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## CreActive Accounting Education: Visioning Future-Oriented Accounting Programs through a Reflective Unlearning of Current Practice

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## **CreActive Accounting Education: Visioning Future-Oriented Accounting Programs through a Reflective Unlearning of Current Practice**

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### **Abstract**

The future employment markets our graduates are likely to face are increasingly complex and unpredictable. Demands are being placed on higher-education providers to become more holistic and integrated in their approach. For business schools across Australia, this requires a significant (re)conceptualisation of how student learning is facilitated, in respect to content, processes and infrastructure. Future business professionals will be required to think in diverse and integrated ways, adopting transdisciplinary approaches to solve complex system-design problems. This calls for educators to focus on creativity and innovation; in response, we need to reinterpret our teaching philosophies, content and processes. In this paper we argue that, by exploring the Bauhaus pedagogical process of “unlearning” in accounting curricula, a dynamic, engaging, and creative space can be opened up for learners and educators alike. “Unlearning” can support a critical and reflective culture for both students and teachers that nurtures a deeper understanding of the “ways of thinking” as business professionals.

## Introduction

A number of significant global concerns are currently affecting the environment. Climate change, scarce natural resources, population expansion and migration, food insecurity and traditional socio-economic structures are placing increasing pressure on the natural ecosystems that are essential to business operations. These concerns are all-encompassing, systemic and integrated into the way we live, do business and begin to account for our “reality”.

Accounting as a cultural practice lies at the heart of such an account of “reality”. Michaels (2011, p.4) describes the world as an *economic monoculture*, where “how we think about our work, our relationships with others and the natural world, our community, our physical and spiritual health, our education and our creativity are all being shaped by economic values and assumptions”. Accounting, as the *language of business*, is at the core of this economic monoculture.

As a result, the need to shift towards more holistic, system-design frameworks of accountability is becoming increasingly clear (Mackey & Sisodia 2013; Mason 2015). This, in turn, places pressure on accounting education to adopt more-contemporary models of education to equip accounting graduates for a rapidly changing professional environment.

This paper aims to explore the impact of this newly developing business environment on accounting education. It examines how the adoption of an innovative pedagogical philosophy based on the creative principles of the Bauhaus School may allow accounting educators to “unlearn” their current conceptions of accounting and teaching practice, to then embrace new and future-oriented models of practice such as Integrated Reporting. It provides examples of how these creative principles are helping educators and students alike achieve a critical and reflective unlearning, learning and relearning of accounting practice.

The first section of this paper discusses the changing nature of current and future business environments. The next section presents a review of the impact this changing external environment is having on the role of accountants and business professionals, followed by how business higher education is meeting the needs in this changing environment. The paper then progresses with a discussion of the potential of reflective “unlearning” to deconstruct accounting curricula and open it to future-oriented programs. A practical example of unlearning within a student context in a final-year capstone program is provided, followed by the paper’s conclusion.

## Current and Future Business Environment

A number of key issues – ecological, sociological and economic – are challenging the status quo of the global business environment. The global financial crisis (GFC) has increased society’s awareness of the inherent limitations of our current economic structures and of the widespread social and economic impacts on industry, business, households, individuals and the

financial industry (Immergluck 2009). The financial industry has been particularly affected through asset write-downs, tighter funding and increased market volatility, resulting in structural transformation (Claessens & van Horen 2014). Banks have been both restricting funds and charging more (Bank of International Settlements, 2013), with smaller, innovative and less established businesses particularly suffering because of their size, inexperience and high-risk status (Westpac Banking Corporation 2008). Access to funding is, therefore, changing the global business environment.

There is increasing recognition of the adverse impacts of economic activity on natural ecosystems and the urgent need to transform current practice. A KPMG report (2008) illustrated the importance of an integration of climate change into the business agenda, detailing four types of climate-change-related risk exposure for companies (regulatory, reputational, physical and litigation). According to the report, these risks are a reality facing contemporary organisations, prompting them to improve their understanding of how they will be affected and how to adapt and mitigate these risks. The gravity of the situation is reinforced by a recently released encyclical from Pope Francis on the environment, *Laudato Si'* (2015, p.20), in which he states that “climate change is a global problem with grave implications: environmental, social, economic, political and for the distribution of goods. It represents one of the principal challenges facing humanity in our day”. Perhaps this growing concern is best reflected through a signed declaration of CEOs from global professional accounting bodies representing over one million accountants, that was delivered at the 2015 United Nations Climate Change Conference, in which these bodies called for world leaders to exercise “political will” in reforming current practice towards low-carbon, sustainable societies (CAANZ 2015).

Finally, technological advances, social media and alternative platforms are combining to create innovative business models centered around the shared economy, with the potential to significantly disrupt traditional business frameworks (Ingram 2012). Uber and Airbnb are currently the most obvious examples of business innovation (Huet 2014; Mudallal 2015). However, these social platforms have created the opportunity to generate an income stream from owned assets not previously thought of as revenue-generating, including renting out driveway space for car-parking, sharing the use of household tools and leasing unused bicycles as a cheap means of transportation (Geron 2013). The shared economy is enabling the development of new forms of value creation.

These transformations are the foundation of society’s increasing expectations of business to achieve a harmonious balance between financial and non-financial, social, ethical and environmental concerns aimed at sustainable practice that benefits all.

### **Changing Role of Accountants and Business Professionals**

Businesses’ value creation is evolving as the business environment changes to accommodate sustainable and social practice, with non-financial and intangible assets becoming important indicators of performance (International Integrated Reporting Council 2013). Consequently accountants’ traditional reporting

mechanisms are becoming inadequate (CIMA, PwC & Tomorrow's Company 2011).

To incorporate broader public interests of sustainable, social and environmental business practices into business decision-making, the International Integrated Reporting Council (IIRC) was formed in 2010. The IIRC has, in turn, created a conceptual framework for corporate reporting: the Integrated Reporting Framework, designed to encourage clear and concise reporting of how an organisation demonstrates stewardship and creates value over the short, medium and long term (IIRC 2013). It is centered around the integration of six types of capital that an organisation may use to create business value: financial, manufactured, intellectual, human, social and relationship, and natural. This revised approach to corporate business reporting implies an integration of financial and non-financial performance into a single report, aimed at connecting an organisation's capitals and demonstrating how these interrelated dimensions create or destroy value for shareholders and other stakeholders (Owen 2013).

This new form of reporting requires accountants to think in new ways, balancing traditional tangible measurement with more intangible concepts of value creation (IIRC 2013) and questioning traditional techniques (Bagnall 2011). Accountants are rethinking the way they provide services and the role they have within businesses. Recently, the Chartered Institute of Management Accountants (CIMA) surveyed over 5,000 accounting and finance professionals, finding a strong tendency towards roles outside more-traditional financial reporting (Van der Stede & Malone 2010). The role of the accountant is changing to one of leadership and support, where large accounting firms are increasingly disrupting traditional service models and moving towards the provision of advisory, consulting and assurance services (King & Potter 2015). In the current technological age it is not impossible to begin to imagine the future accountant as a "digital curator" of business information, providing contextual relevance and guidance in an increasingly 'data-focused world and connecting knowledge with technology across the organisation.

For accountants to engage in such a world it is not enough simply to possess strong technical knowledge; rather, an ability to integrate and apply knowledge for decision-making is vital. Accountants will need to learn how to think and conceptualise information in an integrated and transdisciplinary manner (McGuigan & Kern 2013).

### **Business Education at Odds with Innovation**

#### *A standardised commodification of education*

While the business environment is changing rapidly, the same cannot be said for business higher education. The standardised educational model within which business schools currently operate seems to be more representative of the industrial age. It is a mechanical-based system that has been commoditised like any other product for market: students are exposed to similar material, standardised results are expected and an increasing emphasis is placed on outcomes rather than process.

The current business-education environment is characterised by contradiction. Innovation and creativity is critical for business – we hear this in terms such as “personal branding”, “entrepreneurship” and “competitive advantage” – yet in business higher education the focus is on quantifiable outcomes, not the creative process.

Current business-degree modelling breaks a holistic discipline into bite-sized chunks, artificially packaging these as “units”, delivered in isolation. With this “cookie-cutter” approach (McGuigan & Kern 2015b), students fail to appreciate the interconnections and relations in accounting, seeing it rather as a technical and objective science. Accounting curricula continue to strongly emphasise traditional technical skills, despite this work being outsourced or replaced by technology in many Australian firms. The insistence on formal examinations in business programs remains at odds with real-world experience; examiners follow dogmatic checklists, leaving little room for creativity and intellectual thought.

In this commoditised, mass higher-education environment, academics are not recognised for creativity; compliance and assurance of standardised learning practices take precedence. These practices suppress creative academics’ ambition to take risks and implement a creative vision, leading to the production of standardised graduates (Philip 2015).

#### *Innovative change*

We have this extraordinary human power – the power of imagination. We take it totally for granted. This capacity to bring into mind things that aren’t present and on that basis to hypothesise about things that have never been, but could be. Every feature of human culture, in my view, is the consequence of this unique capacity.

(Sir Ken Robertson 2015)

It appears that this innate human characteristic of imagination is stifled by current business-education practice, as certain ideals about how education *should* be, what it means to be educated and the economic purpose of education are taken for granted. But what happens when such economic paradigms are no longer fit for purpose?

Against this disruption of technological advances, mass migration and social entrepreneurship outlined, business higher education continues to prepare students for the workforce of today, not the future professional environment of accounting and business professionals. Paid employment as it is currently known is unlikely to continue, with many of today’s jobs disappearing as intelligent machines and software begin to replace existing human labour, and technical work is increasingly outsourced to developing countries with a cheaper labour market.

The accounting profession is at the forefront of technological disruption, with accountants facing a serious threat of extinction in the next 10 years if they fail to

innovate (Michaels 2012). Technological advancement is reshaping the way accountants engage through an automation of technical bookkeeping and compliance services, real-time financial reporting, freely available software for basic accounting practice and a renegotiating of innovative fee structures (Davis 2015). These factors require the accounting profession to rethink not only *what* professional services it offers, but *how* it offers them.

Disruption in the workforce suggests that educational institutions need to start thinking about education for life and what this might mean. The recent announcement of the Australian government's innovation and science policy attempts to address some of these concerns by (re)emphasising the importance of business and science innovation. The Turnbull government is attempting to catch up with the rest of the world, creating ambitious targets (over 20 different measures, across 11 ministerial portfolios) to form part of a national innovation and science agenda that focuses on four themes: commercialising research, raising capital and enabling risk, making the Australian government a model example for innovation and boosting talent and skills. A significant relaxation of Australian insolvency law is expected to create greater incentives for investors to take risks. To create a support-driven culture encouraging investors to assist entrepreneurs and start-up ventures, the government plans to introduce a capital-gains tax exemption for investors who keep their cash in such projects for at least three years (Hudson & Maher 2015). These policy reforms and stimulus packages are attempting to place innovation, creativity and agility at the heart of government policy.

#### *An awakening of accounting education*

Business-education disciplines have traditionally prioritised the acquisition of technical, procedural knowledge at the expense of broader capabilities associated with critical thinking, self- and peer-reflection and creative problem-solving. The accounting profession is beginning to awaken to the limitations of this focus. One of the large professional-service firms, Ernst & Young (UK), recently announced a reduction in their university-degree entry criteria for employment (Sherriff 2015). In the Australian context, all large accounting firms have indicated that soft skills, such as communication, leadership and emotional intelligence, are valued more than technical ability (Elder 2015). Finally, PriceWaterhouseCoopers (PwC) has implemented a professional framework in which technical capability is now one of five skills expected of employees; the others are leadership, relationship building, business acumen and global acumen (Elder 2015).

It is therefore no longer sufficient for accounting graduates to possess a solely technical education, suggesting that a significant opening of accounting curricula and broadening of discipline content needs to occur. Owen (2013) describes the need for accounting educators to embrace a strategic, rather than solely operational, focus, including qualitative as well as quantitative analysis and widening business-performance measurement to encompass the non-financial. The accounting curriculum requires traditional teaching silos to give way to more holistic approaches that encompass a systems-design and integrated approach.

In this rapidly changing business environment, accounting students would benefit from exposure to unstructured, real-world problem-solving. This requires innovative pedagogical approaches that ask accounting students to create and play an active role in their own learning – a “creActive” approach that focuses on the student’s own experience, and where the student and facilitator become collaborators and co-creators of learning and shared understanding (Baxter-Magolda 1999). Opportunities are provided for both educators and students to collaboratively construct, affirm and reflect on their learning.

Harvard Professor David Perkins (2009) describes such an inquiry-based approach to learning as *learning by wholes*, where learning is structured around authentic opportunities to experience the topic. By adopting such an approach the complex and changing imperatives found within business can be modelled with students. To effectively achieve this, accounting educators may have to re-evaluate the principles on which they build their educational frameworks. This entails a significant shift in consciousness, in terms of both content and practice.

### **“Learning, Unlearning, and Relearning” Accounting Education**

The discovery that most learning requires no teaching can be neither manipulated nor planned. Each of us is personally responsible for his or her own deschooling, and only we have the power to do it.

(Ivan Illich 1971)

To challenge, inform and expand the current accounting-education model to encompass new perspectives and develop effective leadership among business professionals perhaps requires both accounting educators and students to undertake a process of reflective “unlearning” of accounting. This would enable commonly held perspectives of accounting to be opened up and facilitate the visualisation of accounting and its frameworks in new and diverse ways (McGuigan & Kern 2015a).

Unlearning has often been criticised as an unnatural process demanding a deprogramming of what is currently known for the brain to assimilate new ways of seeing and acquire newly found requisite knowledge (Wheatley 2003). Unlearning has been used as a pedagogical tool to assist in the areas of addiction and rehabilitation, where there is a strong need to deprogram individuals from particularly unhelpful processes and habits. However, we see a wider application, in which the term “unlearning” applies to an ability to open oneself to new possibilities, new ways of seeing and a critical relective consciousness that enhances one’s processing. It encompasses an ability to critically deconstruct more-traditional views and perceptions of accounting, placing them in context with the current and future business environments to derive new meaning and understanding. Wheatley (2003) describes this process as *emergence*, the ability “to step outside our perceptions, to see if we can stand apart from the world view that has emerged in us, and create a new perceptual lens with which to interpret the world”.

Not surprisingly, this kind of change and deconstruction can be confrontational. In an attempt to overcome resistance from our peers, we looked to the pedagogical philosophy and guiding principles of the Bauhaus School created during 1920s Weimar Germany. Walter Gropius, the school's founding director, placed "workshops" at the centre of his curriculum design. In doing so, he combined design education with the elements of fine arts to ensure an integration of the technicalities of master craftsmanship with the theoretical nature of arts aesthetic (Besgen, Kuloglu & Fathalizadehalemdan 2015). Learning through experience became avant-garde.

In 1919, Gropius was becoming frustrated by the "isolation" of the arts, seeing the main task of the Bauhaus being to forge a "new unity". In his manifesto he writes, "The Bauhaus strives to bring together all creative effort into one whole, to reunify all the disciplines of practical art – sculpture, painting, handicrafts, and crafts – as inseparable components of a new architecture" (Gropius 1919). This new form of abstract thought, captured in the German word "Gesamtkunstwerk", brought a totality to the work of art, binding together different forms of creative endeavour. In a sense, Gropius took a system-design approach, where learning became integrated and transdisciplinary –much like what is currently being required of accountants in relation to integrated reporting.

With the goal of providing a "common language" for visual communication, the Bauhaus curriculum was designed across three interconnected stages. Students would enter a preparatory instruction class lasting approximately six months, followed by a technical specialisation of three years in an area of their choice and eventually with varying structural instruction that required practical application and intern work (Daichendt 2010). In this way, the curriculum was constructed in a circular form, with the objective for students being to work their way from the outside to the interior. This meant that students could navigate their own learning path through a symbiotic relationship between practice and education. It enabled students' active contribution to design, through an opportunity to experiment and use their imagination to consider design purpose (Besgen et al. 2015). These symbiotic and integrated relationships lie at the very heart of business innovation and entrepreneurship programs, yet are not managed particularly well.

Of particular interest in the Bauhaus curriculum was the pedagogical design of the preparatory course, being "one of the most purposeful ever practiced in art education, planned to foster creativity, analysis and appreciation of art craftsmanship" (Macdonald 1970, p.315). Intended to offer an introduction to issues of color, form and materials considered fundamental to all visual expression, the preliminary course blurred the boundaries between craft and fine-art education (Bergdoll & Dickerman 2009). Students of all backgrounds were therefore collectively inducted into an abstract language that would form the basis for all artistic endeavours. Similarly, in accounting, students begin to learn the "language of business" within the first year of study. The Bauhaus foundation course had three primary objectives: to free the creative powers and thereby the art talents of the students; to make the students' choice of career easier; and to convey to the students the fundamental principles of design for their future careers (Daichendt 2010). These objectives were achieved through a two- and three-dimensional study for the senses, emotions and mind. The focus of learning

was created across all the senses, where one's body became the primary tool for learning.

The Bauhaus foundation program used guiding principles of “questioning the obvious”, “finding out yourself”, “your body as a primary tool”, “practice”, “play and exploration” and “valuing the whole process” to facilitate a period of creative experimentation amongst learners. Students were trained to “unlearn” traditional ways of doing things, relearning through their own experience. For this to occur, students undertook varying exercises that asked them to explore the effects of contrasts in abstract compositions using a limited range of basic shapes – a circle, square and triangle. Diverse materials were deconstructed and reshaped to form interesting new aesthetic compositions and thought.

An overarching sense of epistemological doubt was present in the Bauhaus School, where scepticism of received knowledge was encouraged (Bergdoll & Dickerman 2009). The aim was to free students of all conventions and assumptions so that they could discover their creative potential. The process of “unlearning” was aimed at bringing the individual to a “state of innocence” where learning could occur anew (Gropius 1948). This pedagogical innovation built upon the work of Rousseau (1979), who described the purpose of education as cultivating innate faculties rather than imposing external forms of knowledge.

Joseph Albers (1928, p.142), a Bauhaus faculty member, later described his version of the foundation course as a means of experimentation:

First we seek contact with material.... Instead of pasting it, we will put paper together by sewing, buttoning, riveting, typing, and pinning it; in other words we fasten it in a multitude of ways. We will test the possibilities of its tensile and compression resistant strength. In doing so, we do not always create “works of art”, but rather experiments; it is not our ambition to fill museums: we are gathering experience.

It is this “gathering of experience” that is required in business education, enabling students to discover, explore and experiment in their learning. Experience, rather than knowledge, becomes the critical focus; through a process of discovery comes creativity. Bauhaus teaches that such learning can only be achieved by emphasising the integrated self within curriculum design. A developing and nurturing of awareness and appreciation of the overarching complex whole is critical. At Bauhaus, learners could explore a number of correct answers of processes to solve artistic concerns. This diverse strategy supported individuality and enabled diverse insights regarding outcomes (Daichendt 2010).

Navigating life requires a kind of internal filter, organising the world into priorities, non-essentials and things of unimportance. Accounting applies such a filter to the education of accountants, where accounting as a social practice gives way to a more objective scientific perspective. How far may this limit accounting educators' powers of perception, understanding and creativity? To what extent does conventional thinking obscure education and pedagogical

innovation? What could happen if one were open to one's own received theory, style and technique, forgetting for a moment what is known and undertake experiments to discover accounting's reality afresh?

It is with this in mind that we have recently used the non-threatening, playful principles associated with Bauhaus to develop visualisation techniques and workshops that colleagues can use to “unlearn” accounting and thus see their discipline afresh. Work is ongoing with fellow educators through nationally held visualisation workshops and the construction of an online pedagogical repository, entitled *Innovation Akademie*, to nurture a creative approach to accounting education internationally.

In conjunction with the professional accounting body, the Accounting and Finance Association of Australia and New Zealand (AFAANZ), we have recently run a number of visualisation workshops with academic and accounting professionals across Australia. The purpose of these workshops has been to engage educators in a process of unlearning and reconceptualising accounting education and their own teaching practice in diverse new ways. The following three images provide illustrative examples of these visualisation workshops, in which accounting educators are encouraged to use both the left and right sides of the brain in a creative way.

Image 1 illustrates accounting educators engaging in an exercise that requires them to use physical objects such as plasticine to design a creative learning activity that could be used with their accounting students. In doing so, the educators are exploring new ways of connecting with their discipline.

[Insert Image 1. About here]

Visual learning resources are also provided, ranging from cameras, iPads and video recorders, through to magazines and newspapers. Image 2 illustrates the use of famous artworks, such as Casper David Friedrich's *Wanderer Above the Sea of Fog* and M.C. Escher's *Hand with Reflecting Sphere*; these are used to facilitate an openness of perception with educators around accounting boundaries, functions and purpose.

[Insert Image 2. About here]

When conducting these workshop exercises, individuals across institutions and expertise areas work in small groups to create both a safe environment and a sharing of experience. Image 3 illustrates this through members of the accounting professional body CPA Australia working with accounting academics on visualisation through image collage.

[Insert Image 3. About here]

These workshops have been well received and enjoyed by participants, with feedback including, “*It was fun and has great potential*”, “*Excellent! Really good!*” and “*Novel and enjoyable — could be great as part of a teaching workshop to get teachers to engage left and right brains*”. Importantly,

participants discussed how they may use visual techniques in their own classrooms; for example, using video technology for introductory accounting students to gather visual evidence of “what business is and what it is not”. Collected evidence is then brought to the classroom to form the basis of class discussion. Others were interested in capturing visual expressions from practitioners and using these clips to illustrate theory in class, and in the approach as a means of linking material through concept mapping. Participants’ feelings were mixed, from feeling “encouraged” and “excited” through to “uncomfortable”. The workshops have proved successful and we have received requests to conduct follow-up events in accounting schools and departments across Australia and New Zealand.

In response to participant feedback asking for “a resource database to look at for ideas” we are currently in the process of creating the Innovation Akademie, an interactive online space that is innovative, unrestricted by geography and open to all – an education space for educator and learner alike. It aims to address the need for a visionary space for business education by bringing together the finest disruptors of accounting education from across the globe and asking them to create lesson plans quite unlike anything seen before. These lessons should clearly demonstrate the future-oriented diversity of learning methodology and experimentation in accounting – we could be dancing accounting in England, creating accounting sculpture in Germany, uncovering ethical dilemmas in Melbourne prisons and unlearning accounting in Sydney (Image 4 contains a representative still taken from the promotional video).

[Insert Image 4. About here]

By asking exceptional innovators around the world to share their experiences, wisdom, techniques and philosophies, through illustrated lessons on life and business, the Innovation Akademie forms a creative living incubator of ideas. These ideas can be used by educators to explore and redefine their practice and to provide inspiration and practical guidance for aspiring accountants and business professionals. This initiative has the ongoing support of the Australasian accounting professional bodies, the academic association of AFAANZ and the RMIT Accounting Educators’ Conference, ensuring intersectional levels of national support. We hope that the Innovation Akademie will take accounting education to places not previously explored – undiscovered terrain that will help shape the current discourse and transform educational practice.

The educational philosophy of the Bauhaus movement was based on a need to unlearn what one currently knows in order to relearn, in different ways. The same principles apply to accounting education and its transition towards a more holistic form of education, with a focus on students and their ability to create and recreate meaning for themselves.

In developing and building a capacity to “unlearn” amongst both learners and educators, a critical and reflective culture is being created that will enable a deeper understanding of the “ways of thinking” as business professionals (Schön 1983). It is argued that by deconstructing accounting, through a process of “unlearning”, accounting educators may be able to open accounting curricula up.

New perspectives on both their teaching and discipline are created that shift accounting education's emphasis from the technical towards the social.

This kind of approach – founded on the principles of freeing accounting curricula from traditional structure and form to create a dynamic and engaging space for learners and educators to freely engage – places a key emphasis on the learner and provides valuable opportunities through the learning process for them to construct their own meaning of accounting. It is clear that “students [need to] be equipped to develop their own personal and collective positions on accounting issues, and to discover possibilities for activating those positions through praxis” (Boyce, Greer, Blair & Davids 2012, p.66). It requires learners to develop the ability to engage in reflective practice; this is discussed in more detail in the next section through the use of examples.

### **Engaging the Creative Accountant**

Graduates exposed to unlearning may bring new appreciation and understanding to critical questions and problems that plague current accounting practice (Pathways Commission 2012). It is with this aim that a new model of accounting education is currently being trialled in 2016 and 2017 at a large metropolitan university in Sydney. Redefining the context and boundary of core accounting knowledge, technological intelligence and business-skill development, it takes an interdisciplinary approach to curriculum design coupled with the integration of self-reflection. Its aim is to encourage creativity, facilitate originality and embrace learner imagination. A three-stage educational design has been created. The initial focus is on “discovery and exploration”, and the model emphasises a broad philosophical development of accountability within an *Accounting in Society* course. This is followed by a process of “investigation and application” through a course focusing on *Accounting in Profession*. Finally, “reflection and integration” occurs through an overarching capstone course that places *Accounting in Context*. Developing reflective practice is being embedded within each of these courses in a way that provides a scaffolded approach for the learner (Meizrow 1997).

The examples below focus on the accounting capstone course, *Accounting in Context*, as part of a larger research project. This is thus not meant to be an exhaustive case presentation, but rather an illustration of a renewed form of learning in accounting.

Such an approach relies on a constructivist-developmental and reflective-based pedagogy (Baxter-Magolda 1999), grounded within a contextual appreciation of accounting. Reflection lies at the core of this approach, yet it is still rarely done well within an accounting education context. By giving students an opportunity to develop a contextual appreciation of accounting, enabling them to visualise the role accounting plays within their own lives and in society more broadly in new and imaginative ways, connections are formed in ways not previously realised. Through the use of visual and photographic imagery, film and found objects, students' personalities are placed at the centre of their learning, transforming the way they conceptualise accounting. This makes the accounting curriculum more

open and accessible to learners, ensuring a student-centered approach that respects and values new ways of thinking.

Students in the *Accounting in Context* capstone course develop an understanding that individuals experience the world around them in qualitatively different ways, and the students are thereby opened to accounting through a multitude of perspectives (Palmer 1998). This is accomplished by exposing them to a broad range of current professional issues including climate change and carbon emission, integrated reporting and the outsourcing of employment. Critical inquiry is modelled within lectures through fostering curiosity, constantly provoking students through interactive discussion to be inquisitive and question current practice, and then suggest future innovations. A range of media, learning and assessment activities such as film, visual imagery, sculpture, online discussion forums, case studies, reflections and news articles allow students to express learning in diverse and creative ways. Students' experiences are expanded, and they are encouraged to wonder about and upon themselves, reflecting on their "ways of thinking" and self-awareness (Kennison & Misselwitz 2002).

This culminates in the creation of a professional portfolio of learning across the semester. The portfolio design places an emphasis on accounting in the context of the profession, the self and society while placing students at the centre of their learning by asking them to create artefacts that relate to their own interests and learning (Palmer 1998). In doing so, students expand their conceptions of accounting beyond their immediate academic environment, ensuring a broader contextual appreciation of their discipline.

The capstone subject is delivered twice a year, over a 13-week semester, with an average student cohort of between 600 and 700. Weekly lectures on topical issues in accounting provide students the opportunity to critically evaluate accounting information through an understanding of both context and the different theoretical and philosophical approaches to accounting that have evolved over time. Such a structure enables students to further integrate and advance their knowledge of accounting processes covered in previous courses.

An inquiry-based approach to learning has been used to design the portfolio work that students complete, around a three-stage learning cycle of think, act and reflect. This replaces the more traditional tutorial program commonly found in accounting courses. The three-stage learning cycle asks students to engage in an initial reflective activity during a "think" phase prior to attending their tutorial. Students then attend a tutorial during an "act" phase, where they engage in both individual and group activities and discussion. The final phase requires students to "reflect", where they synthesise their own learning and express areas for further development. This is then captured through the writing up of activities, discussion and artefacts in a final portfolio submission.

Students creatively explore and produce different artefacts throughout the semester, in the form of visual collage, newspaper-article analysis, film analysis, media deconstruction, plasticine sculpture, photographic metaphor and personal reflection. Each of these artefacts are included in the final assessed portfolio of

work. The portfolio is assessed at 60% of a student's overall grade, and comprises the following components: completion of work (18%), class participation (12%) and overall content (30%).

Participating students began to see a more holistic view of accounting:

It allowed us to think about accounting as an organic thing that is ever-changing and something which [we] can impact rather than a static being with which we must conform. I truly believe it affected me as a learner and as a person. (Student 82)

It's the first time someone has shown me the true impact accountants have on society, and I am so grateful for that. This has been brilliant in bringing a whole new dimension to our accounting studies. (Student 539)

Further, the approach enabled student learning to become integrated, flexible and personal:

My perceptions of accounting were changed as I saw just how many pictures alone related to accounting. In a way, I felt empowered by this. (Student 317)

This learning by doing is really impressive and unique. Never thought I have to "create" a success with [plasticine]. This activity has helped me in reflecting back my own "success" ideology and how far is my progress. (Student 53)

It was funny and fresh to me. I learned how to combine my imagination with knowledge. (Student 421)

Some students struggled with the approach, because it was at times difficult for them to see past the technical structures predominant in accounting and appreciate that sometimes there is no "correct" answer where professional judgement is needed. Perhaps this is not altogether surprising, given that this has been the emphasis for many during their prior studies:

I found it really difficult knowing exactly what to do and how to do it. (Student 592)

I needed more guidance on how to do the exercise, there was no logical answer that could be calculated. (Student 267)

I can't see the point of why we are using [plasticine] in accounting and would like to see more hands on sort of experience. (Student 115)

Further, it has allowed academic staff in accounting to embrace creative means of pedagogical design with the student in mind:

Requires critical thinking for students to express their thoughts about accounting and students are able to think about the skills they need to be accountants, whether they are prepared for what will happen when they leave university. (Tutor 2)

Their opinion mattered, it was OK to think differently to peers and the tutor. (Tutor 6)

It brings accounting in a broader context and makes them actively think about their perceptions. I believe it breaks to some extent the artificial boundaries between the different areas and aspects of accounting which we create with the current course and credit system and the way we teach accounting (in boxes). (Tutor 3)

This means learning has become contextually driven; perhaps more importantly, this is done by the student themselves:

I don't think such "value" has been unlocked from an assessment by myself previously. (Student 214)

It was the most interesting, controversial and useful subject I have ever done. (Student 37)

We have witnessed first-hand the powerful effects of adopting this learning approach in accounting. Portfolios have provided a visually arresting means for students to explore their discipline within different contexts that often have personal meaning and relevance to them. By using varying forms of expression and creativity, it has created a non-threatening environment for students to express themselves in ways that may otherwise have not been possible (Moon 2004). This has created a learning experience that provides accounting students an opportunity to:

- develop a design mindset;
- curate and communicate for an audience;
- integrate their learning;
- explore rich contextual appreciation;
- develop their curiosity; and
- extend their reflective and sense-making ability.

Students were supported in their reflective journey through the provision of comprehensive reflective practice guidance materials, including various theoretical frameworks that supported engaging in reflection; practical questioning techniques; a reflective reading list of resources that provided further support on a conceptual, professional and practical basis; initial in-depth reflective resource activities that modeled differing degrees of reflection; and a "frequently asked questions" section that provided further guidance written from the students' perspective. Further, a comprehensive guide on "developing reflective capacity" was created that provided learners with weekly activities. These exercises were created to build the capacity to reflect, and addressed

aspects such as, “where to start”, “attacking the writing process”, “time management”, “refreshing one’s view” and “dealing with stress”.

We emphasise that for some students, the introduction of portfolios in accounting, coupled with the innovative learning and assessment it produced, proved challenging to comprehend and an uncomfortable experience. It has been a steep learning curve for the teaching staff and has resulted in enhanced learning resources being provided to students and more time being spent on actively discussing the context of learning in the capstone and how the learning is ultimately assessed.

Although reflection was discussed with students during lecture presentations and tutorials throughout the course, it is clear to us that further work is needed to establish how best to further support accounting students, particularly focusing on addressing their concerns regarding the unstructured nature of the activities. While this struggle is not unique to accounting students, the technical and often scientific emphasis of accounting education makes the process all the more difficult to deconstruct. We are currently undertaking experimental work to explore the use of online platforms such as discussion forums, videos and even the development of an online avatar to assist students as they grapple with the concepts of deconstruction, unlearning and reflection (Brookfield 1989).

A reflective capacity is being developed amongst both learners and academics through the constant modelling of best practice, coupled with comprehensive and varied guidance materials. This has influenced the culture in the department and prompted academics to make changes that incorporate reflective practice across introductory, intermediate and masters-level programs.

By placing a strong emphasis on constructivist-based pedagogical design and reflective practice in accounting, students are being asked to take a “creActive” approach to their education: to create actively in their own learning, unlearning and relearning of accounting. It is with this in mind that students are being equipped for an uncertain future, where creativity, resilience, agility, adaptability and integrated and critical thought will be essential and highly valuable attributes (Davies, Fidler & Gorbis 2011).

### **Concluding Thoughts**

The changing world demands a reconsideration of what accounting education means. To prepare individuals for an age of digital disruption, educators will need to build intellectual capacity, to teach students to think in ever more complex and integrated ways. Accountants of the future will need to be adaptable and agile, and to achieve this their education needs to be holistic in design, integrated, creative and diverse.

This changing environment calls for accounting educators to be supported in the desire to move beyond standardised curriculum and methods of teaching and assessment. To prepare students for the future, educators need to consider different ways of thinking and doing. Deconstructing their discipline through a process of “unlearning”, educators may assist student learning through creativity,

reflection and critical thinking. It is in this vein that the Innovation Akademie is being created to provide an international level of support that connects accounting educators in a common and engaging “community of practice”.

Pre-existing pathways and norms are becoming increasingly redundant, calling for educators to consider the adoption of pedagogical approaches and educational philosophies that promote transdisciplinarity and intersectional perspectives and a sense-making, virtual collaboration, and that facilitate a design mindset within the learner. Accounting education then becomes a process of reflective and shared learning between students and educators. Students’ engagement and agency in their learning are encouraged, combined with their creativity and imagination to become “creActive” in their approach. Such an approach to education provides students with a personalised learning experience within a mass higher-education environment.

This means that future learning in accounting is likely to take on non-formal characteristics, where discovery and exploration become key, curiosity and reflection a mainstay and inquiry-based contextual appreciation common practice. By providing learners with a creative space, such as a portfolio of work, in which they own and explore their learning, they gain valuable insights into their study. This is perhaps best illustrated in an *Accounting in Context* student’s comment:

Up until now I was worried I had made the wrong decision in taking a business degree, but this has made me regain trust in the degree and profession because I can finally see purpose, use my own ideas and creativity and respond to topics that matter, that I care about.  
(Student 503)

It is not clear whether we will see the full extent of a changing business environment in our lifetime – but perhaps those we educate will. Knowing this, we have a responsibility as educators to assist our students with such a transition. In this way our educational focus will result in the developing and nurturing of a deeper and richer “canopy of thoughts” amongst learners:

where every individual exists with a network of thoughts, of crisscrossing ideas, dilemmas and dreams that they generate and carry along with them consciously and subconsciously. These thoughts form a canopy above us – simultaneously protecting and blocking us. The individual is able to peer up into the overwhelming canopy of thoughts and in a moment of clarity reach up to connect with a focused idea. The individual, as the protagonist in their own life, become the roots for these thoughts to become formed ideas, which can then be acted upon. (Sykes-Smith 2015, p.26)

For this is the basis of reflection, creativity and critical thought – all essential to a future-oriented accounting education.

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