

University of Wollongong

## Research Online

---

Faculty of Business - Accounting & Finance  
Working Papers

Faculty of Business and Law

---

1994

### Ethics of teaching critical: A feminist perspective

M. M. Day  
*University of Wollongong*

Follow this and additional works at: <https://ro.uow.edu.au/accfinwp>



Part of the [Accounting Commons](#)

---

#### Recommended Citation

Day, M. M., Ethics of teaching critical: A feminist perspective, School of Accounting & Finance, University of Wollongong, Working Paper 1, 1994.  
<https://ro.uow.edu.au/accfinwp/82>

Research Online is the open access institutional repository for the University of Wollongong. For further information contact the UOW Library: [research-pubs@uow.edu.au](mailto:research-pubs@uow.edu.au)

**UNIVERSITY OF WOLLONGONG**

**DEPARTMENT OF ACCOUNTANCY**

**ETHICS OF TEACHING CRITICAL: A FEMINIST  
PERSPECTIVE**

**by**

**Mary M. Day**

**The University of Wollongong**

1994 Working Paper Series

94/1

ETHICS OF TEACHING CRITICAL: A FEMINIST PERSPECTIVE

Mary M Day

B Bus, M Com (Hons), PhD, FCPA

Senior Lecturer

Department of Accountancy

The University of Wollongong

Northfields Avenue

WOLLONGONG NSW 2522

AUSTRALIA

Phone 042-213727

Fax 042-214297

E-mail [m.day@uow.edu.au](mailto:m.day@uow.edu.au)

*March 1994*

I gratefully acknowledge the interest, assistance and support of Michael Gaffikin, Mary Kaidonis, Ron Perrin, Hilary Armstrong, Christine Fox.

## ETHICS OF TEACHING CRITICAL: A FEMINIST PERSPECTIVE

### Abstract

In this brief paper, I identify 'alternative' researchers' apparent indifference to the transformatory needs / wants / desires of accounting students. After expressing my lack of understanding and curiosity about this phenomenon to some said researchers, I received a variety of answers / reasons / excuses. In this paper, I reconstruct some of these, as well as possible subtexts, to tease out my feminist ethical perspective. I believe that this perspective is useful in exposing some of the silences / inconsistencies / contradictions we need to address in accounting education and research. One explanation for accounting researchers' reticence in transferring their critical research skills to their teaching is the superficial adoption of the tenets of critical practice, which in turn, reproduces phallographic models of moral philosophy. Students are seen as 'generalised others', and 'an ethic of care' necessarily regarding students as fully sensate human beings, as 'concrete others', is silenced. This is consistent with the silencing of emotion exposed by feminist theorists and serves to perpetuate / reproduce patriarchal and phallographic discourses in the University and accounting education.

### Key Words

critical accounting education, Kohlberg/Gilligan controversy, 'generalized' versus 'concrete' others, 'an ethic of care'.

## ETHICS OF TEACHING CRITICAL: A FEMINIST PERSPECTIVE

"I know that you are using a critical perspective in your research, and yet, I can't understand why this seems to have so little impact on your teaching<sup>1</sup>: I find it really curious."

I have shared my lack of understanding and curiosity with several colleagues, mostly, but not all men, tenured and non-tenured, professorial and non-professorial, who readily claim the status of critical / interpretive / post-structuralist or other-than-'mainstream' accounting researchers, and the responses I get are many and varied<sup>2</sup>. Here, I reconstruct some of the responses, and I suggest some possible additional constructions as subtexts:

"The University / Department / Faculty / School is funded on the basis of research output and that is where I want to make a contribution."

SUBTEXT: I am morally obliged to do the best I can for the University, and this means privileging the emancipatory needs / wants / desires / entitlements of research 'subjects' / participants over students' similar entitlements.

"I don't have time."

SUBTEXT: what I mean is, I think teaching is valued so lowly, compared to research, that it is a waste of time to put any effort into reconstructing my courses / subjects, and anyway real academics are only interested in research and not in teaching.

"If I don't teach just what is in the textbook, the students will cause problems for me in my teaching evaluation scores."

SUBTEXT: and I won't get my contract renewed / tenure / promotion / salary supplementation.

"If I encourage students into critical / interpretive work, I am doing them a disservice because no one will employ them."

SUBTEXT: I am really pleased that my noble stance on this allows me more time to do what I really want to do, that is, research.

"It's too hard."

SUBTEXT 1: I can't be bothered, and anyway, I don't want to give up what little power I have got.

SUBTEXT 2: I don't know how else to do things; I have been stuck in this groove too long. I'm frightened to try something new in front of students; I would need more confidence and support to change.

Anyone one of these could be developed into a full-length article, or even many articles, however, my intention here is somewhat different. And now, I want to return to my curiosity about what appears to be the prevalent lack of transfer of 'alternative' research skills and experience to accounting education.

#### MY CURIOSITY:

I have reflected on why I could not understand and was curious about why some 'non-functionalist' researchers were teaching according to functionalist assumptions (in the Burrell & Morgan 1979 sense). Why did

I find it curious? Primarily because this behaviour was quite different to mine!<sup>3</sup>

From my first academic knowing about alternative methodological perspectives in the mid-late 1980s<sup>4</sup>, I have not only included alternative material in my courses, I have sought to teach accounting according to critical social scientific principles, through a variety of mechanisms / attitudes / beliefs. Perhaps what is more important than the fact that I was doing this, is, why did I do it? On reflection, I conclude that it never occurred to me not to do it!

As soon as I saw the potential of critical social science to expose and challenge the power relationships in any setting, it seemed 'just natural' to bring this into my everyday life, of which teaching accounting is a considerable part. I continue to do this today, reflectively challenging my assumptions about what I am doing and continually trying to improve my teaching. My definition of the aims of teaching is one drawn from the critical end of the spectrum identified by Lankshear & Lawler (1987). At one end, teaching has the aim of educating students to operate effectively and efficiently within existing systems, whereas the other is aimed at enabling students to construct critical analyses of existing systems and the society in which they are embedded (p 232). I continually draw on a range of critical and constructivist pedagogy, (as an example see Guba 1990) and more recently, feminist critical / postmodern pedagogy (as an example see Lather 1991) to challenge, inform, guide and enrich my teaching of accounting. Again, why am I doing this? I'm just doing what comes 'naturally'! So, what is 'just natural' for me appears to be something else for some 'others'<sup>5</sup>.

## OTHERS' ANSWERS / REASONS / EXCUSES:

Reflecting on the reconstructions of others' responses identified above, I am struck by the realist ontological assumptions. It appears that the factors which influence / control teaching are immutable, 'out there' and outside the control / construction of the teachers. It appears that researchers who adopt the social construction of reality, and believe they can be catalysts to change in their research, adopt different realities when it comes to teaching. If those people readily concede defeat in terms of changing 'the' reality of teaching, isn't it inconsistent to aspire to changing anything through critical research? I do not mean to imply that there may not be impediments to adopting 'alternative' teaching practices, rather, I wish to challenge the claim that 'alternative' researchers are so powerless to meet the challenges of teaching critical.

I also ponder inconsistencies in the epistemological assumptions being made within 'functionalist' teaching by non-functionalist researchers. What, and how, are critical researchers teaching by example? Even those who include some critical papers in their subjects, scarcely see a need for challenging their mode of presentation / assessment. Surely, the possibilities of changing accounting practices depend just as much on transforming current generations of accounting students' understandings, as on transforming current practitioners, and their understandings? Isn't it, at best, rather myopic to attempt to change current practitioners' understandings, yet perpetuate the so-called mainstream in teaching accounting students?

Taking the ontological and epistemological assumptions together to constitute 'methodology' (see Gaffikin 1988 and Guba 1990), there is



methodological inconsistency in such teaching and critical research. This indicates a superficial / insubstantial / exterior adoption of the tenets of critical social science (see Bredo & Feinberg 1982 for a discussion of these tenets, within various disciplines). This could result in little internalising of critical practices. In other words, the 'alternative' practices are taken up, and put on like a new suit (the latest fashion, perhaps?) for research, but the new suit is readily discarded (unlike the old suit you can't throw out?) when it comes to teaching<sup>6</sup>.

Functionalist teaching practices by critical researchers reproduces the teaching / research divide. Reproducing this division is consistent with the 'neat' pigeonholing sought after in much of positivist / functionalist research. And thus, I ponder whether those claiming the status of 'alternative' researchers are latent / closet positivists?<sup>7</sup>

Perhaps it is simply more comfortable for many academics to focus on 'alternative' research rather than 'alternative' teaching! If so, then I believe this is consistent with phallogentrism, particularly as it is crystalised in the silencing of an 'ethic of care'. In order to explicate this point, I draw on Benhabib's distinction between the 'concrete' and 'generalized other' (1992). This distinction arose out of Benhabib's analysis of the Kohlberg - Gilligan controversy about the gendered nature of moral development.

#### KOHLBERG - GILLIGAN CONTROVERSY:

This particular controversy had a starting point in 1981, when Kohlberg presented empirical research, based on, and extending, Piaget's stages-of-child development theorising. Essentially, Kohlberg claimed that women's

habits of moral reasoning, compared to men's, were immature. This was based on the 'fact' that women were less able to make moral judgements based on abstract principles of justice, right and duty.

Gilligan questioned the interpretation of the empirical findings and rejected Kohlberg's negative evaluation of feminine difference (1982). She argued that the privilege of abstract rights, 'an ethic of rights' was a reflection of male gender privilege<sup>8</sup>. Reinterpreting the data, and basing it on 'an ethic of care', she recommended a revision of maturity in moral development, whereby women's apparent moral immaturity would become a sign of their moral strength<sup>9</sup>.

In his 1984 paper, Kohlberg rejected Gilligan's challenge to his work on three grounds: the data base did not support Gilligan's conclusions, some of Gilligan's conclusions could be accommodated in his conclusions, and Gilligan's work was not in the same object domain. Regarding the second ground, Kohlberg did concede that an orientation of care enlarged the domain of moral development. However, he argued that the care orientation was primarily within the personal/private domain and was restricted to relations within families and friends.

#### BENHABIB'S 'GENERALIZED OTHER' VERSUS 'CONCRETE OTHER':

Benhabib sought to articulate a feminist critique of universalistic moral theories, including Kohlberg's (1992 p 273). She argued that both the definition of the moral domain, and the ideal of moral autonomy, led to a privatisation of women's experience, and to the exclusion of this experience from a moral point of view. She argued that in contemporary universalistic moral theories, the moral self was a *disembedded* and

*disembodied* being (p 273 emphasis in original). Such a self has no context and no body: a 'generalized other'.

According to Benhabib, the moral categories associated with a 'generalized other' were rights, obligations and entitlements, and the attendant moral feelings included respect, duty, worthiness and dignity (1992 p 280). In this construction, taking the viewpoint of others to solve moral dilemmas, is undertaken through a 'veil of ignorance' as to the identity of the other<sup>10</sup> (p 282). This decontextualisation excludes personal histories and motivations, on the ground that these are irrelevant to moral dilemmas. The noumenal selves, so constructed cannot be *individuated* (p 283 emphasis in original). As Benhabib concluded

If all that belongs to them as embodied, affective, suffering creatures, their memory and history, their ties and relations to others, are to be subsumed under the phenomenal realm, then what we are left with is an empty mask that is everyone and no one.  
(1992 p 283)

Benhabib argued that this construction of the 'generalized other' leads to epistemological blindness toward the 'concrete other'.

The 'concrete other' is associated with the moral categories of responsibility, bonding and sharing, with the attendant moral feelings of love, care, sympathy and solidarity (p 281). Thus, the standpoint of the 'concrete other' can be contrasted to the standpoint of the 'generalized other' through the recognition of the other as a fully sensate human being having an individual personal history and specific needs, wants and

desires (p 281). I believe this recognition requires the active participation of emotion in our constructions of reality and knowledge.

#### SILENCING EMOTION:

Jaggar (1989) reviewed western feminist concerns with the relative silencing of emotion in rationality. She traced the role of emotion in positivist research, followed by a cognitive or intentional account of emotion, and concluded with an account of emotions as socially constructed and interactive with knowledge. Emotion in positivistic research, termed the "Dumb View" (Jaggar 1989 p 149), was seen to be separable from both "reason and sense perception" (p 148) and was linked to the notion of a "dispassionate observer" (p 155). On the other hand, later cognitive or intentional versions of emotion focussed on the associated thought. As an example, I might be agitated but focus on this as thinking anxiously about a lecture I have to give shortly. However, as Jaggar pointed out, this results in replicating the supposed problem to be solved, that is, distinguishing between thought and emotion (1989 p 149-50). Drawing on diverse research into cultures, she concluded that there are complex "linguistic and other social preconditions for the experience of human emotions" (Jaggar 1989 p 151).

Jaggar (1989) then considered the epistemological implications of the claim that emotion is socially constructed. First, she noted the positivistic separation of the logic of discovery, where emotion is permitted, and the logic of justification, where emotion is seen as distortive (pp 154 - 155). Second, she noted the anti-positivist argument that such a separation is not viable. Third, she noted that the rejection of the separation has not permitted emotion and knowledge to be regarded as "mutually

constitutive" (Jaggar 1989 p 157). In order to offer an explanation for this, she explored various stereotypes of men and women.

The stereotypes of "cool men and emotional women" persisted, even though there was no particular reason to suppose that the thoughts and actions of women were influenced by emotion, more pervasively than were the thoughts and actions of men (Jaggar 1989 p 158). She then claimed that this was related to the ideologically forceful myth of a dispassionate researcher.

According to Jaggar, the mythical ideal of dispassionate enquiry, reproduced and bolstered the "epistemic authority of the currently dominant groups, composed largely of white men" (1989 p 158). At the same time, this myth functioned to discredit the observations of currently subordinate groups including people of colour and women. Thus, there was "epistemological justification" for silencing these groups (Jaggar 1989 p 158). Further, the more vehemently these subordinate groups reported their observations, the more emotional they appeared. Hence, they were more easily discredited. As she concluded:

The alleged epistemic authority of the dominant groups then justifies their political authority. (Jaggar 1989 p 158)

Jaggar was not claiming that emotions were more basic than observation, reason or action, but she argued that neither were they secondary. She concluded that each of these faculties reflected an aspect of human knowledge "inseparable from the other aspects", and that the development of each was a "necessary condition for the development of all" (Jaggar 1989 pp 164 - 165).

## STUDENTS AS 'GENERALIZED OTHERS'

A construction of students as 'generalized others' seems consistent with how many 'alternative' academics talk about students. Applying the label of the role of students to equate with actual, individual, sensate human beings, and regarding those people, not primarily as individual human beings, but as a generalised mass, is common. Students are quite a nuisance to many academics, some of whom verbalise this in very derogatory / ignominious terms. Thus, students are precluded from the 'object domain' of transformative social science by dispassionate rather than compassionate teachers.

There is little of an 'ethic of care' in a process which denies students access to the skills and experiences of 'alternative' researchers<sup>11</sup>. I do not mean to imply caring in a sentimental / s/mothering / manipulative / dependency-creating type of care (see Jaggar who calls for a reconstruction of care which is "responsive to our common humanity and our inevitable particularity" (1990 p 254)). Rather, I see it involving those moral categories and feelings outlined by Benhabib as attached to 'concrete others': love, sympathy and solidarity. Love? What's love got to do with academic pursuits, I can almost hear outraged readers asking. Keller's moving story of McClintock's research in the physical sciences is just one example (1985). McClintock, a Nobel Prize winner for her work in molecular biology, adopted a caring intimacy with her maize plants. She acknowledged her detailed descriptions of her research processes, her caring and careful observations, led her to conduct the experiment which led to her discovery of movable genes. In her work, Keller was keen to build on the nurturing socialisation that has characterised women's lives,

and to allow men, no matter how few, an opportunity to develop their caring relation (Farganis 1989).

Taking the feelings of sympathy and solidarity together, I recognise the oppression of students and my need / want / desire to assist students in emancipatory endeavours interacts with a recognition of my gender-based oppression. Thus, I have a feeling of sympathy and solidarity with students.

It will be recalled that I wrote about bringing critical social science into my everyday life. It is this integration of my research and teaching which proclaims my 'ethic of care'.

#### References

Belenky, M.F., Clinchy, B.M., Goldberger, N.R., & Tarule, J.M., (1987), *Women's Ways of Knowing - The Development of Self, Voice and Mind*, Basic Books.

Benhabib, S., (1990), "The Generalized and the Concrete Other", in Frazer, E., Hornsby, J., & Lovibond, S., (eds) *Ethics: A Feminist Reader*, Blackwell Publishers, p.p. 267-300.

Benhabib, S., & Cornell, D., (eds) (1987), *Feminism as Critique*, University of Minnesota Press.

Bredo, E., & Feinberg, W., (eds) (1982), *Knowledge and Values in Social and Educational Research*, Temple University Press.

Burrell, G., & Morgan, G., (1979), *Sociological Paradigms and Organizational Analysis, Elements of the Sociology of Corporate Life*, Heinemann Educational Books.

Chua, W.F., (1986), "Radical Developments in Accounting Thought", *The Accounting Review*, Vol. LXI, No. 4, p.p. 601-632.

Farganis, S., (1989) "Feminism and the Reconstruction of Social Science" in A.M., Jaggar & S.R., Bordo (eds), *Gender / Body / Knowledge: Feminist Reconstructions of Being and Knowing*, pp.207-223, Rutgers University Press.

Frye, M., (1990) "The Possibility of Feminist Theory", in Rhode, D.L., (ed) *Theoretical Perspectives on Sexual Difference*, Yale University Press, p.p. 174-184.

Gaffikin, M.J.R., (1988), Legacy of the Golden Age: Recent Developments in the Methodology of Accounting", *Abacus*, Vol. 24, No. 1, p.p.16-36.

Gilligan, C., (1982), *In a Different Voice: Psychological Theory and Women's Development*, Harvard University Press.

Guba, E.G., (1990), *Paradigm Dialog*, Sage.

Jaggar, A.M., (1989) "Love and Knowledge: Emotion in Feminist Epistemology," in A.M., Jaggar & S.R., Bordo (eds), *Gender / Body / Knowledge: Feminist Reconstructions of Being and Knowing*, pp.145-171, Rutgers University Press.



Jaggar, A.M., (1990), "Sexual Difference and Sexual Equality" in Rhode, D.L., (ed) *Theoretical Perspectives on Sexual Difference*, Yale University Press, p.p. 239-254.

Jaggar, A.M., & Bordo, S.R., (eds) (1989), *Gender / Body / Knowledge: Feminist Reconstructions of Being and Knowing*, Rutgers University Press.

Kaidonis, M.A., (1993), The Interrelationship Between Subjectivity and Objectivity: Confessions of a Closet Positivist, paper presented at the Critical Perspectives on Accounting conference, New York.

Keller, E. F., (1985), *Reflections on Gender and Science*, Yale University Press.

Kohlberg, L., (1981), *Essays on Moral Development*, Harper & Row.

Kohlberg, l., (1984), *Essays on Moral Development*, Volume 11, Harper & Row.

Krieger, S., (1991), *Social Science and the Self*, Rutgers University Press.

Lankshear, C., & Lawler, M., (1987), *Literacy, Schooling and the Revolution*, Farmer Press.

Lather, P., (1991), *Getting Smart - Feminist Research and Pedagogy With / in the Postmodern*, Routledge.

Lewis, M.G., (1993), *Without a Word: Teaching Beyond Women's Silence*, Routledge.

Schweickart, P.P., (1990) "Reading, Teaching and the Ethic of Care," in S.L. Gabriel and I. Smithson (eds), *Gender in the Classroom - Power and Pedagogy*, pp.78-95, University of Illinois Press.

Shearer, T.L., & Arrington, C.E., (1993), "Accounting in Other Wor(l)ds: A Feminism Without Reserve", *Accounting, Organizations and Society*, Vol.18, No. 3/4, p.p. 253-272.

Smith, D.E., (1991), "Writing Women's Experience Into Social Science", *Feminism & Psychology*, Vol.1, No.1, p.p.155-169.

Tronto, J.C., (1989) "Women and Caring: What Can Feminists Learn About Morality From Caring," in A.M. Jaggar & S.R. Bordo (eds), *Gender/Body/Knowledge: Feminist Reconstructions of Being and Knowing*, pp.172-187, Rutgers University Press.

1 I am using 'teaching' here to include lecturing, tutoring, supervision, curriculum design, and assessment processes.

2 I have posed this question to accounting academics in Australia, England, USA and have discussed the issue with others from several European countries. I do appreciate that there are differences between the education systems in these countries, and that there are also differences among universities within the same countries. Some of the differences include considerable variation in the numbers of class contact hours per semester / term, the numbers of students in the classes, the student/staff ratio, expectations about what constitutes a 'fair' supervision load and the degree of clerical support for academic staff, to name just some of these. Nevertheless, there still appears a pervasive reluctance to transfer research skills / experiences to teaching. It is hardly noticed that one of the major problems of 'alternative' research, that is, access to a site, is not a problem with teaching!

3 My belief that my experiences are valid and knowledge - constitutive, even when they are in conflict the experiences of many 'others', stems primarily from feminist social science. For example, Belenky, Clinchy, Goldberger, & Tarule (1987) argued, on the basis of extensive empirical evidence, that women learn in ways which are quite

different to men's learning. The development of a sense of self interacts with the development of a sense of having a voice. Because patriarchal pedagogy silences much of women's experiences, the gaining of a voice is essential to the construction of self. However, silence can be used as a political tool (see Lewis 1993). See also Benhabib & Cornell (eds) (1987), Jaggar & Bordo (eds) (1989), Smith (1991) and Krieger (1992) for arguments for feminist epistemologies and ontologies.

4 Wai Fong Chua's (1986) paper was very influential for me and acted as a catalyst to my belief that it might be possible to stay within accounting and not have to be bound in a Procrustean way to the strictures of functionalism.

5 I am using 'others' here in a playful way. In many areas of mainstream / malestream social science, women are held to be inferior (see Kohlberg 1981 later in this paper), lacking (see Freud's works which conclude that women are lacking because they do not have a penis, and see also Shearer & Arrington's (1993) reconstruction of accounting value, based on Irigaray's feminist critique of Freud), and just generally marginalised as 'other'.

6 Of course this superficiality is not just confined to research, and absent from teaching. Critical researchers' relationships with academic colleagues, support staff, university administrators, and families may have little emancipatory content.

7 The origins of my idea for using the term 'closet positivists' arose from Kaidonis (1993).

8 One example of how this work has been extended is the argument by Schweickart that the Habermasian ideal speech situation is an embodiment of 'an ethic of rights' and, like many prevailing theories, is "virtually uninformed by the subjective and intersubjective experience of women" (1990 p 87).

9 In a later development of her work Gilligan retreated from this claim to superiority, but reiterated that then existing standards only measured one aspect of moral development. This step has not precluded other feminists from continuing to claim moral superiority for women (see Jaggar 1990 for a discussion of this point).

10 In career-planning discussions with most male academics, (how to 'get on' as 'an' academic), I have been astonished at their presumption that my experience of university life is no different from theirs: our difference is effaced. Using Benhabib's construction of the 'generalized other', along with my belief that many men are unconscious of their gender-based privilege, assists my understanding of this particular phenomenon. And, perhaps not surprisingly, some male, and female, academics express surprise that I would even 'bother' about teaching at all. My behaviours make little sense to them! As Frye pointed out "it is in the structures of men's stories of the world that women do not make sense" (1990 p 175).

11 It may be, of course, that the caring relation in my teaching is a survival mechanism I have adopted in order to deal with the oppressive conditions of my work (see Tronto 1989). Lewis noted that "for men, attentiveness to someone other than one's self is largely a matter of choice, whereas for women, it has been a socially and historically mandated condition of our acceptability as women" (1993 p 162).