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"Fractured Tales for Teaching Accounting: A Journey Through Three Worlds?"

Kathleen A. Cooper
University of Wollongong, kcooper@uow.edu.au

Kellie M. McCombie
University of Wollongong, kellie@uow.edu.au

Kathy M. Rudkin
University of Wollongong, krudkin@uow.edu.au

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Keywords

three, journey, worlds, fractured, teaching, accounting, tales

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“Fractured Tales for Teaching Accounting: A Journey Through Three Worlds”.

A working paper

by

Dr Kathie Cooper*, Kellie McCombie and Kathy Rudkin.**

Corresponding Author:

Kellie McCombie, Department of Accounting and Finance, University of Wollongong Wollongong, NSW 2522, Kellie_McCombie@uow.edu.au , Telephone: (02) 4221 4003
FAX: (02) 4221 4297

* Dr Kathie Cooper, Department of Accounting and Finance, University of Wollongong, Wollongong, NSW 2522, Kathie_Cooper@uow.edu.au , Telephone: (02) 4221 3392, FAX: (02) 4221 4297

** Kathy Rudkin, Department of Accounting and Finance, University of Wollongong, Wollongong, NSW 2522, Kathy_Rudkin@uow.edu.au , Telephone: (02) 4221 3148, FAX: (02) 4221 4297

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This paper discusses the present educational trends in the Western World, and in particular Australia, that endanger the prospect of critical thought in accounting education. Such trends include the commodification of the student and education, reductions in government funding, and the emergence of Online education. We believe that economic pressure brought to bear on what accounting, and how

accounting is taught, should be resisted to preserve the integrity of learning outcomes for students. This then leads us to reveal our struggle to learn/teach in a critical sense.

The paper evaluates various pedagogical approaches, and their consequences for teaching and learning accounting. It is proposed there is a direct relationship between the effective teaching and learning of accounting, and the pedagogical framework chosen to enact that teaching and learning. Differing pedagogical frameworks embrace differing epistemological stances. The pedagogical framework chosen impacts significantly on real and valuable learning outcomes achieved. Accounting educators face an ethical imperative to competently educate critical thinking and technically competent professionals to serve society. Teaching and learning pedagogies are examined for their ability to effectively teach difficult and abstract theoretical accounting concepts, and their ability to link this theory to its practical professional application. This is our response to the emerging trends facing the accounting educator.

Introduction

This is a story of our struggle to teach in a way that reflects our philosophical assumptions, which is in line with our research interests. A nexus between teaching and research is valuable only if we have the ability to control both what we teach and what we research. We discuss the social, economic and political changes taking place in Australia in recent times, which have weakened our ability to control teaching/research. These changes are somewhat similar to the movements occurring in most of the

Western world. In particular, the changes occurring are impacting on all tertiary education, and ultimately accounting education. How do we continue to maintain true to ourselves and our students? We feel that we are able to do more than 'talk the talk' of encouraging critical thinking, and we believe we can 'walk the walk' (Neimark, 1996, p. 7). However, it is recognised that the increasing pressures for change in the University sector are making the 'walk' difficult, with little time to reflect upon our teachings.

Without falling too far into the commodifying, Online education, and doing so with decreasing funds, we strive to learn/teach in a critical sense. We feel strongly about the need for a critical education for accounting students, and agree with Craig et al (1999, p. 521) that we "must remain a committed 'disturber of the peace'". We also agree with Chua's (1996, p. 147) arguments against "teaching our students to be monolingual". In order to do so, we feel strongly, as stated by Dillard and Tinker (1996, p. 222), that we (the teacher) need to "critically, logically, analytically and continually explore all aspects of the subject matter including the theoretical base, historical and social context, technical content and societal implications". Our journey through three worlds will reveal our attempt to do so.

Emerging Educational Trends

The changes and pressures facing academics in Australia are not exclusive to this nation. American and British academics are also debating the impact of the social, economic and political changes, on tertiary education, and ultimately on accounting education. The issues appear to be similar, as the Western world faces a movement in 'corporatism':

The modern corporation is now sufficiently influential that its interests are taken to be synonymous with individual and social interests...Reflective of the evolving business sector during the early twentieth century, the dominant metaphor [for educational institutions] was shifting from the factory to the corporation. With corporatization came bureaucracy (Dillard and Tinker, 1996, p. 217).

In line with this corporate metaphor, The Australia Institute (an institute with the goal to "promote a more just, sustainable and peaceful society through research, publication and vigorous participation in public debate" TAI, 2001, p. 79) held a conference titled "The idea of a university. Enterprise or academy?" The Australian Federal Government often liken universities to enterprises, implied through their economic measures. Kinnear (2001, p. vii) states that through the publication of a "study of

academic freedom and commercialisation [the TAI] sparked a media whirl in January [2001]". The debates following this have centred around "falling standards, academic freedom, funding levels, the global 'knowledge economy' and the dilemmas of commercial funding" (Kinnear, 2001, p. vii). Kinnear (2001, p. vii) argues that [t]hese concerns have reverberated around the world".

Generally, Universities in Australia, as well as those in the "developed world" have been asked to do "more with less" (Marginson, 2001, p. 60). Coy and Pratt (1998) reveal their concerns over decreased government funding in New Zealand; Dominelli and Hoogvelt (1996) refer to drops in government funding in the UK; Press and Washburn (2000) refer to the US government funding decrease. However, Marginson (2001, p. 60) argues that this "is a mantra with a use-by date. Eventually fiscal scarcity kicks in, reducing the quality and relevance of research, teaching and learning". Marginson (2001) discusses the issues facing universities in Australia, and particularly the impact of Government policies in education that are in need of change. He does however, acknowledge the positives of some policies (such as transparency of processes).

Marginson (2001, p. 63) discusses the problems of "university-as-enterprise, action at a distance, and the ideology of the free market" which plague our institutions. The result is that tertiary education is seen as

a managed market in which teaching and research are modelled as quasi-commodities, and students as customers...the Enterprise University [as] a self-determining entrepreneurial institution or quasi-private company without shareholders...The bottom line is not teaching, research, knowledge, the perpetuation of academic values...the bottom line is the interests of the university – its prestige, its income, its competitiveness – as an end in itself (Marginson, 2001, p. 63].

The effect of such issues is felt more in the humanities (Press and Washburn, 2000; Harvey, 1998). Marginson (2001, p. 66) states that in Australia, "[t]he worst affected disciplines are the non-vocationally specific courses in the natural sciences, social sciences and the humanities, followed by the lower-paid professions in Education and Health". The disciplines aligned with business are not seen to be in danger of extinction as "subjects that make money, study money, or attract money are given priority" (Engell and Dangerfield cited in Press and Washburn, 2000c).

However, the overall movement of the Enterprise University does impact on those disciplines.

Funding is still an issue, as an increase in students in these areas is not met by increased funds, as the raising of private funds influences the types of teaching and research done. The increase in ties to commercial activities raises the question: will students “have the freedom to explore ideas that have no obvious and immediate commercial value?” (Press and Washburn, 2000c). The battle for resources is shifted internally, as departments face a “battle for resources” within faculties (Clarke, et al, 1999a, p. 77). In a bid to cut costs, Online teaching becomes a new issue, where “university administrators have taken a sudden interest in course material because of its potential for being marketed online” (Press and Washburn, 2000c).

Given these pressures, our teachings of accounting are reshaped. Niemark (1996, p. 8) argues that this is “not just about saving money...[it is] an ideological tool” and overall “education is being downsized, re-engineered and restructured” (p. 9). The following is our way of teaching/learning within the changing world.

Teaching through three worlds

It is often said that as University graduates, accounting students are not always equipped with the necessary skills to practice accounting. In fact, this is a concern of many disciplines. Bob Lord, an engineering lecturer at the Royal Melbourne Institute of Technology, stated about himself:

When I graduated from university, I felt unable to do anything. I was only skilled at passing exams and that left me somewhat disappointed and embarrassed. I was good at memorising things, but I couldn't think very well. Graduates trained like me can be a danger to society.

(Radio National, 1998)

This is supported by Craig et. al. (1999, p. 514) when they state that

Society suffers a disservice through the production of narrowly educated graduates, adept at procedural manipulations and technological virtuosity, but prone to vacillate in the cognitive doldrums if taken to aspects of intellectual endeavour beyond procedure or narrow disciplinary specialisations.

It is this type of graduate that is a concern to most educators, or should be. Ramsden argues “there is no shortage of complaint about the quality of student learning, and by implication methods of teaching”(1992, p18).

While there is a plethora of research concerning pedagogical models (Marton and Saljo 1976, Gibbs and Habeshaw 1989, Gibbs 1992, Ramsden 1992, Parkin 1998, Biggs 1999, Prosser and Trigwell 1999), there is a dearth of literature examining the application of these various models to accounting education (Farley et. al. 1988). Much literature in accounting education focuses upon measuring performance outcomes for students (Baldwin et. al. 1982, Hansen et. al. 1989, Bergin 1983, Burdick et. al. 1982, Buehlmann et. al. 1984, Canlar et. al. 1988, Collier et. al. 1989, Craig et. al. 1991, Doran et. al. 1991, Eskew et. al. 1988, Fraser et. al. 1978, Gist et. al. 1996, Keef et al. 1991, Turner et. al. 1997, 99, Wijewardena et.al. 1999, Rudkin 2000). We do not focus on the performance outcomes of the accounting students themselves. Rather, choose to evaluate the various pedagogical approaches and their consequences for teaching and learning accounting.

An accounting student's understanding of the conceptual framework of accounting will directly affect their understanding of, and their confidence to engage in, the practice of accounting in its many and diverse contexts. In the education of students of accounting, this paper identifies three educational approaches or "worlds", each having their own epistemological stance, pedagogical methods, and historical development. Each world is postured to construct different learning outcomes for students with respect to their engagement with an accounting conceptual framework.

This paper will embark on a journey through these three worlds - an odyssey if you will. Each world necessarily imposes its own rules of engagement; its own peculiar processes are brought to accounting education. In all worlds the teaching and learning of accounting is steeped in, and emergent from prevailing historical, sociological, political and economic contexts.

Underlying all approaches or methods of teaching are epistemological stances. What we as accounting educators advocate as acceptable knowledge, or "true" knowledge, or "correct" knowledge, or "worthwhile" knowledge, must necessarily inform our teaching methodologies and methods for communicating that accounting knowledge (Chua 1986, p605). Consequently the pedagogical methods each world espouses, stem from their distinct epistemological stances. Table 1 offers a model of these worlds.

Table 1

	World 1	World 2	World 3
Epistemological Stance	independent reality positivist rational	inter-subjective reality consistent social knowledge	multiple subjective realities context dependent
Methodologies supporting this world	hypothetico-deductive Generalizations sought	Case Study Language focus Active Participation Historical	Reflexivity Ethnography Historical Narratives
Corresponding Pedagogical Approach	Facts external to the learner Techniques Content-related outcomes Surface Learning	Relational Abstracting meaning Interpreting Reinterpreting Focus on how and why	Abstract meaning Deep approach Critical thinking Reflexive thinking Propensity to enact change.
Examples for teaching in these approaches in Accounting Theory Literature	Chambers, Mattessich, Wells, Barton, Watts and Zimmerman	Gaffikin, Hines, Morgan, Covaleski and Dirsmith.	Francis, Dillard, Chia, Tinker, Merino, Neirmark, Laughlin, Lowe, Puxty

The First World: Habitual, Seeking Comfort in the Familiar

Many accounting educators and practitioners spent their undergraduate years in this first world, where there was a clear distinction between teacher and student. In many classrooms this world is still visited. The focus of accounting education in this world is on technique, with little or no reference to how those techniques evolve or change or *could* change over time. Many familiar texts are indicative of this approach (Colditz et. al. 1976, Horngren et. al. 1997). In general, there is one answer and the view of the teacher is not open to challenge, nor are the views of established authors. As an example, members of a first year class who had criticised a particular legal judgment were reprimanded and told “*How dare you criticize the work of ‘learned gentlemen’!*” Consequently, passing examinations and other assessment tasks is contingent upon seeing the world through the eyes of the teacher. Upon graduation, those who are ‘educated’ in this fashion are ill equipped for a world where decisions have to be made between competing choices.

In this first world knowledge taught is presented as facts, data, or observations. The epistemological stance of this world is that accounting knowledge is independent of the student acquiring that knowledge. It is presented as law-like. That is, facts or pieces of information that are delivered in this world are considered independent of the teacher delivering them, and independent of the student receiving them (Bredo et. al. 1982, p115). Hypothetico-deductive approaches are used in gathering knowledge, and generalizations about accounting theory and its application are sought. Evidence of this approach to knowledge gathering has prevailed over a long period of time (Scott 1937, Littleton 1956, Watts and Zimmerman 1990).

Pedagogically, this world can be aligned with Ramsden's "level 1" approach, where knowledge is seen to be "a set of conveniently packaged and static facts and techniques" (Ramsden, 1992, p25). It then follows that

Learning these packages implies gaining authoritative information about them; the 'right' answers exist, and held by teachers and textbooks, and the student's first task is to discern these answers. It is then necessary to remember the information and accurately reproduce it.

(Ramsden 1992, p25)

Marton and Saljo (1976) referred to this as a surface approach to learning, where students take the approach of memorising the material they think will be assessed, and then aim to reproduce this material. It must be recognized that this approach may be taken because accounting educators have designed assessment that encourages this type of approach. Another way of expressing this type of learning is to see it as:

- 1 Learning as a quantitative increase in knowledge.
 Learning as acquiring information or "knowing a lot".
 - 2 Learning as memorising. Learning is storing
information that can be reproduced.
 3. Learning as acquiring facts, skills, and methods
that can be retained and used as necessary.
- (Saljo, 1979, as cited in Ramsden, 1992, p26)

Ramsden (1992, p26) describes these three levels as a type of learning that is "external to the learner", and this is further exemplified by Prosser and Trigwell (1999).

What is important about this approach to the accounting educator is, that it is not the student themselves who choose to take this approach (and in most cases, these students can gain a new experience and be encouraged to be deeper learners), but it is that such an approach is “evoked by the learning situation experienced by the student” (Prosser and Trigwell 1999, p2). Thus, the student of this first world has come from a background of education that encourages surface learning. It could be said that a lot (but not all) of secondary education is about memorising, and having to pass the Higher School Certificate. It could also be said that surface learning may be important at some levels. However, “what is appropriate for the first year [of a degree] is unacceptable in the final years” (Biggs, 1999, p37).

Some learning in this world will be necessary. Accounting students encounter many alien concepts such as debits and credits; assets, liabilities, revenues and expenses and owner’s equity; accounting conventions and concepts; measurement and valuation; professional accounting bodies; and standard setters and other regulators. Before students can engage with these concepts in a critical sense, they must first have a standard knowledge of what they are and how they operate.

Overall, Biggs (1999), Prosser and Trigwell (1999), Ramsden (1992), and Marton and Saljo (1976), all recognise that learning at this initial level is a process of quantitative change in learning for students. However, as evidenced by Bob Lord earlier, many students in higher education do not get any further than this. This is something that needs addressing by accounting educators, and even more so now where universities are developing a list of attributes that students must attain.

The Second World: Explaining the Familiar

The teaching of accounting in this world focuses on the student’s ability to relate given concepts to each other in a way that involves interpreting and reinterpreting. They need to explore the many possibilities of *how* and *why*, rather than take concepts as a given. This is somewhat in line with Biggs (1999, p39) concept of a Relational Level of learning, where the students must now offer explanations; this represents a *qualitative* change in learning.

No longer are the debits and credits, the definitions of assets, liabilities and owner’s equity, the concept of measurement and valuation, and the regulating bodies (such as Australian Securities and Investments Commission), seen as static and fixed concepts/bodies. Students are asked to consider the issues of

language, structures, social actors and consequences when dealing with the already “given facts”. This allows students to learn in a qualitative way, and enables them to make sense of a complex accounting. Students are now introduced to the argument that “accounting is socially constructed and socially constructing” (Hines, 1988).

Not only are students exposed to this second world, they are asked and encouraged to become a part of it. Reflection is seen to be crucial, as the idea in this second world is that

social life is an unbroken stream of lived experience. This ‘stream of consciousness’ has no meaning or discrete identity until human beings turn their attention (self-reflect) on a segment of this flow and ascribe meaning to it (Chua, 1986, p613).

The importance of language is central to this world. Specific to the accounting knowledge, students are introduced to the idea that “financial accounting language” has limitations, but it is a language that is “planetary-wide” (Hines, 1991, p29) and thus must be examined.

The classroom in the second world becomes one in which students are encouraged to participate, to share their interpretations with others, and for the class to work as one towards a reinterpretation. This enforces the view that

actions do not take place in a vacuum of private, subjective meanings...We not only interpret our own actions but also those of others with whom we interact, and vice versa (Chua, 1986, p613).

This is also in line with Biggs (1999, p42) arguments about “getting the curriculum in focus”. The classroom in the second world can be one in which “activities are open-ended...particular outcomes are here unspecified, it is only the process that is specified, and that allows for surprises in plenty” (Biggs, 1999, p43). This allows for students to add their interpretations, and to surprise us with their reinterpretations of the accounting complex.

A common pedagogical tool in the second world is narrative. Using stories in our teaching is a common device. Educators have often used stories, metaphors, myths, legends, anecdotes, similes, and analogies. Stories allow students to commit detail to memory, allow us to pass on our knowledge to a new generation, and help us perpetuate a culture, such as the “flavour” of our institution’s teaching, the culture of the profession etc. (Parkin, M. 1998, p3-7). Stories facilitate memory by allocating knowledge in an order or pattern, they invoke our imaginations and emotions, and they facilitate natural

associations. For example, we all now know not to build our house out of straw, it must be out of bricks. We know the fear of having the wolf “huff and puff and blowwww... the house down”. We associate this children’s story with a moral of being hard working, planning well, and being people of substance. However, in the story the moral is never specifically stated. This story of the three little pigs is unique to a western culture, and may have little or different meaning outside this culture. Story telling in teaching is more than a passive dissemination of knowledge. It is an active and moral impregnated imparting of culture. Accounting educators need to be sensitive to the culture they are imposing through their stories.

Educators as storytellers, need strong skills. Clear communication, the socially acceptable use of language, political correctness, accuracy, strong memory and the ability to visualise are all needed. However, storytellers, in acquiring and practicing these skills, are perpetuating the institutional structures and social norms within which they dwell. Their stories become an artifact whence they came. This forms an acceptable way of dealing with knowledge, and places boundaries on the exploration of that knowledge.

The power of storytelling lies in the fact that in listening to the content, our conscious mind is occupied, leaving our unconscious mind open to directly receive the underlying message or moral. As storytellers, we must be aware of this power, and ensure that the stories we tell have a positive effect on our listeners (Parkin, M. 1998, p33).

Hassard argues “postmodern epistemology suggests that the world is constituted by our shared language and that we can only “know the world” through the particular forms of discourse our language creates” (1993, p3). Knowledge/meaning is not constant, but is continually redefined because it emerges from a reality of constantly shifting contexts (Chua 1986, p617). Consequently these meanings/knowledge cannot be rational, but rather embrace symbols and intentions. It is through the sharing of the language of accounting do students and teachers embrace its symbols and intentions.

The Third World: Disturbing the Familiar

In the third world accounting knowledge is a subjective and pluralistic construction. It is a construction of the students, the teachers, and their political, social, economic and historical contexts. Accounting becomes more than a shared language. Accounting itself is a moral allegory. When we teach assets equal liabilities plus owners’ equity, we are privileging the position of owners of capital, above other worthy economic participants, such as labour. We measure for owners of capital. The very structure of the accounting we teach is a conscious intent to inculcate a social and moral precept (Day, M. 1989,

p39). In the replication of our teaching of accounting, rightly or wrongly, we are ensuring the transmission of this moral across time (Francis 1990, p5).

In the third world, the construction of accounting knowledge is a moral and discursive practice (Francis 1990, p5). The third world goes further than the second world, because rather than merely attempting to understand accounting practice, it recognizes accounting as not a neutral practice, but having a moral dimension because it has “the capacity to change things in the world...it has consequences that call for moral discernment in the part of its practitioner” (1990, p5). He states “Explicit recognition of accounting’s status as a discursive practice... is profoundly important because it forces accountants to acknowledge their own personal involvement, their own moral agency and rhetorical role, in the production and creation of accounting reports” (Francis, 1990, p5).

Methodologies which can be embraced in accounting education in the third world to support personal involvement, moral agency and acknowledgement of the rhetorical role of accounting, include reflexive, ethnographic, and historical approaches to studying accounting theory. These foster abstract meaning, deep learning, and critical and reflexive thinking. Most importantly, they allow recognition of personal responsibility for the practice of accounting and its moral and ethical consequences.

Woolgar describes reflexivity as “the willingness to probe beyond the level of ‘straightforward’ interpretation” (1988, p16). Reflexivity in accounting education acknowledges the constitutive role of the teacher and the learner, as well as the inherent personal values they bring to their understanding. The divide between teacher and learner dissolves. The implication that the participants of knowledge construction and dissemination in the third world are inescapable part of creating and sustaining the wider social fabric in their practice of their profession. Their knowledge does not come from an independent reality, and their application of their knowledge is not rational. Rather, it is a consequence of their political, social, economic and historical context. The practice of autobiographical reflexivity in accounting education process is a form of sophisticated rigour in which data and explanatory schemes are made visible to expose the replication or generation of contextual interpretive schemes. Such reflexive accounts should include the political and theoretical stances of the students and teachers, exposing the conceptions and limitations of their knowledge (Ball 1982, pp145-147). In this way the gaining of accounting knowledge is a construction of self as a professional. Craig et. al. (1999, p515) argue that “all such social constructions deserve close, critical scrutiny and challenge, lest they ultimately seem so very natural”. The ideology and metaphors of an accounting discourse must be subject to scrutiny and critical thinking.

That students actually learn in such a world can be evidenced by some of their own reflections. The following are some excerpts from student's reflections (2000) during their time in an accounting subject using third world pedagogies.

this has been the most intellectually challenging subject that I have undertaken while I have attended this university. It has made me think about accounting ways that I thought were never possible...This subject required thinking about the inner layers of accounting, not just the final results of it...using a part of the brain that had not yet been discovered in me.

I learned something in this subject that I have never learned before. I learned to critically evaluate not just myself, but everything that I read...I never thought that I could challenge the ideas that I was meant to learn.

that's one of the things that I've learnt, and it's taken a while to realise it. When I first began uni I thought I'd graduate with everything I need to know to go straight into a job, no problem...but I've come to realize and understand that in accounting, the learning experience never ends, does it?

in [subject title], and in university in general, I have found it is the learning experience and the teaching of critical thinking that is the most important objective. It is not so much the information, but the knowledge, which is important and which I feel confident that I have gained and will take away with me from [subject title]

Due to my previous education and background I am rather conservative and thus found it a challenge to embrace different ideas. My seminar was on Dillard and my understanding of his paper has given me insights into the complexity of accounting as a social science but has also provoked me to think about everyday issues in a different light

The emphasis on reflection and thinking is a common element of higher learning. It is also recognized by Lord that "To nourish wisdom, then, requires education which allows time for students to become fascinated by their observations and to wrestle with their understandings and misunderstandings" (Radio National, 1998). It is important that teachers provide the environment for wisdom to be developed.

For some students, a higher level of learning will be easily attainable, but for many the journey is long and hard (and usually these students get labeled lazy, or not capable, when in fact the teaching environment has not been geared to their struggle).

I cannot remember ever coming to a new or deeper understanding without going through a period of frustration, depression, even rage, and then finally elation as it all falls into place. Learning is an intensely emotional thing

(Radio National, 1998)

Biggs (1999) spoke of higher levels of learning when speaking of the SOLO taxonomy, referring to the Extended Abstract. This Extended Abstract level refers to students' ability to "go beyond what has been given" whereas the relational response stays with it. The coherent whole is conceptualized at a higher level of abstraction and is applied to new and broader domains" (Biggs, 1999, p39).

Overall, the higher levels of learning are often referred to as the "deep approach" to learning (Marton and Saljo, 1976). Despite the different ways of explaining this level, all refer to some crucial common elements: critical thinking, problem-solving, self-awareness, and so on. It may also be labeled life-long learning skills. Prosser and Trigwell (1999, p 2) also speak of this deep learning.

It is incumbent upon accounting educators to acknowledge that teachers can provide the environment for most students to become deep learners. Bob Lord refers to three things that need to be done:

Firstly to engage students with the content of what is to be learned...by posing questions which challenge students' existing understanding..... Secondly, to develop a critical trait, students need to be told less and discover more for themselves. The content of the course becomes merely the vehicle to learn how to learn. Thirdly, student activity is designed and assessed to reward a critical thinking approach to the work.

(Radio National, 1998)

Fracturing the Tale: An Example of Reaching the Third World in Action.

"Fracturing the Tale" is a term coined to challenge existing institutional structures and political relationships behind accounting narratives. Accounting is replete with *fractured tales*, and they can be used to teach accounting theory. In many instances, these tales are not unlike an onion or an artichoke in that there are layers upon layers of tales. In each layer underlying assumptions can be challenged, sub-texts of political interests revealed, and new meanings and knowledge disseminated. As you peel back one tale, another is revealed. The fractures revealed in each subsequent tale often provide an explanation of the fractures in previous layers. Following is a story exemplifying that which could easily be used in teaching accounting theory. Mere technical understanding is not sufficient to obtain knowledge from this accounting story. Rather, levels of interpretation and critical reflection are needed to see the fuller picture, and create a meaningful knowledge. Let us follow this example through the three worlds.

When students embark on their odyssey through the three worlds of accounting education, they usually only see a neat package albeit in a strange wrapping. What is strange about this wrapping is not so much its appearance but the language associated with it. This language incorporates terms such as debits and credits where a debit increases an asset or reduces a liability. In the 'outside' world, a debit

reduces your bank balance. Revenue or income does not necessarily mean cash in hand and being profitable does not prevent a company from going into liquidation because it cannot meet its debts as they fall due. On the positive side, there are rules governing the relationship between debits and credits, assets, liabilities, revenue, expenses and owners' equity and if you learn these rules and correctly apply them, you end up with balanced accounts. Even if learning has taken place at a relatively superficial level, success is marked by passing the final examination and moving on to the next layer.

As the student progresses, new rules are added to the accounting education process. Students are introduced to accounting regulation such as company law, accounting standards and conceptual frameworks. Company law and accounting standards introduce the long-standing convention that financial reports are to present a *true and fair view*. Many students see this as tantamount to the Holy Grail but fail to see, at this stage, that the terminology, *a true and fair view*, means there may be more than *one* true and fair view. The conceptual framework reinforces the Holy Grail mentality by maintaining that "the objective of general purpose financial reporting is to provide information to users that is useful for making and evaluating decisions about the allocation of scarce resources" (SAC2, para.26). This is taken further in paragraph 12 where the allocation of scarce resources is linked to the public interest:

Reporting entities control resources and influence members of the community through providing goods and services, levying prices, charges, rates and taxes, and acquiring and investing resources. The community interest is best served if scarce resources controlled by reporting entities are allocated to those entities which will use them in the most efficient and effective manner in providing goods and services. Efficient use of resources raises output, has desirable macroeconomic effects by enhancing employment and the standard of living, and enables social policy objectives to be achieved at the lowest cost.

Hence, compliance with the rules of accounting not only helps you to pass examinations, it means you are serving the community. In this way, students are introduced to the exalted nature of a professional and the necessity of accounting regulation.

The fracture that often emerges in this layer of the tale is that the past 100 years provides innumerable examples where financial statements have been misleading in spite of being prepared and duly audited by professional accountants. In other words, requisite accounting 'rules' have been steadfastly applied. One thing that often becomes apparent from the lack of prosecution or, at least successful prosecution, of the preparers and auditors of these misleading financial statements is that what is true and fair comes down to a matter of professional judgment.

The depth of the fracture increases when it is considered that during the past 100 years, professional accounting activities have flourished in terms of educational requirements including mandatory post-graduate professional development, the establishment of research facilities and centers of excellence and the development and promulgation, in the first instance, of accounting and auditing guidelines followed by more formal accounting and auditing standards. It is at this point that the tale of the altruistic nature of accounting and members of the accounting profession begins to crack. Unfortunately, the next layer of this tale makes it quite clear that the profession may not really adhere to its altruistic stance but that other sources of regulation are similarly flawed.

The sad part of this tale is that it is one that, as indicated previously, has been perennially acted out for more than 100 years of accounting and corporate regulation. In other words, the fractures never heal. Instead, cosmetic surgery is undertaken but the underlying flaws are still there.

Through the Wormhole

We do not teach in isolation. Technical and commercial needs impinge upon our teaching experience. We are seeing the beginning of a wormhole through to a new world, which very much resembles our original First World, except that it is buzzing with technology and rhetoric. It is the world of “flexible delivery”.

The number of students enrolled in distance education worldwide was estimated to be 750,000 in 1998, and is anticipated to have grown to 2.2 million by 2002. By 2003, it is also estimated over 50% of all tertiary institutions will be offering e-learning programs. Most Australian universities have already established online learning programs and degree offerings (Ledgerwood et. al. 2000, p299). It is in these contexts of technological developments, economic constraints, and the rhetoric of globalisation, that accounting educators are feeling enormous pressures to take advantage of online mediums and embrace “flexible delivery”.

The rhetoric of client (student), customers (commercial users of short courses), products (degrees) and service providers (academics) is prevalent in most recent literature. With such a rhetoric, students should be acknowledged for their wants (as are customers), and this might mean that they have a right to reject “critical instruction on [for example] Regulation S-X, the Financial Accounting Standard Board’s promulgations, and the like” (Craig et al, 1999, p516). Craig et al (1999, p516) argue then that students might then set the curriculum, and maybe teach it too:

Such a scenario, outrageous as it appears, is the natural progression of the idea that

students are customers and that university education is like secular goods and services.

That University education is seen as a product under this rhetoric is also a concern, especially for the learning of students.

Unlike a bar of washing soap, education (and the knowledge which is its focus) is not finished when the final suds have gone down the plug-hole or the well-worn undershirt thrown out (Craig et al, 1999, p517).

Press and Washburn (2000) state that “in a time of budget shortfalls and dwindling public support for education, university administrators and politicians see online education as a way to expand on the cheap”. As well as this, a move toward more distance learning “is seen as a promising new teaching tool and as a way to reach nontraditional education markets, such as part-timers and foreign students” (Press & Washburn, 2000).

These moves encourage the rhetoric, but they are of immense concern to many educators, especially as it impedes on the third world (described above). Craig et al (1999, p514) discuss these concerns by arguing that “the increasing-pervasiveness of the market metaphor, in combination with the commodification-via-technology possibilities” give universities the title of corporate universities, and that they are much more dangerous than many think. The biggest concern is that the corporate universities will not have “the capacity to nurture in the young the challenging spirit which springs from unfettered and free enquiry that scholarship develops”, but that they will nurture “the humbug of directed thought, enquiry and analysis” (Craig et al, 1999, p518).

The learning that is evident in the third world is under threat, therefore, by the emergence of the “corporate university”. Lankshear et al (1996, cited in Craig et al, 1999, p519) argue that “the teacher should aim to keep in front of students the task of subjecting what they encounter in cyberspace to general forms of critical interrogation”. Craig et al (1999, p. 519) go on to argue that this is impossible for “Internet-based accounting course[s] designed and delivered by a ‘corporate university’”. They argue that “Internet accounting courses...hold little prospect of achieving the promise of a truly emancipatory education” (p519) and the “possibility of a critical accounting education seems remote” (p520).

Not only is this a concern for teachers, but some students also find the Internet-based courses to be a problem to their learning. A campaign against the “virtual university” which was undertaken in a US based university by the student body, raised concerns, and as one student stated “I took a class in one of

my majors where the bulk of the instruction was done through computer and it was the most tedious thing that I ever had to deal with. I learned very little in comparison with the experiences I've had inside the classroom" (cited in Press & Washburn, 2000).

The traditional criteria of academic ability is no longer the only key discriminating factor filtering the student body. The subtext embracing this new language is that greater responsibility for learning is shifted from the student to the educator, and the student quietly takes on the demeanor of a consumer (Rudkin 2000, p231). It is the responsibility of accounting educators to embrace the quality of previous pedagogical approaches, and meld them into this uncertain and fluid new teaching and learning space.

Conclusion

This paper has briefly discussed the emerging trends facing accounting educators in the Western World, and in particular Australia. Given such pressures, we argued that teaching and learning in a critical sense is still important to us as educators. We then revealed our attempt to remain critical by taking the reader on a journey through three teaching worlds, linking their diverse pedagogical approaches with accounting education. Pedagogies which encourage abstract meaning, deep approaches to learning, critical thinking, reflexivity, a tolerance for ambiguity and a propensity to enact change are necessary in accounting education. They are necessary because they embrace an ethical and moral imperative necessary for an accounting professional in practice. New technological trends in education must find a way to embrace these qualities in accounting, by not treating students as a homogeneous mass merely participating to achieve an absorption of content. Rather, students should be recognized and encouraged as participants in the knowledge construction of accounting education, bringing differing ways of knowing.

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