust set of outputs despite the initial setbacks in starting the project as well as the ongoing challenges due to departmental restructure and lack of institutional engagement. Whilst the timeline was extended the budget was adhered to. Preliminary findings from the first analysis phase were utilised in building protocols for the next stage of data collection. An intensive period of reflexive analysis of all of the data channels produced a working model for the development of the accounting curriculum. This can now be used as a guide for users to get started with the design of accounting curriculum, which incorporates sociological elements.

There was observable growth within the project team in terms of learning and development. The 'Think Tank' dissemination of project findings and resources will contribute to the success of the project in delivering the outcomes to the intended audience. In summary, this project has some immediate benefits in terms of the very usable and practical resources and these will act as a starting point for deeper thought and ongoing discussion around the development of a sociologically informed accounting curriculum.

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## Appendix B1. Evaluation Plan

1. What is the purpose and scope of the evaluation? (Chesterton & Cummings, Saunders, Stufflebeam)	Accountability to funding body (OLT) Product (outcomes) evaluation Process Evaluation Capacity Building
2. How will the information from the evaluation be used? (Owen, Patton, Saunders, Scriven)	<i>Formatively:</i> To provide feedback to the project team and reference group on project processes and influence any project redesign that may be needed. To provide information for the OLT progress report in March 2014. <i>Summatively:</i> To provide information for the OLT final report in March 2015
3. Who are the stakeholders of the project and the evaluation? (Chesterton & Cummings, Stufflebeam)	<i>Evaluation:</i> OLT Project Reference Group (depending on terms of reference) Professional bodies, such as CPA ICAA <i>Project:</i> Accounting Lecturers HODs for accounting units across Australian Institutions Accounting Professionals Accounting Program Heads Academic Developers <sup>1</sup> Accounting students
4. Who is the study audience(s) for the evaluation results (Saunders)	OLT (outcomes) Project team (process, outcomes and product evaluation)

	Project Reference Group
<p>5. What are the Key Evaluation Questions? (Chesterton &amp; Cummings)</p> <p>5.1 Can they be answered adequately? (Datta)</p>	<p>1. <i>Formative:</i></p> <ol style="list-style-type: none"> <li>1.1. What processes were planned and what have actually been put in place so far for the project?</li> <li>1.2. What factors are helping and hindering in the achievement of the outcomes?</li> <li>1.3. What measures, if any, are being put in place to promote sustainability of the project's focus and outcomes?</li> <li>1.4. How was feedback obtained on the framework, model and/or resources and how was this incorporated into any redesign.</li> </ol> <p>2. <i>Summative:</i></p> <ol style="list-style-type: none"> <li>2.1. Were there any variations from the processes that were initially proposed, and if so, why?</li> <li>2.2. How might the project be improved?</li> <li>2.3. What were the observable short-term outcomes? <ol style="list-style-type: none"> <li>2.3.1. To what extent have the intended outcomes been achieved?</li> <li>2.3.2. Were there any unintended outcomes?</li> </ol> </li> <li>2.4. What lessons have been learned from this project and how might these be of assistance to other institutions?</li> <li>2.5. How were the resources produced from this project received?</li> <li>2.6. How have the team's evaluation skills been impacted by the participatory approach to evaluation?</li> <li>2.7. How effective was the dissemination plan?</li> </ol>
6. What data and evidence will be collected? (Saunders)	<ul style="list-style-type: none"> <li>• Evaluator observations</li> <li>• Reflections and interviews with project team members</li> <li>• Meeting minutes</li> <li>• Project documentation</li> </ul>
7. How will the data be analysed? (Chesterton & Cummings, Owen)	<p><i>Descriptive:</i> Intended processes and outcomes and extent to which these are achieved</p> <p><i>Explanatory:</i> Evidence of underlying logic of the project and extent to which the project is sustainable, transferable and/or reproducible</p>
8. What are the criteria for judgment? (Chesterton & Cummings, Owen)	<ul style="list-style-type: none"> <li>• To what extent have the project outcomes been achieved?</li> <li>• How has the project team grown during the project and how much of this learning is transferable?</li> <li>• How successful was the project in terms of time and budget? (In meeting the requirements of the OLT)</li> <li>• Extent to which outputs of the project are received</li> </ul>
9. Who will review the evaluation plan? (Chesterton & Cummings, Stufflebeam, Scriven)	The project reference group (Feb 2014 meeting)
10. What amount of generalizability will	The process evaluation data will likely be generalizable to

there likely be? (Scriven)	other large-scale externally funded projects. Individual outcomes evaluation data may have some level of generalizability but will mainly be applicable only to this project.
11. What reporting strategies will be used? (Chesterton & Cummings, Stufflebeam)	Evaluation data will be disseminated via four reports: <ul style="list-style-type: none"> <li>• year 1 progress summary,</li> <li>• summative phase 1 report,</li> <li>• year 2 progress summary and</li> <li>• summative final report.</li> </ul>
12. What are the critical success factors? Is there an exit strategy in place? (Philips et al.)	Items considered as failure points: <ul style="list-style-type: none"> <li>• Ethics approval for both sites (LTU and MQU)</li> <li>• Participant recruitment</li> <li>• Access to web-based course outlines</li> </ul> The project will be deemed successful if it produces and disseminates the outcomes.

The above criteria were systematically generated and informed by the following literature:

Chesterton, P., & Cummings, R. (2007). ALTC Grants Scheme - Evaluating Projects.

Datta, L. (1997). A pragmatic basis for mixed-method designs. *New Directions For Evaluation*, 1997(74), 33–46.

Owen, J. M. (2006). *Program Evaluation. Forms and Approaches*. Crows Nest: Allen and Unwin.

Patton, M. (1994). Developmental Evaluation. *American Journal of Evaluation*, 15(3), 311–319.

Philips, R., McNaught, C., Kennedy, G. (2012). *Evaluating e-learning. Guiding research and practice*. New York: Routledge.

Saunders, M. (2000). Beginning an evaluation with RUFDATA: Theorising a practical approach to evaluation planning. *Evaluation* 6(1) 7-21.

Stufflebeam, D. L. (2011). Meta-Evaluation. *Journal of MultiDisciplinary Evaluation*, 7(15).



## Appendix B2. Data Source Matrix

<i>Key Evaluation Questions</i>	<i>Reference Group</i>	<i>Project team reflections</i>	<i>Minutes</i>	<i>Other documentation</i>	<i>Evaluator observations</i>
<b>Formative</b>					
1.1 What processes were planned and what have actually been put in place so far for the project?		✓		✓	✓
1.2 What factors are helping and hindering in the achievement of the outcomes?		✓	✓		
1.3 What measures, if any, are being put in place to promote sustainability of the project's focus and outcomes?		✓	✓	✓	
1.4 How was feedback obtained on the framework, model and/or resources and how was this incorporated into any redesign.	✓	✓			✓
<b>Summative</b>					
2.1.Were there any variations from the processes that were initially proposed, and if so, why?		✓		✓	✓
2.2.How might the project be improved?	✓	✓			✓
2.3.What were the observable short-term outcomes?					✓
2.3.1.To what extent have the intended outcomes been achieved?		✓		✓	✓
2.3.2.Were there any unintended outcomes?		✓			
2.4.What lessons have been learned from this project and how might these be of assistance to other institutions?		✓			
2.5.How were the resources produced from this project received?	✓	✓			✓
2.6.How have the team's evaluation skills been impacted by the participatory approach to evaluation?		✓			✓
2.7.How effective was the dissemination plan?		✓			✓