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Critical accounting pedagogy in practice: (re)constructions of 'a true and fair view'

Mary M. Day

University of Wollongong

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CRITICAL ACCOUNTING PEDAGOGY IN PRACTICE: (RE)CONSTRUCTIONS OF 'A TRUE & FAIR VIEW'

A thesis submitted in fulfilment of the requirements of the degree of

DOCTOR OF PHILOSOPHY

from

THE UNIVERSITY OF WOLLONGONG

by

MARY M DAY (B Bus, M Com Hons)

Department of Accountancy

1993
DEDICATION

This thesis is dedicated to the 17 people as students who participated in the critical-empirical work. They were wonderful teachers!
ACKNOWLEDGEMENTS

I gratefully acknowledge the enduring encouragement, assistance and support of my supervisor, Professor Michael Gaffikin. His job has been no easy task, as we have struggled to operate according to the challenges of the ideal speech situation. I acknowledge the continuing support and assistance of Mary Kaidonis with heartfelt gratitude. Ron Perrin enjoyed reading drafts (so he says), and our discussions of various parts of the thesis certainly improved it. I acknowledge Dr Peter Melser's supportive and critical comment, and guidance in constructivist pedagogy. Hilary Armstrong was instrumental in pointing out various feminist philosophical and constructivist readings. Associate Professor Garry Tibbits was particularly helpful in the early empirical work and remained supportive of the latter work. Dr Hema Wijewardena and Kathie Cooper cheerfully provided extracts from their teaching notes about 'a true & fair view'. A special thanks to Professor Tony Lowe who not only provided the opportunity and supportive environment for the empirical work, but also provided early guidance in my readings of critical theory. Shanta Achary and Professor Tony Lowe contributed much in the theoretical discourse for which I am very grateful. Dr Jan Wright from the Education Faculty was both supportive and helpful with matters pedagogic. Professor Dorothy Jones from the English Department was both supportive and helpful regarding my use of "I". I am grateful to Professor Richard Laughlin for his support and critical contribution to the first draft of what is now a part of chapter five. Contributions from colleagues at both the University of Wollongong and Sheffield University seminars, as well as the IPA conference in Manchester in 1991, are also gratefully acknowledged. Supportive comments from participants at the March 1993 Constructivism conference at Deakin University were appreciated. I appreciate the supportive and critical comments from Professor Hugh Willmott and other anonymous referees for the two journal papers currently under review. Professor David Cooper provided critical support and encouragement. I am grateful for encouragement to be true to myself from Ruth Hines, and Professor Cheryl Lehman provided support and encouragement at just the point I needed it most. I am grateful to the support from my family, particularly my mother Doris Day, and my sister Eileen Day. My friends endured my intensive attention to this work; the sweat and the tears if not actual blood. I appreciate especially the encouraging support of Charmaine McVea, Craig Grimison and Sandra Mercado. The expertise of various health care professionals including Kerry Lawrence, Hilary Armstrong, Ree Van Galen, Barry Blicharski, Anne Pike and Jenny Smiley has played a large and important role in keeping me functioning, and transforming, for which I am very grateful. Michelle Gold assisted greatly by putting all the commas, and so forth, in the "right" places in the bibliography.
In this thesis I tell a story of my journey in accounting education, particularly as it relates to the giving of meaning to the phrase 'A True & Fair View', as it is used in external financial reporting. I have used the critical methodology of Habermas, enriching it by drawing on constructivist and feminist methodologies.

In the theoretical work I explored the three stages of Habermas's theory of communicative action, including an exposition of theoretical, therapeutic and practical discourses. In doing so, I have drawn on critical and feminist pedagogic critiques of Habermas to analyse the ideal speech situation. I also used feminist and psychoanalytic literature to critique Habermas's use of Freud in his therapeutic discourse.

In the critical-empirical work, I constructed the various discourses with four small groups of people as students. This was initiated through identifying their meanings for the phrase, and constructing tentative explanations, based on the Habermasian interpretation of needs. Then various critical theorems were derived. Both the tentative interpretations and the critical theorems were presented to the four groups of participants, who then conducted various practical discourses. Finally the participants were required to prepare reports giving 'A True & Fair View' of the process. Outcomes of the research/teaching process included the identification of the need for a critical exposition of ethics throughout programmes of accounting, and the courage to use self-reflective journals in accounting education.

I drew on constructivist pedagogic literature to evaluate the authenticity of the work. Various dimensions of authenticity, including ontological, educative, catalytic and tactical were used to construct this evaluation. Ontological authenticity was gauged by the extent to which I had an increased awareness of my own constructions. Educative authenticity was gauged by the extent to which I had an increased awareness of the constructions of other participants. Catalytic and tactical authenticity were explored by considering the extent to which the research acted as a catalyst for action, and increased my ability to carry out action on behalf of myself and other participants.

I, Mary M Day, hereby certify that this work is my own and has not been submitted for a degree to any other university or institution.
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If we are able to make our readers uneasy, fill them with some uncertainty, then the book will be important. (Friere & Shor 1987 p 4)

CHAPTER 1

INTRODUCTION: SETTING THE STAGE

A CRITICAL PERSPECTIVE:

In this thesis I tell a story of my journey into accounting education, particularly as it relates to the phrase 'a true and fair view'. With the benefit of reflection, this journey is seen as similar to an engagement with the model of rationality from classical Greek citizenship education:

A model of rationality can be recognized that is explicitly political, normative, and visionary. Within this model, education was seen as intrinsically political, designed to educate the citizen for intelligent and active participation in the civic community. Moreover, intelligence was viewed as an extension of ethics, a manifestation and demonstration of the doctrine of the good and just life. Thus, in this perspective, education was not meant to train. Its purpose was to cultivate the formation of virtuous character in the ongoing quest for freedom. Therefore, freedom was always something to be created, and the dynamic that informed the relationship between the individual and the society was based on a continuing struggle for a more just and decent political community. (Giroux 1983 p 168)
The above quotation provides several clues about my methodological perspective. At the same time, the quotation summarises some of my process. I became politicised, and I recognise that freedom is to be created and struggled for. Further, ethics is a theme which permeates this work. At this stage however, I wish to focus on the methodological perspective, that is, on my claim to be occupying a particular methodological space (see Griffiths & Whitford 1988 p 17).

First, there is an indication of a critical perspective. Secondly, there is the allusion to the social construction or creation of reality. Thus, although a critical perspective is adopted here, it is enhanced by a constructivist approach (see Gergen & Gergen 1991 for a discussion of social construction and constructivism). I believed that this combination was the best of all possible worlds for me in reporting this journey.

A paper that was a catalyst to my using a critical perspective in this work was that by Chua (1986a). In order to briefly explain the bases for a critical perspective, it is useful to explore some differences between the three perspectives outlined in Chua's paper, the so-called 'mainstream', the interpretive and the critical. Rather than use extracts from Chua for this, I have chosen to undertake this through reference to pedagogic literature. Bredo & Feinberg (1982c) have suggested that a positivistic or the so-called 'mainstream' experience of learning was one which used a fixed conceptual framework to organise the experience. An interpretive experience of learning invoked the use of multiple conceptual schemes and learning when
and how to apply each, to make experience comprehensible. Judgement was required to ascertain which particular framework was applicable in any particular circumstance. Critical learning or, as Bredo & Feinberg (1982c p 438) termed it, emancipatory learning, involved a modification of multiple cognitive schemas in order to facilitate reconstruction of problematic situations.

It can be seen from Bredo & Feinberg (1982c) that a process of changing cognitive structures is part of the difference between the interpretive and critical approaches. In reference to the former, Moon (1983) noted a substantial limitation of an interpretive perspective: it is tied to existing traditions. Further, an interpretive perspective divests itself of any standpoint from which these traditions might themselves be called into question. (Moon 1983 p 174)

Thus, in describing existing practices, even if drawing on socio-political descriptors, one is inevitably reinforcing and reproducing those practices. Within the practice of education, Hellesnes pointed out the dialogue between educator and learner is obstructed by the unarticulated authority relations both in the particular educational setting, and the broader social setting (1982 p 364). Hellesnes went on to identify this limiting process of reproduction:

By not thematizing and enlightening those obstructive relations, the obstructed educational dialogue contributes to the confirmation of them. (Hellesnes 1982 p 364).
According to Hellesnes, who clearly is advocating a critical approach, recognition of these relations is a prolegomena to the elimination of them (1982 p 366 emphasis in original). This echoes a major tenet and aim of critical theory: radical change. Comstock noted that a critical approach was concerned with increasing the awareness of silences in everyday understandings (1982 p 371/2). This approach is grounded in the assumption that all people are:

potentially active agents in the construction of their social world and their personal lives; that they can be the subjects rather than the objects, of socio-historical processes. Its aim is self-conscious practice which liberates humans from ideologically frozen conceptions of the actual and the possible. (Comstock 1982 p 371/2)

What is possible in any set of circumstances can be seen to be linked to the extent of our imaginations. To put it slightly differently, how could our everyday lives as educators and educated be different?

According to Comstock, a liberating self-conscious practice was possible in certain circumstances. These circumstances or conditions included the recognition of society as a human construction within which dialogue was the essential form. Comstock contrasted this to non-critical practice which centered around observation of subjects or experimental manipulation of people (1982 p 372). Of course, it is possible that a discourse could, similarly, be manipulative. However, there are certain safeguards that prevent, or at least diminish, this. One of these, reflexivity, is referred to below.
For Comstock, a critical approach had the following series of prescriptions, which I have tried to fulfil in carrying out this doctoral work:

A critical social science must directly contribute to the revitalization of moral discourse and revolutionary action by engaging its subjects in a process of active self-understanding and collective self-formation. In this way, science becomes a method for self-conscious action rather than an ideology for the technocratic domination of a passive populace. (Comstock 1982 p 372)

Thus, a critical approach involves discourse and action which has transformation and emancipation as its fundamental interest. A process is emphasised wherein active self-awareness is a key feature. The setting of this transformative discourse and action is my everyday life as an educator; following O'Neill:

critical theory must begin work wherever the opportunity affords itself, in quite local circumstances and over simple matters in schools. (O'Neill 1976a p 9)

With respect to accounting, Covaleski & Dirsmith claimed that:

Accounting gives a self-evident and apparently objective way of thinking, talking and doing, cloaked behind a veil of blandness. (Covaleski & Dirsmith 1990 p 545)
I believe that the same could be said of much accounting education, and this current work is, in part, my reaction to the taken-for-grantedness of what accounting education is, and should be, all about.

FEMINISMS:

Up until now I have been gender silent in this thesis. In many ways that reflected where I was at, up to and including my critical-empirical work outlined in chapters four and five. However, one outcome of the critical-empirical work was that I was confronted with my inadequacy about tentative explanations based on gender. This acted as a catalyst to propel me into reading feminist literature, which, in turn, resulted in some parts of this thesis being informed by feminist literature. These parts include feminist critique of various elements of Habermasian writings, and feminist critiques of critical pedagogy. Thus, I believe it appropriate, to briefly introduce aspects of gender here.

According to Harding (1986) there are various interconnected aspects of gender. First, there is an individual aspect, within which, one is concerned about the property of the Self. It is this aspect which is the primary focus of my new awareness here. Secondly, there are structural aspects concerned with the division of labour. This aspect is the most prevalent in the accounting literature (see Lehman 1990, 1992a and 1992b, Lehman & Tinker 1988, Hammond & Oakes 1992, Hooks 1992, Kirkham 1992, Loft 1992, Roberts & Coutts 1992, and Thane 1992, as examples). Thirdly, there is a symbolic aspect, an
organising structure which shapes peoples' thinking about meaningful events and processes. Examples of this aspect in the accounting literature include the works of Cooper (1992), Hines (1993), Moore (1992), and Welsh (1992).

I have used a plural noun, feminisms, in recognition of the ambiguities in the label, the various types, and the diverse perspectives adopted by feminist scholars (see Eisenstein 1984 for a general discussion, Hammond & Oakes 1992, particularly p 52, writing within accounting literature, and Luke & Gore 1992b writing within feminist pedagogy). Further, for the purposes of this thesis, I am ignoring the complexities of anti-feminists and post-feminists (see Lather 1991). Thompson, writing within feminist pedagogy, and citing Rich (1983), suggested that feminism

means resisting the forces in society which say that women should be nice, play safe, have low expectations, drown in love and forget about work, live through others and stay in the places assigned to use. (Thompson 1983 p 204)

For those of us involved in teaching and learning, this means, according to Thompson, being determined to do things that others have determined should not be done (1983 p 52). This is similar to the claim by Lather that pedagogic feminisms are engaged in challenging hegemonic forms of academic discourse (1991 p 39). These forms and structures are many:
In the education world, men's assumptions, their language, their committees, their policy-making bodies, their academic traditions, their discourses, their definitions of reputable scholarship - all insist that any debate about women be conducted in similar terms: in precisely the terms which feminists now wish to reject. (Thompson 1983 p 203)

This is not at all an easy task:

The contradictory locations feminists occupy in the university often makes it difficult "to see" where and how our politics are co-opted by our institutional signification, where and how our power and privilege become transformed within the bureaucratic web into potentially disabling political effects on ourselves and others. The issues we contest, the various fronts on which we struggle, and the political strategies we use are often loaded with contradictory meanings and effects. (Luke & Gore 1992a p 195)

Still, I do not want to believe that the very real difficulties outweigh the potential value:

The ontological value of feminism resides in the fact that it marks women's emergence from the darkness where patriarchal thought had confined them; as for its spiritual value, it is determined by the rejection of non-being. (Braidotti 1991 p 206)
I do not mean to imply that gender or sex distinctions, that is, women and men, are simple and uncomplicated (see Butler 1987). Cocks (1989), in part two of her critical theory text, focused on the masculine/feminine dichotomy as a cultural-political regime, and situated radical feminisms as an antithesis (for a summary of radical feminisms see Braidotti 1991 pp 209 - 273, and Irigaray 1993). Driscoll (1989), in his review of a men-and-feminism text edited by Jardine & Smith (1987), discussed men wanting to claim themselves to be feminists. But, as he noted, of those men:

**of course** we do not want to give up or risk much. (Driscoll 1989 p 117 emphasis in original)

He posed a question, and concluded:

Can male subjects, used to assuming rights of mastery over any space and topic, simply give up these privileges overnight? Moving from utopia to oscillating, shifting atopia (from all places to no place) won't be easy. (Driscoll 1989 p 119)

Of course, it is not only a question of whether men can give up their epistemological and ontological privileges, but perhaps, more importantly, how many have any desire to. According to Troemel-Ploetz:

Men understand very well what women want but they give only when it suits them. In many situations they refuse to give and
women cannot make them give. (Troemel-Ploetz 1991 p 495 emphases in original)

Of course, this presupposes an awareness of, and an acceptance of, the oppression of women. As Driscoll noted, somewhat wryly citing Braidotti:

it's easier for any man to forget the historical fact that is the oppression of women: it's one of their favourite blindspots. (Driscoll 1989 p 117)

Clearly, Driscoll is claiming awareness of this oppression:

Women have been hurt for too long by the disembodied metaphysical systems that have sucked the blood of the female victims of their epistemic violence. (Driscoll 1989 p 118)

Of course, it is not only women who have been hurt, some men have been oppressed by other men, and also, men as oppressors suffer, and are hurt by, and through, their de-humanising.

In summary, feminisms claim the existence of patriarchal epistemologies and ontologies, and that the overt ideological role of feminist research in the human sciences is to correct both the invisibility and distortion of female experience in ways relevant to ending women's unequal social position. (Lather 1991 p 71)
It was noted earlier that reflexivity was one safeguard for critical approaches, and, it is important to note that critical approaches share this interest in reflexivity with feminisms. According to Lather:

Feminism's long-standing tendencies toward self-reflexivity provide some experience of both rendering problematic and provisional our most firmly held assumptions and, nevertheless, acting in the world, taking a stand. (Lather 1991 p 29)

**REFLEXIVITY:**

It was noted above, that, along with a critical approach, I have adopted a constructivist approach (see Guba 1990 for a pedagogic comparison of these two approaches). By this, I mean that I have rejected, as much as is possible, a realist ontology, and have emphasised reflexivity. A feature of constructivism, reflexivity, is featured in some critical theory (see Thompson & Held 1982a p 6), and, as a type of looping back process, can *unfold as a spiralling* (Steier 1991a p 2). This spiralling resonates with the *upward spiral* metaphor for radical feminist critique (Jaggar 1989 p 165). I believe that reflexivity is an important feature of my work because it assists in the claim to authenticity as well as reduces the tendency for the possible ideological distortion of 'false consciousness'. It is this second point which I want to explore here, and will delay an exposition of authenticity until chapter eight.
Bredo & Feinberg (1982c p 439) raised important questions about critical theory, when they considered whether it was possible for critical theory to conceal, just as much as it revealed. They correctly concluded that possibility. One would be foolish to deny that this limitation can be placed on any theorising. A more important extension of this question is the extent to which critical theory can

function as another self-serving ideology? Can an approach that is based on the critique of ideology itself become ideological?

(Bredo & Feinberg 1982c p 439)

Of course, critical theory can become ideological, in the pejorative sense, depending upon how it is used. (see Niemark 1990b, warning about the dangers of an uncritical dependence on critical theory, although she was primarily referring to accounting applications of the work of French critical theorists.) Categories can be made absolute and unquestionable in critical theory just as in any other. However, the possible saviour in critical theorising is what Bredo & Feinberg (1982a) termed reflectivity. They saw this in

the insistence that this theory of knowledge also be applied to those propounding or using the theory. (Bredo & Feinberg 1982c p 439)

This is similar to Gorelick, who defined critical science as one which was able to criticise its own assumptions (1990 p 350), although Bredo & Feinberg were putting it more strongly, that is, insisting on
reflectivity. But how can reflexivity, and its synonym reflectivity, be activated?

Sabia & Wallulis (1983a) were quite explicit as to its preconditions. According to them, it involved a demand on the critical social scientist for a critical self-awareness of his or her goals and methods, of the roles of the social sciences in contemporary society, of the values and political biases implicit in social science method and theory, and of the limits and unresolved difficulties intrinsic to any science. (Sabia & Wallulis 1983a p 6/7)

Thus, for Sabia & Wallulis, reflexivity spanned the intimacy of the self-awareness of the practitioner, through an awareness of a variety of limitations, to an awareness of the macro social environment. This is extensive, as well as being substantially demanding, on the part of the critical social scientist. This is similar to what O'Neill referred to as the sociological conception of reflexivity which focussed on an awareness of the infrastructures of knowledge in culture, class, and biography (1989 p 167).

O'Neill saw reflexivity as a task that we take up in order to achieve self-improvization (1989 p 172). Thus, it seemed that a prerequisite for the more broad reflexivity in my journey was the need for self-awareness and self-reflection. For Miller, this self-reflection was the distinguishing feature of critical theory, as compared to explanation in the natural sciences:
natural science explanation ... fails to validate the insights yielded by other sources of knowledge more important for social explanation: hermeneutic understanding, that is, the capacity to interpret the words, acts, and symbols of others in the interest of mutual understanding, and self-reflection, that is, the ability to achieve the moral knowledge and self-awareness of a responsible person through self-analysis. (Miller 1983 p 85)

This is similar to reflection according to Thompson (1981 p 108). However, Thompson used a subjectivity/objectivity dimension to characterise this component: reflection is:

the sense of critique (which) is concerned with a subjectively constituted illusion which objectively constrains the social actor. (Thompson 1981 p 108)

This tension between subjectivity and objectivity is a feature of an interpretive perspective (see Chua 1986a pp 613/614). In making an argument for a meaning of reflection that goes beyond contemplation, Thompson (1981) argued that critical reconstructions may induce reflection on circumstances in which actors act. Further:

such reflection may enable subjects to grasp, not so much the effort to exist, but rather those conditions of their existence which had hitherto remained opaque. ... Self-reflection must be freed of contemplative connotations, and conjoined instead to the idea of the active appropriation of an alternative state of affairs. (Thompson 1981 p 180)
Rendering the opaque transparent echoes, and is similar to, exposing the silences outlined above. At the same time, Thompson (1981) was arguing for action and this again echoes the above section that outlined a critical perspective as being a conjunction of discourse and action. I see reflexivity as an essential component of the link between discourse and action. This is similar to the claim by Weber that self-reflection is ... at least a movement toward emancipation (1976 p 91).

Action which is to be undertaken in pursuit of the unfulfilled potential of members of a community needs to be unconstrained by ideology, in the pejorative sense. In turn, this is accomplished through a critical awareness of ideology. Bredo & Feinberg made the point that, for a critical social scientist to be consistent, they

must confront the fact that his or her own knowledge may derive from an ideologically distorted understanding. From the standpoint of critical theory, ideological distortion is a result of the failure to be reflective and to apply one’s theory of knowledge to oneself in order to consider what one could know using one’s own theory and, in particular, what one’s approach hides as well as what it reveals. (Bredo & Feinberg 1982a p 10)

Again, there is a recognition of the paradoxical obscuring/revealing dichotomy of any theorising, and the mechanism to deal rigourously with this, that is, reflexivity.
The distinction I am making in this thesis between reflection and reflexivity is that reflection is a necessary precursor to reflexivity but, by itself, is insufficient. Reflexivity involves the continual and interactive reflection on reflection, an on-going process. Given the potential for ideological distortion, is it then possible for the removal of ideology? Basically the answer to this question depends on whether one considers ideology in the pejorative sense or not. According to Mezirow a pejorative use of ideology was synonymous with "false consciousness" (1985 p 145).

It is clear that Hellesnes was using ideology in a pejorative sense here:

> Ideology is a kind of systematic misunderstanding which is producing as well as produced by false consciousness. False consciousness means that the rationality of society, not being transparent to the members of the society, appears as causality and natural forces. (Hellesnes 1982 p 355)

Again a theme of rendering the hidden visible is obvious, but here Hellesnes is linking ideology to causality, a cornerstone of positivism. From this position then, one would be inclined to reduce or remove ideology from one's understanding. However, if an alternative notion of ideology was adopted, this would cease to be necessary. From a critical perspective, Giroux (1983) saw ideology as an essential tool. He claimed ideology was a crucial construct for understanding how meaning is produced, transformed, and consumed by individuals and social groups (Giroux 1983 p 161). Giroux extended this metaphor of a tool to one similar to a digging tool:
As a tool of critical analysis, it digs beneath the phenomenal forms of class-room knowledge and social practices and helps to locate the structuring principles and ideas that mediate between the dominant society and the everyday experiences of teachers and students. As a political construct, it makes meaning problematic and questions why human beings have unequal access to the intellectual and material resources that constitute the conditions for the production, consumption, and distribution of meaning. Similarly, it raises questions about why certain ideologies prevail at certain times and whose interests they serve. Hence, ideology "speaks" to the notion of power by accentuating the complex ways in which relations of meaning are produced and fought-over. (Giroux 1983 p 161)

The importance of meaning, its construction and reconstruction are obviously of central importance in this thesis. However, for the moment, I wish to continue with a further point about ideology: ideology as a process:

ideology implies a process whereby meaning is produced, represented, and consumed. The critical aspect of that process represents a reflexive understanding of the interests embodied in the process itself and how these interests might be transformed, challenged or sustained so as to promote rather than repress the dynamics of critical thought and action. (Hellesnes 1982 p 154)
And so, reflexivity can be seen to be a crucial element of critical theory, indeed a necessary element for consistency. Fay went further than this, and claimed that reflexivity was absolutely essential to critical social science (1987 pp 214-214). This is similar to the argument put by Bredo & Feinberg, that critical social scientists must subject their work to the same critique they would direct to other approaches (1982c p 439). They claimed that this was the most powerful means of ensuring that critical theory's legitimate heirs do indeed constitute a more adequate theory of knowledge in society. (Bredo & Feinberg 1982c p 439)

At the same time, reflexivity features in a constructivist rejection of critical theory, because of its realist ontology. As an example, Guba claimed:

critical theorists ... have elected to believe in an objective reality - as the phrase commonly used by them, "false consciousness," readily demonstrates (because it implies that there is a "true consciousness" somewhere "out there," or more likely, possessed by the enquirer or some better-informed elite). (Guba 1990 p 24)

However, this is a particular view of 'false consciousness', and represents the difficulties one can get into when making generalisations of this type. Although Burrell & Morgan's (1979) work has been subjected to criticism (see Chua 1986a), they did make the distinction between the critical theories of the radical humanist and
radical structuralist. This distinction is partially on the grounds of ontological, epistemological and methodological assumptions. One can argue for the construction of any reality. One can argue that the construction of any reality is spatio-temporal bound and that explication of such a reality sets the scene for the construction of another reality. This emphasises the on-going spiral of the element of reflexivity assumed by constructivists such as Guba (1990). However, Guba (1990) does not appear to appreciate that some critical theorists, including Habermas, do emphasise reflexivity. Nevertheless, reflexivity is a key point of tension in critical theorising and practice. As Geuss, following Habermas, noted, self-reflection:

(a) dissolves pseudo-objectivity and 'objective illusion',
(b) makes the subject aware of its own origin;
(c) brings to awareness unconscious determinants of consciousness and behavior. (Geuss 1981 p 70)

Covaleski & Dirsmith, in one of the few accounting papers to give any prominence to reflexivity, suggested that researchers may exhibit it in four conscious ways (1990 p 551). First, through the recognition that they have assumptions. Secondly, through the acknowledgement that qualitative research is a means of understanding their own everyday reality. Thirdly, through a recognition that their research impinges on subjects' reality, and finally, through a recognition of the differences between espoused theories and theories in use. I agree with their suggestions, and also, extend them. I believe that reflexivity, in the sense of a continual self-reflection of experiences, constructs valid knowledge, and hence, I am claiming a particularly epistemological
assumption. It will be recalled that I believe reflexivity to be at the crux of discourse and action, and hence move now to action in critical research practice.

CRITICAL RESEARCH PRACTICE:

The above introduction to a critical perspective sets the foundation for an exposition of the type of research process which might be undertaken within a critical study. Writing within pedagogic literature, Comstock illustrated some of the process by arguing that critical practice seeks to:

make manifest the processes by which social structures are constructed by human action and ordered by intersubjective meanings. (Comstock 1982 p 375)

Further, he prescribed a particular starting point to critical accounts which must relate specific conditions to actions, as they are interpreted by understandings. These starting points are the:

inter-subjective meanings, values, and motives of historically specific groups of actors. (Comstock 1982 p 375)

While this is a starting point in the process, there is no assumption that the accounts are merely taken for granted. For example, Moon noted that critical accounts must be subjected to sustained criticism (1983 p 175). The objective of this is to uncover basic contradictions, incoherences and distortions. The critique, however, needs to go
further and explain how such contradictions and the like persist. This needs to include an understanding of how they arise in the first place, and then secondly, the role they continually play in the maintenance of social interaction. Similarly, Comstock argued that there is an emphasis on the relationship of explanations to actions:

Critical explanations ... must reveal the contradictory consequences in social structures which result from acting in accordance with dominant meanings. (Comstock 1982 p 377)

This compliant acting according to dominant meanings is particularly important in this thesis, and is addressed in considerable length in later chapters. An implication from the above references to critical accounts is that exposure of the distortions will act as a catalyst to the emancipation or liberation of the actors. The struggle for emancipation lies at the very heart of the work of Habermas, and it is of central importance throughout this thesis.

According to Frank, Habermas differentiates modernism from post-modernism by the former's emancipatory interest (1992 p 151). But how does Habermas, or indeed critical theory generally, have, or use, an emancipatory agenda? For critical theory generally, the emancipatory potential is enlivened through reflexivity. In a paper which argued the complementarity of aesthetic experience with self-reflection, Weber noted that critical theorists have consistently claimed that the dialectical activities of thought, that is, self-reflection, liberate people (1976 p 79). This occurs through the process of reflections on the Self, and hence, also through reflections on
relations with others. According to Weber (1976), this transformed conceptual frameworks. Of course, this transformation process referred to by Weber, is the same process as that referred to earlier from Bredo & Feinberg, about critical or emancipatory learning. Lather, writing within feminist pedagogy, claimed that:

For researchers with emancipatory aspirations, doing empirical work offers a powerful opportunity for praxis to the extent that it enables people to change by encouraging self-reflection and a deeper understanding of their particular situations. (Lather 1991 p 56)

According to Weber (1976), self-reflection, for Habermas, constructs a type of knowledge which is governed by an interest in emancipation from domination. Further, domination arises from distortions in interaction which are constructed as

shared illusions of objectivity ... which are accepted as given or natural and as such determine communication, consciousness, and actions. (Weber 1976 p 94)

According to Hellesnes

Education, as a critical discipline, is essentially interested in revealing what obstructs the educational dialogue in order to set it free. (Hellesnes 1982 p 365)
To my knowledge, this thesis is the first reported study, of its kind, of the application of critical theory in the field of accounting education within the University system (see Power 1991 for an ethnographic study of professional accounting practice in the UK.)

Given that so far this introduction has referred briefly to a critical perspective and feminisms, linked both these to reflexivity and reconnected them to emancipatory learning, it is appropriate to close here and move to some obstructions/freedoms in the educational dialogue of writing this thesis.

BREAKING THE FIVE COMMANDMENTS OF THESIS WRITING:

The concept of systematically distorted communication is central to the works of Habermas, and according to Weber (1976), certain contents must be excluded within this communication. The results of this exclusion render the reflective or meta-level of communication inoperative (Weber 1976 p 101). Further, according to Habermas, when meanings are systematically excluded from public discourse, this can lead to:

a deceptive consensus about beliefs and norms which are considered as valid and adequate in a society. That beliefs are taken for true and norms acknowledged as just seems to imply the idea of a free consent; a consent, however, cannot be free if it is based on a systematic inhibition of communication.

(Wellmer 1976 p 256)
Habermas's suggested solutions to systematically distorted communication, including the ideal speech situation, are detailed in chapters two and three of this thesis. In writing this thesis I was confronted with the potential exclusion of certain contents. As one example, in parts of chapter four, I display the tentative explanations presented to a small group of students. Further, in that chapter, and chapters five and eight, I use extracts from the audio-taped discourses to tell my story. This has been judged by some readers of drafts as 'mundane detail'. I believed that this detail was important, even if it was dull, and routine. I believe that the provision of detail is crucial in this study, and am following Lather's critical feminist pedagogic stories, which contain many extracts of people as students' voices (1991 particularly pp 129 - 158). In her work, she claimed that

The text is used to display rather than to analyse. (Lather 1991 p 150)

This is not to deny the importance of analysis, but rather, it is to claim the equivalent importance of the display. But, how does one construct a display? In writing this thesis, I was also confronted with the potential exclusion of certain styles or modes of discourse (see Jardine 1985 p 261). I see these potential exclusions as attempted intellectual tyranny (see Arrington 1990 p 13), and part of the tyranny of oppression of getting published (see Williams 1990 p 25). Thus, in this section I explore some of the constraints of what Agger (1991) termed subtext, as well as my resistances to the rigidity and pretensions of 'rules' for academic writing. I see the prescriptions for academic
writing as an example of intellectual hegemony, that is, the dominant group projecting their reality onto everyone, and being able to have it accepted as 'common sense'. What is 'common sense' is, of course, not at all 'common' and perhaps it is not 'sense', either. Giroux, in discussing the role of ideology in pedagogic 'common sense', highlighted the hidden and pernicious effects of such hegemony (1983 pp 151 - 154). Further, according to Habermas:

its only when you try and change something that you experience what you have. (Habermas 1978 p 372)

A literal interpretation of this thought from Habermas encapsulates several of my experiences in writing this thesis. Thus, in bringing into the public domain my resistances, I am acknowledging writing as a political act (Glesne & Peshkin 1992 p 171), and am claiming to be occupying a political space (see Freire & Shor 1987 p 177). Further, I do not want to be included with those accused of being radical 'chics' attempting to fence-sit, apolitically (Tinker 1988b p 125). At the same time, I am continually engaging in a private dialogue, reflexing between attempting to satisfy my felt need for completeness in this thesis, and reacting to charges of being 'too defensive' and/or 'too apologetic'.

THOU SHALT NOT USE "I"

I have used the first person "I", in parts of this thesis and I appreciate that readers, particularly in the accounting discipline, may be discomforted by this. Some readers of drafts have expressed
discomfort, and/or claimed it expressed arrogance and/or rejected it as being non-academic.

I have several reasons for my choice. The most important reason is that I have struggled to overcome my learnings in positivism in order to adopt a critical perspective in my study. A central tenet of positivism is that the 'person'ality of the researcher is either thought not to exist or is considered to be a pollutant. To be consistent with my rejection of positivism, as a type of methodological approach, it seemed appropriate to reject a positivistic style of writing. Although I used the impersonal 'author' or 'researcher' in earlier drafts, I finally rejected this, because it focused only on a particular role and was, by itself, reductionist, as well as reificatory.

Part of my increased awareness was that I felt constrained by the style of writing which was more common within accounting. I felt uncomfortable (see Krieger 1991, particularly pp 187 - 244, for excerpts of interviews with several women academics from various disciplines who cogently explored their similar difficulties). For me, this was an extension of feeling uncomfortable with empiricism. I wondered: was my feeling of discomfort similar to the feeling which some readers experienced, in reading the drafts of this thesis? Possibly, this was so, given Heilbrun's suggested similarity:

The male establishment at universities might consider that the discomfort they feel before women's texts is the discomfort women have long lived with and have never quite learned to take for granted, though some have been more thoroughly
trained to this, as to restrictive clothing, than others. (Heilbrun 1990 p 31)

I defer discussion, until chapter eight, of my training in the restrictive practices of accounting and accounting education. Nevertheless, in July of 1992, I felt sufficiently empowered to occasionally use "I" in drafts of this thesis. It seemed to make the writing easier. This is similar to Eleanor who was reported as saying the first person was a voice I was happy with (Krieger 1991 p 196). Some of my readers were alarmed by this and felt that I should be more protective of myself, that is, from the potential wrath of examiners.

One reader from sociology, who was delighted not alarmed, recommended Krieger (1991), and although it took me six months to obtain this text, it was well worth the wait. [1] Interestingly, I decided that I was committed to using "I", and set about finding external validation of this. In coming to terms with others, I was determined to find others who were potentially supportive (see chapter two of this thesis for a discussion of the definition of the Habermasian lebenswelt, and coming to terms with others). I knew very well that my being comfortable with the use of "I" was not sufficient justification for it. I talked with colleagues from various disciplines, who were very supportive, and this helped me to have the courage to 'rock the boat'. Walkerdine (1985) noted that gaining a 'voice' was not just being able to 'speak', but it was also about deciding what can be spoken, how and in what circumstances. As Eleanor, reported in Krieger, put it:
Developing the "I" was part of developing a voice and learning to speak about what I wanted to discuss. (Krieger 1991 p 200)

Although the use of the first person singular is not common in accounting writings there are precedents. Preston (1986), Chua (1986b) and Covaleski & Dirsmith (1990) all used the first person to discuss their research processes. In writing about constructivist research, Steier noted that, in the end, all the contributors wrote in *the traditional way*, although, earlier *they spoke about writing in a non-traditional way* (1991a p 10). Given that most contributors wrote in the first person (see 1991c), this was the traditional way for constructivists (see also Steier 1991b pp 177 - 178 regarding the use of "I"). In a resource book for qualitative research, Glesne & Peshkin claimed that:

> Writing in the first person singular fits the nature of qualitative inquiry. (Glesne & Peshkin 1992 p 167)

They took this further and exhorted the use of the first person:

> Use "I" in the sense of saying that you were present; it is well for both writer and reader to remember this fact. (Glesne & Peshkin 1992 p 167)

The terms qualitative research and constructivist research are sometimes used interchangeably (see Guba & Lincoln 1989), and reflexivity, a central tenet of constructivism, illustrates the futility of trying to keep one's Self out of one's constructions (see Steier 1991a).
This is the case particularly given the rejection of a realist ontology. Thus, if one assumes the social construction of knowledge and the social construction of reality, to be consistent one assumes the social construction of the Self. According to Hewitt, the Self is

a socially created and maintained reality. (Hewitt 1991 p 303)

Thus, the Self is constructed through power relationships in society (for a recent review of social psychological literature regarding the construction of the Self, see Markus & Kitayama 1991). In a study using a critical perspective, one would be expecting a change in power relationships, or at the very least, a change in awareness.

With regard to my increased awareness of my own constructions (addressed more fully in chapter eight), I now have the belief that I am constructing my Self. I believe that I construct my Self, partially, through the research work I do, what I write, what I teach, as well as how I do of all these. I am constructing my Self, partially, in writing this thesis. I believe that this thesis forms part of the construction of my narratory Self (see Arrington & Francis 1993b pp 108 - 112 re various accounting selves). But how does the Self 'fit' into academic work, including writing? According to Krieger:

Traditionally ... social science has viewed the self of the social scientist as a contaminant. The self - the unique inner life of an observer - is a variable we are taught to minimise in our studies, to counter, to balance, or to neutralise. We are advised to avoid self-indulgence, not to view other people in our own
image, and to speak in a manner that suggests that what we know is not particular to our individual way of knowing it. I wish to suggest that the self is not a contaminant, but rather that it is the key to what we know, and that methodological discussions might fruitfully be revised to acknowledge the involvement of the self in a positive manner. The self is not something that can be disengaged from knowledge or from research processes. Rather, we need to understand the nature of our participation in what we know. (Krieger 1991 p 29)

My belief in my participation in constructing my Self is of fairly recent origin, and I am sure that undertaking this thesis assisted in my arriving at this conclusion. At the same time I am aware of other change processes in my life which were also significant. In June 1992, I changed my last name and reverted to the name I was born with, some 20 years after exchanging it for another. I reverted to my birthname to get back on the path of reconstructing my Self in the hope of fulfilling the unfulfilled potential I was born with. According to Morawski & Steele:

Empowerment writings contain a continual sense of the simultaneous revelations of social discovery and self disclosure. (Morawski & Steele 1991 p 128)

In fact, I concur with Jaggar who claimed that

The reconstruction of knowledge is inseparable from the reconstruction of ourselves (Jaggar 1989 p 164)
But what's all this 'personal' material doing in a thesis? I had a powerful sense of deja vu when reading Krieger:

The people who object to the personal material are not especially articulate about their objections. They just don't like it. I think they are embarrassed by it. They think it unseemly. They think it is inappropriate. It is not social science. It's not academic and authoritative. It's too confessional. It's self indulgent, narcissistic, unnecessary and superfluous. A close colleague says that it makes him personally uncomfortable and that it offend his political instincts. I think he is uncomfortable about emotions in general. However, he goes further than that, and I have had this happen occasionally with others: he takes himself as the universal reader. (Krieger 1991 p 194)

Intellectual hegemony at work again!

Smithson posed an important question:

How does a woman gain a sense of her self in a system ... which devalues work done by women? (Smithson 1990 p 5 emphasis in original)

Similarly, I do not want to devalue the teaching done by any people I teach, or the learning I get from them. Hence, I am using the phrase people as students rather than referring to students in this thesis, following the Freirian idea that in every teacher there is a student and
in every student there is a teacher (Freire & Shor 1987). I am deliberately refraining from using the label student. This tactic is irritating to some of my readers. I wonder: is this because in this thesis I am a doctoral student? Perhaps, it just makes for clumsy reading. Nevertheless, there is considerable differential power in the labelling of student and teacher. And, as I am using a critical perspective here, is not challenging power structures an essential element of this work?

THOU SHALT USE "CONVENTIONAL" PUNCTUATION

In writing this thesis, I was confronted with the taken-for-granted norms of punctuation usage, when and how to use parentheses, when to use italics, in what font the body of the text should be, when and how to indent to indicate a substantial quote, how to cite an extract from someone else's work, the order of citations when referring to a list of works in the body of the text, and the use of footnotes. I decided how I wanted to use all of the above. I decided, partly on the basis of what 'looked good' to me, partly on the basis of various feminist works, partly on what I did not feel powerful enough to challenge, and partly as a means of using subtext to be subversive.

The university prescribes the cover page and the margins for the presentation of theses, and that is all. But readers of drafts of this thesis objected to various parts of this subtext. Questions were raised: why are you doing this, and, why are you leaving out all these commas? Comments were made, including: it is normal to use commas to separate parts of references, it is conventional to indent both left and
right for substantial quotes, and there are publishers' rules. Who is right? What does it matter?

I believe that it does matter because conflict matters, and bringing conflict to the surface is part of the work of a critical social scientist. What is normal? As Harding pointed out, stories from women's lives makes strange what had appeared familiar (1991 p 150). What is normal for whom? Krol (1991) and Gowen (1991) both discussed conflicting communicative norms in a variety of contexts, including classrooms. They point to the role of social power in determining what is the norm. This can be linked to the claim by Jaggar:

what are taken generally to be facts have been constructed in a way that obscures the reality of subordinated people. (Jaggar 1989 p 161)

Moraweski & Steele (1991) focussed on women academics as subordinated people, and discussed the issue of the power relations in academic writing. This was similar to Houston & Kramarae (1991), who claimed that there was not only an absence of the voices of women, but also an absence in form and focus.

In student/teacher relationships who has the power to say what is normal? Who has to learn the rules, the communicative style of the other (Henley & Kramarae 1991 p 20)? Whose reality usually prevails?
In her study of the configurations of woman in texts of modernity, Jardine concluded that

differences between the male-written and female-written texts were not, after all, in their so-called "content", but in their **enunciation**: in their modes of discourse ... in the tension between their desire to remain radical and their desire to be taken seriously as theorists and writers in what remains a male intellectual community. (Jardine 1985 p 261 emphasis in original)

Further, Agger suggested that drawing attention to the subtexts, including *citation practices*, and the use of *endnotes and/or footnotes*, helps democratise science (1991 p 120). I believe that using academic writing conventions silences the scope for subversion in subtext. I believe that spaces instead of commas are important; I want to maintain the negative space (see Irigaray 1985a, and see Hines 1992 for an example from accounting literature about filling spaces). I vacillated about adopting feminist usage of full names in citations, or not, and interestingly, decided that I did not feel comfortable about doing so. Further, after some considerable deliberation, I decided to adopt a metaphor from the theatre to link the various chapters to each other, for example, the theoretical chapters two and three are seen as being 'behind the scenes' and chapter four 'a dress rehearsal'. This focuses on actors, that is, people in action. I see this thesis as an example of theatre in the round [2] and this links to the idea of an spiral identified earlier in this chapter.
THOU SHALT NOT EXPRESS FEELINGS &/OR DOUBTS

Some readers of drafts of this thesis have expressed some discomfort at various expressions of my feelings, at expressions of my doubts and hesitations, and at my acknowledgments of partial successes/failures. It appears that I am expected to project an image of self-confidence. It appears that, for some people, feeling discomfort is bad. However, it seems to me that a feeling of discomfort, can equally be thought of as good. Perhaps discomfort is a necessary experience to disturb people in their taken-for-grantededness, and is a necessary precursor to transformation.

Woolgar (1988) argued that those using empowerment models which engaged reflexivity, must continually recognise the fragility and tentativeness of their own representations. Glesne & Peshkin (1992) referred to this narrative style as confessional. In describing this style, they suggested that

authors portray themselves as human being who make mistakes and blunders. (Glesne & Peshkin 1992 p 162)

While an acknowledgment of self-doubt or feelings of inadequacy is rare in accounting literature, there are precedents. Covaleski & Dirsmith admitted that constructive reflexivity is very delicately balanced with crippling self-doubt (1990 p 567). Similarly Francis acknowledged being more or less continuously troubled about various consequences of his accounting education discourse (1990 p 8).
I wanted to tell my story more closely aligned to how I thought the process was, failures and all. This is not to pretend that I am not being selective in what I write, I am. However, I think it is appropriate to be humble [3] and to recognise that learning is possible from getting things wrong. Writing within critical pedagogy, O'Neill claimed that

the pedagogy of the oppressed cannot be one-sided or manipulative nor can it be fostered by men (sic) who lack humility and are arrogant and domineering. (O'Neill 1976a p 9 emphasis in original)

This can be linked to the claims by Krieger about ourselves and others:

We see others as we know ourselves. If the understanding of self is limited and unyielding to change, the understanding of the other is as well. If the understanding of the self is harsh, uncaring and not generous to all the possibilities of being a person, the understanding of the other will show this. The great danger of doing injustice to the reality of the 'other' does not come about through use of the self, but through lack of use of a full enough sense of self, which, concomitantly, produces a stifled, artificial, limited, and unreal knowledge of others. (Krieger 1991 p 182)
As Guba & Lincoln argued, *inquirers are human, and cannot escape their humaness* (1989 p 88). Finally, Glesne & Peshkin have suggested that

Qualitative inquiry is an odyssey into our discipline, our practice and perhaps our souls. (Glesne & Peshkin 1992 p 169)

Aspects of the spiritual are silenced in this thesis, however, I was prepared to bring some human being/ness, that is, emotions, doubts and hesitancies, into view here.

THOU SHALT NOT DISCUSS THE FUTURE

Bringing attention to how *discussion/conclusion sections of research articles are phrased*, was also seen by Agger as a means of enhancing democracy (1991 p 120). In the final chapter of this thesis, I have explored various options for furthering the work. I felt it was important to do this, in recognition of my always-in-process Self. I made some suggestions, some of which I am already in the process of undertaking, and others which, I and/or perhaps others, may take up some time in the future. I had a sense of completeness in making these suggestions. Somewhat surprisingly to me, some readers of drafts have expressed irritation at this. One reason was that these closing suggestions were seen as 'weakening my argument' and as ammunition for examiners to claim that I have not yet done enough work.
With these suggestions, I was not meaning that I or others should further the work in this way. However, I am suggesting that this further work is outside the scope of this current study. In reporting these ideas which arose from the current work, I thought I was being consistent with the ideal of critical practice in its essential fluidity, and constant movement. Nevertheless, I have moved them from the body of the thesis to the endnotes.

THOU SHALT NOT DISCUSS THE COMMANDMENTS

One way in which the oppressed contribute to their own oppression is through the maintenance of a conspiracy of silence. Liberatory learning, or critical pedagogy, is aimed at providing an environment where people as students can say the unsaid. The refusal to remain silent is one possible outcome of the transformations and liberations generated through a critical perspective. According to Hellesnes:

what is unsaid and repressed contributes in a negative way to the definition of the situation. Accordingly, to say the unsaid is often an important form of critique, contributing to a redefinition of the situation ... but to say the unsaid is only to expand the understanding of social reality. (Hellesnes 1981 p 362 emphasis in original)

Walkerdine claimed that saying the unsaid directed attention not only to what was excluded, but also:
directs attention to how particular forms of language, supporting particular notions of truth, come to be produced. (Walkerdine 1985 p 205)

While I agree with Hellesnes about the importance of saying the unsaid, I disagree with his conclusion that this results only in expanding understanding. I believe that I am constructing my reality, and that saying the unsaid is reconstructing reality. Unless, of course, I am totally powerless. Willis, in discussing the difference between real and symbolic power, claimed that:

real power ... still creates the most basic channels along which symbolic meanings run so that the symbolic power is used, in the end, to close the circle the actual power has opened up, and so finally to reinforce the real power relationships. The insistence of human meaning which must justify its situation, but which does not have the material force to change its situation, can simply operate all too easily to legitimate, experientially, a situation which is fundamentally alien to it. (Willis 1982 p 419 emphases in original)

In some ways, I see the writing of this thesis as a continuous process of justification, and whether I can change my situation, beyond what is discussed in chapter eight, is constrained by many elements. Luke & Gore (1992a) discussed many aspects in the lives of academic women, and outlined their struggle against sexist discourse, patriarchal discourse, and phallocentric discourse. They suggested that, in the university, women
are treading on the foreign and often hostile territory of male domains. (Luke & Gore 1992a p 194)

However, Habermas has argued that critical practitioners need to listen to the appeals of other voices (see chapter four in this thesis, and Arrington & Francis 1993a for examples of this process). I believe that, in undertaking the process of this doctoral work, I have become empowered. At the same time, I recognise that I have only become relatively empowered and that I still have considerable unfulfilled potential. In closing this section in which I have brought some of the subtext into the text, I refer to Bredo & Feinberg who argued for both symbolic and material emancipation:

For the critical theorist, knowledge must be seen in the context of its constitution in and potential contribution to social evolution, where social evolution is conceived of in terms of the possibility for progressive material and symbolic emancipation. This view places knowledge in a societal and historical development perspective that highlights its repressive or emancipatory potentials. (Bredo & Feinberg 1982b p 272)

**STRUCTURE OF THE THESIS:**

Chapter two commences with a brief exposition of the intellectual antecedents of the thoughts of Habermas, and an explanation of my reasons for choosing his work. This is followed by a description of particular aspects which were used in the critical-empirical work.
These aspects include the concept of lebenswelt and its constituent domains, the potential for colonisation of the lebenswelt as well as the first stage of the theory of communicative action.

The first stage of communicative action is the formulation of critical theorems, which are derived from tentative explanations of the designated phenomena under study. The tentative explanations are intended to expose the integrated social and technical dimensions of the phrase, and are based on an interpretation of the needs of a defined community.

Essential elements of this stage are self-reflection, termed *monological mock dialogue* by Habermas after the Hegelian *monological self-knowledge*, as well as theoretical discourse. Theoretical discourse is constructed through the ideal speech situation. However, it does need to be emphasized that this is an *ideal*. Frank pointed out that he thought that Habermas would not be concerned that:

> the historical evidence for there ever having been 'an association of free and equal individuals' is, in one of his favourite words, counterfactual. (Frank 1992 p 159)

The ideal speech situation is explored from various bodies of critical literature including pedagogic and feminist. I conclude that it is useful as an ideal, that is, something to be aimed for.

In chapter three I explore both the second and third stages of the Habermasian process. The second stage is termed the process of
enlightenment, and it has two main components: therapeutic discourse and practical discourse. Therapeutic discourse is the element of Habermas's work which is largely influenced by Freudian psychoanalytic processes. The aim of this discourse is to expose and then remove self-deception. For me, this was a most challenging part of the critical-empirical work.

A major part of chapter three is the critique of Habermas's use of Freudian thought. I decided to undertake this critique because the therapeutic discourse in the critical-empirical work caused me considerable disquiet. This concern arose partially because of my knowledge of Freudian thought as well as an awareness of various critiques of psychoanalytical theory and practices. Habermas saw the work of Freud as an exercise in systematically distorted communication, with the distortion arising from the self-deception of the 'patient' in analysis. Thus, once the self-deception was pointed out, and accepted by the patient, a 'cure' was possible.

Habermas was silent on the power relationship between the analyst and the analysand, as it is constituted within the discourse. Given that Habermas, in his theory of communicative action, sought to expose and change the potential of power to systematically distort communication, his silence left a considerable gap. The ideal speech situation and the psychoanalytic practice of Freud are intended to be polar opposites. However, unexplicated similarities remain unanswered in Habermas's work.
The second element of this stage is practical discourse. This is distinguished from theoretical discourse only by the inclusion of the researched in the discourse. Thus, it is at this stage that the tentative explanations and the critical theorems are subjected to critique by all participants, that is, the researcher and the researched. Again, the process revolves around the ideal speech situation.

The third stage is the selection of strategies. This illustrates that, for Habermas, the work must have implications for action, and action must be carried through. As Frank emphasized:

> For Habermas analysis must retain an emancipatory content; it does so by displaying the power of reason to argue a position that has real consequences in a real world. (Frank 1992 p 157)

Thus, chapters two and three identify the specific theoretical framework adopted to structure and inform the critical-empirical work, along with a critique of Freudian and psychoanalytic thought in the theorising of Habermas. It is noted though that although Habermas was tentative about the practical applications of his work (see McCarthy 1978 pp 309-311), he saw the value in the theorising this way:

> The value of a theory is surely a matter of empirical fruitfulness and not a matter of the speculative content of its fundamental concepts. (Habermas 1985 p 213)

This is echoed by Frank:
The singular problem with communicative action theory may not be whether it is 'correct', but whether workable empirical research programs are inspired by it. (Frank 1992 p 151)

Certainly the critical-empirical work in this thesis was inspired by it.

Chapter four commences with a description of my long-held curiosity about the phrase, and a brief summary of the literature about the phrase 'a true and fair view'. I also explore some relevant empirical work I had undertaken earlier.

In that work, I sought to understand the changes of meaning, given by a group of people as accounting students, to the phrase 'a true and fair view'. Data was collected when the group were in their first year, and, in their third year of a university programme in accounting. This preliminary study went a small way along the path of the construction of tentative explanations. It was useful during the same stage of the later work undertaken, which is the focus of chapters five and six.

Chapter five reports an application of Habermas's theory of communicative action. According to Bredo & Feinberg it is important to test

whether critical theory adequately explains communicative distortion and adequately facilitates emancipatory practices. Judgments in this vein must be left up to discursive validation
and cannot be demonstrated by the theory itself. (Bredo & Feinberg 1982c p 438)

At the time of undertaking this work I was on secondment to the University of the South Pacific in Suva, the capital of Fiji. I describe the way in which I came to collect information about the meaning students gave to the phrase 'a true and fair view', as well as the way in which this case study came about. Five students were in this defined group.

These statements of meaning became the primary input into the critical-empirical work. Tentative explanations were constructed which were based on an interpretation of the needs of the participants. These were constructed through the dictates of Habermas: critical self-reflection, and theoretical discourse. The theoretical discourse was undertaken with two colleagues.

The tentative explanations and the derived critical theorems were presented to the participants, who were then instructed in the ideal speech situation. This instruction was the means by which therapeutic discourse was undertaken. The participants were then requested to be aware of their individual reactions to the critical theorems document and to write a report on this. Subsequently, the group of participants met and discoursed. Later still the participants met with me and we audio-taped the discourse.

A key feature of this part of the whole process was the emphasis on self-reflection. In writing about Habermas, Dickens put it this way:
The all-important idea of critical self-reflection is the key to determining the validity of critical theoretic propositions. (Dickens 1982 p 144)

The final stage of the case study involved the report prepared by the participants and the debriefing meeting undertaken with me.

This chapter is largely descriptive of the processes undertaken, and their outcomes.

In chapter six I report the statements of meaning given to the phrase, by the other participants, and the outcomes of the discourses. The focus is on similarities and differences between three other small groups of people as students and their participation in the project. As an example, the participants in various groups were from different ethnic backgrounds. However, a stronger similarity that emerged from the work was that the culture of a 'student' at the University of South Pacific seemed to transcend culture from the reference point of ethnicity.

Chapter seven describes the reflexivity which forms the basis of a critical analysis of the work. The critique is thematised primarily, but not exclusively, in terms of process.

The process of attempting to create the conditions for the ideal speech situation, both in the theoretical and practical discourse is the first issue that is subjected to critique. Because the theoretical discourse
involved colleagues and the practical discourse involved people as students, these different communities provide contrasts as to the possibilities for an ideal speech community.

Linked to the discussion of the ideal speech situation is the therapeutic discourse undertaken in the study. The use of deception leads into a discussion of the ethical issue of informed consent of the participants. This is linked to the ethical requirements of educators to be aware of and sensitive to the lived experiences of people as students. The construction of multiple realities is addressed here to ascertain how people reproduce meanings which allow them to operate within their everyday world.

Evidence for the colonisation of the people as students' lebenswelt is tentatively put forward as an explanation for the adoption of the dominant meaning of the phrase by the defined group. The role of educators and professional accounting bodies in the colonisation process is examined.

The extent to which I can claim authenticity of the work forms the core of chapter eight. To do this, I draw on the constructivist pedagogic literature.

Initially, I explore the issue of the extent of my emancipation and its influence on my life. One influence was my increased self-confidence, which allowed me to use self-reflective journals in my more recent teaching. This can be seen as an example of what Frank was referring to:
The emancipatory potential of a theory is to help the livedworld regain confidence in its own consensus-generating capacity, in the face of encroachment by an abstract system. (Frank 1992 p 161)

The extent to which the emancipatory potential of the work was fulfilled for other participants is gauged from the written work that formed the report of the proceedings in which they were engaged. Some tentative conclusions are drawn from this.

One major outcome was the perceived need for a critical exposition of ethics to be woven through any programme of accounting study. There was a gradual awareness of this building up throughout the doctoral work.

The thesis concludes with a claim that the work does constitute critical-empirical work, as according to Comstock:

the only legitimate activity of a critical social scientist is to engage in the collective enterprise of progressive enlightenment with the aim of showing how his or her accounts are valid in light of the subjects' oppressive social position and the specific values and actions possible in that position. (Comstock 1982 p 377)
I started this introductory chapter with a quotation of Giroux regarding education and it seems fitting to conclude the chapter with another:

If ... education is to be emancipatory, it must begin with the assumption that its major aim is not "to fit" students into the existing society; instead, its primary purpose must be to stimulate their passions, imaginations, and intellects so that they will be moved to challenge the social, political, and economic forces that weigh so heavily upon their lives. In other words, students should be educated to display civic courage, i.e., the willingness to act as if they were living in a democratic society. (Giroux 1983 p 201 emphases in original)

ENDNOTES:

[1] As I have struggled through 1992 to be honest with myself, and to give myself a sense of meaning in what I do as an accounting academic, I wondered whether all my 'silence' and inner struggle was because I was somehow flawed. The wonderfully open sharing of other women academics contained in the last two chapters of Krieger (1991), and, knowing that such a book could actually be published, have acted as powerful confirmations. I wasn't necessarily flawed: I was different. In reading these stories, my reality was being confirmed as real!

[2] Perhaps play-back theatre or theatre of the absurd is a more appropriate metaphor for this work. I appreciate that there are
constraining elements in the use of metaphors (see Mellard 1987 for a general discussion of metaphors as tropes, and Dillard & Nehmer 1990 for a discussion set within accounting).

[3] This is not to deny that I can be accused of being proud of my humility.
Research approaches inherently reflect our beliefs about the world we live in and want to live in. (Lather 1991 p 51)

CHAPTER 2

HABERMAS: EXPOSITION & CRITIQUE (PART 1): BEHIND THE SCENES

It was noted in the previous chapter that this work is sited generally within the critical perspective. In a general sense, this can provide an empirically based, practically interpretive, and ethically illuminating account of the selected phenomena (Forester 1983 p 234). This thesis is empirically based in accounting education. I have focussed on action and discourse with a transformative and emancipatory intent, and hence, claim that this work fits within the above definition. Reflexivity was, and is, seen as a crucial mechanism for maintaining the fluidity and continuity of emancipatory processes. This resonates with a definition from Geuss:

A critical theory, then, is a reflective theory which gives agents a kind of knowledge inherently productive of enlightenment and emancipation. (Geuss 1981 p 2)

Further, reflexivity assists in using a constructivist approach to the work of Habermas. This means, among other things, that I acknowledge this thesis as part of the social construction of my narratory Self.
I acknowledged in the previous chapter that reading Chua (1986a) acted as a catalyst to working within a critical perspective, but it was reading Laughlin (1987) which first led me to some detail of the critical work of Jurgen Habermas. I can recall being excited by this paper and it seemed to me then, that Habermas was the theorist I had been searching for. At the same time I felt daunted by the complexity of the theorising. However, although I felt somewhat overwhelmed by the complexity, I was also intrigued and inspired. The inspiration held sway over my doubts and sometime lack of confidence, at least most of the time. I began to study the works of Habermas and various commentators in some depth. At the same time, I undertook some more general reading (Bernstein 1979 Giddens 1979 Reason & Rowan 1981 Skinner (ed) 1985 and Rajchman & West 1985, as examples). Further, I realised that what had seemed complex in Laughlin's (1987) paper was relatively simple compared to the original sources used. My reading of Habermas became a dialectic between Laughlin (1987) and Habermas (1972, 1974, 1978, 1979, 1982a, 1982b, 1985, 1987TRS, and 1987 volumes 1 & 2) as well as various commentators including Bernstein (1985), Braaten (1991), Brand (1990), Geuss (1981), Held (1980), McCarthy (1978), Pusey (1987), Rasmussen (1990), Roderick (1986), Thompson (1981), Thompson & Held (1982b), and White (1988). From there my reading branched into two main areas: the critical education literature and critiques of Freudian psychoanalytic theory. Although a selected review of this literature is included in the following chapter, I believe it is important to point out here that the decision to critique Habermas's use of Freud was made after the critical-empirical work referred to in later chapters. Further, the action in the critical-empirical work and the critique of Freud, acted as
catalysts to propel me into reading feminist psychoanalytic and pedagogic literature, some of which is featured in this and the following chapter. In this chapter, I discuss and critique the first stage of the Habermasian processes, the formulation of critical theorems.

**INTRODUCING HABERMAS:**

The work of Habermas is complex, wide-ranging and open to interpretation, and this description assists in making this point:

Habermas is a theoretical internationalist and interdisciplinary eclectic. (Frank 1989 p 354).

So I decided to open this section with Laughlin's (1987) work. I realise that while I initially saw this paper as enabling in my process of this thesis, I later saw it as constraining as well. I now realise that any mechanism that is enabling is, paradoxically, also constraining. It became a constraint which I continually challenged, particularly during and after the critical-empirical work. On reflection, this was primarily due to my working at what appears to be a much more interpersonal level than Laughlin (1987) was, and has since (see Laughlin 1988, Laughlin 1991, and Broadbent Laughlin and Read 1991 as examples). Of course, the differing sites, that is, design of accounting information systems for Laughlin (1987), and accounting education in this thesis, also account for some tension. Similarly, Laughlin and I are different people with different histories, experiences and
expectations, and thus would choose to emphasise different aspects of Habermas's works.

Laughlin (1987) focussed on the critical theorising of the Frankfurt School, and particularly Horkheimer, Adorno, Marcuse and Habermas. In doing this, he was paying attention to an aspect of critical theorising which demands the recognition of phenomena within their historical settings (see Dickens 1983, or Crozier 1991, for brief expositions of Habermas's intellectual antecedents in the Frankfurt School, and Held 1980, for more detail). Laughlin (1987) claimed that Habermas, compared to his forerunners of the Frankfurt School, was more appropriate for accounting research on three methodological grounds. First, there was a focus on language and communication as the vehicle for understanding any phenomenon, and for providing a mechanism for non-violent change (Laughlin 1987 p 485). Secondly, there was no pre-determined ideal state which would constitute the desired end point, because the ideal would be constructed by the specific community. The third reason was the presence of the Habermasian specifications of the necessary processes to be undertaken in understanding and changing phenomena.

The grounds referred to above struck quite a responsive chord in me for various reasons. The focus on language and communication seemed to fit into my empirical focus on the construction and (re)construction of the meaning of the phrase 'A True & Fair View'. At the same time, I had first read G H Mead as an undergraduate and, earlier in the preparation for this thesis, focussed on symbolic interactionism (see Blumer 1969, Meltzer Petras & Reynolds 1975 and
Strauss 1977) as a possible means of theorising. As it happened, symbolic interactionism was not able to assist in the way I required. Nevertheless, this experience clearly helped me in coming to understand aspects of Habermas because of his use of Mead. The possibility of a specific community constructing their desired ideal state was intriguing. On reflecting on this, I believe that the lack of a pre-determined ideal was attractive, because, increasingly, I am wary of any authority which purports to tell me how best to live my life, or what ideal I should strive for. The third ground, regarding Habermas's specified processes, attracted me, because it seemed like there was the outline of some processes, some guideposts, to be interpreted and used by the defined community to progress to transformation and emancipation. At the same time, the partial articulation of these processes, and hence their flexibility, seemed to be an advantage. I was also attracted to the work of Habermas because of the explicit recognition of multi-faceted dimensions of action. This arises through recognition of different domains of the *lebenswelt*, and will be referred to later in this chapter.

Laughlin raised the question of whether there was any guarantee that, if one followed the specified processes, emancipatory understanding would necessarily follow (1987 p 486). As noted in the previous chapter, Habermas was tentative about practical applications (see McCarthy 1978 pp 309 - 311). Others, including Bernstein (1985 p 213) and Frank (1992 p 151), noted that it was inappropriate to make a guarantee of emancipation, theoretically. Consequently, Laughlin (1987) left this question of emancipation to be determined by empirical work. Writing in 1991, Arrington and Puxty claimed their
pedagogic essay, with a focus of accounting in practice, was as a necessary antecedent to empirical enquiry in a Habermasian framework (1991 p 49 emphasis in original). This appeared to be a subtle rejection of the specifically cited prior works of Laughlin (1987 and 1988), Roberts (1988), Power (1988) and Puxty & Chua (1989). It also denied, or diminished, the importance of empirical examples used by Habermas throughout his work: Habermas (1987TRS, and 1987 volume 2 pp 383 - 396) used universities and student protest as examples. At the same time, Arrington & Puxty (1991) might have been alluding to the relative silence of reflexivity in accounting research informed by Habermas's works. I studied Arrington & Puxty (1991) just before, and during, the critical-empirical work and worked through my initial confusion with it. Their paper was useful as a means of challenging what I had intended to do, and was doing, in the critical-empirical work. Arrington & Puxty claimed that

accounting work with Habermas confuses the question of critical reflection with the question of application. (Arrington & Puxty 1991 p 55)

Interestingly, Covaleski & Dirsmith claimed that they could discover their presumptions only by the act of doing research (1990 p 565). I believe that an application needs to be undertaken with reflexivity as a pervasive influence. I believe that I was reflexive during this work, albeit sometimes more successfully than others. However, this will be addressed in later chapters.
LEBENSWELT/SYSTEM DISTINCTION:

In citing the key elements of life-world, systems and language decentration, Laughlin set the stage for Habermas's theorising (1987 p 486). According to Laughlin, the life-world was a space in which meaning was given to societal life. Although life-world is the accepted translation of the original lebenswelt, I prefer the term the livedworld, [1] used by Hellesnes, who was writing in critical pedagogy (1982 p 359). For Habermas, the livedworld referred to the grounding context for language which supported the process of understanding (1987 volume 2 p 131, but see pp 119 -152 for detail). There are many different definitions of the lebenswelt, and it is understandable that authors will use a definition which aligns more closely with their preferred theorising. As an example, Frank, who works primarily within symbolic interactionism, defined the Habermasian lebenswelt in this way: the basis of a self formed dialogically through coming to terms with others (1992 p 159). I prefer this definition because it focuses on the self and it recognises that discourse is the constitutive factor. The final part of Frank's definition through coming to terms with others is more problematic for me because it implies a compromise, perhaps through oppression, which may not be appropriate. (A later reading of the previous sentence suggests to me that, at the time I wrote it, I was just coming to know about the extent of my oppression.) This is referred to again in the closing chapter of this thesis. Nevertheless, my understanding of lebenswelt, is that it is a type of grounding which can be seen as a space for the construction of meaning.
Laughlin used a definition from Thompson (1983 p 285) to define systems: *self-regulating contexts which co-ordinate actions around specific mechanisms or media, such as money or power* (1987 p 486). One needs to pose the question of what differentiates systems from the livedworld? According to Laughlin, this differentiation is produced through *language decentration*, which traces language development (1987 p 486). He noted that our inability to differentiate and retain the separation of the technical and social spheres, led to the colonization of the social world. Here Laughlin appeared to link systems with technical spheres and livedworld with social spheres (1987 p 486). At the same time, he did not posit the differentiation of systems and livedworld as problematic. However, it is this *uncoupling* in Habermas (see 1987 volume 2 pp 153 - 197 for detail) which has generated considerable disquiet among his commentators. Before identifying some of this disquiet, a second means of investigating the connection between the livedworld and systems, that is, through an exposition of colonisation of the livedworld, is addressed.

According to Broadbent et al, colonisation occurred when steering media, that is, money and power in Habermasian terms, *get out of hand* (1991 p 5). This process results in a crisis precipitating a change of the symbolism in the three livedworld dimensions (discussed further in this chapter). For example, the dimension of culture, which is concerned with the validity and relevance of knowledge becomes such that there is a loss of meaning (Habermas 1987 volume 2 p 143). Similarly, within the society dimension, anomie results, and within the personality dimension psychopathologies result (Habermas 1987 volume 2 p 143).
Habermas, in his discussion of colonisation, used the schools system, among others, as an example of the influence of juridification on the process of colonisation (see 1987 volume 2 pp 356 - 373). Juridification refers to the tendency toward the increase in formal laws, although Habermas did differentiate between mere expansion of laws and the increasing density in law. (1987 volume 2 p 357 emphases in original, and see also Brand 1987 p 118 for a discussion of the difference). According to Braaten, revealing colonisation or systematic distortions of communication, is a

matter of identifying the point at which the use of functional rationality in regulating action becomes illegitimate (socially or politically unacceptable). (Braaten 1991 p 91 emphasis in original)

This occurs when decisions being made about livedworld affairs, are focussed as if they concern only legal technicalities. According to Braaten, this is essentially a process in which the validity of speech is disengaged in decision-making, and highly standardized responses dominate (1991 p 91). Nevertheless, Braaten recognised that revealing such a process, depends on the distinctions made by Habermas between systems and the livedworld.

Kellner (1989) put colonisation slightly differently. According to him, colonisation occurred when the imperatives of the system intrude upon norms, practices and institutions of everyday life (Kellner 1989 p 199).
Rasmussen (and Thompson & Held 1982b) identified the Marxist antecedent of the separation of systems and the livedworld but noted that in Habermas's reconstruction, not only Marx, but also Mead, Durkheim and Parsons were re-worked (1990 p 46). A lengthy discussion of the argument is beyond this thesis (see Baxter 1987). Nevertheless, a brief exposition of Rasmussen (1990 pp 46-55) using the works of several theorists including McCarthy (1985), Misgeld (1985), and Honneth (1985), to explicate the separation is useful here (see also Braaten 1991 pp 90 - 97). I decided thus, because during the critical-empirical work I kept trying to make sense, not always successfully, of the distinction at varying levels. I continue to ruminate on the distinction along the lines suggested by Fraser who pondered whether the differences were exaggerated to occlude the similarities (1987 p 36).

Rasmussen (1990 pp 47-48), using McCarthy (1985), recognised that the colonisation of the livedworld is functional (in the Burrell & Morgan 1979 sense). This aspect, according to Rasmussen (1990), is precisely what puts Habermas's theorising at risk of rendering a participatory political system obsolete. Rasmussen then used Misgeld (1985) to argue that the distinction between system and livedworld eliminated a critical theory of society because it cut the Gordian knot of theory and praxis (1990 pp 49-51). The distinction detracted from the practical point of theory and prevented reflection on actual social situations. This seems excessive criticism given that Habermas linked emancipation to the interaction between theory and praxis. Habermas argued that
the emancipatory interest in knowledge guarantees the connection between theoretical knowledge and an 'object domain' of practical life which comes into existence as a result of systematically distorted communication and thinly legitimated repression. (Habermas 1978 p 372 emphases in original)

Further, Misgeld (1985) claimed that, in the distinction, Habermas privileged systems over the livedworld (see Brand 1990 p 131 for an opposing view). However, given the changing nature of Habermas's work, as addressed below, I am not convinced that this criticism is warranted, particularly in the later work. Rasmussen then used Honneth (1985), who made the point that the distinction enabled communication to be separated from power, but who then questioned whether the livedworld could be conceived as separate from power (1990 pp 51-54). Given that Habermas recognised the contribution of power, and money, to the colonisation of the livedworld, this is not surprising (see also Brand 1990 p 132). According to Rasmussen, the uncoupling was seen by Habermas as a necessary location for critique (1990 p 54). Rasmussen concluded that the distinction undercut the primacy of language or communication as a means of emancipatory processes (1990 p 54). It seems clear that these criticisms would not lead Habermas to devalue his theorising:

The value of a theory is surely a matter of empirical fruitfulness and not a matter of the speculative content of its fundamental concepts (Habermas 1985 p 213).
Nevertheless, given that Rasmussen was published in 1990, it may be that in later papers Habermas will respond to these critics, and Rasmussen’s commentary, on the separation issue. The development of Habermas’s works does create some difficulties because he makes substantial shifts in his position (for example, the distinction in his earlier works between labour and interaction was discarded in the later work). Nevertheless, the development does provide considerable evidence that Habermas enters into a discourse with his critics (see postscript to second edition of Habermas 1978 pp 351 - 380, and 1982a pp 278 - 281 for examples, as well as Brand 1990 pp 127 - 130). Sixel explicated the advantages and disadvantages of Habermas’s listening to other voices, and their consequent influences (1976 p 185). In the critical-empirical work, I focussed on the construction of the livedworld of the defined community, rather than on the distinction between the livedworld and systems. Thus, in preferring Frank’s (1992) definition I could, to some extent, play down the distinction.

FEMINIST CRITIQUES OF LEBENSWELT/SYSTEMS DISTINCTION:

The distinction was seen by Griffiths (1988) as largely irrelevant given the relative silence of feelings in Habermasian rationality. Griffiths claimed that trying to explain adult human behaviour as embodied solely in rational understanding was a futile exercise:

The feelings of adults cannot be understood in terms of brute sensations acted upon by rational thoughts. Nor can emotions
be understood as by-products of thought, independent of human sensations of bodies. (Griffiths 1988 p 148)

She suggested a complex, interactive model in which feelings and emotions should be understood, both in the history of a human being's life and in the social context of that individual's life. This implied that feeling is genderised (see also Markus & Kitayama 1991 particularly p 247 for a review of construals of Self and gender). The model would include the concept of understanding being dependent upon shared feeling, with such understanding then, interactively, contributing to both language and feeling. Griffiths claimed

Thus the understanding of a situation will depend on the feelings as well as on the reasoning abilities that are brought to it. (Griffiths 1988 p 146)

Further, Griffiths claimed that the communication of feelings, by intonation, use of names of emotions, inarticulate expression, descriptions of emotional states allows a sharing of experience which generates new understandings of social or political relationships and connections. These new understandings could extend to power structures, and of their influence on our own self-understanding. Clearly, the process is continuing and dialectical:

Our feelings prompt the articulation of our beliefs about the world, and the pattern of conceptualisation of it. They reflect both factual and evaluative judgements. (Griffiths 1988 p 147)
Griffiths claimed that feelings were a source of knowledge (see also Jaggar & Bordo (eds) 1989 for various feminist expositions of the role of the body in constructing knowledge) and should be treated seriously as such. Feelings, being something to which a person has privileged access (in the Habermasian sense), may be difficult to access or, of course, may be misinterpreted. Nevertheless, Griffiths proclaimed feelings as a route to truth because they provided us with our beliefs about the world and also provide a basis for assessing these beliefs (1988 p 148). Finally, Griffiths prescribed that

a rational agent is required to attend to and reflect on feelings, not to attempt to control them, except in so far as a rearticulation of feelings might be appropriate in the light of reflection. (Griffiths 1988 p 148/149)

The recognition of feelings as gendered, above, is used to link back to Habermas (1987) and the feminist movement:

the emancipation of women means not only establishing formal equality and eliminating male privilege, but overturning concrete forms of life marked by male monopolies. Furthermore, the historical legacy of the sexual division of labour to which women were subjected in the bourgeois nuclear family has given them access to contrasting virtues, to a register of values complementary to those of the male world and opposed to a one-sidedly rationalized everyday practice. (Habermas 1987 volume 2 p 393/4)
This quotation leads me to pose the question of the extent to which generalisable interests are gender-silent? In fact, it is this point that Fraser (1987) used to focus her critique (see Braaten 1991 p 92 and pp 147 - 150 for commentary). As Fraser noted, Habermas was silent on the issue of feminism except for the identification of the feminist movement as potentially emancipatory (1987 p 32). Therefore, although Fraser noted that this was a serious deficiency, it did not deter her from critique by adopting the standpoint of absence (1987 p 32).

Because Habermas omitted any mention of the child-bearing role, and failed to thematize the gender subtext of the role of worker and consumer, Fraser claimed that he failed to understand precisely how the capitalist workplace is linked to the modern, restricted, male-headed, nuclear family (1987 p 45). Fraser claimed that a gender-sensitive reading of links between the private and public sphere reveal that male dominance is intrinsic, rather than accidental, to capitalism. She claimed that worker/work and consumer are not economic concepts but gender-economic concepts. Thus, she argued that a critical social theory of capitalist societies needed gender-sensitive categories (1987 p 46). She concluded:

In short, the struggles and wishes of contemporary women are not adequately clarified by a theory that draws the basic battle line between system and livedworld institutions. From a feminist perspective, there is a more basic battle line between the forms of male dominance linking 'system' and 'livedworld' and us. (Fraser 1987 p 55 emphases in original)
Paradoxically, Barrett concluded that, notwithstanding the gender deficiencies in Habermas's work, it can be seen as rescuing feminism from the irrationalism and political limitations of post-modern perspectives (1992 p 216).

LEBENSWELT DIMENSIONS:

To reiterate, Laughlin (1987) did not posit the separation of livedworld and systems as problematic. However, leading from his description of the central concepts of Habermasian theorising, Laughlin did describe the process through which one's ability to understand the interconnectedness between the three 'worlds' of reality (the external, the social and inner worlds) would be enhanced (1987 p 487). It was not clear from Laughlin what the link was, if any, between these three worlds of reality and the livedworld. It is clear from Habermas that the livedworld has three dimensions, and I have assumed that, although Laughlin (1987) did not explicitly refer to these worlds as components of the livedworld, this is what he meant.

The three dimensions or components, described as the symbolic structures of the livedworld are labelled culture, society and personality (Habermas 1987 volume 2 p 138). These dimensions suggest ontological assumptions which refer to three different actor/world relations, and can be seen to follow from the Kantian separation of reason into theoretical, practical and aesthetic rationality (see Frank 1992). Although these relations are separate from each other, Habermas made the point that there is continual
communication between them (1987 volume 2 p 398). The first dimension refers to something which can be brought about into the one objective (in the sense of inter-subjective) world, that is, true statements are possible. (Habermas 1987 volume 2 p 120). The domain is 'The' world of external nature (Roderick 1986 p 97), and the validity claim, here, is truth. The second refers to something recognised as obligatory in the social world supposedly shared by the community, that is, there are legitimate regulated interpersonal relations (Habermas 1987 volume 2 p 120). The domain here is 'Our' world of society (Roderick 1986 p 97), and the validity claim here is rightness. The third dimension refers to something that other actors attribute to the individual’s own subjective world, that is, there is expressible experience to which the actor has privileged access (Habermas 1987 volume 2 p 120). The domain here is 'My' world of internal nature (Roderick 1986 p 97) and the validity claim is sincerity or authenticity.

Habermas had the view that every action occurred simultaneously in all three dimensions even when they (actors) thematically stress only one of the three components in their utterances (Habermas, 1987, volume 2, p 120, emphases in original). In communicative action, Habermas claimed that

Speakers integrate the three formal world-concepts, which appear in the other models of action either singly or in pairs, into a system and presuppose this system in common as a framework of interpretation within which they can reach an understanding. (Habermas 1987 volume 1 p 98)
It is not my intention to assert an unproblematic with respect to these dimensions or domains, or even that the separation of a moment in time into three dimensions is unproblematic. Clearly, such a rendering of the lived world is reductionist and hence could be labelled positivist. At the same time, there is a recognition of multiple realities. Thus, the work leans toward constructivism which has as one of its central tenets the acceptance of multiple realities (see Guba 1990 for a summary). Further, although Habermas has extended rationality to include these three domains, the third is underdeveloped. This is supported by Brand who referred to Habermas's *neglect of inner nature* (1990 p 121). However, White did acknowledge that accumulation of knowledge in this dimension required a *willingness to transgress the normal, a playfulness, imaginativeness and inventiveness* (1988 p 148). To reiterate, the exclusion of feelings from rationality has also been challenged by feminist scholars (see, for example, Irigaray 1985a and 1985b, Griffiths & Whitford (eds) 1990, Jaggar & Bordo (eds) 1989, Nicholson 1990 and Whitford 1991).

**FORMULATION OF CRITICAL THEOREMS:**

Laughlin (1987) identified the three key stages of the language processes which Habermas (1974) had articulated for understanding and changing any phenomena. These are the formulation of critical theorems, the processes of enlightenment and the selection of strategies (Laughlin 1987 p 487).

The formulation of critical theorems is the first of the partially articulated processes (see Ottmann 1982 p 85) and it is within this
stage that theoretical discourse takes place. Laughlin described the ideal speech situation, as a crucial element of theoretical discourse but, interestingly, without naming it (1987 pp 491-493). Later, Arrington & Schweiker (1992) named and described the ideal speech situation, but did not subject it to any critique. Further, Laughlin (1987) was silent on the Habermasian prescribed self-reflection. My reading of Habermas is such that this self-reflection is a necessary precursor to theoretical discourse.

MONOLOGICAL MOCK DIALOGUE:

Drawing on the Hegelian monological self-knowledge, Habermas used the term monological mock dialogue to describe a type of self-reflection (1987 volume 1 p 95). This is partially satisfied through self-awareness and self-criticism. In accordance with Habermas, this includes viewing the process and content of the draft theoretical explanations through the eyes of an arguing opponent, and through considering how to answer the ensuing critique (1987 volume 2 p 74). As Habermas put it:

By internalizing the role of a participant in argumentation, ego becomes capable of self-criticism. It is the relation-to-self established by this model of self-criticism that we shall call **reflective**. (Habermas 1987 volume 2 pp 74/75 emphasis in original)

This form of arguing with one's self is probably as old as humanity, although it is clear that Habermas was also drawing on Freud here
(addressed in the following chapter). Nevertheless, this self-reflection is, for me, an important, explicit aspect of Habermas's work. I see the monological mock dialogue as a necessary component of reflexivity, with the necessity extending beyond the critical-empirical work to the writing of this thesis. As noted earlier, reflexivity is a crucial element for maintaining continuity of emancipatory processes. It is also crucial for examining the authenticity of this work, however this will be dealt with later in the thesis. Interestingly, the need for reflexivity as a core element of critical work, appears not to be appreciated by accounting researchers. Perhaps the best example from the accounting literature is Covaleski & Dirsmith (1990) who referred to double-loop learning and appeared to be using Argyris (1976) in this respect. They identified the involvement of individuals reflecting on the process by which they have learned (Covaleski & Dirsmith 1990 p 545). Another process they discussed was dialectics, derived from Hegel, which is similar to the dialectic inherent in monological mock dialogue (1990 pp 549 - 552).

INTERPRETATION OF NEEDS:

Although Laughlin (1987) noted that the critical theorems were meant to expose the hidden social roots of any phenomena, and I agree with this, he failed to describe the clues Habermas left for us in this connection. The theory of communicative action depends not only on the particular process involved, but also on another prescription regarding the construction of the tentative explanations. These tentative explanations are required to be based on an interpretation of the needs of the defined group. This theorising can be traced to
Habermas's reinterpretation of Freudian psychoanalytic theory. However, this reinterpretation will be treated in greater depth in the section on therapeutic discourse, in the following chapter.

In reference to interpretations of needs, McCarthy noted

one of the levels of discourse that is a precondition of rational consensus is the thematization of available need interpretations themselves; interests are neither empirically found nor simply posited - they are shaped and discovered in processes of communication. (McCarthy 1978 p 328)

The use of the word *discovered* by McCarthy in the above quote, indicates the extent to which Habermas is adopting a realist ontological position. I prefer the ontological position of the construction of multiple realities (see Guba 1990) and hence adopt the expression *construct*.

White recognised that Habermas was not using needs in a biological sense, but was relativising them to the cultural needs of any given society (1988 p 70). Nevertheless, Habermas was referring to generalisable or communicatively shared interests. Moon claimed that communicatively shared needs were those which can be acknowledged both to oneself and to others (1983 p 179). Slightly differently emphasized, Mezirow noted that an interpretation of needs involved an understanding of historical, cultural and biographical reasons for one's needs, wants and interests (1985 p 147). In following chapters, I outline some of my background which is pertinent to this work, in
order to assist readers' understanding (see Gouldner 1976 p 216 who noted that giving reasons is communicating something about the self). As Habermas wrote:

Only to the extent that the interpreter grasps the reasons that allow the author's utterances to appear as rational does he understand what the author could have meant [2]. (1987 volume 1 p 132 emphases in original).

In identifying the connection between the interpretation of needs and the colonisation of the livedworld, Braaten noted that

need interpretation, as one of the communicative processes of the livedworld, is hampered or distorted in the colonization of the livedworld by the system. (Braaten 1991 p 97)

To summarise, tentative explanations for any phenomena are constructed through an interpretation of needs, with monological mock dialogue playing a part in this construction. The interpretation of needs forms the basis of the critical theorems. In describing Habermas's critical theory, Thompson claimed that participants

may attempt to dispel the illusions of ideology through a collective interpretation of needs under the counterfactual conditions of rational discourse. (Thompson 1981 p 95)
THEORETICAL DISCOURSE:

In addition to the theoretical monologue, a second element of the generation of critical theorems is theoretical discourse. This is the term used by Habermas to describe a specific process which is designed to promote understanding of a particular phenomenon. Obviously, understanding is not an unambiguous concept, and it is important to realise that understanding is used here in a specific way. Held referred to maximal and minimal meaning, with the former referring to meaning generated through genuine consensus, that is, by way of the ideal speech situation (1980 p 333). By contrast, minimal understanding is understanding which is generated through some degree of coercion. The understanding that Habermas is making reference to is maximal (see White 1988 pp 39 - 44 for details.) Therefore, the aim of theoretical discourse is to generate a *communicatively secured consensus* which rests on the authority of the better argument (White 1988 p 102). This is in opposition to a *normatively secured consensus*, which is based on a

conventional, prereflective, taken-for-granted consensus about values and ends. (Fraser 1987 p 38)

Regarding a *communicatively secured consensus*, McCarthy noted that *the only permissible force is the peculiarly unforced force of the better argument* (1978 p 308). According to Moon, Habermas recognised that disputes will arise which cannot be settled by appealing to generalisable interests, because the interests in question are particular (1983 p 179). Further, he claimed that
In such cases it is appropriate to settle these issues through compromise, provided the relative power of the contending parties is approximately equal. (Moon 1983 p 179)

This leads back to the ideal speech situation and its presupposition of all communication (see Weber 1976 p 95) and its immanent lack of coercion. Weber noted that in the ideal speech situation, Habermas was drawing on the Hegelian model of mutual recognition. In this model:

each subject both experiences the uniqueness of his [sic] own experience and translates it into universal terms which can be understood by the other. Each subject also reflectively recognises that the other who appears only through those universal terms is also a unique experiencing subject. (Weber 1976 p 100)

Further, according to Mourrain, Habermas presupposed a:

moral consensus that values reform (vs revolt), tradition (vs immorality), reasonableness (vs irrationality) and hope (vs despair and cynicism). (Mourrain 1989 p 15)

Thus, the ideal speech situation is premised on a range of values, and according to Ottmann, it is:
only the power of self-reflection which enables us to distinguish between unconstrained consensus and pseudo communication. (Ottmann 1982 p 94)

**Ideal Speech Situation:**

The rules of the ideal speech situation, using White's formulation, and amending it to remove sexist language, are:

1. Each subject who is capable of speech and action is allowed to participate in discourse
2a. Each is allowed to call into question any proposal
2b. Each is allowed to introduce any proposal into the discourse
2c. Each is allowed to express attitudes, wishes and needs
3. No speaker ought to be hindered by compulsion - whether arising from inside the discourse or outside of it - from making use of the rights secure under (1) and (2). (White 1988 p 56)

Understandably, this part of Habermas's work has been the subject of considerable comment in the literature. First, I use Mezirow's (1985) writing on adult education, to provide an expanded version of what is involved in the ideal speech situation. This will then be followed by critical comment drawn from several authors, including Bourdieu (1982), Bredo & Feinberg (1982d), Eisenstein (1984), Fay (1987), Gastil (1992), Gouldner (1982), Moon (1983), Narayan (1990), Schrag (1986), Schweickart (1990), Thompson (1983), and White (1988).
Mezirow claimed that participants in an ideal speech situation would have:

(1) accurate and complete information about the topic discussed,
(2) the ability to reason argumentatively and reflectively about disputed validity claims, and
(3) self-knowledge sufficient to assure that their participation is free of inhibitions, compensatory mechanisms or other forms of self-deception. (Mezirow 1985 p 144)

This self-knowledge was a necessary precursor to the requisite autonomy in self-directed learning. Further, he claimed that an ideal speech situation would be free of both internal and external forms of constraint or coercion. It would provide for equality of opportunity to participate and for reciprocity in the roles assumed by participants in the discourse - to proffer interpretations and explanations; to challenge, refute, criticize assumptions; to order and prohibit; to obey and refuse; to express intentions and attitudes; and to speak with confidence. Arguments would be based upon the evidence and would not be distorted by deliberate tactics of debate or one-upmanship. The requirements for an ideal dialogue are identical to those which pertain to the ideal of enlightened self-directed learning. (Mezirow 1985 p 144)
First, the notion that it is possible for participants to have *accurate and complete information* has connotations of a realist ontology, and completely ignores that, even within a realist ontology, irrespective of how or where we "look", we only "see" a part of any picture. Of course, a constructivist approach would acknowledge a dialectical construction of knowledge. The second of Mezirow's points is not so much an amplification of Habermas, but a reiteration. The third point raises the issue of self-knowledge and a lack of self-deception, and I will return to this in the following chapter. In the second Mezirow quotation above, the extent of the discursive actions available is expressly broad. As well, there is the recognition that there must be a responsible intent. Mezirow then linked the ideal speech situation to emancipatory learning, and it is clear to me that this linkage provides a salutary prescriptive process for such learning. Further, it provides access to a similar process for teaching.

Bredo & Feinberg suggested, that for a critical theorist to observe distorted understanding, they must have anticipations of authentic communication which

forms the background against which the distortion may be seen, and to judge the validity of particular accounts he or she must rely on communication itself that approximates an ideal of undistorted communication. (Bredo & Feinberg 1982b p 281)
They described the ideal speech situation in the following way:

(1) no violence,
(2) permeable boundaries between public and private speech,
(3) allowance of traditional symbols and rules of discourse to be made problematic, and
(4) insistence on equal opportunities to speak. (Bredo & Feinberg 1982b p 284)

The first of Bredo & Feinberg's list connotes the lack of force, or as White termed it, *compulsion* (1983 p 167). However, there is a compulsion in the ideal speech situation, and this is the prescribed focus on reason (see Gouldner 1976 p 216, who noted that giving reasons is acting subliminally to assure others that violence is not imminent [3]). The second can be seen as a widening of the boundaries of speech. This is similar to the feminist rejection of the patriarchal separation of *work* and *non-work* (see Fraser 1987 for her critique of Habermas, as well as Griffiths & Whitford 1988, Nicholson 1990 and Gunew 1991 who presented a more broad feminist critique). It is arguable that the tradition referred to in the third, is that rejected by feminist scholars (see primarily Irigaray 1985a, 1985b and 1993, as well as Griffiths & Whitford (eds) 1988, Braidotti 1991, and Whitford 1991 for commentary, and also Jaggar & Bordo (eds) 1989). Thus, this can be read as a requirement for an acknowledgement of a feminist critique of this tradition: addressed later in this chapter, and the following chapter. The fourth item is one that, while central to Habermas, is not unproblematic. As Eisenstein noted
Creating equal opportunities to speak was not the same as ensuring that these opportunities would be equally distributed, or equally utilized. (1984 p 40)

To return to White's amended description: from the first rule the reference to action is a reminder that the process has an action orientation, and also that there is an issue of capability (1988 p 56). In an earlier paper, White claimed that our skill in constructing the ideal speech situation contributes to how we construct our *ideas of truth, freedom, and justice* (1983 p 168 - 169). This is similar to Miller's claim that:

To be conscious of unfreedom one must have a concept of what freedom and respect for life are. (Miller 1992 p 84)

However, White also noted that *we in some sense choose to participate*, and thus the choice must be informed (1983 p 169). In 1988, White had adopted a more critical stance, particularly with the third rule. He claimed that the first two rules are fairly straightforward rules for *fair argumentation* (1988 p 56), however, I am not convinced of this. He claimed that it was the third rule which implied two further rules for *pure communicative action* (one is the openness of 'sincere' feelings and the second is the equality of opportunity) for the elimination of *deception, power and ideology* (White 1988 p 56). From the first rule, the issue of capability is problematic, because who is to know what anyone, including one's self, is capable of? The issue of communicative competence, hence capability, is central to the works of Habermas. As Frank noted, Habermas understood the loss of communicative
rationality as the *fundamental threat of our time* (1989 p 354). One needs to pose the crucial question: who decides who is capable of speech and action (see Lukes 1982 pp 139 - 141 for a discussion of who might be participants in a discourse)?

Certainly the prescribed absence of coercion is more noticeable in rule three. McCarthy made the point that structural constraints, either *open or latent, conscious or unconscious*, must be excluded (1978 p 308). Hence, the Habermasian-prescribed prior self-reflection becomes more evidently important, when unconscious or latent constraints need to be excluded.

Schrag focussed on the normative, ethical ideals of participants engaging in striving for agreement and consensus, in the ideal speech situation (1986 pp 62-63). He claimed

This is the salvageable insight of Habermas's appeal to ideality as a condition for discourse ... it is in the field of human action that the sedimentation of ethical idealities is most clearly visible. What we do as individuals and institutions is shaped by the insinuation of ideals of action. Some of these ideals are very much in the forefront of consciousness; others are more recessed, eclipsed by a social forgetfulness or the intrusion of self-deception and ideology. (Schrag 1986 pp 62-63)

Thompson described the conditions of the ideal speech situation and then proceeded to identify a limitation (1981 pp 92 - 94). He claimed
that the silences in Habermas's construction of the ideal speech situation can be linked to his use of psychoanalytic theory:

What Habermas's assumption of symmetry (equality of opportunity) seems to neglect, and what his occasional allusions to the model of 'pure communicative action' do nothing to mitigate, is that the constraints which affect social life may operate in modes other than the restriction of access to speech-acts, for example by restricting access to weapons, wealth or esteem. The neglect of these considerations is closely connected ... to the use of psychoanalysis as a model for critical theory. (Thompson 1981 p 203)

As signaled earlier, I will address Habermas's use of Freud. However, for now, I focus on critiques of the ideal speech situation from other vantage points.

**Critiques of the Ideal Speech Situation:**

Schrag claimed that a focus on the interplay of argumentation and counterargumentation suppresses the performance in discourse in its nonargumentative form (1986 p 61). This is an important point because such a focus silences alternatives such as playful verbal interaction, puns (plays on words) and poetry, and, as well, it denies nonverbal forms of communication (see Gastil 1992 pp 469 - 500 for the use of rhetorical strategies in political discourse).
The Jungian archetype, the inner child, is claimed to be at the core of catalytic processes of transformation aimed at fulfilling one's potential as a human being (see Abrams 1991: a book of readings within which authors from a variety of disciplinary backgrounds explore the adult potential to reclaim the inner child). Thus, more child-like and hence more playful forms of interaction may be more successful in a transformative process (see Bateson 1982, for a discussion of the relationship between play and fantasy in communication). As noted earlier, White (1988) suggested that, according to Habermas, playfulness and imagination were necessary to accumulate knowledge in the inner domain. Perhaps Habermas's relative neglect of inner nature is closely connected with his focus on rationality. Further, Elster argued for the usefulness of many irrationalities, including wishful thinking, as mechanisms for emancipation (1983 pp 148 - 157).

According to Ingram, Bourdieu's analysis of the ideal speech situation concluded that privileging discursive rationality perpetuates *interclass linguistic difference* (1982 p 158). As an example, the use of nonverbal gesture is apparently more prevalent in working-class speech (see Ingram 1982 p 158). Further, Bourdieu (1982) explored the role of *cultural capital*, and this may create variations in the abilities or various participants to take up the equal opportunities.

Lukes (1982) pointed out a variety of barriers which might exist to preclude communicatively secured consensus in the ideal speech situation. These barriers included:
Schweickart argued that Habermas's ideal speech situation was a patriarchal embodiment of the 'ethic of rights' (1990 p 87). She drew on Gilligan's (1982) argument that the development of men's moral reasoning was predicated on an 'ethic of rights' [4]. Because of this exclusive commitment to 'rights', Schweickart argued that there was little elaboration of the role of the listener, primarily because the discussion of prevailing theories of discourse has been virtually uninformed by the subjective and intersubjective experience of women (1990 p 87). In order to address this, she drew on the 'ethic of care' associated with feminine moral reasoning (Schweickart 1990 pp 87 - 91). This is similar to Dass & Bush who called for the inclusion of compassion in action (1992 see particularly pp 262 - 267), and to Tronto (1990). In conclusion, Schweickart noted:

My point is not that Habermas is uncaring, but rather that his theory of communicative action suffers from the exclusion of the morality and sense of sociality that is rooted in the experience of the caring relation. (1990 p 91)

This is similar to the critique by Narayan (1990) who claimed to be a nonwestern feminist. She argued that Habermas's silence on the differences in the ideal speech situation imposed by class, race or gender severely restricted its application (Narayan 1990 p 261). She claimed that a focus on rational consensus seemed to overlook the
possibility of agreement or knowledge based on sympathy or solidarity (1990 p 262). An example of a defined community divulging sensitive information, which rendered people vulnerable, was used by her to suggest that sympathy or solidarity might generate new knowledge beyond that generated through rational discourse.

Tannen (1991) claimed that there were identifiable and profound differences in the way in which most men and women conducted conversations. Tannen's primary argument was that most men, because of their hierarchical world view, conducted conversations as though they were negotiating to achieve and maintain the upper hand if they can, and protect themselves from others' attempts to put them down (1991 pp 24/25). The aim of life was to preserve independence and avoid failure (p 25). Alternatively, most women, because their world view was emphasising a network of connections, negotiated for closeness, confirmation and support (p 25). The aim was to preserve intimacy and avoid isolation (p 25). Although Tannen (1991) acknowledged that there are hierarchies in women's world views, the relevant attribute is more likely to be friendship rather than power. One can argue that Tannen's generalisations are epistemologically limited, and that there is insufficient recognition of masculine domination. Further, it has been argued that Tannen's book:

trivialises our experience of injustice and of conversational dominance, it disguises power differences, it conceals who has to adjust. (Troemel-Ploetz 1991 p 501)
In her critique, Troemel-Ploetz drew on the work of Henley & Kramarae (1991), who not only identified differences in communicative styles between women and men, but who also discussed the role of power in whose version will prevail. Henley & Kramarae questioned whose speech style was seen as normal, and who was required to learn the communicative style of the other (1991 p 20). Nevertheless the examples, liberally sprinkled through Tannen's text, certainly drew my attention to the possibility of gender differences in the objectives of ordinary conversation. Tannen's (1991) work can also be linked with the work of Gilligan (1982 and referred to above), and Belenky, Clinchy, Goldberger, Tarule (1987), Gowen (1991), and Krol (1991) through a continuing theme of gendered differences in communicative styles and world views [5].

Although Jaggar (1989) did not mention the works of Habermas, as compared to Griffiths (1988) discussed earlier in this chapter, she did review western feminist concerns with the relative silencing of emotion in rationality. She traced the role of emotion in positivist research, followed by a cognitive or intentional account of emotion, and concluded with an account of emotions as socially constructed and interactive with knowledge. Emotion in positivistic research, termed the Dumb View (Jaggar 1989 p 149), was seen to be separable from both reason and sense perception (p 148) and was linked to the notion of a dispassionate observer (p 155). On the other hand, later cognitive or intentional versions of emotion focussed on the associated thought. As an example, I might be agitated but focus on this as thinking anxiously about a lecture I have to give shortly. However, as Jaggar pointed out, this results in replicating the supposed problem to be
solved, that is, distinguishing between thought and emotion (1989 p 149-50). Drawing on diverse research into cultures, she concluded that there are complex linguistic and other social preconditions for the experience of human emotions (Jaggar 1989 p 151).

Jaggar (1989) then considered the epistemological implications of the claim that emotion is socially constructed. First, she noted the positivistic separation of the logic of discovery, where emotion is permitted, and the logic of justification, where emotion is seen as distortive (pp 154 - 155). Second, she noted the anti-positivist argument that such a separation is not viable. Third, she noted that the rejection of the separation has not permitted emotion and knowledge to be regarded as mutually constitutive (Jaggar 1989 p 157). In order to offer an explanation for this, she explored various stereotypes of men and women.

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

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

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

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

Writing on Habermas and feminism, Meisenhelder claimed that Habermas's privileged rationality is

> comfortable for men because it disallows the value of the emotions. The realm of the emotions is given to women, who in turn are dominated and thus pose little threat of challenging the ideology and the fundamental fears of men. (Meisenhelder 1979 p 127)

It seems to me that, if participants in an ideal speech situation were unaware of the possibility of gender differences in speech, and a denial of the importance of emotions, this could limit the transformative potential. As Tannen wrote:
Being admitted to a dance does not ensure the participation of someone who has learned to dance to a different rhythm. (1991 p 95)

Kellner acknowledged concern that the Habermasian consensus had potential to repress differences, and claimed that respect for differences needed to be built into the discourse (1989 p 227). This raises the interesting question of ontological assumptions: is consensus formation predicated on a realist position? Does consensus formation construct a realist position? How can the generation of a consensus maintain respect for multiple realities?

Moon (1983) expressed the view that it was impossible for a consensus of values to be reached discursively, and that discussion would go on endlessly. It was claimed that many conflicts could not be settled because

our conception of what is in our interests depends upon our conception of the self, or what it is to be a person, and it is far from obvious that people who do not take a great deal about their lives and the structure of their society for granted could come to agree on such a conception. Even more important, moral conflicts may not simply express conflicts of interest but also involve conflicting moral ideas and world-views; the standard of generalisable interests is too narrow a perspective to resolve such disputes. (Moon 1983 p 187)
Fay (1987) had a slightly different means of rejecting the ideal speech situation. He argued that understanding does not equal agreement, and thus, is insufficient as an emancipatory mechanism (1987 p 190). He claimed that another ideal, one which recognised and defended rational disagreement, needed to be formulated. His ideal has four interconnecting theories: the theories of the body, tradition, force and reflexivity (1987 p 213). His formulation was intended to capture every situation of gains and losses, change and stasis, of possibility and limit (1987 p 215). Thus, he would argue for the replacement of the whole of Habermas's theory of communicative action with his formulation.

Nevertheless, I believe that my reading of Habermas, albeit supplemented with constructivism, does permit the recognition of both the positive and the negative of situations, and that an application can be fruitful, and generate emancipation. Notwithstanding this, I appreciate the inclusion by Fay (1987), of a theory of the body as a necessary inclusion for emancipation. I believe from Mindell’s works (see particularly Mindell 1985), that effects of sustained domination and repression remain in the body. Fay's (1987) four interconnecting theories can be seen as part of an emerging trend toward a rejection of Cartesian dualism (see Berman 1990 for a provocative analysis of Western society, in which he explored the relationship between the physical experience of humanity through the ages, and society at the time, and Melser 1993 for an argument for researchers to consider whole-person knowing).
In moving toward a partial completion of this section, I refer to Bredo & Feinberg who, in using Gouldner (1976), concluded:

In Gouldner's view freedom and equality are two independent dimensions along which one can describe contemporary ideologies. Habermas' conception of an ideal speech situation is one that emphasizes freedom of access but that seems to presuppose equality of communicative competence. ... there is a potential conflict between these two norms that Habermas does not acknowledge, for greater competence could be used as a legitimate reason to provide greater access. That is, once we recognize that there may well be different levels of communicative competence, then there seems to be something problematic about an ideal speech community that does not recognize this. To recognize it, however, may force us to mitigate the idea of equal access in a direction that would lead us to accommodate variations in competence. (Bredo & Feinberg 1982b p 275)

I reject the two as independent ideological dimensions. It appears to me that the ideal of the total speech situation is constructable through an ideal communicative competence. In other words, the later is necessary but not sufficient for the former.

It is necessary to recall that the focus here is on an ideal. As Bredo & Feinberg noted:
such situations do not presently exist, or exist only locally and fleetingly, they remain an ideal, but one that we can attempt to approximate. (Bredo & Feinberg 1982b p 284)

The very idea of **ideal** is that it connotes with something not currently present, and it seems to me that returning to the notion of fantasy (see Bateson 1982) and imagination (see Freire & Shor 1987, particularly p 186) might be useful in explicating this further. For some time I have been aware of a process, usually termed creative visualisation, which is widely, and successfully, used in traditional, that is, non-medical, treatment of severe and chronic diseases. According to Kehoe this involved:

> using your imagination to see yourself in a situation that hasn't yet happened, picturing yourself having or doing the thing you want, and successfully achieving the results you desire. (Kehoe 1987 p 87)

Thus, although Habermas has been criticised for prescribing a situation which contained impossible conditions, I believe these criticisms to be largely irrelevant if one sees the ideal speech situation as being similar to creative visualisation. Ottmann noted the German fairy tale of Tischlein - Deck - Dich, which involves verbalising a wish which immediately leads to its realisation (1982 p 89). I wonder to what extent this may have influenced Habermas?
Ottmann (1982) believed that, even when the conditions of the ideal speech situation were fulfilled, there would still be constraining factors. He argued:

one still has to take into account the pressure of time, the necessity of having to decide, the limited capacity to take up or alter topics of communication, and the fatigue of those participating in the dialogue. (Ottmann 1982 p 95)

In summary, within an ideal speech situation, all participants have equal responsibility to provide rational argument, equal opportunity for making suggestions, and requesting explanations. At the same time, there is also a prescription regarding the necessity for prior agreement among participants as to the means for resolution of conflict (see Laughlin 1987 p 493). I have used the term participants, not only because this is Habermas's term, but also because, as Dickens reiterated, *in a situation of enlightenment there can only be participants* (1982 p 155). Habermas claimed that

in co-operative processes of interpretation no participant has a monopoly on correct interpretation. For both parties the interpretive task consists in incorporating the other's interpretation of the situation into one's own in such a way that in the revised version his external world and my external world can - against the background of our livedworld - be relativized in relation to the world, and the divergent situation definitions can be brought to coincide sufficiently. (1987 volume 1 p 100 emphases in original)
It is recognised, of course, that all participants would not have equal capability, but that all are in the processing of becoming. Therefore, engagement in this process appears to be a crucial link to the possibility of transformation and emancipation of all participants.

It is important to note that, in the quotation from Dickens (1982 p 155), a situation of enlightenment was referred to, and that this reflects the unclear delineation of the first two stages. In other words, there must be some sort of enlightenment in the first stage before one can move to the second stage, even though this second stage is termed a process of enlightenment. The differences reside in the types of discourse and this difference will be addressed in the following chapter.

SUMMARY:

The first stage in understanding and improving some circumstance and the lives of the defined community, is the formulation of critical theorems. This requires two processes, monological mock dialogue and theoretical discourse, with the construction of an interpretation of needs as the primary basis. In critical Habermasian research, this stage is largely in the hands of the observers or researchers, hence the term theoretical discourse. From these tentative explanations of needs, the critical theorems, which seek to promote understanding of the relevant circumstances, are derived. As Habermas put it
We have, by way of anticipation, characterized the rational internal structure of processes of reaching understanding in terms of (a) the three world-relations of actors and the corresponding concepts of the objective, social, and subjective worlds; (b) the validity claims of propositional truth, normative rightness, and sincerity or authenticity; (c) the concept of a rationally motivated agreement, that is, one based on the intersubjective recognition of criticizable validity claims; and (d) the concept of reaching understanding as the cooperative negotiation of common definitions of the situation. (Habermas 1987 volume 1 p 137)

Various criticisms of the Habermasian ideal speech situation were explored. These included the relative silence of non-argumentative forms of interaction, the privilege of the *ethic of rights* unaccompanied by an *ethic of care*, the role of listening, and the potentially profound differences in objectives among women and men in conversation, as well as the impossibility of meeting the stringent conditions. Further, the relative silencing of emotion in rationality was linked to the reproduction of the myth of the *dispassionate observer*.

Nevertheless, I conclude that attempting the ideal speech situation, seen as similar to the technique of creative visualisation, can be useful in transformative processes. What seems to me to be an ontological paradox, that is, respecting differences on one hand, and forming consensus on the other, was raised, and left unresolved. An exposition and critique of the remaining two stages of the Habermasian emancipatory process forms the core of the following chapter.
ENDNOTES:

[1] A colleague whose first language is German, suggested that the *livedworld* is a more accurate translation of the term, given the *s* in the middle of *lebenswelt*. The metaphor he used to describe the difference was the comparison between *life world as a display house* and *livedworld as an occupied home*. For him, the livedworld connoted a sense of dynamism that was not present in the life world. This sense of vigour or liveliness is present in livedworld for me too, and hence is my choice.

[2] I appreciate that the use of the translator's *he* is not an example of sexist writing by Habermas, given that the original *es* can be used to mean *he, she* or *it*. It is unfortunate that English does not have a non-sexist exact translation of the German *es*. It is also unfortunate that translators persistently use *he* and reproduce *he* as a pseudogeneric (see Smithson 1990 p 4, who argued that *almost all men and most women conceive of males when they encounter "man", "mankind" and "he"*). This is similar to Phillips who argued that *each gender-neutral abstraction ends up as suspiciously male* (1992 p 11).

[3] Feminist scholars would argue that giving reasons in response to statements of feelings and emotions, and/or privileging rationality, are acts of violence (see Braidotti 1991 pp 277 - 280). Similarly, in my use of Habermas's theorising in the critical-empirical work, I was reflexively concerned at whether I was being 'true' to his work, or, whether I was doing violence to it.
Gilligan (1982) was subjecting the work of Kohlberg (1981) to feminist critique. Interestingly, it was this work of Kohlberg which Habermas drew on to identify developmental stages of moral consciousness (see 1987 volume 2 pp 174 - 179). Both McCarthy (1982) and Lukes (1982) commented on what they saw as Habermas's uncritical acceptance of Kohlberg's work. Further, see Benhabib (1987) for a discussion and rejection of Kohlberg's response to Gilligan's critique. She argued that Kohlberg was viewing the moral self as *disembedded and disembodied* (Benhabib 1987 p 81).

Preliminary findings by Irigaray (1993) indicate that there are substantial differences between women's and men's discourse (see particularly pp 29 - 36). Unfortunately, the complete English translation of her work to date on this issue is still 'forthcoming'.
Sigmund Freud himself, as well as thousands of his successors, explained to their patients why those patients were doing, saying, feeling this or that ... and the analysts were convinced that they really knew the answers. (Miller 1991 p 159 emphasis in original)

CHAPTER 3

HABERMAS: EXPOSITION & CRITIQUE (PART 2): BEHIND THE SCENES AGAIN

The second stage of the Habermasian framework involves both the researcher and the researched, with the tentative explanations and the derived critical theorems being the primary research input. The first part of this process involves therapeutic discourse, in Habermasian terms. This is then followed by practical discourse (see Habermas 1987 volume 1 pp 19 - 21). Given that Habermas (p 21) made it clear that this discourse was a necessary precursor to practical discourse (see also Laughlin 1987 p 493), it has considerable importance in his theorising. Of course, if therapeutic discourse was necessary before practical discourse, it would seem to be equally precursive to theoretical discourse.

A PROCESS OF ENLIGHTENMENT:

As noted above, the first discourse in this stage of the Habermasian process is therapeutic discourse.
THERAPEUTIC DISCOURSE:

Habermas referred to therapeutic critique as the discourse which *seeks to clarify systematic self-deception* (1987 volume 1 p 21). It is obvious that Habermas had drawn on Freud for this process (see Hall & Lindzey 1978 pp 31 - 74 for a brief uncritical discussion of Freud's work), and this caused me considerable tension. As an undergraduate I had studied some of Freud's works. When I first started reading Habermas, I recalled a paper which suggested that maybe the Oedipus complex was merely a projection of Freud's. In the Freudian sense, a projection is a defence mechanism, whereby one attributes the source of moral or neurotic anxiety to the external world, rather than to one's own primitive impulses or threats of conscience (see Hall & Lindzey 1978 pp 52 - 53). Thus, the suggestion of projection called into question the appropriateness of generalising the Oedipus complex as part of a crucial stage in the development of all humans. My long-held questioning of Freud's work was reinforced by a later awareness of the critique of the power reinforcement inherent in Freudian thought and psychoanalytic therapy (see for example Masson 1990). Linking this with an awareness that feminist critiques of Freud existed (see for example Mitchell 1974, Eisenstein 1984, Irigaray 1985a and 1985b, Griffiths & Whitford (eds) 1990, Dallery 1990 and Elliot 1992), it is not surprising that I was somewhat wary of this process. This was notwithstanding Hall & Lindzey's claim, that much of the criticism of Freud's work was *scarcely more than the sound and fury of overwrought people* (1978 p 66). The way in which I resolved my dilemma in the critical-empirical work is discussed in following chapters, although I reiterate that the decision to critique Freudian
thought in Habermas's work was made after the critical-empirical work. At this stage I will identify how Habermas used Freudian thought and explore some critiques which bear on his utilisation.

**Habermas & Freud:**

Habermas claimed Freudian psychoanalysis as an example of critical theory (1974 p xii), and an important place as an example (1978 p vii). However, he appeared to qualify his understanding of Freud by noting:

> It seems to me necessary to state that my acquaintance with it is limited to the study of Freud's writings. I cannot draw upon the practical experiences of an analysis. (Habermas 1978 p vii)

This caveat may have been used to forestall criticism of his interpretation, which, according to Ottmann was exceedingly intellectualised (1982 p 86).

Habermas claimed Freud's work as critical theory because it went beyond a purely verstehenden explication of meaning. Further, Habermas claimed Freud's work as a theory of systematically distorted communication (1974 p xii). The descriptions Habermas used to describe Freudian psychoanalysis indicate that the distortion arises within the subject of analysis. For example, Habermas claimed the psychoanalytic interpretation is concerned with those connections of symbols in which a subject deceives itself about itself (1978 p 218).
In writing about adult education and discussing Habermas's ideas about psychoanalysis, Mezirow noted that psychoanalytic therapy is sometimes used to

help the patient understand the true reasons for the behavior in question and motives for acquiring such a response pattern. (Mezirow 1985 p 146)

Attention is drawn to the use of the word true in the above quote, and, for the moment, critique is suspended to explore further exposition from the literature. Bredo & Feinberg noted Habermas's re-interpretation of psychoanalysis:

wherein the initial encounter between the client and the therapist the client narrates his {sic} past history within a causal, deterministic ideology. Communicative distortion at this level is considered in terms of a divergence between motives and intentions, where the latter are considered to be conscious. When people systematically act in ways that are inconsistent with their intentions, they may be said to have a distorted self-understanding. The role of the therapist is to facilitate the overcoming of this distortion. (Bredo & Feinberg 1982b p 279)

Before moving into the role of the analyst, a further description from Schrag posits Habermas's interpretation of the unconscious as a distortion of dialogue issuing from disturbances in discourse and
action (1986 p 174). Dickens, (and see also Elliot 1992 p 109) offered a summary:

Freud’s work, as Habermas sees it, involves both understanding and causal explanation. As a theory of distorted communication, psychoanalysis involves both a hermeneutic explication of the actor-patient’s subjective viewpoint and explanatory hypotheses concerning symbolic structures which lie beyond the actor-patient’s immediate view. The latter hypotheses refer to the hidden influences of repressed motives. ... The development of explanatory hypotheses which account for the distorted communication are of course based on certain theoretical assumptions, and Freud’s limitation is that these claims are not fully developed in his work. (Dickens 1983 p 144)

And so, what is the role of the analyst? Returning to Habermas, who drew on the Freudian dreamwork, the analyst must penetrate behind the manifest content of the dream text in order to grasp the latent dream thought which it expresses (Habermas 1978 p 221). As Thompson noted:

Psychoanalysis assumes that the occurrence of an unbearable conflict is followed by the exclusion of the relevant object from public communication, creating a gap in the semantic field which is filled by a privatised symbol. The latter appears as a symptom which deviates from the rules of ordinary language, remaining unintelligible until its genesis has been reconstructed and explained. (Thompson 1981 P 133)
But Habermas identified a difference between the role of an analyst and a mere interpreter. An analyst is *one who teaches one and the same subject to comprehend his own language* (Habermas 1978 p 228). Somewhat paradoxically, Habermas noted, later in the same text, that the analyst is the *instrument of knowledge* (1978 p 237). It seems obvious that the teaching of comprehension does involve the analyst in theoretical interpretation, or as Thompson put it:

> By accepting the theoretically mediated account of the analyst, the patient confirms an interpretation and simultaneously sees through a self-deception. (Thompson 1981 p 95)

Further, he noted that *the ultimate criterion of verification is the patient’s act of recollection* (Thompson 1981 p 106). To emphasize the process, Habermas noted:

> The {physician} reconstructs what has been forgotten from the faulty texts of the {patient}, from his dreams, associations, and repetitions, while the {patient}, animated by the constructions suggested by the physician as hypotheses, remembers. ... Only the patient’s recollection decides the accuracy of the construction. (Habermas 1978 p 230 emphases in original)

Thompson clearly saw this accuracy criterion as problematic:

> It is a peculiar characteristic of psychoanalysis that the repression of the contents of the unconscious is overcome by the
subject's eventual acceptance of the analyst's interpretation. (Thompson 1981 p 135)

At the same time he noted that

Wittgenstein notes with apparent approval that Freud provides a completely new account of 'correct explanation': 'not one agreeing with experience, but one accepted'. (Thompson 1981 p 186)

Thus *acceptance* of an interpretation by the analysand [1] equals a *correct* explanation. This is echoed by Moon:

The adequacy of the interpretation is confirmed by its coming to be recognised and accepted by the patient in his or her self-reflection on the original episode, and by the patient's ability, on the basis of this recognition, to overcome the symptomatic behaviour. (Moon 1983 p 175)

However, this is a drastic over-simplification of the process. As Habermas noted, both the patient's acceptance and/or rejection of the analyst's reconstructions, can be seen by an analyst to be neither legitimate assent nor *legitimate dissent* (1978 pp 267 - 269). In other words, the analyst decides the accuracy. This, in turn, is linked to self-reflection. According to Habermas, psychoanalytic hermeneutics do not aim at
the understanding of symbolic structures in general. Rather, **the act of understanding** to which it leads is **self-reflection**. (Habermas 1978 p 228 emphases in original)

According to Habermas, the assumptions in psychoanalytic theory promoted the reconstruction of individual life histories (1974 p xiii). But he claimed that psychoanalysis is a theory of systematically distorted communication, and as such, *necessarily presupposed a general theory of (nondistorted) communication* (1974 p xvii).

Habermas claimed this because the reconstruction *essentially anticipates the [patient's] own reflective appropriation of this story* (1974 p xiii). Thus, self-reflection for Habermas, in his reinterpretation of Freudian thought was

the assertion that the process of knowledge induced in the patient by the physician is to comprehended as self-reflection. (Habermas 1978 p 232)

This is further explained:

Analysis has immediate therapeutic results because the critical overcoming of blocks to consciousness and the penetration of false objectivations initiates the appropriation of a lost portion of life history; it thus reverses the process of splitting-off. That is why analytic knowledge is self-reflection. (Habermas 1978 p 233)
Although as Geuss (1981 pp 55-75) and Bubner (1982 pp 44 - 47) noted, for Habermas, self-reflection was quite complicated, as well as being considerably different from other interpretations in the Frankfurt School tradition.

According to Thompson, Habermas regarded psychoanalysis as a type of depth hermeneutics which incorporates explanation and understanding into a science oriented towards methodical self-reflection (1981 p 83). Thus, in this self reflection, according to Thompson's understanding of Habermas's reconstruction, the subject overcomes an illusion and is thereby freed from dependence upon reified relations of power (1981 p 84). It is important to note that these power relations, in Habermas's reconstruction of Freudian thought, reside in the subject and are between repressed motives and conscious behaviour. Habermas noted that he was making defense mechanisms comprehensible as inner-psychic communication disturbances (1985 p 212). As Elliot put it:

Habermas reconstructs the unconscious/conscious dualism as an embodiment of systematically distorted communication. In this communications reading of Freud, consciousness contains the discourses of the public sphere, while the unconscious contains those needs and desires that are prevented or denied access to communicative action. (Elliot 1992 p 106 emphases in original)

Habermas did recognise the importance of the training of the analyst. As he noted, analysts must undergo considerable training, so that they
do not simply project onto the patient their projection (Habermas 1978 p 236). In summary, according to Habermas, psychoanalysis

represents a science employing, for the first time, methodological self-reflexion; and that, in this instance, self-reflexion means the disclosure and analytical negation of unconsciously motivated compulsive behaviour and of limits to perceptions tending to function like false a priori assumptions. (Habermas 1978 p 359 emphases in original)

This process is similar, of course, to the monological mock dialogue which is central to the formulation of critical theorems in the first stage of Habermas's transformative processes.

**Critique of Therapeutic Discourse:**

There are several aspects of Habermas's re-interpretation which need addressing. These extend from an absence of the critique of the power relationship between the analyst and the analysand, the gender-silence, or as Fraser (1986) termed it gender-blindness, and as Laughlin pointed out, Habermas was silent on the processes which lead the 'patient' to seek out therapy in the first place (1987 p 499). However, Habermas did give some indication of a precipitating event:

It takes an earthquake to make us aware that we had regarded the ground on which we stand everyday as unshakeable. (Habermas 1987 volume 2 p 400)
Habermas's labelling of the outcome of the psychoanalytic therapy as
self-reflection diminishes the possibility of emancipatory self-reflection
undertaken alone, essentially as a private exercise (see Ernst &
Goodison 1981 and Mindell 1990 for examples of suggested liberating
processes for working on one's self, alone). Although, it is possible
that Habermas focused on psychoanalysis in the therapeutic discourse
stage rather than in the monological mock dialogue, because of the
differing constituents of theoretical and therapeutic discourse. In
other words, was Habermas assuming that participants in the
theoretical discourse, the researchers, did not require therapeutic
discourse, and that the researched did?

Habermas did recognise that in analytic dialogue the roles are
asymmetrically distributed (1987 volume 1 p 21). However, he then
completed the sentence with the following: the analyst and the patient
do not behave like proponent and opponent (Habermas 1987 volume 1
p 21). The first part of the sentence appears to acknowledge a power
differential, and then the completion of the sentence seems to de-
emphasize this power differential. In a discussion of Habermas's re-
construction, Weber noted that:

In the asymmetrical therapeutic dialogue the self-reflective
capacities of one member (that is, the analyst) are applied to the
communication of the other within the context of a dialogue, so
that the person (that is, the 'patient') whose distorted
communication is the object of the therapy is restored to full
subject-hood. Thus in each case an intervention of reflection
results in the restoration of autonomy. (Weber 1976 p 101)
Again there is no recognition of the power differential in the relationship between analyst and analysand. Dorothy Rowe, a practicing non-Freudian psychotherapist, focussed on the power relationship in Freudian psychoanalysis: the psychotherapist is superior, the patient inferior (in a forward to Masson 1990 p 13). Timpanaro claimed that the patient was always inferior, irrespective of whether there was acceptance or denial of the analyst's interpretation (1985 p 59). This was because the patient was unable to advance and defend an alternative explanation. The superior/inferior dichotomy is not a misreading of Freud as Masson, quoting Freud, noted:

Freud, in "On the History of the Psycho-analytic Movement" wrote that analysis is a 'situation in which there is a superior and a subordinate'. (Masson 1990 p 41)

One might be forgiven for naively thinking that the 'helper' was subordinate to the 'helped', but of course, Freud was clearly not of this persuasion (see Timpanaro 1985 pp 42 - 49, and Miller 1991 p 159 for a discussion of the manipulation involved in the coerced consent of the patient). As Rowe noted:

The {Freudian} psychotherapist, by virtue of his {sic} knowledge, training, and special insight has access to truth above and beyond the capacity of the patients. The psychotherapist's truths have a higher truth value than the patient's truths. The psychotherapist interprets the patient's truths and tells him
Rowe described power as the *right to have your definition of reality prevail over all other people's definition of reality* (in Masson 1990 p 16). Further, Rowe also noted that people who believe that they know what is best for other people are *denying other people's truths* (p 17). (see Miller, a former Freudian psychotherapist, who argued cogently that knowledge of childhood injury has been banished by Freudian reconstruction of reality. In a series of publications Miller 1987 a and b, 1991 and 1992 argued that this banishment accounts for the violence people perpetrate on one another.) Masson claimed that a Freudian psychotherapist is engaged in a process which is *bound to diminish the dignity, autonomy, and freedom of the person who comes for help* (1990 p 24). In discussing his Freudian training, Masson disclosed:

> I was taught during my psychotherapeutic training that statements about relationships should always be regarded as no more than an account of wishes, fantasies, desires, and projections. They could not be taken at face value. (Masson 1990 p 24)

According to him:

> In therapy, the person's account of a traumatic event is not to be taken literally, as referring to something real that happened in the real world. (Masson 1990 p 25)
This is not just unsubstantiated assertion on Masson's part, but is justified by his study, not only of Freud's theoretical works, but also of his extensive clinical description of Dora, Freud's famous patient. An example, in an unavoidably long quotation, is compelling:

Freud had never believed that Dora could be concerned with external truth. When he said early in the case, that she was almost beside herself at the idea of its being supposed that she had merely fancied something on that occasion, he went on to say: For a long time I was in perplexity as to what the self-reproach could be which lay behind her passionate repudiation of this explanation of the episode (S. E., 7:46). In other words, Freud did not believe that Dora had a legitimate concern with historical truth; it must be neurotic, serving a defense function. In this case Freud believed she was merely deluded: it was an internal pretence. ... Freud's interpretations of Dora's behaviour (most of them made, let us remember, directly to her) were in the service of disavowing the apparent reality in favour of his deeper reality. Not only did this come to take on an automatic quality (the fate it was invariably to suffer at the hands of lesser intellects), but it was patently false in many instances. (Masson 1990 p 96)

This, according to Masson, is echoed throughout Freudian analysis:

In any disagreement between the patient and the therapist, it is assumed that the therapist is more likely to be right (more
objective, more disinterested, more knowledgeable, more experienced in interpreting human behaviour) than is the patient. (Masson 1990 p 42)

In summary, Masson noted that the tools of the profession of psychotherapy are

insight and interpretations. But one person's insight is another's nonsense. (Masson 1990 p 46) [2]

Weber noted that Habermas explicated self-reflection in terms of therapeutic dialogue, rather than in terms of the activity of critical theorists (1976 p 100). Habermas claimed that the presuppositions of discourse can be satisfied only after the therapy has been successful (1987 p 21). But what is success? As Rowe noted, Freudian psychotherapy is not concerned with cure: psychiatrists talk of not curing patients, but of 'managing' them (in Masson 1990 p 10).

Whitebook argued that Habermas's re-interpretation destroyed the essence of Freud's theorising, primarily, but not exclusively, because of the Habermasian communicative construction of needs, and the rejection of unconscious drives (1985 pp 155 - 157). Of course, this privileged Freud as being the bench mark, and this is confirmed by Habermas who noted that Whitebook retained a more or less orthodox interpretation (1985 p 211). However, Habermas rejected all of Whitebook's criticism (1985 pp 211- 214).
Feminist critiques of Freud:

Turning now to feminist critiques of Freud and Habermas's reinterpretation of Freud, Eisenstein focussed generally on the role of Freudian psychoanalysis in the web of power of patriarchy (1984 pp 72-73). Reactions to such a role have been widely diversified, as Young-Bruehl noted:

On the one hand, the fact that psychoanalytic theory is obviously not an equal-opportunity theory has meant for some that it should be rejected or radically cleansed of its bias against women. On the other hand, the psychoanalytic portrait of the female as a failed male has been accepted as the deepest analysis available of the effects of patriarchy (or the nuclear family as the carrier of patriarchy) on men's attitudes toward women and women's attitudes toward themselves. Here it is not the view that is objected to, but the reality which the view reflects, the reality that must be addressed by any truly radical social reform. (Young-Bruehl 1990 p 41)

As noted in the previous chapter, Habermas has certainly acknowledged the feminist movement as an example of a movement as an emancipatory potential (1987 volume 2 pp 393-394). As he noted:

the struggle against patriarchal oppression and for the redemption of a promise that has long been anchored in the acknowledged universalistic foundations of morality and law
gives feminism the impetus of an offensive movement. (Habermas 1987 volume 2 p 393)

However, in the latter part of the above quote, Young-Bruehl (1990) is clearly referring to the famous work of Luce Irigaray who used Freudian psychoanalytic theorising to critique psychoanalysis, and rationality (see Whitford 1988 pp 109 - 130 for a lucid summary). [3] According to Whitford:

For Irigaray the conceptualisation of rationality is inseparable from the conceptualisation of sexual difference. The scission of epistemology from its sources is linked to a model of rationality (symbolised as male) in which the symbolic female is dominated or repressed, and 'transcended'. Irigaray suggests that this has led to the apotheosis of rationality - modern technology. (Whitford 1988 p 124)

Further, Whitford noted that:

What is important is that rationality is categorised by Irigaray as male, not in order to oppose it, which would be self-defeating, but in order to suggest a more adequate conceptualisation, in which, in psychoanalytic terms, the male does not repress or split off the female/unconscious, but acknowledges or integrates it. (1988 p 125)
In an interview with translators/editors, Irigaray, in responding to a question by the editors as to why she undertook her critique of Freud, claimed:

Because in the process of elaborating a theory of sexuality, Freud brought to light something that had been operative all along although it remained implicit, hidden, unknown: the sexual indifference that underlies the truth of any science, the logic of every discourse. This is readily apparent in the way Freud defines female sexuality. In fact, this sexuality is never defined with respect to any sex but the masculine. Freud does not see two sexes whose differences are articulated in the act of intercourse, and, more generally speaking, in the imaginary and symbolic processes that regulate the workings of society and a culture. The "feminine" is always described in terms of deficiency or atrophy, as the other side of the sex that alone holds a monopoly on value: the male sex. (Irigaray 1985b p 69 emphases in original)

Irigaray has an explicit agenda for feminism:

It is not a matter of toppling that (phallocratic) order so as to replace it - that amounts to the same thing in the end - but of disrupting it and modifying it, starting from an "outside" that is exempt, in part, from phallocratic law. (1985b p 68)

Here Irigaray is acknowledging that some feminist scholars were being accused of seeking to oppose patriarchy by promoting
matriarchy (see Eisenstein 1984). Froula saw these accusations as an expression of men's fear:

Men very commonly express the fear that feminist criticism will invert the hierarchy in which they have invested so much - will, in other words, silence **them** as patriarchal discourse has silenced women. (Froula 1984 p 178 emphasis in original)

Irigaray urged feminists to *pry out what was borrowed from the feminine and give back what is owed to the feminine* (1985b p 74).

Heilbrun used a musical metaphor:

Women do not ask for a new harmony with the major theme always in the soprano range, but for counterpoint. (Heilbrun 1990 p 31)

Irigaray suggested the use of mimesis as a means of reclamation:

One must assume the feminine role deliberately. Which means already to convert a form of subordination into an affirmation, and thus to begin to thwart it. ... To play with mimesis is thus, for a woman, to try and recover the place of her exploitation by discourse, without allowing herself to be simply reduced by it. It is possible to ... mimic ideas about herself that are elaborated in/by a masculine logic, to make visible what was supposed to remain invisible. (Irigaray 1985b p 76)

To undo by over-doing!
Although Habermas recognised the feminist movement as potentially emancipatory he appeared to have adopted a gender-silenced approach to his use of Freud (1987 volume 2 pp 393-394). At the same time, he appeared to have de-emphasized the power differential inherent in Freudian psychoanalysis, and to have supported its realist ontological assumptions. Habermas was silent on the point that maybe some, or all, of Freud’s work was merely his projections onto his clinical patients (the origins of his theorising). Further, as Laughlin noted, Habermas was silent on the means of persuading or encouraging anyone to engage in self-reflection (1987 p 499). I mean in this instance, not only the self-reflection supposedly gained from Freudian analysis, but also, self-reflection essentially as a private exercise undertaken alone. Of course, I do not mean to imply that such self-reflection is not socially constructed. Nevertheless the question of encouragement remains open. However, I do signal that, as a result of the critical-empirical work undertaken and referred to in the following chapters, I was able to instigate a process which was intended to promote self-reflection in people as students of accounting theory.

To reiterate, Habermas claimed that successful therapy was a prerequisite for practical discourse. This is clearly problematic. In his use of Freudian thought, Habermas also adopted a realist ontological position. Further, this position is not unconnected to Habermas’s links to the tradition of a claimed false consciousness or illusion (see Guba 1990 p 24). However, there is one aspect of therapy which might be conducive to transformative and emancipatory processes. According to Bateson:
The resemblance between the process of therapy and the phenomenon of play is, in fact, profound. (Bateson 1982 p 216)

It was noted in the previous chapter that the Jungian inner child archetype was seen as the source of emancipatory catalysts (see Abrams 1991). Therefore, it may be that therapy, which focuses on a sense of play, might promote a more effective transformation (as an example, see sandplay therapy in Kalff 1980, Bradway 1990, and Ryce-Menuhin 1992).

Self-reflection & Re-construction:

In the postscript to "Knowledge & Human Interests", appended to the second edition, Habermas reflected on some potentially confusing aspects of his earlier work (1978 pp 377 - 380). He claimed that the earlier work lacked precision. He sought to remedy this by elucidating the differences between self-criticism (sometimes referred to self-reflection) and rational re-constructions. Habermas claimed that these differences could be identified in the following three aspects. I decided it was necessary to cite these in full, because of my difficulties with them. The three aspects were:

(a) Criticism is brought to bear on objects of experience whose pseudo-objectivity is to be revealed whereas reconstructions are based on 'objective' data like sentences, actions, cognitive insights, etc., which are conscious creations of the subject from the very beginning
(b) Criticism is brought to bear on something particular - concretely speaking, on the particular self-formative process of an ego, or group, identity - whereas reconstructions try to understand anonymous systems of rules which can be followed by any subject at all provided it has the requisite competences.

(c) Criticism is characterized by its ability to make unconscious elements conscious in a way which has practical consequences. Criticism changes the determinants of false consciousness, whereas reconstructions explicate correct knowledge, i.e., the intuitive knowledge we acquire when we possess rule-competence, without involving practical consequences. (Habermas 1978 p 378 emphases in original)

With (a) above, I am not at all clear on what is the difference between objects of experience and actions. The ontological differences between objects of experience and actions, particularly from a constructivist viewpoint, are negligible. Perhaps, then, this is a point at which Habermas's realist position is more noticeable. Further, I cannot understand the claim to the uniquely conscious nature of reconstructions. Does this confirm Habermas's explication of the Freudian unconscious in systematically distorted communication within an individual, and deny that reconstructions are made by individuals?

With (b) above, again the difference remains opaque to me. The first part appears to fit quite well with the interpretation of needs in a
Habermasian sense, so why would Habermas reject this, as part of a reconstruction? Does the anonymous system of rules imply generalisable interests, and hence can be differentiated from the interests or need interpretations of particular communities?

With (c) above, I remain 'in the dark' also. I wonder: was Habermas referring to the immanence of undistorted communication? Is there not an assumption in criticism based on the same immanence, but belonging, in this case, to the pre-supposed knowledge of the analyst? What impact does the suspension of practical consequences have for the ideal speech situation, particularly in practical discourse (see following section)? How is this linked to action, so desirable to Habermas?

According to Dickens the Habermasian reflection is concerned with the act of gaining consciousness of identity-forming processes in individuals (1983 p 154). He claimed reconstruction simply referred to a similar process at the societal level (Dickens 1983 p 154). This is similar to the difference noted by Ottmann (1982 p 84); but Thompson (1982 p 118) noted they were not unrelated. If this is the case, why was Habermas concerned at differentiating the two, as outlined above?

Practical discourse:

Practical discourse is the term used by Habermas to describe the discourse between the researcher and the researched. The process is similar to theoretical discourse because the ideal speech situation is the desired ideal. However, it is different in that theoretical discourse
does not involve the researched in checking out the authenticity of the tentative explanations. According to Habermas, theoretical discourse is related to the *interpreted experiences of observers* (1987 volume 1 p 19 emphasis in original). On the other hand, practical discourse is related to the *interpreted needs and wants of those affected in a given instance* (Habermas 1987 volume 1 p 19 emphases in original). In earlier work, Habermas identified theoretical discourse with assertion (1978 p 373), and practical discourse with justification (see McCarthy 1978 pp 291 - 333 for a discussion, as well as Bredo & Feinberg 1982b p 283).

In practical discourse the participants are encouraged to question, challenge and if appropriate, reject the tentative explanations and the critical theorems constructed by the researcher. Thus, practical discourse is the means whereby the participants engage in discourse, attempt to sustain the conditions of the ideal speech situation, and come to an understanding, an enlightenment. As White wrote it is a *dialogue in which participants have at least the possibility of reaching consensus* (1988 p 71 emphasis in original). Obviously, all of the difficulties involved in the ideal speech situation, discussed in the previous chapter, are just as relevant in practical discourse as in theoretical discourse.

To summarise the second stage, a process of enlightenment, Habermas prescribed two types of discourse, therapeutic and practical, with the latter dependent on the former. In therapeutic discourse, Habermas re-interpreted Freud in such a way as to generate considerable criticism. Nevertheless, Habermas rejected the criticism of the
various critics. Practical discourse is the same process as theoretical discourse, however, the constituency is widened to include those affected in the given circumstances.

SELECTION OF STRATEGIES:

This is the third stage of Habermas' theory of communicative action. As he wrote:

Communicative action is not exhausted by the act of reaching understanding in an interpretive manner. (Habermas 1987 volume 1 p 101 emphases in original).

The central idea is that the suspension of the usual barriers to an ideal speech situation will allow consensus formation as a mechanism for co-ordinating action (Habermas 1987 volume 2 p 231). The previous two stages should provide:

a thematically opened up range of action alternatives, that is, of conditions and means for carrying out plans. (Habermas 1987 volume 2 p 134).

In other words, strategies for transformative and emancipatory action, thematically related to the phenomenon under study, are supposed to emerge to the surface. Thus, this stage is constructable only after completion of the first two stages, that is, the formulation of critical theorems and the process of enlightenment. This third stage
reconfirms Habermas's commitment to empirical fruitfulness (1985 p 213).

CONCLUSION:

I conclude that, although the works of Habermas have much to offer the critical social scientist, his works must be informed by, and integrated with, the works of various writers, some feminist and others not. At various points through this and the previous chapter, the realist ontological position of Habermas was more noticeable that at others. On reflection, my noticing a realist position in Habermas's work is connected to my acceptance of a multiplicity of realities, assumed by constructivism.

ENDNOTES:

[1] I have used the term *analysand* here to reflect my personal preference.

[2] It is important to note that as well as being extremely critical of Freudian psychoanalysis, Masson (1990) was also critical of all psychotherapy. However, while I am uncomfortable with certain aspects of Freudian psychoanalysis, I acknowledge his contribution to our knowing about ourselves. I believe that some therapy, for example body/process work by Mindell (1985) may be appropriate for some people, at some times, in their lives. In Mindell's (1985) ideal, the therapist and client work together in a co-operative process in order to secure a better life for the client. In this work, the therapist draws on
the experience of his or her feelings, in the sense outlined by Griffiths (1988), as noted in the previous chapter. Further, the prescribed linkages of theories of the body, tradition, force and reflexivity outlined by Fay (1987), seem to fit quite well with Mindell's work. Because of the potential link between therapy and play (see Bateson 1982), and hence emancipation, therapies such as sandplay therapy (for examples, see Kalff 1980, Bradway 1990 and Ryce-Menuhin 1992) may also be effective.

[3] A very recent article by Shearer & Arrington (1993) used the work of Irigaray to illustrate the dominance of accounting's relation to value, to subjectivity, to intersubjectivity and to sexuality.
Theory is already ensconced in the practices. (Schrag 1989 p 201)

CHAPTER 4

PREPARATIONS & PRELIMINARIES: DRESS REHEARSALS

It was noted in a previous chapter, that Habermas claimed that, understanding an author's or actor's meaning, was predicated on grasping the reasons for their writings or actions (1987 volume 1 p 132). Further, Habermas claimed:

If the actors do not bring with them, and into their discourse, their individual life histories, their identities, their needs and wants, their traditions, memberships, and so forth, practical discourse would be at once robbed of all content. (Habermas 1982 p 255 emphases in original)

This is also linked to an interpretation of needs, which, according to Mezirow, involved understanding historical, cultural and biographical reasons for actions (1985 p 147). It was also noted that, the extent to which critical theory adequately explains communicative distortion and adequately facilitates emancipation, must be judged through discursive practice (Bredo & Feinberg 1982c p 438). Thus, in this chapter, I outline some of my personal history, which I believe is pertinent to an understanding of this study. On reflection, I believe that the diversity of my personal history is related to my appreciation of Habermas's eclecticism. This background is followed by an exposition of some prior empirical work which I carried out as
preparation for the critical-empirical work, that is, the discursive practices outlined in following chapters.

**PERTINENT BACKGROUND:**

**MY CURIOSITY:**

In deciding what background is pertinent, I have adopted the Habermasian perspective of interpretation of needs (White 1988 p 70). In doing so, I am also using Moon's interpretation that these are needs which *can be acknowledged both to oneself and to others* (1983 p 179). In other words, what interpretations of my needs are relevant in providing pertinent background?

I have had a need to satisfy my curiosity about the phrase 'a true and fair view' for many years. On reflecting on my days in private practice, no one seemed to take much notice of the phrase at all. While this might simply have been specific to the practices where I worked, this seems unlikely. It seemed that all we had to concern ourselves with was compliance with standards, as well as, of course, the legal requirements in the then current companies act and attached schedules. Australia was, and still is, in the unique position of requiring not only auditors to attest in reference to this phrase, but also, directors of companies are required to prepare accounts in accordance with this phrase. Later, in my academic life, I read about various interpretations of 'truth' and 'fairness'. There were various theories of truth including truth as correspondence, and truth as logical coherence (see Cowan 1965, Johnston 1967, Ryan 1967, Baxt
1968, Miller 1969, Baxt 1970, MacNeal 1970, Edey 1971, Dyer 1974, Ryan 1974, Chastney 1975, Flint 1979, Johnston 1979, Hoffman and Arden 1983, Chesters 1984, Cowan 1984, Flint 1984, National Companies and Securities Commission 1984, Davison 1985, Pimm 1985, Pound 1985, Rutherford 1985, Standish 1985, Wolnizer 1985, Walker 1986, Wise & Wise 1986, Ryan 1988a & 1988b, Stewart & Rutherford 1988, Tweedie 1988, and Parker & Nobes 1990 as examples). Because some of these authors were writing about the United Kingdom or the United States of America, they were focussed on the phrase (and its close synonym 'present fairly') and its implications for auditing practice. Further, because the phrase is embodied in a legal requirement there are cases featuring the phrase (see Hoffmann & Arden 1983 for legal opinions and Wolnizer 1985 for a summary of cases). Thus, the phrase is featured in, at least, financial reporting literature, auditing literature and company law literature. Defining the boundaries of this thesis, which is focussed on education processes regarding the phrase, was obviously difficult, although the methodological approach used by the above authors (discussed below) did assist in this decision-making process.

Some of the above authors discussed fairness as well as truth, and other authors focussed solely on fairness (see Arnett 1967, Harris 1987, Williams 1987, as examples). However, almost without exception, these authors used positivistic methodologies. As such, all of these studies are limited because of their ontological and epistemological assumptions. Given that I have claimed to adopt a critical perspective in this study, I believe that an extensive review of all the above references is unnecessary.
ETHICS IN ACCOUNTING:

While O'Leary (1985) did not specifically mention the phrase, 'a true and fair view', he did make a call for intellectual honesty on the part of accounting practitioners and academics. This would require, among other things, that the public should be made more aware of the doubts and equivocations inherent in external financial reporting.

Williams's (1987) work stood out as one which recognised that accounting had a moral dimension. However, he noted that the ethical dimension of accounting had *virtually vanished as a subject worthy of scholarly concern* (Williams 1987 p 185). Lehman studied a selection of 1 100 articles from "Fortune", "The Accounting Review" and "The Journal of Accountancy" in the period 1960 - 1973, and concluded that the:

results suggest ethics is denied any fundamental importance in these publications. (Lehman 1988 p 75)

Although ethics has started to feature in the recent professional accounting literature in Australia, (see Henderson & Mills 1988, Australian Society of Accountants 1988, English 1990, and Cree and Baring 1991, as examples), ethics has not been linked to the phrase 'a true & fair view' in this literature.
Chambers (see 1989 and 1991 as recent examples) has argued vehemently that current accounting practice is immoral (1991 p 22). He claimed that:

corporate accounting does not do violence to the truth occasionally and trivially, but comprehensively, systematically and universally, annually and perennially. (Chambers 1991 p 23)

While he and I might agree, to some extent, on the 'problem', we certainly disagree on the 'solution'. Chambers (1991) clearly posited only one solution: the adoption of Continuously Contemporary Accounting (CoCoA) is necessary to give a 'true and fair view' of profit, and financial position. In personal discussions with him, he would not be drawn on whether CoCoA was both necessary and sufficient. I believe the question of sufficiency is crucial. The adoption of CoCoA would not, in my opinion, automatically mean that a company could successfully claim to be ethical.

ORIGINS OF 'A TRUE AND FAIR VIEW':

At the same time, Chambers has been involved in researching the origins of the phrase. Chambers & Wolnizer suggested that generally, continuing interpersonal relationships were built on mutual trust, and they identified opening paragraphs of partnership agreements (citing one from 1770) as evidence of this (1991 p 198). However, one partner might usually be in a position to unduly influence the exercising of rights or dispositions, and hence the partners would agree to the
keeping of records and the like. Chambers & Wolnizer claimed that this was not just to exercise accountability regarding partnership powers but was also to reaffirm the trust and goodwill on which association depended (1991 p 198).

Specifically, Chambers & Wolnizer (1991) examined a variety of statutes, partnership and trust deeds, and accounting manuals and economic texts from the eighteenth century to the present. They believed that a phrase such as 'a true and fair view' could possibly be traced through a variety of written records to vernacular expressions of intent regarding trust (Chambers & Wolnizer 1991 p 211). They further believed that these sources would show that only the use of market selling prices would provide the requisite 'view'. Perhaps, not surprisingly, they discovered evidence to support their beliefs. Hence there is some evidence to conclude that the phrase has a history beyond that of the origins usually referred to: the UK Joint Stock Companies Act 1844. Further, there is also some evidence that the phrase is linked to the process of 'giving one's word', and hence can be seen to be linked to ethical behaviour.

There continues to be a lack of explicit definition of the phrase in the Corporations Law. Thus, although the Law requires 'a true and fair view' of profit and financial position, it does not define what 'a true and fair view' is. However, the Law does give some implicit meaning to the phrase, but in a negative way. At the time the preliminary research was being undertaken, this negation arose from the sections 297 and 298 of the Australian Corporations Law. These sections required that, where the application of approved, applicable
accounting standards did not present 'a true and fair view', an explanation, including the quantification of effects, was required. Although recent amendments have altered the privilege of the phrase, there is still an implication that application of approved, applicable standards will not necessarily present 'a true and fair view' (see S 299 of the Corporations Law). The consequences of the amendments were that accounting standards were required to be followed, even if the accounts did not then present 'a true and fair view'. In these circumstances, an explanation and quantification of the changes necessary to present 'a true and fair view', were required in the notes to the accounts. Essentially, the amendments reversed the previously over-riding 'true and fair view' which subordinated the standards, to the standards over-riding the phrase. I became politically active during and after the discussion of these amendments and will refer to this in the closing chapter of this thesis. The amendments did spur some debate not only in the financial press but elsewhere (see Greenwell 1991c, Clarke & Dean 1992, Day 1992, Shanahan 1992, and Walker 1992).

One outcome of my knowledge of the literature regarding 'a true and fair view' was that I was quite dissatisfied. It seemed that no-one, (except Chambers 1991) had made any direct connection between the phrase and the ethical behaviour of accountants as directors or auditors. This is not to deny that some researchers, (for examples see Tinker & Neimark 1987, Lehman & Tinker 1988 and Macintosh 1990) had exposed the ideological role of company annual reports [1].
While I was not sure of what the connection between ethical behaviour and claims to 'a true and fair view' was, might be, or even should be, I had this vague nagging feeling that something was amiss. It seemed that, somehow or other, even if the phrase had no such connection, it should have a connection. It seemed quite strange and bizarre to me that a phrase which had the words 'true' and 'fair' contained within it was not explicitly, and automatically, linked to ethical behaviour. Obviously this was a gradual shift in my views. In summary, I felt that something was missing in the literature; I eventually came to see that maybe a missing link was the connection of the phrase and ethical behaviour and finally, I saw how to attempt to remedy the situation. I saw a potential remedy in the application of Habermas's theory of communicative action in the education of potential accountants. Once I had seen this as a possibility, I had a need to try it out. Further, there is another aspect of my background which is pertinent.

TEACHING INNOVATIONS:

At about the time that I started to read Habermas's works and commentators, I embarked on a programme of development in my teaching. For some years I had worked to empower people as students in my small group classes in a variety of ways. My prior studies in psychology, as well as my training as a telephone counsellor some years previously, promoted my reflective listening in classes. An increased awareness of the influence of physical structures, combined with introducing a sense of 'play', also assisted in facilitating my attempts to empower people as students. On reflection, I see that,
perhaps intuitively, I recognised the reclamation of the inner child as 
a means of assisting people to achieve full potential (see previous two 
chapters).

I sought to adapt my small group techniques to larger groups of up to 
300 people. At the same time, I commenced reading in pedagogy. I 
quickly became disillusioned with reading in accounting education 
literature (see for examples, Journal of Accounting Education, and 
American Institute of Certified Public Accountants 1975). This was 
primarily because of the reliance on positivism as the methodological 
choice. [3] This echoes the limitations of various studies in the 
meaning of various accounting terms, like assets (see Houghton 1987 
and Adelberg & Farrelly 1989).

I then turned to radical or critical pedagogy (see Postman & 
Weingartner 1971, Illich & Verne 1976, Bredo & Feinberg (eds) 1982d, 
Freire & Shor 1987, Giroux 1983, Skovsmose 1985, and De Castell, 
Luke & Luke 1989, as examples). This had, at least, a two-fold effect. 
One was that I became more confident about the role of imagination, 
and play in learning, and more skilled at creating interest for large 
groups. Examples of my techniques include replaying excerpts of tape 
recorded music at appropriate moments in lectures, and using fluffy 
toys to pose questions. At the same time, I attempted to encourage 
interaction in large classes, both between the people as students and 
between them and myself. As an example, I would use a fluffy toy to 
pose a question at the start of a lecture, and ask the people as 
students how they would answer. I encourage them to reflect 
privately on the question first, and then to engage their neighbours in
a discussion about how to answer. I then ask volunteers to call out suggestions for the answers, record these on transparencies or boards, and then structure the lecture around their suggestions.

A second effect was that I came to see the role of education as one of emancipation or liberation. I saw this primarily as creating a supportive environment for the acquisition of skills which would allow people to become more aware of the structures which impinged on their lives, (see Lankshear & Lawler 1987), both as students and potentially as accountants in practice.

Thus, an interpretation of my needs includes a long-held curiosity about the phrase, a gradual awareness of the potential link between the phrase and ethical behaviour, coupled with a desire to improve the learning about the phrase and a desire to empower people as students. The focus on people as students arose because teaching was, and is, a part of my everyday life and it seemed an appropriate arena for emancipation. It seemed appropriate because it is the arena which I am now most familiar. On reflection, my need to empower people as students, may be a reflection of my need for empowerment (in Freudian terms, a projection).

At the same time, it has remained a curiosity for me that in the critical accounting literature, people as university accounting students are virtually invisible (for exceptions see Hoskin and Macve 1986, for a Foucauldian exposition of the role of examinitorial technologies in education and practice, Hoskin and Macve 1988, for a Foucauldian explication of military academies in the nineteenth century and

Thus, I explicitly claim that teaching is 'real' work and worthy of energies devoted to it. Further, I see accounting education as a complex process worthy of investigation, and (re)construction, from a critical perspective.

PRIOR EMPIRICAL WORK:

In this section, tentative explanations are presented for the way in which a defined group of 46 people as students gave meaning to the phrase 'a true & fair view' [5]. The meanings given by the defined group, as first and third year accounting students in 1988 and 1990 respectively, can be seen to contain elements of a 'technical' meaning. In some cases, there is a recognition of the problematic nature of the phrase. The research process is seen as partial completion of the first stage of Habermas' theory of communicative action, that is, tentative explanations were formulated. This empirical work is included here because it illustrates my first attempt at a partial application of Habermas's work. Further, the following process of gathering data was repeated again in the later critical-empirical work. Finally, the tentative explanations constructed in this early work became inputs into the construction of the tentative explanations of the critical-empirical work which form a major part of this study.
GATHERING DATA:

A decision was made to try and identify some early point in the process of giving meaning. It seemed that there would be some close-to-starting point when it came to learning about how other people talk and write about this particular phrase. Because of the institutional arrangements for the education of accounting professionals in Australia [4], it seemed appropriate to somehow or other talk with people as accounting students about their views.

A standard questionnaire type instrument was considered and rejected on methodological grounds. It seemed an impossible task to talk with a number of people as students in any formal interview situation. I concluded that one appropriate way was to ask just a few questions in lectures. This could be followed by asking people as students to write down their responses, and then to hand these to me. I acknowledge that the use of writing, as the means for the transmission of information, would have acted as a constraint.

In the process of trying to identify the appropriate questions to be asking, focus was given to the objective of trying to understand the process of giving meaning to the phrase. I eventually decided to pose two questions in lectures: what does the phrase 'a true and fair view' mean to you in the context of the preparation and publication of the profit and loss account and the balance sheet in the annual report of a company, and how did you come to hold that particular view.
The decision to use open-ended questions seemed to be the most appropriate means of allowing these people to use their words and to decide how they were going to respond to the questions. It is obvious that in making such a decision I was influenced by my readings in symbolic interactionism (see Blumer 1971, Meltzer et al 1975 and Strauss 1977). According to Meltzer et al, researchers were urged to use each actor's own categories in capturing that actor's world of meaning. (Meltzer et al 1975 p 58)

Once this decision was made I tried to imagine what sort of difficulties might be faced in answering such questions. As a consequence, I tried to create a set of conditions which were relatively non-threatening. I provided instructions to the effect that it was not necessary to write sentences and that the use of point form would suffice. In order to reduce any anxiety about 'right' and 'wrong' answers which might have been present, I gave an assurance that there were no 'wrong answers'. I was trying not to create the impression of a 'test'. A guarantee was also given to the classes, that assessments for the particular subject, would have been formally completed before I even looked at the responses. I suggested, that if the phrase meant nothing at all, to write this fact down on the piece of paper. This suggestion was made in response to the idea that these people should not feel uncomfortable at not writing anything, when perhaps others around them were writing something. Further, there is information content in such a response.
It was also decided to ask the questions one at a time, in other words, to have the response to the first, the 'what' question written down, before asking the second. The asking of the 'how' might have constrained the response to the 'what' question. The asking of the 'how' question was intended to allow these people as students an opportunity for self-reflection, to raise their pre-conscious or unconscious knowledge to the conscious level. It was hoped that the responses to this question might give some insights into the giving-meaning process.

It was also decided to ask these people, when they had answered the two questions, to include on the piece of paper their name, age and gender. The reason for the name was to have the possible means of matching up responses in future years. The request for age was in response to the idea that some of the part-time people, that is, those already working and coming to classes at night, may not have been older than full-time people. Secondly, some of the full-time people may have been any age; people changing careers, or perhaps people who were sponsored by their employers to take time out from work to attend day classes. In a very naive sense, the reference to gender seemed like a good idea at the time.

I could investigate the change in meaning given, if any, if there were some who were present when both requests for assistance were made, and who, in both instances, included their names. The attempt of the search process was to gauge the potential for a study of the change in meaning given to the phrase by specifically identifiable people. The results of this search process was that there were 46 people who had
responded both in 1988 as first year students and again in 1990 as third year students, and who had identified themselves in both instances. Thus, information about the meaning given to the phrase, at two different times, was the basic research data.

DATA PRESENTATION:

My initial analytical process was to reflect on the basic research data. I briefly considered using some sort of content analysis technique to make sense of the data (see Berelson 1952 and Gerbner Holsti Krippendorf Paisley & Stone 1969 as examples). However, this type of process seemed too positivistic, and so I rejected such a technique. I was hoping that some themes would emerge from my immersing myself in reading and re-reading the data, and at the same time, I kept noticing the biographical data I had requested. The first attempt to classify the information was based on what seemed a fairly non-contentious element, the age of the people responding. This could be considered to a possible element in a tentative explanation for the meanings given. However, in this process it became obvious that several people had referred to accounting work experience as part of the 'how' responses. One classification was made to attempt to separate out responses on both age and accounting work experience bases. This was made because it seemed a difficult task to interpret the 46 responses, particularly when it became obvious, through the continual reading of the basic research data, that some sort of change was evident. On reflection, the need to classify the 46 responses, can be seen as an example of deep-seated positivism. Obviously this phenomenon of re-surfacing positivism, while attempting to work
within a non-positivist framework, is difficult to prevent. It is hoped that this will continue to be less and less of a problem: I believe it is learned behaviour and thus, can be unlearned.

The initial classification resulted in three categories of people: nine people, between ages 20 and 35 years, who had specifically identified having had accounting experience, 12 people who were aged between 22 and 31 years and who did not identify accounting experience, and 25 people who were aged 19 to 21 years and who did not identify accounting experience. In the earlier drafts of this research, there was no reference to the gender of the defined group. This was due to my lack of confidence about raising the issue, as well as my ignorance about how to raise it. However, later readings of the literature inspired me to address this issue. Belenky et al (1987) challenged the research of Perry (1970) which has had a pervasive influence on understanding how people learn. According to Belenky, Perry used all male subjects in his research and thus, silenced women's ways of learning. Belenky's study used interviews in a longitudinal study to show how many women developed a sense of self that was disempowered because of the authority invested in other people, usually men. This authority was manifested in not being able to speak about the reality of their lives. While I was fascinated by the study, and saw many parallels between the lives of the women reported and mine, I was still tentative about gender differences. This issue remained at a minimal level of importance to me until I began to write the first draft of this thesis. However, I will defer discussion of this to later chapters.
The following two tables identified possible key characteristics of the defined group.

<table>
<thead>
<tr>
<th>FIGURE 1</th>
<th>AGE AND GENDER CLASSIFICATION OF THOSE WITH &amp; WITHOUT ACCOUNTING EXPERIENCE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>WITH EXPERIENCE</td>
</tr>
<tr>
<td>AGE @ 1990</td>
<td>WOMEN</td>
</tr>
<tr>
<td>&lt;= 21 years</td>
<td>1</td>
</tr>
<tr>
<td>&gt;= 22 years</td>
<td>1</td>
</tr>
</tbody>
</table>

It became increasingly obvious that, in reading and re-reading the information, some people had, in their responses, given a different meaning to the phrase in the two instances.

A second classification to focus on the change in meaning given was attempted in several ways. Different colleagues were asked to read the three separate files, categorised by age and experience to create some sort of classification, and I made several attempts. The final classification was that, at the later date, that is, 1990, 21 people had explicitly recognised the phrase as problematic and 25 had not. Given that the teaching of the phrase, detailed later, shifted from a 'technical' non-problematic meaning to a recognition of the
problematic meaning, the final classification appeared appropriate. The classification judgment was based on the presence, or lack thereof, of any words in the meaning given, which identified, denoted or connoted 'other-than-technical meaning'. Examples of words or phrases which I judged as evidence of an awareness of a problematic meaning included:

-value judgement, perceived as different for each person, part of a political process, a definition that isn't definite, subjective phrase, no one meaning to me, may be 'true and fair' to one set of users but not to others, not as simple as it sounds, figures only represent what the company wants them to represent, that is, only fair to them, too many contradictions, and wishful thinking.

There was a range of non-problematic meanings given and these were subdivided to identify whether the change was from a relatively simplistic non-problematic to a more sophisticated non-problematic meaning. A change in given meaning from a literal meaning, 'accurate' to a technical meaning, 'in accordance with accounting standards' would result in such a classification. This is because, although there was a distinct change of meaning given, the change introduced more sophistication but there was still no explicit recognition of a problematic meaning.

In exploring these dimensions further, I decided to focus on the group of people who might be considered to be more 'common' people, as university students, in terms of possible key characteristics. These
would be people as students without any accounting-type work experience and who were 21 years of age or younger in May of 1990. Of the total group, these accounted for 25 people. 10 people appeared to give meanings which recognised a change from a non-problematic to a problematic meaning, and 15 did not. In this group, there did not appear to be a 'gender bias' because five women and five men recognised a problematic meaning in 1990, and eight women and seven men did not.

The following examples illustrates a recognition of a problematic meaning in the change of meaning from the 1988 occasion and the 1990 occasion.

STUDENT: female, 20 (recognition of problematic meaning)

1988 accurate, no figure fiddling, no distortion, reporting what should be reported

1990 subjective phrase, no one meaning to me, may be true and fair to one set of users but not to others

This example illustrates that the change in meaning can be seen to be a recognition of the problematic nature of the phrase. In the following example, although there is a change of meaning, that is, the meaning is more sophisticated, there is not an explicit recognition of the problematic nature of the phrase. Of course, this is not to deny that the change in meaning given is uninformed by possible development in expression or increased articulation.
STUDENT: male, 20 (non-recognition of problematic)

1988 accurate, honest, not misleading, clear and unambiguous

1990 freedom from bias, neutral, objective information, all users understand information in the same way: no ambiguity, management cannot control the type of information in reports, only by standards and what is useful for various users, the auditors' view

Obviously it is impossible to know to what extent the so-called socially desirable response was made. To the extent that a socially desirable response may have occurred, it is some evidence of people as students' vulnerability in being susceptible to received views. Similarly, to the extent that the responses were influenced by me, this reinforces the importance of the teacher's role in the education process.

There were 12 people who did not have any accounting-type work experience and were 22 years of age or older in May 1990. Seven people appeared to recognise a problematic meaning and five did not. Again there did not appear to be a 'gender bias' in that two of the three women recognised a problematic meaning, as did five of the nine men.

Finally, there were nine people who specifically identified having had accounting-type work experience. Of this group, four people appeared
to recognise a problematic meaning and five did not. Again, there did not appear to be a 'gender bias' in that three of the seven men recognised a problematic meaning and one of the two women did.

PRELIMINARY ANALYSIS:

The recognition of the possible suitability of critical theory and Habermas's work occurred after the collection of the information. This acknowledgement is made on the grounds of intellectual honesty (see O'Leary 1985), and an acknowledgement of my reflective process. It will be recalled that any critical theory sets out not only to describe some social reality but to transform, enlighten and set free (Chua, 1986a). This research is intended to describe some aspects of social reality, while at the same time recognition is given to writing this thesis as part of the construction of my narrative Self.

Transformation, enlightenment and emancipation are undoubtedly difficult to achieve. If there was not actual transformation, it was hoped that an understanding of the way forward to transformation would present itself. The claim here, is that, notwithstanding the contentious elements of Habermas's theorising, referred to in the previous chapters, there are aspects which help to tentatively explain what was happening, and provided some potential means of improving my domain of work. This includes increasing my capacity to empower people as students.
The University Setting:

The university is seen as a sphere in which human beings as a community reproduce their lives through the communication of needs and interests. The use of needs is maintained here for the sake of simplicity. This is not to dispute White's interpretation of Habermas' preference for need interpretations in order to encompass variability (1988 p 70). In the following, I am attempting to put myself imaginatively in the shoes of others in the situation (Hewitt 1991 p 97).

One element of the university is the group of people as students, and another is myself in the role of educator. The community is defined here as the 46 people as students with my adopting the role of reporter. I am using the term role here in the interactionist sense of a perspective from which conduct is constructed (Hewitt 1991 p 95) and as an organising framework (p 99).

Initially, elements of Habermasian thought, along with Lankshear & Lawler (1987), will be used to explore some general characteristics of the community. The first Habermasian dimension of the livedworld referred to previously was culture, which encompasses explanations of the external world, or cognitive schemata for interpreting what is actually the case (Habermas volume 2 p 217). Because of the institutional arrangements for entry into accounting professional bodies in Australia, [4] it became obvious that a probable major need of people as students in such courses, would be the acquisition of professional qualifications.
These people communicate this need for professional qualifications by the process of enrolling and participating in particular subjects. In the particular university referenced here, the majority of people as accounting students undertake not only a specialisation in accounting, but, they also complete three additional subjects for full professional recognition. Whatever other interests and needs might be present (and some of these will be addressed shortly), the acquisition of a professionally accredited degree appears to be an example of a generalisable interest in Habermasian terms. This is similar to an explanation of interpretive accounts of action, which

take the form of practical inferences whereby acts are deduced from a knowledge of the actors' intentions and conceptions of what must be done to accomplish those intentions. (Comstock 1982 p 375)

These peoples' responses were selected because, in both instances, that is, in 1988 and in 1990, they were prepared to identify themselves, in the sense that they attached their names to their responses. These people then, in 1988, would have had nearly one year in the particular institution to have worked out for themselves the 'rules of the game'. Through a myriad of processes these people will have worked out, some more effectively than others, how to fit every day consciousness, pre-university, into every day consciousness in their roles as students. They will have experienced a sharing, with their fellows, of needs for the knowledge of what is acceptable. Knowledge, in this sense, is used in the wider meaning of the intersubjectively knowing about technical
In considering what knowledge might be acceptable, it is appropriate to address at this point the practice of teaching generally. According to Lankshear and Lawler (1987), this practice is a process by which values become validated. The aims of teaching can be seen as a spectrum, which have distinctly different ideals at each end. At one, the ideal is to enable people as students to construct a critical analysis of existing systems and structures, and the society in which they are embedded. At the other, the ideal is to educate people as students to operate efficiently and effectively within existing systems. Lankshear and Lawler also argued that there are three conduits through which these values are imposed (1987 p 232). The first of these is the curriculum, in other words: what is valid knowledge in the sense of content? The second of the conduits is pedagogy: what are valid processes for transmitting knowledge? The third is evaluation: what is valid attainment of knowledge?

These three conduits can be reconstructed to form elements of the three Habermasian dimensions. In considering the curriculum to help determine what is valid knowledge as to the content of the phrase, assistance may be rendered by the Habermasian culture. In considering pedagogy to help determine what might be valid processes for the transmission of knowledge, the personality dimension (my world in comparison to the world of culture) may assist. Finally the evaluation conduit may be assisted by the Habermasian society dimension (our world in comparison to the world).
Before turning to the three conduits, it is prudent to reflect on the process of acquisition of the basic research data: people as students complied with my request for assistance. This can be seen as an expression of the power relationship between people as students and myself as lecturer/researcher. For the moment it is appropriate to explore the particular needs or interests which were being expressed in the act of asking for, and getting, assistance. By making the request for participation, I was communicating a need. Of course, the process of lecturing can be seen as communicating a need to be listened to, and perhaps a need to perform as well. In one sense my needs were relatively clear, simply because this is my voice here. What are more contentious are the expressions of needs of the people as students, particularly as these people are silenced here. Various tentative explanations or interpretations of their needs follow.

These people may genuinely have wanted to help. Maybe they were complying because it seemed the 'right' thing to do. Perhaps they complied out of habit. Maybe it was a novelty to be asked to participate in a research project. Maybe it was seen as a strategic initiative, that could benefit them in some way in the future. The action was clear: they did respond. This does assume a genuine response on the part of these people as students. It is not possible to know, one way or the other, whether these people just answered what they thought I wanted them to write, and/or whether this is what they 'really' thought about the phrase. However these people did put their names on the responses. Maybe their choosing not to remain anonymous, can be used as an indicator of a genuine response.
Habermasian Cultural Dimension:

Turning now to considering what is valid knowledge, it is now intended to explore aspects of the content of the teaching about the phrase. This can be seen to fit within the concept of the curriculum as this has been reconstituted into the Habermasian culture dimension. The teaching of and about 'a true and fair view' was possible in all accounting subjects. The lecturer responsible for the teaching about 'a true and fair view' in first year (in 1988) provided an outline of the content of the teaching in that year and advised that the phrase was dealt with very briefly. The focus was on a correct picture, the matching principle, and compliance with standards. Providing the people who responded went to the lectures, it is possible to assume that they had been exposed to the phrase in the manner outlined above. I recognise that this assumes that presence at the lecture implies listening to, and hearing about, and, remembering the phrase.

The content of the treatment of the phrase during second year accounting lectures in 1989 noted the usually-referred-to origins, (Joint Stock Companies Act 1844, then the 1948 UK Act), followed by the then S 269 of the Australian Companies Code. The following excerpts from teaching notes (supplied by the lecturer) illustrate more detail.

No statutory or accepted professional definition, therefore meaning is open to debate. Concept is an abstraction or philosophical concept expressed in simple English ... there is
seldom any difficulty in understanding what definitions may mean but frequent controversy over their application to particular facts ... because such concepts represent a very high level of abstraction, which has to be applied to an infinite variety of concrete facts, there can never be a sharply defined line ... there will always be a penumbral area in which views may reasonably differ. Technical rules of accountancy are admirable things, but they are the letter and not the spirit ... it is no good merely observing the letter; the fundamental object of the profession is to ensure that in the documents which are produced a true and accurate account of the affairs of the company is given ... if the documents convey to a reasonable intelligent person a false impression, all the technical rules of accountancy may be observed and at the same time the accountants' profession has failed to carry out its primary and obvious duty. The true and fair view is a criterion of a higher order than both the requirements of standard accounting practice and the specific requirements of the companies acts. It is important to recognise that the directors of a company have an overriding duty to account which puts an obligation on them to look beyond the specific requirements of the companies act and to consider what information is necessary to enable them to discharge that duty ... statutory requirements and accounting standards are the means to the end, not the end itself.

The reference to the phrase in the one final year financial accounting subject, where the questions were put in 1990, was only as an example of a problematic concept. Some five of these people had studied in an
advanced auditing subject, however the potential impact of this is difficult to establish.

A summary of the content of the teaching of and about the phrase in lectures is that there was a shift from an unproblematic in meaning in first year, to a gradual recognition of a problematic meaning in second and third year.

The interests and needs of people in the roles of educators can be seen as an interest in transmitting some of the literature about the content of the phrase from a technical viewpoint, as well as transmitting the desirability of critical evaluation. From the content of the teaching, as in lecturing above, it can be seen that the there is not an equal emphasis on both aspects throughout the three year degree course. In other words, there is a distinct change of meaning taught in lectures. Of course, the content of the lectures is only a part of the possible learning about the phrase. However, I do recognise that the content of the lectures is privileged here and the process of lecturing is silenced. The privileging of the lecture is a reflection of, a communication of, my need to believe that lecturing is a worthwhile function and that the content is important!

People as students generally write at least one essay and prepare for tutorial questions weekly in each subject. To prepare for these they would be expected to search out additional literature. Therefore, even if these people had chosen not to write an essay on 'a true & fair view' topic, there is still some probability that they would have been exposed to the current literature.
One aspect of the teaching process is the issue of relative privileging of information, published in texts or otherwise. The majority of the published literature does not have a critical perspective but focuses on either a technical or usefulness perspective. Thus, these technical-type arguments are privileged in the literature. Sikka reviewed auditing texts, recommended by accounting professional bodies in the United Kingdom, and concluded that there was little recognition of auditing as a social activity (1987 p 300). Over the three-year period the lecture content tended toward a recognition of a problematic meaning of the phrase. It may be possible to tentatively establish whether these people were influenced more by the spoken-in-class problematic meaning or the published literature.

One of the means available to address these sorts of questions was the response by these people to the 'how' question, that was posed after they had answered the 'what' question. However with the exception of the group who were older, there appeared to be little difference in the responses to the 'how' question in the 1988 and 1990 instances. The majority of the responses indicated these people believed that the giving of meaning arose through the influence of teaching generally. References were made not only to lectures and tutorials, but also to reading of the literature and essay preparation. Although there was a change in meaning taught in the lecture content, there is no clear indication of what it is about teaching that possibly influences some in ways different to others. Questions arising include: do people as students accept that what is published is more believable than what people as lecturers say, particularly when their opinion is that the
phrase is problematic? Does the fact that there is a greater quantity of literature that focuses on the technical imply that 'more quantity equals greater authority'?

As a result of discussions with colleagues in the Education Faculty, these last two questions were partially explored in the education literature. Olson (1989) noted that although Durkheim wrote that authority in written texts is partially created through the separation of the speaker from the speech, no one seemed to have noted the same authority creation in textbooks. Olson argued that the origin of language in a textbook, rather than through personal whim or the limited experience of the teacher, is assumed to have greater authority.

Such a phenomena seems quite similar to much academic writing. One usual requisite is to have some evidence for statements other than the researcher's experience or reflection. There seems to be importance placed on the citation process itself rather than the quality of the writing from which the reference is taken. Sometimes quantity seems an imperative. This can be seen as an example of what is taught to people as students about 'evidence'. I can only wonder to what extent does encouraging people as students to provide evidence from the literature for their points of view, reinforce an emphasis on the technical meaning of the phrase? To what extent does the search for citations contribute to, and constrain, people's learning about what is valid knowledge?
Luke, De Castell & Luke argued that Olson had too simplistic a view and that authority had less to do with the absence of the author than with the social relations governing the production and use of texts (1989 p 253). Who writes the textbooks? What are the interests of textbook authors? To what extent does the prevailing orthodoxy constrain authors who attempt to explore other than functionalist explanations of and for accounting in practice? One tactic for presenting critical or interpretive accounting research to people is through prescribing journal articles. Of course, this does not mean that editors or reviewers don't reproduce 'expert cultures' which constrain as quasi-ideology. Further, I continue to ponder on the relative authority that is vested in a photocopied journal or conference paper and a commercially produced textbook.

However, all of these people as students were probably exposed to similar texts. Similarly all these people have been exposed to some common educators. The ideals of the educators in this instance probably range across the spectrum referred to earlier from Lankshear & Lawler (1987). How often, and when, are people as students exposed to critiques of traditional theorising? Some colleagues argue that people as students would need to learn the content of rules and standards, before being exposed to critiques. Others argue that the former type of learning inhibits the later learning of critique. This inhibition is related to the learning becoming too ingrained, with the result that people as students find it too difficult to challenge what they already know.
Habermasian Societal Dimension:

One obvious issue is what is 'successful' teaching. This can be seen to fit within a society dimension in Habermasian terms. I have a need to encourage people to develop a critical ability, a questioning and a challenging demeanor. Other educators, however, may have a need for promoting the professional accounting bodies' view of the phrase, that is, merely a technical meaning. These two differing views can be seen to be examples of the extremes referred to earlier, in that one seeks to promote the ability of people to operate effectively and efficiently within existing systems and the other is to promote an ability to challenge the existing system (Lankshear & Lawler 1987). Thus, my tentative value position being adopted here, is that recognition of the problematic nature of the phrase is an example of successful teaching. However, I appreciate that others would interpret the giving of a non-problematic meanings as evidence of successful teaching and learning!

Habermasian Personality Dimension:

With respect to these particular people as students, it is appropriate to return to some characteristics which may assist in the tentative explanations. It will be recalled that the more common group of students were those of about the same age (21 years or less) who had not identified any accounting work experience. These account for 25 people of which 10 recognised a change from non-problematic to a problematic meaning and 15 did not. In this group, there did not appear to be a 'gender bias'. I cannot offer any tentative explanations
of why some, in this age group, recognised a problematic meaning and some did not.

It will be recalled that the second most common group of people were the 12 people who were older, and who did not specifically identify having had any accounting experience. If it is assumed that more living experience may generate a recognition of problematic meaning, then it is surprising that only about the same proportion of this group, compared to the first, younger group, recognised a problematic meaning of the phrase. Six of the seven people, who appeared to have given a change of meaning from non-problematic to a problematic, indicated in their responses, in the second instance, that their views arose through, not only a process of reading and studying, but also through thinking and reflecting about the phrase. Of course, because most of the people responding did not acknowledge thinking and reflecting, it is not appropriate to conclude that they did not think or reflect about the meaning given to the phrase. It appears, therefore, that age does not appear to assist much in the tentative explanation.

Finally, the responses of the nine people as students, who had specifically identified having had accounting experience, will be explored. Obviously there is a difficulty in identifying the type of accounting experience: some of these people may be working in public practice, in any number of functions and levels, or commercially, again in any number of functions or levels. The difficulty with the type of experience arises because someone working in the costing department of a local large steel works, would have quite a different exposure to someone working in audit for a public accounting practice. Probably
what is more important is the exposure to accounting in practice, in all its messiness. Irrespective of the type of experience though, it can be imagined that there has been some exposure to the problematic nature of accounting in practice. So why did all nine of these people not recognise a problematic? Why did four people? One tentative explanation for this non-recognition, is that these particular people as students may have experienced cognitive dissonance (see Festinger 1975). This could arise as a dilemma: in the conflict inherent in the so-called mainstream theorising about accounting (essentially accounting as non-messy) and the experience of day-to-day messiness. In their reactions to this dilemma, these people may have had an interest in denying the dissonance, reducing the conflict and accepting the so-called mainstream or technical meaning. At the same time, there could have been a ready acceptance of the taught-in-latter-years problematic by the four people, because there is a greater degree of isomorphism between working in accounting and educators giving the phrase a problematic meaning.

In a general sense, I do wonder whether people as accounting students have a low level of tolerance for ambiguity. Are some people attracted to the discipline in the first place, because of its mythical precision?
Evidence of Understanding?

There is no clear indication of why all 46 people in the defined group did not give the phrase a problematic meaning. I have tentatively accepted that explicitly recognising a problematic is an indication of understanding. There is evidence in the study of a lack of agreement among the people who responded, or in Habermasian terms disputed norms (White 1988 p 77). [6] Can one norm be a normatively secured consensus compared to another which is a communicatively secured consensus? Which one is which? Can either view, that is explicit recognition of a problematic or non-problematic, be a result of understanding? Which of these people as students are illustrating understanding? Is the teaching ineffective? Three of these people originally had no meaning to give the phrase, in spite of the fact that it had been addressed in lectures. These questions are crucial questions and in order to come to some insights in offering interpretations it is necessary to return to the teaching process and the possibility for understanding.

Understanding as a notion or idea is not unambiguous. Held referred to both a maximal and minimal meaning (1980 p 333). Maximal meaning refers to the meaning generated through a genuine consensus, whereas minimal refers simply to the understanding of a statement in the same way. The genuine, communicatively generated consensus can only arise under the specific conditions of the ideal speech situation where each party to a communication has equal rights and there is an absence of coercion (see previous chapters). It would appear that the power differential seemingly present in a usual
teaching situation would be a sufficient condition to preclude such understanding, in the maximal sense. This implies then that for maximal understanding to take place, the power differential has to be reduced, if not eliminated.

Is it possible then, that for the group of people who appeared more readily accepting of the phrase as problematic, some sort of reduction of the power differential had occurred? Do the people who enter tertiary study straight from high school give more power to the people as lecturers, or assume that people as lecturers are more powerful? Do people who come to study as mature-age entrants have a different power relationship, because their living experiences allow them to know that education is a two-way process, that each group are beholden to each other? What events happen which might reinforce, yet constrain, the power relationship between people as students and people as lecturers? What conditions are possible for the acquisition of knowing?

In the defined group, there appeared to be no 'gender bias' in the recognition of a problematic meaning for the phrase. One possible explanation for this is that much of the teaching performed in schools and universities is based on the learning characteristics of men (see Perry 1970) As noted earlier, Belenky et al (1987) have subjected Perry's work to critique. Perhaps the transformation of the everyday lives of women as students is dependent on radically changing teaching practices?
What about pass rates, which are openly discussed in departmental meetings and further afield? To what extent, is the type of assessment of a subject in which the phrase 'a true & fair view' is discussed, relevant to how people as students give meaning to it?

According to White when a theorist interprets a situation, attention should be focussed on the possible gap between self understanding of individually expressed dominant symbols and the theorist's own hypothetical understanding of how those individuals might interpret social situations and interests (1988 p 88). The attempts I made to narrow this gap follow. [7]

More Teaching Innovations:

As a consequence of the writing and the reflecting on my possible interests as well as the possible interests of the defined group, there was a heightened awareness of power in the teaching process. This awareness, along with other change processes in my life, gave an impetus, a sense of confidence, about pursuing an accumulation of knowledge in the personality sphere. As noted in an earlier chapter, White identified a willingness to transgress the normal, a playfulness, imaginativeness and inventiveness as necessary conditions (1988 p 148).

These conditions contributed to that adoption of several tactics in the teaching of a final year accounting theory subject in 1991. The two hour tutorial each week (where people as students are in groups of approximately 20) was in previous years taken up by two or three
students presenting seminars. It was decided to reduce the seminar presentations to one hour, with the people as students being actively encouraged to consider the hours as theirs. The challenge "be as creative as you dare!" was issued.

These people illustrated a tremendous capacity for creative invention. Presentations ran the gamut of creativity, and included a play written by the presenters, a hypothetical (imitating a popular television programme), a courtroom drama between a lawyer and a witness, a video made by the presenters, use of a variety of games, personally drawn cartoons, and distributions of sweets as bribes, for contributions to discussion. Of course, one can pose the question: did they learn anything or were they just being creative?

Returning to Lankshear and Lawler (1987) and the questions of validity of teaching process, it would appear that some people as teachers imagine that learning is valid only when they are serious, and the faces of the people as students are full of frowning intent. This is a value position which I obviously do not share.

The second hour of the tutorial was taken up by a variety of exercises, games, role plays of which there was no details given in advance. The intention was to learn in a humorous environment, to empower the people as students, and to promote a range of learning experiences. The personality dimension is not seen as unrelated to the other Habermasian dimensions, and according to White:
the aesthetic experience ... reaches into our cognitive interpretations and normative expectations and transforms the totality in which these moments are related to each other. (White 1988 p 152)

This interaction can be seen to be similar to the relationship between emotion and rational knowledge as outlined previously (see Griffiths 1988 and Jaggar 1989).

In two instances these people were asked to construct questions relevant to the topic, as opposed to having questions imposed on them by tutors. [8] This process of enabling the construction of questions was a deliberate attempt at empowerment, and emancipatory learning. Later reading in constructivist pedagogy (see Guba 1990) indicates that I was subscribing to the social construction of knowledge in a classroom, as well as to critical pedagogy (see Taylor & Campbell-Williams 1992).

Role plays were used on several occasions and this in itself was a learning process for members of the teaching team because of the tendency for stereotypical reinforcement. This was particularly noticeable after a discussion of agency theory. Self-interest, as it is assumed in this theory, as opposed to what might be termed enlightened self-interest, seemed to catch imaginations and henceforth in many cases the most negative stereotypes were adopted. One tactic for dealing with this was to ask that the focus in role plays be shifted explicitly to an overall betterment of society. My more recent reflections have resulted in using another tactic: that is, suggesting
that people as students maintain their own particular value systems while undertaking particular roles.

A further result of my heightened awareness was in response to the Habermasian requirement for checking the interpretation of needs. White stressed the need to open up the critical assessment of interpretation of needs which inform a given normative claim (1988 p 71). I was obliged to listen to other voices (White 1988 p 82).

**Listening to Other Voices:**

I decided to request the assistance of then final year students in an accounting theory subject. These people were presented with a short extract from the first draft of the paper which tabled results. They were asked to identify, and discuss, the probable interests of the people as students, and as well, to suggest possible reasons for the differences in the responses.

It was in the responses to this latter question which indicated that the needs and interests of the defined group may have been much more diverse then those I had identified. Additional tentative explanations identified by these people as students follow:

Some students might by sympathetic to criticism of the profession, and not want to add to it. Students with jobs would be unwilling to criticise because their jobs were dependent on following rules, complying and not questioning. Students with jobs would know how bosses put pressure on people to provide
financial statements which do not present a true and fair view. Some students do not really care either about a true and fair view or what anyone thought of their answer. Some may not have wanted to understand the problem of a true and fair view and therefore would have not much interest in solving the problem. Students could have been confused, trying to simplify the answer, maybe not enough time to write "real view" and just wrote "correct view". Was it a bad day for the students? Some would not want to have any ethical problems to deal with, some only interested in black and white issues. Level of intelligence, difficulty in expressing themselves. Social background and beliefs. Genuine interest in accounting and its problems as opposed to interest in getting a well-paid job.

It is acknowledged that these students were not the same students referred to earlier, and that it cannot be claimed that discourse had taken place. However, it is claimed that listening to other voices is appropriate in terms of seeking further tentative explanations. On the basis of some of these comments, a decision was made to go back to the responses of the people as students in the defined group. Because of the above comment about social background and beliefs it was decided to attempt some classification on the grounds of ethnicity. The rationale for attempting to check this dimension was that the location of the study is a city in which, in a population of 280,000 people, some 80 ethnic backgrounds are represented. A tentative identification of ethnicity was made on the basis of family names of the people as students. I acknowledge that this means of identification was limited, nevertheless, I decided not to ignore this aspect of a tentative
explanation, particularly when the issue of ethnicity was raised by a person as a student. On this basis, of the 21 people who explicitly recognised a problematic, 14 had names of Anglo origins, and seven were from other origins. Of those who explicitly recognised a non-problematic, 13 had names of Anglo origins, and 12 were from other origins. Thus, those not of Anglo ethnicity, may for a variety of reasons including language difficulties, (see difficulty in expressing themselves) have a tendency to be non-critical, to accept a non-problematic meaning of 'a true and fair view'.

Also as a result of one suggestions above, level of intelligence, a search was undertaken of the results of the accounting theory subject when the defined group responded as third year students. While it is recognised that grades in accounting theory may be a poor measure of intelligence, it may well throw some more light. Of the 46, five failed, 37 were awarded passes and four were awarded credits. So none of these people as students were awarded the higher grades of distinction or high distinction. Of the five who failed, four gave a non-problematic meaning. Of the 37 people awarded passes, 19 gave a non-problematic meaning, and of the four awarded credits, three gave a non-problematic meaning. The probability exists that the results in just one subject are quite inadequate as a measure of intelligence. Then again, maybe the level of intelligence has nothing to do with the recognition of a problematic meaning for the phrase.

It is acknowledged that the co-operative process undertaken in this prior research does not meet the demands of the ideal speech situation, theoretical, therapeutic or practical discourse as outlined by
Habermas. However, I claim that this prior research can be seen as an example of the Habermasian *monological mock dialogue*, and further that it can be seen as a trial run of the initial work of the first stage of Habermas's theory of communicative action.

In this chapter, I have provided some of my historical and biographical background which I believe is pertinent to understanding this thesis (following Habermas 1987 volume 1 p 132). This included an acknowledgment of my long-held curiosity about the phrase 'a true & fair view'. I also outlined some empirical work which I had carried out regarding the meaning given to the phrase by accounting students. I am claiming this work as a preliminary trial run of the first of Habermas's emancipatory stages, while acknowledging that I did not attempt to construct an ideal speech situation. It was also noted that, the extent to which critical theory adequately explains communicative distortion and adequately facilitates emancipation, must be judged through discursive practice (Bredo & Feinberg 1982c p 438). The following two chapters, which describe critical-empirical work undertaken, are the results of various discursive practices.

**ENDNOTES:**

[1] As a result of using annual company reports in my teaching of financial accounting, I had started to become very aware of the portrayal of women in the pictures. I eventually undertook two studies. In the first, I undertook an analysis of selected pictures in the annual reports from a sample of Top 50 companies listed at the Sydney Stock Exchange at 30 June 1986 (Greenwell 1988). In the
second, I analysed the representations of women and men in all the above companies, and concluded that the concern for Affirmative Action, claimed by companies the text of the reports, was incongruent with their pictorial representation of women (Greenwell 1989b). However, I later submitted a further version of the 1989b paper to the Departmental Working Paper Series, and had it rejected for publication, because it was not anything to do with accounting. I decided to suspend that line of research at that stage.

[2] This is one way of recognising the problems inherent in classifying people into particular groups and the tendency to reify them. The focus on people is a reminder of the complexity of the everyday lives of human beings, and as well, attempting to maintaining the dignity due to them. It is an artificial means of trying to prevent or reduce reification, and reduce the power differential. This is not to deny a paradox inherent in using a phrase such as 'people as students' to reduce reification. In other words, does the use of the phrase merely create an illusion? For me, it does not; it reminds me that 'students' are primarily people rather than just 'students'.

[3] The recent launch of a new journal, Accounting Education, excited me with its possibilities. However, on reading all the articles in the first issue, I was again disillusioned because of the reliance on positivist methodology, and the absence of critical or feminist pedagogy.

[4] One reason for this might be that, since the mid-1970s, Australian professional accounting bodies have required a relevant
degree as minimum entry. The professional accounting bodies prescribe various minimum levels of areas, for example financial accounting, as well as various topics, for example current cost accounting. Thus, the accreditation, and re-accreditation, of accounting degrees in Australia, is quite different from that in England, where a relevant degree is not required.

[5] This follows on from earlier work (see Greenwell 1989a) in which I collected and analysed data from first, second and third year accounting students at a University in Australia and another in England. Because I had kept the raw data in that study, I was able to know what meaning the 46 people had given to the phrase in 1988. See Greenwell (1991a) for an earlier version of the empirical work referred to in this chapter. A later version is currently under revision for an international journal.

[6] There appears to be a paradox in the identification of norms - is a norm "what is" or is a norm "what should be" or is the "or" too limiting? White argued that a reading of Habermas that concluded ideal and reality, as it were, coincide, is a misreading (1988 pp 101/2). I continue to ponder this, and return to the possible relationship between reality and ideality in the closing chapter.

[7] The writing of the first draft of this empirical study in January 1991 assisted in focusing my attention on several teaching issues. The remainder of this section traces those insights and consequent tactics and was written in first draft in June 1991.
In 1993 I have extended the construction of questions by people as students beyond discussion questions to numerical questions.
I (Paulo Friere) think that imagination, guessing, intuition cannot be
dichotomized from critical thinking. (Friere & Shor 1987 p 185)

CHAPTER 5

A STUDY IN CRITICAL-EMPIRICAL EDUCATION: 'A TRUE &
FAIR VIEW': ACT 1

As with much of critical theory this research sought to link an
understanding of "micro" social actions and practices with a "macro"
understanding of settings (Forester 1983 p 235). The social actions
and practices were sited within AC304 Auditing, a final year
undergraduate subject, in the Department of Accounting & Financial
Management at the University of the South Pacific. In terms of the
macro setting, the university is one of the few regional universities in
the world. The main campus, where I worked in 1991, is in Suva, the
capital of Fiji. A total of 12 other Pacific countries participate in the
university. In the subject AC304 Auditing, 17 people as students took
up the offer of a group project which had as one of its aims the
generation of knowledge about 'a true and fair view'. Thus, for these
people, constituting four small groups, this project became a part of
their continuous assessment. The project was constructed to provide a
means of attempting to understand how people as students gave the
phrase meaning and to promote their empowerment, as well as to
promote the empowerment of people as teachers. It was hoped that
the enactment of the project would illustrate how teaching about the
phrase could be improved. During this critical-empirical work, I
continued to study the works of Habermas and various commentators, as well as pedagogic texts.

Laughlin referred to a quasi-ignorant stage, when the researcher would know little about the stock of knowledge of the community (1987 p 489). Although I was currently new to Fiji and could be seen to be unknowing of the extent or quality of the stock of knowledge, pre-conceptions were certainly present. These pre-conceptions arose not only from a continuing research interest in the phrase (see Greenwell 1989a, 1991a and 1991c, and the previous chapter, for illustrations of this interest) but also from previous discussions about education in the University of the South Pacific (USP) with both colleagues and former undergraduate students of USP. Further, I had visited Fiji and stayed in the capital Suva with friends some 8 years previously, when racial tensions were bubbling just below the surface. Given that several military coups had taken place in 1987, and that the military still ran the country, I did expect to experience the effects of political tension. However, I saw my experience in Poland in 1988 as a good preparation for life in Suva. My prior conception, about people as students, was that it would be difficult to overcome their probable lack of trust in me. It had been pointed out by a former student of USP (then a post-graduate student of mine) that people would not answer questions asked in lectures, because they had been ridiculed in the past for wrong answers. As I was developing an interactive lecture style, (referred to in the previous chapter), this was certainly seen as a challenge. Further, my then eleven years experience in accounting education following on from my several years
experience in public accounting practice, needs to be acknowledged. It was in this sense that my ignorance was quasi.

INITIAL PROCESSES:

As one of the few to apply Habermasian theory within an accounting research programme, Laughlin (1987) urged caution and was particularly concerned about the selection of both the researchers and the researched. While I fully appreciated the need for small numbers of participants, the requirement for equal numbers or researchers and researched (Laughlin 1987 p 490), was rejected. In prescribing the selection of researched, Laughlin claimed:

only those who have the potential power to effect change in the phenomena being investigated should be chosen. (Laughlin 1987 p 490)

I contend that deciding who has power to change any phenomena is problematic. The decision to use a Habermasian framework in the research of learning and teaching proclaimed my assumption that all people have unfulfilled potential. I am assuming that people as students are potential change agents. The experience of such a research process may empower people as students immediately. Alternatively, it may empower them at some distant time in the future. At the same time, I hoped the experience of the research process would empower me and transform my domain of work.
The following figure outlines the process of the research:

<table>
<thead>
<tr>
<th>FIGURE 1</th>
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<tr>
<td>A SUMMARY OF THE RESEARCH PROCESS</td>
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**IDENTIFICATION OF EXTANT KNOWLEDGE:**
Written information gathered as to the meaning of the phrase.

**FORMULATION OF CRITICAL THEOREMS:**
Generation of tentative explanations and derivation of critical theorems through monological mock dialogue and theoretical discourse between two colleagues and I.

**PROCESS OF ENLIGHTENMENT:**
Presentation of tentative explanations and critical theorems to groups of people as students.
Engagement in therapeutic discourse (all groups together).
Groups' engagement in individual reflection regarding tentative explanations and critical theorems.
Groups' engagement in practical discourse within groups.
Groups' and my engagement in practical discourse (each group separately).

**SELECTION OF STRATEGIES:**
Groups' reports on the project.
Debriefing meetings each group and I separately.
A story of one of the four groups forms the remainder of this chapter [1].

IDENTIFICATION OF EXTANT KNOWLEDGE:

Access to the existing stock of knowledge of the members of the group was undertaken during a lecture. This process involved asking the total class a question: *what does the phrase 'A True and Fair View' mean to you in the context of the preparation and publication of annual profit and loss statements and balance sheets?* The question was asked verbally and was hand-written in easily legible writing on an overhead transparency. The transparency was used in appreciation of the probability that the people as students may have had difficulty in understanding my accent. At this time, the class were informed that the request for information was in connection with a research project of mine. If the phrase did not have any meaning, people were encouraged to write *it does not mean anything to me* rather than not to write at all. This technique echoed the prior research outlined in the previous chapter. The primary question was followed with a request for information as to name, gender, age, accounting work experience and anything else which the members of the class might like to disclose about themselves. 88 of the 90 people enrolled in the subject responded.

People as students were required to form small groups and to undertake two group projects, as part of the assessment in this auditing subject. At the time I arrived in Fiji, the groups were formed and work was started on one project. People as students already had several projects to chose from, and so, essentially this current project
permitted further choice. The project process was described as involving a continuing, directed discussion between the members of the selected groups and myself. The project offer was distributed and expressions of interest in participation were received from seven groups. However, I had decided that it was possible to work with only four groups given the many constraints operating at the time. These included not only my chronic ill-health, but also the time available given that the Department was extremely short-staffed and teaching commitments were heavy. The first four groups to express their interest were accepted as participants.

At this stage the responses of the members of the groups to the initial question were collated on a group basis. This stock of knowledge was subsequently confirmed by the members of the groups as being an accurate summary of their responses. In other words, documents similar to Figure 2 below were distributed to each of the four groups who confirmed that the summary was correct. As such it represents a stock of knowledge, at one point in time, generated through a particular process.

First, the information was collected in writing. This undoubtedly structured the information in a particular way. Second, the information was collected through a usual lecturer/student interaction. Again this undoubtedly structured the information in a particular way. The summary was a series of statements and was subjected to minimal editing. It is similar to the systems statements referred to by Laughlin (1987 p 493). The following figure presents a summary of the extant stock of knowledge of group one.
## Figure 2
### Summary of Extant Stock of Knowledge from Group 1

#### Meaning of 'A True & Fair View'

- Verified according to the evidence available.
- Validity of financial statements according to data presented.
- Objective.
- Disclosure of accurate figures.
- Auditing the financial statements in an acceptable manner.
- An unbiased opinion.
- Auditor reasons to be true to his knowledge.
- Prepared in accordance with standards as prescribed by accounting body.
- Reflection of business transactions undergone by the firm in a certain period.
- Easy to read by third parties.
- An auditors' opinion that the financial records of the auditee reflect a true and fair view of the company's operations.
- Transactions are being processed in an acceptable manner.
- Does not mean that the records are **CORRECT** in the auditor's viewpoint.
- All necessary information regarding the running of the organisation should be disclosed.
- May or may not be absolutely correct in terms of 100% accuracy.
- May not be what it is set out to be because of subjectivity or 2 sets of books.
GENERATION OF TENTATIVE EXPLANATIONS:

The process of this stage of the research included a theoretical monologue whereby my accountability was grounded in the spirit of Habermasian self-awareness and reflection. This was partially satisfied through self-criticism, that is, by viewing the process and content of the draft theoretical explanations through the eyes of an arguing opponent, and by considering how to answer the ensuing critique (Habermas 1987 volume 2 p 74). This monological mock dialogue (Habermas 1987 volume 2 p 95) was followed by theoretical discourses between two colleagues and myself.

This involved teaching the process and its specific requirements to the two colleagues. Both colleagues had some familiarity with, and appreciation of, the works of Habermas (1987). The 'researchers' (so-called because for this part of the research they were researchers, even though the rest of the research was undertaken solely by myself) were also required to decide on the specific means of resolving disputed claims. I suggested to my two colleagues, that in case of disputes as to the better argument, it was probable that both explanations, where there were two competing explanations, may be appropriate tentative explanations. The suggestion was accepted. This alertness for, and potential acceptance of, multiple realities is one example where I depended on constructivism. With the other rules of discourse, it was decided that there were sufficient guidelines for the resolution of disputed claims without generating pseudoconsensus (Habermas 1987 volume 2 p 150).
The theory of communicative action depends not only on the particular process involved but also another prescription. The tentative explanations are required to be based on an interpretation of the needs of the defined group. During my initial reflection on the summary of statements (illustrated in figure 2) it became intuitively evident that there were in fact three separate, and connected, decisions or actions to be explained.

First, why did these people write anything at all in the lecture? Secondly, why did they write what they did? Thirdly, why choose this project over other alternative projects? The second action is the primary focus here. This separation seemed useful because of the intention to focus on an interpretation of needs in the generation of tentative explanations. It seemed possible that the need to respond at all to the initial request was different to the need to write what was written.

It will be recalled that the livedworld for Habermas referred to the grounding context for language which supports the process of understanding (1987 volume 2 p 131). As noted in chapter two, I preferred Frank’s definition: the basis of a self formed dialogically through coming to terms with others (1992 p 159). Notwithstanding these different definitions, the three dimensions were continually reflected on.

My reflections were to enable the construction of possible explanations for the above three actions, based on an interpretation of the defined
group's needs. I decided to use these dimensions to facilitate the tentative explanatory process because it appeared to be enabling as well as theoretically appropriate. It was seen to be enabling in the sense that it promoted an awareness of the complexity of action, while providing a means of temporarily undoing the complexity. Further, by drawing on Frank's (1992) definition, I was able to explore possible needs the participants may have had, in coming to terms with others. It was seen to be theoretically appropriate because, according to White:

Habermas realizes that the process of coming to an understanding in a specific situation must take place against the horizon of a lifeworld. (White 1988 p 97 emphases in original)

It is asserted that reflecting on the differences between 'the world', 'our world' and 'my world' was helpful, although the paradox of any mechanism being enabling, and constraining at the same time, is acknowledged [2].

The following subsections present the summarised tentative explanations as they were at the conclusion of stage one, that is, the formulation of the critical theorems. Obviously the four groups had different responses, although there was a considerable degree of similarity among them. For the purposes of this chapter, the tentative explanations and critical theorems of only one of the groups' responses are presented. Thus, the following three subsections are the tentative explanations which were presented to group 1. The
final derivation of critical theorems is briefly discussed and presented at the conclusion of this section. The documentation that was presented to all the groups opened with a description of the members of the groups. This description was drawn from the details provided by the participants and included age, gender, and reference to their accounting experience. I also attempted to identify the ethnic origins of the members of the group by reference to their family names.

It is important to recognise at this stage the tentative nature of the explanations. The content of the tentative explanations, modified slightly to reflect the different audience of this thesis from the members of the group, follows. Some of the tentative explanations were drawn from the prior research, described in the previous chapter. I have included them here, because it was these tentative explanations which the participants were studying, and responding to, in this critical-empirical work. I have indented these subsections, to remind readers that these tentative explanations, the outcome of monological mock dialogue and theoretical discourses, were presented to the participants.

Why did the members participate in the study at all?

With respect to the first action, that is, why the participants wrote anything at all in response to my request, only the second and third dimensions of the Habermasian livedworld were utilised. In this instance, the first of the dimensions, culture, was not found to be helpful. Habermas used society or that dimension of the livedworld to refer to the means by which
social relationships were regulated (1987 volume 2 p 138). Thus, in using the societal dimension as a partial explanation, the following elements were identified. Because the participants were students in the AC304 Auditing class, there was an expression of a need for a University education majoring in accounting. This in turn, was seen as a reflection of the patterning of relationships in society whereby the acquisition of such a degree would be seen as desirable. This desirable outcome could relate to the probability of generating a relatively high income and prestige.

Further tentative explanation referred specifically to the patterning of relationships within the University, in that people as students have particular relationships with people as lecturers, as well as among themselves. The people as students may have felt that they had no choice in the matter of responding and may have responded out of habit. At the same time, considerable peer pressure to respond may have been present. The respondents may have been expressing a need to illustrate their knowledge, or they may have seen their responding as a strategic initiative, in the sense that they could have gained something from me at some future time.

The utilisation of the third of the Habermasian dimensions offered further possible insights. The personality dimension relates to the construction of personal identity (Habermas 1987 volume 2 p 138), and I thought that reflection on these people as accounting majors may assist in the explanation. People may
have chosen accounting as a major because of the mythical precision of accounting as a discipline, perhaps aligned with a low level of tolerance for ambiguity in accounting people as students. At the same time the decision to participate could have been a result of a genuine expression of helpfulness in assisting in research. Further explanation may be linked to the possible novelty of participating in the research project of a lecturer. The final aspect considered, under this dimension, related to the possibility that participation could be linked to the expression of an aspiration to undertake academic or research work in the future.

Why did the members answer in the way they did?

For Habermas, culture was the stock of knowledge which permitted interpretations and understanding about something in the world (1987 volume 2 p 138). In this instance, the elements of this dimension were considered to be the extent of knowledge about the phrase 'a true and fair view' such as it appeared in texts.

These texts include not only textbooks, but also standards and any other information which participants may have had that focus on the 'technical' aspects. From a functionalist viewpoint (Burrell & Morgan 1979), the 'technical' aspect is the professional accounting bodies' official line that the phrase means in accordance with accounting standards. Along with this meaning are the qualitative dimensions from various
conceptual framework projects which include freedom from bias, objectivity, understandability and quantifiability. The focus of conceptual frameworks, or rather functionalist explanations of conceptual framework projects, is decision usefulness. There is a preponderance of the 'technical' in such explanations.

Descriptors, provided by the members of the group, which could be seen to fit within this dimension included: *objective, reflection of business transactions undergone by the firm in a certain period, easy to read by third parties*. The use of the descriptor *disclosure of accurate figures* recognised the process of disclosure along with the idea of accuracy. Accuracy, in this sense, was probably referring to the idea of re-presenting an underlying reality of transactions in a different form. It may also have been referencing the one-to-one correspondence of the transactions with actual economic transactions/events. The descriptor *objective* may have been related to the concept of 'hard' data or perhaps to the notion that there would be agreement among colleagues. It was probably a result of tertiary study given the prevalence of the word in a variety of textbooks and references to accounting. The descriptor *reflection of business transactions undergone by the firm in a certain period* was a recognition that business transactions form the input to the construction of the financial statements. The descriptor *easy to read by third parties* appeared to be result of tertiary study; the 'understandability' characteristic is prevalent in functionalist accounting literature. However, this
descriptor could have been linked to the concept of 'fairness', in the sense of being fair to all and hence, easy to read by all.

Further descriptors, which explicitly recognised some limitation of the process, included: *verified according to the evidence available*, and *validity of financial statements according to the data presented*. Both of these descriptors may have been reflective of attempts to distance or to protect oneself from further liability. Continuing with the theme of a process, the following descriptors identified elements of process: *transactions are being processed in an acceptable manner* and *prepared in accordance with standards as prescribed by the accounting body*. The former provided qualitative reference to 'acceptability' as a guide, although there was no reference to the arbiter of acceptability. This concept was probably referring to the notion that every relevant colleague would agree with the manner adopted. The latter, *in accordance with standards*, referenced the line of argument promulgated by professional bodies, including the Fiji Institute of Accountants. Finally this theme concluded with the recognition of the auditor as a person (as a male actually!): *auditors reasons to be true to his knowledge, an unbiased opinion, and an auditor's opinion that the financial records of the auditee reflect a true and fair view of the company's operations*. The descriptors acknowledged that there was an expression of an opinion first, and that there was a process of reasoning involved. The use of the adjective *unbiased* probably reflected the idea of accountants not taking sides and
was more of the textbook learning rather than learning from experience in some accounting-type work.

Use of the prescriptor *should* in this statement *all necessary information regarding the running of the organisation should be disclosed* may be interpreted in several ways. It could be an affirmation that this is what occurs and that it should continue to do so. Alternatively, it could be interpreted as an acknowledgement that this is not what currently occurs. There was recognition that some information is necessary and that the quality or quantity can be determined. This focus on user information needs has been the primary focus in the functionalist accounting literature for some time.

The descriptors which are collected within the social dimension relate to the patterning of relationships within society, and its impact on the descriptions of given meaning. Several of the descriptors did not clearly fit within either the social or the personality dimension but spanned both. These, which include work related descriptors, were classified separately.

As noted above the descriptor *objective* may have been a result of tertiary study but also, it may have been a reflection of the social myth about accounting as an objective practice that is actively promulgated in society by accounting professional bodies.
Another descriptor may not be what it is set out to be because of... 2 sets of books explicitly acknowledged fraudulent misrepresentation. While this may have been a direct result of work experience, it may have been a reflection of the financial scandals which have appeared in the local and international press. At the same time, it may have been a result of specific knowledge generated from media reports in the local press about a particular fraud case. The media play an important role in the patterning of social relationships and hence knowledge generated from this source can be seen to fit in this dimension.

One element of the rationale for the domination of the textbook knowledge is that this could have been a specific instance of the privileging of written text over the spoken word. There is some evidence to suggest that in the context of formal learning there is privileging of written text. This privileging could be continually reinforced by the process of essay writing where a search for a citation for a particular point is essential. In other words, evidence for a particular viewpoint is sufficient if a written text can be cited as the source. Usually there is very little attention paid to the quality of the written: the fact of its existence is considered sufficient. To the extent that this phenomenon may have been occurring in this instance, the relative importance of the spoken word of maybe lecturers, tutors, family or friends may be low.
The dominance of functionalist expressions in the repetition of text knowledge may also have been a result of some of these people being sympathetic in the face of criticism of the profession. Because of the very high probability that these people will be members of that profession, they may not have wanted to add to the criticism.

The assumptions made about valid processes for the transmission of knowledge, and the evaluation of knowledge by teachers previously encountered by the participants, may also have had a part to play in the dominance of text knowledge.

It was likely that the patterning of relationships from an ethnic dimension would have been playing a part in this circumstance. The members of this particular group had three Asian-type (that is, either Chinese or Japanese) family names and two had Fijian-type family names. The family names were the basis of tentative judgements about ethnicity, but it was acknowledged that there are many limitations to this device. The limitations extend beyond the usual disclaimer for married women, who change their name to that of their husbands, upon marriage. This is because of the common custom in village life for sons not to share the name of their parents or brothers. While this practice is not as prevalent in the capital as it is in villages, it is still common enough to be acknowledged. The implications for the impact of ethnicity in the giving of meaning is dependent to some extent on the political situation in Fiji.
Since the military coups in 1987, Fijians [3] have had substantial political privilege. There is increasing social pressure to accept the *sevusevu* custom as compensation and forgiveness for crimes and misdemeanours. This custom centres around the notion that a crime can be forgiven, and compensated for, by the presentation of, say, some kava (the local *grog* or alcoholic drink), to the victim's family. This reinforces a broad and flexible notion of justice and it is likely that this does have an impact on the giving of meaning to a phrase like 'a true and fair view'. Asians were considered to be relatively politically neutral, and at the same time were considered to be more likely to give a firmer, more precise meaning to the phrase.

In an exploration of social background with respect to class, it appeared that the geographic location of the families was important. Generally, the majority of the students at the university would probably have come from middle class families, as upper class families may prefer to send their children abroad and lower class families probably could not afford to send their children to any university. There is a scholarship system in place with quotas on the basis of ethnicity, rather than merit, as it might usually be defined. As there is probably an interactive factor with ethnicity and class, any generalisations, no matter how tentative, seemed unable to be supported.
There were several factors in the tentative explanations that did not appear to clearly fit within either the social or personality dimension, but appeared to relate to both in an interactive way. These include level of intelligence, and the impact of accounting-type work experience.

Although the level of intelligence could be seen as related solely to the construction of identity (the personality dimension), any measure of intelligence is socially constructed and is, to some extent, a measure of the level of skill in social relationships. The measure of intelligence adopted in this instance was the academic history of the participants. Obviously, the use of this measure is limited, but nevertheless it may be useful, not only in terms of relative positions in academic achievement, but also if there were any instances of any members of the group repeating a subject, particularly AC304 Auditing. Perusal of the academic record of the members of the group being used here as an example, indicated that they performed well above average in terms of their student record, and that none had studied Auditing before.

The following descriptors which could tentatively be deemed to relate to work experience were seen to fit within this combination of dimensions. This was because of the social nature of work experience in accounting-type jobs, and its interaction with the construction of personal identity. In the statement that "true" may or may not be absolutely correct in terms of 100% accuracy there was an acknowledgement of
probable meanings. There was clear recognition of flexibility here along with the recognition that it is possible to have a statement that is absolutely correct in terms of 100% accuracy. Again accuracy, in terms of one-to-one correspondence of financial statements with books of account, may have been the referent here. This descriptor may have been generated from accounting-type work experience.

Some limitation of the phrase was acknowledged: may not be what it is set out to be because of subjectivity or 2 sets of books. The first part of the statement recognised subjectivity as being unrelated to 'a true and fair view'. Given that this is opposite to a text generated knowledge of the meaning of the phrase, it is more likely related to work experience. The second part of the descriptor may also have been related to work experience, in that there was exposure to incidents where two sets of books were maintained. In a similar theme, other descriptors included: verified according to the evidence available, and validity of financial statements according to data presented. There is an implication that some information is withheld, and it is probable that these descriptors arose from work experience.

A further statement was made that the phrase does not mean that the records are correct in the auditor's viewpoint. Emphasis was given in the original and is considered here to be of primary importance in this statement. There are a variety of explanations for the statement and these included the belief that the financial statements may well reflect the transactions
in the books of account, but that these were, in some sense, incorrect. Alternatively it could have been that the primary records from which the books of account were constructed were, in some sense, incorrect. The attribute of 'incorrectness' may have been referring to dummy documents unsupported by an underlying economic event or transaction, or errors of detail in the documents, or even the absence of documents in the presence of unreported economic events or transactions. The intention of the statement seemed to be the recognition that the auditor was not asserting the correctness of the information. This descriptor was probably the result of some experience of accounting-type work rather than textbook knowledge.

At the same time, the type of work experience which the participants have experienced would appear to be at a fairly low level, given that all were either 20 or 21 years of age. This would indicate that a large part of their work experience would have been related to doing what they were told, and perhaps not engaging in the questioning of procedures and the like. In this sense, the work experience would have tended to reinforce the functionalist emphasis in the text learning about the phrase. The participants may have seen that their jobs were dependent on not engaging in any questioning type behaviour.

The personality dimension relates to the construction of personal identity and elements included under this dimension are those that can be seen to be intimately related to the individuals.
The first of these elements was the age of the members of this particular group. As they were either 20 or 21 years they have had only these number of years experience in the attainment of living skills. Given that these people were probably in their graduating year, there may have been a tendency to have a sense of completeness about learning. At the same time there may have been a sense of frustration at the sense of being stuck 'at school' and a wish for the learning to be completed so that they could enter the 'real world'.

In this particular group there were two female and three male members. If an assumption is made that the members were equivalent in terms of gender impact, then by sheer weight of numbers there was likely to be a pervading male influence. However, both female members of the group recognised the subjective element in the phrase whereas only one male did. It is questionable whether gender was a determining factor. However it may have played some part in the recognition of the subjective element of the phrase, and the rejection of textbook learning, in favour of the recognition of the subjective. There is a general recognition that the males in society in Fiji have an explicit dominance over females. However, any control that females may exert over males, is more likely to be subtle. If Fijian females were from a chiefly clan, then it was more likely that they would dominate Fijian males not from a chiefly clan.
Although accounting experience would have a tendency to diminish the appropriateness of the descriptor *objective*, it may have been that the experience of the members of the group had been insufficient to challenge the textbook learning. This may have been because there was a strong belief in the necessity to be 'objective' and that the experience undergone thus far, and the possibly resultant cognitive dissonance, could be denied. At the same time, these people may have been trying to live up to the goal of objectivity.

Acknowledgement of probable meanings was included in the statement that "*true* may or may not be absolutely correct in terms of 100% accuracy." Although this type of descriptor may have been generated from accounting-type work experience, it may have been a result of the cognitive dissonance arising from the gap between the textbook knowledge and the knowledge arising from work experience.

One explanation for the use of the 'official' line, that is, in accordance with accounting standards, may have been that the participants were preferring to deal in what they might have seen as 'black and white' issues, rather than tackling what they might have seen as ethical issues. This could be linked to the mythical precision that is attached to accounting. It could also have been linked to the lack of any exposure to the study of ethics in early stages of the accounting degree.
Further explanations about the absence of a qualifying statement were that maybe the participants either did not view the phrase as important or did not care very much what anyone might think of their given meaning. This could have been linked to the difference between a genuine interest in accounting and its problems and merely seeing the acquisition of an accounting degree as a means to a well-paid job.

Some members may have been confused about my request. Some may have thought that they did not have sufficient time to give the detailed meaning and hence simplified the content of the 'answer'. The participants may have had differing abilities to express themselves, both in terms of speed and extent of vocabulary and finally it may not have been a 'good' day for some or indeed all, of the members of the group.

Why did the group choose to undertake this project?

It will be recalled that for Habermas, culture was the stock of knowledge which permitted interpretations and understanding about something in the world (1987 volume 2 p 138). In this instance the elements of this dimension were considered to be the recognition by the group of the limits of their knowledge about the phrase as well as a specific interest in the phrase.

The members of the group may well have identified the limits of their stock of knowledge about the phrase and have wanted to take up the opportunity to expand this stock. This assumed
that the members did see such an expansion arising from participation in the project. At the same time the decision to participate in this project may have reflected a particular interest in the phrase, perhaps a recognition that the phrase had particular importance and relevance for them as future members of a professional body.

The social dimension relates to the patterning of relationships within society and one aspect of an explanation for the choice of this group could be related to the fact that the project was being conducted internally within the confines of the university. This could have been important because this project would not necessitate a process of enquiry which would involve interviews with auditors or auditee, as in some of the other alternative projects. Members of this group may well have had the opinion that their skills would be stretched too much by such a process of enquiry, and that therefore this project was easier. At the same time there could have been the recognition of more of a challenge in this project and hence, it was preferable. A further possible advantage of this project over others was that it was to be conducted largely within the project meeting times. The members of the group may have seen this as involving less time commitment on their part and was hence desirable.

Undoubtedly group dynamics played a part in the group decision to nominate the group's participation in the project. It was difficult to speculate to what extent the decision-making was effected by discussion within the group, as opposed to the
nominal leader of the group making the decision and then imposing it on the group. This aspect may well surface in the second and third stages of the project.

The personality dimension relates to the construction of personal identity, and one element which might contribute to an explanation, is that the project outline specified that the group members would work with myself on the project. The decision could have been a reflection of the desire to work with me particularly. There could have been many reasons for such a view and these included the desire to work with an expatriate female lecturer. Perhaps judgements may already have been made about the relative competence, or it may simply have been more to do with my personality.

DERIVATION OF CRITICAL THEOREMS:

The following critical theorems were derived from the above tentative explanations of one group's stock of knowledge and were contained in the concluding section of the tentative explanation document presented to the members of the group. The derivation process involved my continuous reflection on the tentative explanations, as well as engagement in theoretical discourse. This process was conducted in tandem with a re-reading of various parts of Habermas and commentaries. As well, I was concerned to keep in mind, at all times, the vulnerability of the people as students. There were several aspects of the tentative explanations which were, in the end, excluded from the critical theorems. These included the section on why these
people responded and wrote anything at all, as well as the ethnicity, class and gender issues. The former were excluded because these explanations seemed peripheral. The latter three issues were excluded because I felt inadequate about constructing appropriate theorems. It was not that I considered the three unimportant, rather, their importance overwhelmed me. In a sense, ethnicity, class and gender, ended up in the 'too hard' basket.

The critical theorems, except for the above exclusions, were a distillation of the tentative explanations:

**FIGURE 3**

**CRITICAL THEOREMS PRESENTED TO GROUP 1**

1 There is a dominance of the technical in the stock of knowledge in the defined group. This is a consequence of the formal accounting education undertaken by the defined group that privileges the technical.

2 There is some recognition of the subjective nature of the phrase and there is explicit recognition of the possibility of fraudulent misrepresentation within external financial reporting.

3 Accounting-type work experience or the living experience of members was not sufficient to allow the privileging of the subjective nature of accounting.
4 The privileging of the written text is probably related to the evaluation of knowledge previously encountered by the members, that is, the type of assessment instruments (e.g., examinations) and their results.

5 The type of work experience has probably been such that an unquestioning compliance with rules was encouraged.

6 An absence of an exposure to any study or consideration of ethics in the early stage of the degree probably reduces the importance of the phrase.

7 Given that the members of the group have an above average academic record, they probably have similar expressive abilities, and probably had sufficient time to express their views.

8 The group dynamics in operation at the time of the decision to pursue this project will probably have, at least, an initial impact on the next stage of the project.

The derivation of the critical theorems concluded the first stage of the research process. In summary, this stage involved the construction of tentative explanations, using a process of critical self-awareness as well as undertaking theoretical discourse with two colleagues, and the derivation of critical theorems.
A PROCESS OF ENLIGHTENMENT:

The next stage of the Habermasian framework involves both the researcher and the researched, with the tentative explanations and the critical theorems being the primary input. The first part of this process involves, in Habermasian terms, a therapeutic discourse, which is then followed by a practical discourse.

THERAPEUTIC DISCOURSE:

As noted in previous chapters, Habermas referred to therapeutic critique as the discourse that seeks to clarify systematic self-deception (1987 volume 1 p 21). Given that Habermas had made it clear that this discourse was a necessary precursor to practical discourse (Laughlin 1987 p 493), it was decided to focus on how best a theoretical discourse could lead into practical discourse, given my wariness outlined in previous chapters. Thus, in this instance, the aim of therapeutic discourse was to allow the researched to learn about, and understand, the necessary conditions for the ideal speech situation. I decided to concentrate on my experiences in the construction of the tentative explanations to describe the details of the ideal speech situation. This necessitated an exposition of the idea of critical self-awareness, as well as, the general and specific conditions of ideal discourse. For this part of the research process I met with all 17 people, that is, the four groups, as one group.

Members of the groups were handed copies of the tentative explanations and critical theorems, as well as notes on both
therapeutic and practical discourse. In order to promote the idea of critical self-awareness, participants were requested to attempt to identify their own individual reactions to the tentative explanations. This request was made in the spirit of Habermasian ideas about reflection. It seemed that requesting the participants to notice, and to write-up, their individual reactions would improve the probability of creating the conditions for ideal speech, later in the process. They were encouraged to write-up individual reactions before entering into group discussion. The members of the groups were required to enter into discussion among themselves before the practical discourse meeting with myself. Participants were encouraged to audio-tape the within-group discourse. The tentative nature of the explanations was stressed, and the participants were encouraged to critique the explanations as well as the critical theorems.

PRACTICAL DISCOURSE:

The process is the same as theoretical discourse in that the ideal speech situation is the ideal. The difference between theoretical and practical discourse is that the first does not attempt to check out the authenticity of the tentative explanation. In other words, in practical discourse the researched are encouraged to question, challenge and if appropriate, reject the tentative explanations and the critical theorems. Thus, practical discourse is the means whereby the researcher and the researched engage in discourse, attempt to sustain the conditions of the ideal speech situation, and come to an understanding, an enlightenment.
I met with the members of group one in a meeting room, rather than in my office. At the outset, I requested the members' permission for audio-taping the discourse, and I couched this request in terms of reasons. Thus, from the outset, an attempt was made to encourage a focus on reasons. All participants readily agreed to the taping and the discourse began.

The group members were encouraged to start off the discussion with their reactions to the tentative explanation document, with my continually reinforcing the conditions of the ideal speech situation. This was achieved through the use of language, verbal and non-verbal, to empower the participants. The difficulties of trying to recollect reasons for past actions was recognised by myself in the introduction. Throughout the process there was a continual reinforcement that the document was only a starting point and that it could be all 'wrong'. At the beginning there was some hesitancy on the part of the members of the group. The following extract from the tapes illustrates the approach taken:

Myself: Who is going to break the ice?
M (female): J (male) is.
Myself: J is - M says J is. (laughter) [to J] Are you happy to do that? You don't have to. (pause) You can say to M, no, you start. (laughter)
J: Can anybody start?
Myself: Yes, anybody can start. I want us to work of the basis of equal rights, but (pause) I think it needs to be someone other than me.
M: *I'll start.*

Obviously, the idea of the whole process was quite an unusual experience for the members of the group and the hesitancy was understandable. My listening carefully, treating the issues seriously and reacting through the exposition of reasons was obviously a powerful empowering mechanism. I also adopted an active listening technique which involved not only listening carefully, but a continual checking out process, as well as giving encouraging feedback. Examples from the tapes include:

Myself: *Sure!*

*It's OK - carry on.*

*You seem to be saying*

*I'm not sure that I am explaining that very well - does that cover your point?*

*Can you tell me more about that?*

*Recognising that everything is this document is questionable*

*Thank you, that's helpful.*

The issue of why people were studying accounting was the first issue raised. Some of the members stated that this was linked to their experiences of knowing about or working within family businesses. It became obvious that this sort of exposure to the world of commerce would heighten awareness about the subjective nature of accounting. Another member had a long-term interest in accounting and had been studying accounting at school for years. *It's like a hobby* he said.
There was a consensus that the need for a high income and high status career was correct but that there were other reasons. These included interacting with people and as a means of assisting in the development of their country. For one member the interest in accounting grew as it became obvious that accounting affected its environment and, in turn, was affected by the environment. At this point, I noted that more study did not necessarily increase interest, and checked out whether this was a personal view or the view of the group. As it turned out it was a personal view.

With respect to why people had written anything at all, the group considered that the habit of doing what one was told was quite strongly entrenched in the culture of USP.

One member referred to the tentative explanation that the participation was linked to an aspiration to undertake academic or research-type work in the future:

G (male): \( I \text{ think that is valid.} \)
Myself: \( OK, \text{ ah, are you saying that for you or are you saying that for all the group?} \)
G: \( I \text{ speak for myself in this case.} \)
Myself: \( OK! \) (laughter)

This was one incident where I made the decision to check this out with the rest of the group. Three denied this aspiration and the remaining member said:
S (male):  

*Ah, I just want to sit on the fence.*

(laughter)

Myself:  

*That's OK.*

The laughter in some cases, particularly early in the discourse, seemed to be an expression of anxiety or a release from anxiety. This was perhaps related to the members being anxious about how I was going to react. On my part, it was sometimes related to anxiety about how the participants were going to react, and sometimes relief, that the process seemed to be proceeding OK!

Generally, there was confirmation of the derived critical theorems. However, various issues in the tentative explanations created some disquiet among the members of the group. These included two of the elements which I had excluded from the critical theorems. It will be recalled that the issues of ethnicity, class and gender were put into the 'too hard' basket. The question of ethnicity was the first one of these raised and extracts from the tapes illustrate:

M:  

*Uhm [pause] We disagreed with that.*

Myself:  

*OK - do you want to tell me about it?*

At the beginning of the discussion most members had the view that their ethnic backgrounds were totally irrelevant. The first speaker, M, gave the facts, that they all have the same education and use the same textbook, for rejecting ethnicity as a possible factor in the giving of meaning to the phrase. Member G had the view that although the group members might be primarily Asian or Fijian, the differences
were diluted simply by living among diverse ethnic groups. The *sevusevu* custom was raised by J, who had the view that it was not very important. This created considerable debate among the group. The particular issue which was discussed was the reporting of a recent rape case, whereby the victim's family accepted *sevusevu* as compensation for the crime. One member of the group, M, was quite hostile about this particular case, and said that the victim was forced by her family to accept the custom. A view emerged that *sevusevu* was not appropriate for crimes of this nature. As an explanation of his views, member J related the story of a primary schoolteacher of his saying that, when the children enter the classroom, all their ethnic differences were left outside. That this had been remembered, and recollected in this instance, was salutary. It was obviously a lesson well learnt. Considerable discussion ensued and was concluded with my suggesting that the group think some more about the issue of the influence of ethnicity.

The linking of Asian ethnicity with political neutrality was rejected, particularly because one Asian member was a political activist.

The suggestion that work experience was of the type which discouraged questions created an extensive discussion. The resolution of the discussion was that for some members of the group, this did reflect their work experience and yet, for others, the exact opposite was true.

The reasons put forward by the group for the adoption of this particular project centred around interest in the phrase itself and the
perceived importance that it would have for them as future professionals. The members rejected the tentative explanation that referred to my being a motivating factor. My response was:

*OK, that's fine. Can you tell me what was going on then?*

One member made the comment that they had picked up that the phrase 'a true and fair view' seemed not only pivotal to auditing, but to all accounting. Another member reflected on some experiences which they had in guest-speaker occasions over the previous few weeks. A series of guest-speakers, one an auditor and one an auditee on each occasion, were asked their views on what the phrase was all about. There was a diversity of views from the auditors which ranged from the 'official line', that is, the phrase meant 'in accordance with the standards' to a connection of the phrase with ethical behaviour. This was particularly useful for these people engaging in this project because it vividly exposed them to the problematic, when none of the four auditor guest-speakers, over the semester, agreed as to the meaning.

The critical theorem concerning the impact of written text and its relationship to previous evaluation experiences caused considerable discussion. One member said:

*S (male): We stick to the book.*

Another member argued that there was a difference between subjects and that in some subjects if you challenged what the lecturer said:
J: \textit{you might be marked down.} \\

Another member, M, said that it also depended on the Department and gave the example of the Department of Sociology where:

M: \textit{you are asked to express views.}

The issue of whether the members of the group had similar abilities and sufficient time to respond in the writing down of the meaning caused some comment also. The comments were qualified to include some "maybes". Another member concluded:

M \textit{I think it might have been too early in the morning.}

I had considerable sympathy with this view, given the requirement to teach there three mornings a week at 8 am! It seems apparent that for some people at least, the time of day may have some effect on any communication process.

In summary, the members of this group had not originally considered that ethics had much to do with the phrase. The conclusions I drew from the discourse were that the phrase had gained an increase in importance to the members of the group and that it was not seen as straightforward as they had initially imagined. There was considerable agreement with my tentative explanations, however there was disagreement with the idea that ethnicity, or gender had any impact at all. I dealt with this aspect by suggesting that the
group reflect further on these ideas. The discourse concluded with my request that the group make an attempt to reconsider the process undergone so far. In order to facilitate this, I handed over the tapes of the discourse. The members of this group were particularly asked to reflect on some ideas for the teaching about the phrase. I had the view that maybe the group would not relate the process to the teaching of accounting unless this particular cue was given. With the remaining three groups I had the confidence in the whole process not to give this type of cue.

**SELECTION OF STRATEGIES:**

This is the third stage of Habermas' theory of communicative action. As Habermas wrote

> Communicative action is **not exhausted** by the act of reaching understanding in an interpretive manner. (Habermas 1987 volume 1 p 101 emphasis in original).

The central idea is that the suspension of the usual barriers to an ideal speech situation will allow consensus formation **as a mechanism for co-ordinating action** (Habermas 1987 volume 2 p 231). The previous two stages should provide:

> a thematically opened up range of action alternatives, that is, of conditions and means for carrying out plans. (Habermas 1987 volume 2 p 134).
In other words, action strategies for the betterment of life, thematically related to the phenomenon under study, are supposed to float to the surface.

One part of the work which was deemed to fit within this third Habermasian stage was the project report constructed and submitted by the groups. A second part was the debriefing meetings which were conducted between the members of the groups and myself after submission and assessment of the project report.

PROJECT REPORT:

The requirements for the project report were that the groups were to provide 'a true and fair' account of the proceedings and a critical evaluation of the project. Again using group one as an example, their project report contained various sections. These included an introduction which sought to provide some minimal historical exposition of the origins of the term, the written accounts of the members' individual reactions to the tentative explanations and the critical theorems, the written account of the group's reactions to the tentative explanations, the critical theorems and the practical discourse, and a summary of the then current views of the group.

This summary contained, among other elements, a discussion of the group's exploration of the phrase 'a true & fair view' in other languages including Chinese, Japanese and Fijian. This was quite creative and obviously utilised the many languages spoken by the members of the group. In both Japanese and Chinese the group noted
that the phrase would mean *ultimate truth*, and that this is similar to *picture perfect*. The group noted that modern technology can easily allow the camera to lie. In Fijian *It (the phrase) means no deviation from the truth and what is equitable*. The group identified the Fijian words *Na dina ga* and noted that the Fiji Institute of Accountants used the phrase as their motto. The group in their conclusion questioned whether *they follow their motto ... or it is just a farce?*

The written account of the individual members' reactions to the tentative explanations and critical theorems were largely devoted to a criticism of various parts of the tentative explanations. The critical theorems were, in the main, accepted. The criticisms were those referred to above in the process of enlightenment section. As well, this particular group strongly rejected the notion that there could be sympathy toward the profession for the criticisms bestowed on it, and argued that criticism was a necessary part of all professions.

The conclusion about the group's then current view was:

> All we can do at this stage is to be more cautious and responsible to society and be aware of the need for an ethical approach to the question.

In the report this section was followed by a discussion of the teaching about the phrase. The group introduced this section with: *To understand true and fair, one must broaden one's mind*. In their discussion they suggested that the introduction of ethics into the course was *essential in creating a more socially responsible profession*. 
They further suggested work experience while a student and suggested: *Students ought to try and spend time during summer breaks learning about their chosen profession.* The group acknowledged that although their degree includes subjects in sociology which encouraged a broader mind, the *application of this is rarely seen.* They questioned: *Is it possible that it (lack of application) is due in part to ethnicity where no questions are raised?* In their conclusion in this section they suggested that *In order for people to understand true and fair, they must have a code of ethics.*

The group report concluded with a critical evaluation of the project. Rather than attempt to provide a summary of this, the section is quoted directly from the report:

> The question of true and fair has raised a number of questions. It has questioned our ethics and our view of society. It has asked each of us to dig down deep within ourselves to find a meaning of true and fair. Further to that, it has questioned our sense of values and made us ask ourselves about our role in society as opposed to what society can do for us (big expensive car and the like). The question has been challenging and very interesting.

> We have most certainly learned a lot from doing this particular paper and it is sure to linger in our minds forever. It has given us decent experience and exposure to the fallacies and the philosophical aspect of our chosen profession.
Furthermore, it has made us aware of things, both great and small. Our reactions have been independent, and may seem, to an extent virgin like. It hasn't been tarnished by life in the profession as most auditors seen are. Also, the research has given us extensive research skills which we may not have fully utilised due to the timing of the project.

Throughout this project, we have been able to get a better insight into what true and fair really is. Apart from texts on accounting and auditing as well as work experience, this research has enabled us to see the evolution in the profession. As the profession responds to increasing demands from society, the definition of true and fair from both perspectives, in our view, will change. It is useful to understand the current position and determine whether there is a true and fair view ... at any one time.

The project made us understand the official definition a little more (or make it more ambiguous) and not to accept anything that the profession may write without first taking a really good look at it.

DEBRIEFING MEETING:

I made an arrangement with the four groups to have a debriefing meeting, separate for each group. This was desirable for several reasons. One was that there were some issues which had been raised in the written reports, but not in the discourse.
By the time of the debriefing meeting, many of the members of the groups had been minimally exposed to a critique of functionalism, as well as an introduction to interpretive and critical approaches (see Chua 1986a). This was in an accounting theory subject I co-ordinated and taught concurrently with auditing. Laughlin (1987) was also prescribed reading in accounting theory. Therefore, it seemed desirable to explain to the members of the groups how the research, their projects and a theory of communicative action fitted together. I was also keen to use the debriefing to check out that there were no residual anxieties about the processes.

In the group which has been used as an example here, I checked out their then current views with respect to ethnicity and its possible influence on the phrase. This aspect was selected as the introduction to the debriefing because it was of particular importance for this group. In this instance, I saw the debriefing meeting being part of the therapeutic discourse. I suggested that equality of opportunity was not dependent on denying ethnic differences, and I further suggested that it was possible to revel in the differences rather than deny them. This was only minimally accepted by the members of the group. This generated further discussion which had elements of therapeutic discourse, practical discourse and selection of strategies. Thus, although I saw the different stages as being separate, there was some overlapping. However, this was not at all unexpected, because of, not only the theoretical uncertainties of the process, but also pragmatic issues, particularly the limits of time available.
The members of the groups were encouraged to reflect on the project and raise any issues which were still unresolved. During this process the members noted that the whole project had quite an impact on them in many ways. One was the quite surprising fact that lecturers do have some interest in, as well as understanding about, the thoughts, views and opinions of students.

It will be recalled that the extent to which critical theory adequately explains communicative distortion and adequately facilitates emancipation must be judged through discursive practice (Bredo & Feinberg 1982c p 438). In this chapter I have described a discursive process undertaken with a group of people as students at the University of the South Pacific.

A similar process was undertaken with three other groups at the University, and a focus on differences and similarities of these three groups to each other, and to the first group, forms the basis of the following chapter. An analysis and critique of this critical-empirical work is postponed to the next following chapter, that is, chapter seven.

ENDNOTES:

[1] A description of differences and similarities of the other three groups forms the basis of the following chapter.

[2] On reflecting about my use of the three dimensions, I wondered whether I was reifying the symbolic structures. I have concluded that
I was extending the symbolism to metaphor, a primary naming operation (see Mellard 1987).

[3] The use of the name Fijian is restricted. Briefly, the term is restricted to those indigenous people who can establish their direct relationship to the chiefs who were registered as the owners of land in a major census undertaken by the British early in this century. During the time I was in Fiji there was considerable debate in the local newspaper about the restriction.
We don't have all the answers and don't know all the questions that should be asked. (Friere & Shor 1987 p 2)

CHAPTER 6

FURTHER CRITICAL-EMPIRICAL EDUCATION: DIFFERENCES & SIMILARITIES: ACTS 2, 3 & 4

In the previous chapter, I reported the process and outcomes of discursive practice with one group, although I did note that I had worked with three other groups as well. This chapter reports work undertaken with the other three small groups at the University of the South Pacific. Rather than describe the practice in detail for these groups, I have decided to focus on differences and similarities in the outcomes of the practices. It will be recalled that I believed that there were three separate but connected decisions, that is, why people wrote anything at all, why they wrote what they did, and why they chose to undertake this particular project. In regard to the tentative explanations which I distributed to these groups, explanations of the first and third decision were quite similar. However, the tentative explanations of the second decision encompassed more variety. The chapter is structured to report personal characteristics provided by the members of the groups, followed by what these three groups wrote as to the meaning of the phrase 'a true and fair view'. This is interspersed with the similarities and differences in the tentative explanations, and critical theorems. The tentative explanations and critical theorems were the outcomes of theoretical discourses, and also, were the inputs to the practical discourses. Differences and
similarities which arose out of the practical discourses, project reports and/or debriefing meetings of the three groups complete this chapter. In various parts of this chapter, I have reported excerpts from the taped discourses. Glesne & Peshkin, who considered the extent to which participants' sounds, like 'uhm', or exact words, should be included, recommended:

Leave in enough sounds and words to capture the person's speech. (Glesne & Peshkin 1992 p 169)

GROUP TWO:

Two members were 21 and 22 years of age, and no age information was available regarding the third member. All three were female. Two disclosed that they did not have any type of accounting experience. All seemed to have Indofijian-type [1] family names. The following figure reports this group's meaning of the phrase 'a true and fair view' in response to the question I posed in class.

<table>
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<th>FIGURE 1</th>
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<tr>
<td>GROUP TWO</td>
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<td>SUMMARY OF STATEMENTS</td>
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- Followed accounting standards and principles.
- Figures are correct according to the operation, they are not overstated or understated.
- Unbiased.
- Show actual amounts involved in transactions so that profit/loss is not over or understated.
The tentative explanations were similar to those outlined in the previous chapter, with two exceptions. The first of these refers to two descriptors above which indicate figures are not overstated or understated. This suggested that exactness was possible. This was probably a result of text knowledge or perhaps class exercises/problems, which would probably be drawn from textbooks. The use of the word unbiased was probably also drawn from text knowledge, and may focus on the quality of the auditor, the preparers or the figures themselves. The critical theorems were similar to those outlined in chapter five. However, there was less recognition of the subjective nature of the phrase in the meanings given by this group, no accounting or other type of work experience was indicated, and the members had an average academic record. This latter information was used to tentatively conclude that members had similar expressive abilities.

GROUP THREE:

Four members were of varying ages from 21 to 45 years, and no information was available regarding the age of the fifth member. Four were male and one was female. Only one member of the group disclosed accounting experience. All seemed to have Fijian-type family names. The following figure reports this group's meaning of the phrase 'a true and fair view'.
<table>
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<th>FIGURE 2</th>
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<td>GROUP THREE</td>
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True in that it can be relied upon based on examination of the organisation's accounting system and forms of internal control. Independent auditor opinion sufficient for interested third parties to rely on prior to making investment or similar decision. Auditor has gone through the statements. Auditor's opinion that the accounts represent as true an account of transactions. Financial statements truly represent the image or action taken by the audited firm. Statement is reliable. Should be in accordance with the accounting principles. Should show the real picture of how an organisation is functioning. Should be correct and that nothing is left out. Should be informative so that a layman will know how the business is functioning. Fair perhaps relates to fact that the audit was based on only a number and not all individual transactions.

The tentative explanations were similar to those outlined in the previous chapter, with several exceptions. The first of these refers to three descriptors above which indicate reliability. Further, the use of the phrase *nothing is left out* indicates completeness which appears to be different to correctness. These characteristics, as well as the recognition of independence, or rather the uncritical reiteration of the 'official' line regarding independence, are probably a result of text
knowledge given the prevalence of these in conceptual frameworks, financial accounting and auditing texts. The reference to a layman in one descriptor above is probably linked to text knowledge in terms of understandability, although it may be a call for more simple information.

The descriptor financial statements truly represent the image or action taken by the audited firm can probably be seen as part of the social myth of truth in accounting. The separation of image and action may indicate a recognition of the creation of a corporation's image through the publication of financial statements. This recognition falls within an interpretive explanation rather than a functionalist explanation of financial reporting (in the Burrell and Morgan 1979 sense), and may be linked to work experience, accounting or otherwise.

In this group there were four males and one female, however the female was older than most of the males, if not the oldest of the group. I found it impossible to formulate tentative explanations regarding the potential influence of gender.

The critical theorems for this group were similar to group one (described in the previous chapter), but different in several respects. The recognition of the possibility of image creation was included, and it was noted that the influence of work experience was likely to be mixed given the range of ages. Those members with some years of work experience may have been more likely, all other things being equal, to deny the privilege of functionalist explanations of accounting in practice. The members of this group had below-average academic
records and one member was repeating the auditing subject, therefore they may not have had similar expressive abilities and may not have had sufficient time to express their views.

GROUP FOUR:

Three were female and one was male, aged from 20 to 35 years of age. Only one had some type of accounting experience, and at least two of the remaining three had some type of working experience. Three members had Indofijian-type family names and one had a Fijian-type family name. The following figure reports their meaning of the phrase 'a true and fair view'.
FIGURE 3
GROUP FOUR
SUMMARY OF STATEMENTS

Prepared following proper accounting principles.

Objective.

To the best knowledge of the accountant nothing has been knowingly falsified.

Correct views.

Prepared in compliance with accounting standards.

Values for assets and liabilities represented fairly.

Following all the auditing standards.

Using an acceptable method of valuation, and costing.

Consistent application of accounting and auditing standards, accounting principles, acceptable costing and valuation methods.

Following the country’s statutes regarding business and taxation properly.

The tentative explanations were similar to those outlined in the previous chapter, with several exceptions. The first of these refers to the descriptor to the best knowledge of the accountant nothing has been knowingly falsified. Best draws attention to the quality of the knowledge of the accountant, whereas nothing has been knowingly falsified refers to the intention of the preparer, while recognising the possibility of unintentional falsification. It is probable that this descriptor can be related to work experience, not necessarily accounting, rather than to text learning.
Inclusion of the words *acceptable costing and valuation methods* extends the usual reference point of accounting standards, and is probably due to accounting work experience rather than text learning. The use of such references as *acceptable* and *proper* in the descriptors probably recognise that there is unacceptable or improper use of the principles, standards and methods, and again this is probably due to work experience. At the same time, the type of work experience which the members of the group have experienced would appear to be mixed given the range of the members' age. It is probable that their work experience would involve some measure of autonomy and judgment, and in this sense the work experience would tend to reduce the functionalist emphasis in the text learning about the phrase.

There were three female members and one male member of the group. If an assumption is made that the members are equivalent in terms of gender impact, then by sheer weight of numbers there is likely to be a pervading female influence. However, in this instance the male member of the group was the older and thus, his view may have prevailed.

The critical theorems for this group were similar to group one but different in two respects. Explicit recognition was made of the diversity of the ages and probable work experiences of the members of the group. It was considered probable that some work experience would have involved a measure of autonomy and judgment. Finally, the members of this group had average academic records, from which I tentatively concluded that they had similar expressive abilities.
To summarise, there was considerable similarity within the four groups, in terms of the critical theorems. Group number one was featured in some depth in the previous chapter, with the other three minimally reported above. The differences are encapsulated in there being less recognition of the subjective nature of the phrase 'a true and fair view' by the above three groups compared to group one. The variety of members' ages and work experience, including accounting experience, probably accounts for the diversity of meanings given to the phrase. Again gender, ethnicity and class resided in the 'too hard' basket, and were excluded from the critical theorems.

DISCOURSE DIFFERENCES/SIMILARITIES:

In this section I focus on issues in the tentative explanations or critical theorems which sometimes generated intense discussion, because a member or members of groups disagreed with my tentative explanations. It became obvious in the practical discourses that more time was spent on issues where members disagreed with my explanation. When members indicated disagreement, I would invariably respond with an affirmatory statement followed by a request for more information. An example is That's fine (pause), can you tell me more about it? Sometimes when there was agreement with my tentative explanations, I noticed some hesitation and would then say, for example, Good (pause), did you want to add anything further about this? This allowed members of the groups to clarify their reasons for agreement and sometimes it emerged that there were a variety of reasons, within one group, for agreeing with my tentative explanations. Usually, the project report confirmed or reinforced the
contentious issues, however, there was one issue which was not raised in the discourse, but was mentioned in the report. In group four's reporting of the individual reaction reports, the following paragraph concluded that section:

Some of the members had to forego work relating to other projects as the group as a whole wanted to submit their reactions on time. Even though Ms Greenwell had said that she wanted the reactions to be completed by the next project meeting, she did not collect them or even have a glance at them, to the group's disappointment.

Thus, in the debriefing meeting, I was able to refer to this and explain that I was trying to generate a particular process, rather than being interested in the outcome of the process, at that stage. I apologised for unwittingly causing disappointment.

CRITICISING THE ACCOUNTING PROFESSION:

For group four, the issue of criticising the accounting profession was important. This issue emerged in the discourse in which I was involved. However, it was not until I later read the group's project report, and listened to the tape of their within-group discourse, that I realised the extent of its importance. [2] This group was composed of three females in their 20's and a 35 year old male, and basically the male (N) considered criticising the accounting profession improper. The following extract from the within-group discourse, that is, the
discourse between members of the group, illustrates the emergence of this discussion:

S (female) I think it's a good idea to criticise, so that we can change things.

N (male) Do you feel there is something wrong with the FIA (Fiji Institute of Accountants) standards or something?

S Society is changing now, it's not static, who the shareholders are, is changing and so true and fair is changing, we have to continually revise our knowledge.

Su (female) Some people do not want to criticise and think that things should be acceptable to everybody.

N I may have different views. I believe that work experience allows me to better explain the applications in the real situation.

S How do you really feel when somebody criticises the profession?

N I'll be a member of the profession, I feel really bad to hear somebody criticising the profession. If I were a member of the Institute, I wouldn't have tolerated this criticism.

(indistinguishable voices)

S So Mary was right.

(indistinguishable voices)

Su We might feel the same, maybe we aren't able to see that far.
N I see the profession as a level which is higher, and some form of respect is due to it.

S Is it like someone criticising your family?

N Yes.

(tape clicked off)

In the discourse which included me, member N associated criticism with a lack of respect. Although he did not directly accuse me of being disrespectful to my profession, (which to him meant the accounting profession), I certainly gained the impression that this is what he thought. I tried to explain the idea that criticism could be constructive, but was not convinced that I was making much sense to this member. The other members of the group thought that maybe they were wrong in believing that criticism was necessary, and that maybe this arose because they were less experienced than member N. I tentatively rejected this and then was surprised to hear an alternative reason for the difference of opinion being put forward; one which I had not considered at all. One of the female members S, who was disclosed as the leader of the group, suggested, in the project report, that maybe the differences could be put down to religious beliefs. It emerged from the discussion that member N was a very religious man, deeply involved in an extremely conservative Protestantism. I agreed that this might be a factor, and member N concluded that this might be the case. I had the distinct impression that my attempts to persuade member N to reflect on his position were of little account. The following extract from the group project report summarised the situation:
With respect to not wanting to criticise the profession: one figured this was quite true about him, while the others strongly disagreed with him. In fact the agreeing members felt really strongly about criticisms directed towards the profession.

However in her individual report, S reported her reflections:

I would very much want to be critical but the fact is that many people do not like to be criticised - perhaps I am not doing good criticising - I mean I am not so constructive in the manner I do it, as I was not trained to do so. Hence, I sometimes think - better not to get embarrassed. Thus, it's not only my attitude, but, how the other party takes it also matters.

In Su's report on the discourse, she noted:

We did attempt to say that criticism is something 'good' and yet we never could really criticise him for some reason.

In the conclusion of the report the following was noted:

Criticism is "a good tool" for improvement and so this awareness has to be brought about in the minds of potential professionals. Moreover in terms of being in the profession, people should be open to constructive criticism and should be able to justify their stand.
In the debriefing meeting, member N arrived some 40 minutes late. During this time the other members of the group spoke quite strongly about how dogmatic member N was, about this issue. It emerged that considerable discussion had taken place about the above section from the conclusion of the report. Not surprisingly, member N did not want such a conclusion drawn, nor reported. However, the other members of the group were pleased that they did what they wanted to do, in the end.

I raised the issue of gender and questioned whether this could account for the differing views. I also referred to an extract from Su's report: *yet we never could really criticise him for some reason.* I was able to do this because I had considerable more knowledge, and experience, of Indofijian gender/power relationships at that stage. As an example, Indofijian women in orthodox families are required to walk behind any men when crossing a room. To me, there appeared to be a variety of mechanisms which operated to reinforce the systematic oppression of Indofijian women. [3] However, the female members of the group were uneasy, even with a suggestion that gender might have anything to do with the differing opinions. I left this topic with the suggestion that some more reflection might be useful.

This issue of criticising the accounting profession did not arise during the discourse with group three, although one member in their individual reactions report suggested:

> The participants may be subconsciously sympathetic to the profession as aspiring accountants and auditors.
For group two, criticism was seen as useful from this extract from the project report:

in relation to any profession, criticisms should be welcomed because they are views of other people which tend to improve a profession to some extent.

I was not surprised about this conclusion from the group, given the following extract from the taped discourse:

Sh (female)  What I think is that our criticisms should be welcomed because this can improve a profession.

Myself  yes, do the rest of the group think that way, what about you Sa?

Sa (female)  yes, it should be welcomed.

Myself  what about you R?

{pause}

Myself  the nod isn't any good because it won't come through on the tape.

{laughter}

R (female)  yes.

In summary, only one member of one group disclosed strong negative feelings about criticism of the accounting profession. Most others expressed the view that criticism was necessary to develop the profession. The remainder of the participants were silent on this issue.
ACADEMIC GRADES AS MEASURES OF INTELLIGENCE:

It will be recalled that I commented in the tentative explanations, whether the members of the groups appeared to have average or below-average expressive abilities, and, I made that assessment on the basis of the members' academic records. This created quite a considerable amount of discussion because of the members' surprise and dismay that I had access to their grades, and because they all had the view that academic grades were a poor indicator of either intelligence or expressive abilities.

The female member in group three wrote in her initial reaction report that academic records may not be a very kind indication of level of intelligence in the light of mode of study of the members. This is in reference to the use of extension teaching (that is, by correspondence) in the first two years of the degree course. She further noted the varying amounts of time available to a part-time student compared to a full-time student. This member also wrote up the project report:

The generalisation in intelligence was, I felt, a cruel assumption of the unknown in which significant contributing factors to the academic results of the group members, whose diverse background situations, while studying needed to have been considered before such a generalisation was made.

When the issue was raised by the members in the discourse, I felt quite guilty about my insensitivity, and apologised. When I read the
above section in the group report, I was even more appalled, particularly when the report went on to outline the senior positions held by two of the members. I wrote on this section of the report:

I was thinking that level of intelligence would probably have a part to play in the explanation - the best measure I could think of was to look back over your grades - I acknowledge its limitations and I'm sorry for unintentional cruelty inflicted.

Another member of this group, T wrote:

Your judgement on the performance of the group based on their academic records is not only insulting the intelligence of the group but is also misguided.

This member then discussed ethnic differences and their impact on academic grades and I will return to this later in the chapter.

During the debriefing meeting with this group, I again apologised and acknowledged to the group my chagrin at my forgetting about my history. I told the story of some of my undergraduate studying, that is, through correspondence while working in a busy private practice and attempting to manage a difficult home life. I recalled being very pleased with myself when I passed a subject. I expressed mortification at my forgetting and apologised again to the group.

With group two, the issue was raised first in the within-group discourse:
S (female) I don't think that average academic records is a good measure of expressive ability. Students prepare for exams and instructors give an idea of what to expect for the exam, for final and mid-semester.

(general laughter)

Sa (female) I am not sure how I feel about knowing that Mary has seen our academic record.

(unknown female) We don't want them to know what our record is.

N (male) But they are the people who actually give you the grade.

S Only for subjects.

Sa Not the whole thing ... Mary will see this and think this is how intelligent we are. I'm really not sure how I feel about that.

During the discourse which included myself, this was the first issue raised by the group. Thus, it was probably associated with fairly strong feelings. A couple expressed some concern, and then Sa noted that she was not sure how she felt about it. I gently suggested to Sa that maybe she felt unhappy about my access to her academic record. She confirmed this, and I acknowledged that this assumption of mine was not very sensible, and I apologised to the group. The following extract from the project report confirms some of this:

The first issue raised concerned her reasoning on average academic reports being an equal expressive ability of
individuals. The group unanimously disagreed with her, although they had differing views. What gave members more confidence with coming out with their thoughts was her calm attitude of listening first and then commenting on what she said. Since she realized that her reasoning was not too correct on this view, she made the group aware of that, and in fact, commended the members for picking this out.

In an attachment to the group report which contained individual members' reactions to the discourse, member S noted the alarm of the group about my access to records, and wrote:

Normally we do not expect this kind of situation but I thought perhaps all lecturers are doing that without us being aware.

In a note on this section of the report, I again tried to explain my reasoning and then wrote:

This is the only instance I have ever looked up grades in connection with a project. Lecturers usually would have access to these records - if you think some lecturers use this is an unethical way - what might you do about it?

I raised this in the debriefing meeting and we explored some ways of trying to deal with such issues, for example, instigating appeal mechanisms.
It is interesting to note that group one, featured in the previous chapter, did not respond at all to the suggestion that they probably had equal expressive abilities, given their above average academic record. Perhaps this was because I had reported that their record was above average, rather than average or below.

GENDER AS A CONTRIBUTORY FACTOR:

It will be recalled that although I suggested in the tentative explanations that gender may well play a part in how people gave meaning to the phrase, I did not include this in the critical theorems. Basically, this was because I did not feel confident about it. All participants, except one, rejected the idea that gender could have anything to do with how they gave the phrase meaning. This was in spite of their recognition that gender/power differences existed in Fiji. The following extracts from the respective reports of a female member of group four and a male member from group three illustrate this:

S (female)  
I do not regard myself as lower than males. This is true in the Pacific society, but as an individual I am just the same as my husband and the other males.

T (male)  
For your view on male dominance, I disagree that we will have male dominance in the group, since we have special respect for our only female who is one of the senior members of the group. In Fijian society male is considered to be dominant, but this does not mean that in our group we will reject
what our female member explains since we respect our member for her seniority and experience.

The exception referred to above was the female referred to in the previous sentence. This member, who had quite a different view of male domination in the group, wrote in her reaction to the within-group discourse:

Male dominance in our group is something I had quickly learnt to live with.

The members of group two rejected gender as relevant to the meaning of the phrase and reiterated this in their report:

Gender is not a determining factor.

In the debriefing meetings, I tentatively suggested that because some had recognised the gender differences in the society, then perhaps there were differences in the way women and men would think about and give meaning to the phrase. However, there was resistance to this and so I suggested, somewhat ineffectually, more reflection might be useful.

ETHNICITY AS A CONTRIBUTING FACTOR:

It will be recalled that although I suggested in the tentative explanations that ethnicity may well play apart in how people gave meaning to the phrase, I did not include this in the critical theorems.
Again, this was because I did not feel confident about it. I had also linked ethnicity in the tentative explanations to the political privilege gained by the Fijians since the military coups. I also noted that the scholarship scheme was based on ethnicity rather than merit, as it might usually be defined. I quickly realised, in the discourse meetings, that my mere mention of ethnicity managed to create quite a stir.

The members of group four were united in rejecting ethnicity as having anything to do with the phrase at all, although they noted that they could not get scholarships. Member N of this group advised that the coups of 1987 did have quite an effect on the accounting profession in Fiji. He advised that there were 400 members of the Fiji Institute of Accountants before the coups and that then (October 1991) there were only 150 members. This reduction in numbers was due mainly to the emigration of Indofijians, according to N.

Notwithstanding this, the members did not believe that this would have anything to do with what they and others would see as a 'true and fair view'. I had indicated in the tentative explanation that one member had a Fijian-type family name and this caused some confusion. I had made the suggestion that, if this woman was from a chiefly clan, this would probably make a difference to her meaning of the phrase. Unfortunately, this member took this to mean that I was making the claim that she was from a chiefly clan. This extract from the tapes of the within-group discourse illustrates:
D (female) I have a Fijian-type family name but I am not a Fijian. I am from Vanuatu, and it's not true about me being from a chiefly clan.

N (male) You don't have chiefly clan in Vanuatu?

{laughter}

D We do, but it's for people who want to be chief's family, and I am not part of it.

S (female) How did you feel when you were labelled this?

D Well, I am quite happy but it's not true.

During the discourse, in which I participated, I apologised for my ignorance about names, and then D went on to explain that in fact, she was a Solomon Islander married to a Ni-Vanuatu. However, she did not think her background would have anything to do with what meaning she gave the phrase.

Again, with group three, I managed to inadvertently insult the members by my suggestion that ethnicity would have anything to do with the meaning of the phrase. Once again, I did not realise the extent of this until I had read the project report. During the discourse one member T, said that a major reason for his studying accounting was because this was one area where the Fijians were behind. The discussion then shifted to the scholarship scheme, as well as my access to academic grades. The one female member of this group made the following statement during the discourse:

With the Indian's long civilisation there would be no way we could catch up on their achievement as they're characteristically
highly competitive, achievement-oriented people in comparison to the casual care-free Fijians. To minimise an explosive situation the positive discrimination for the Fijians implemented by the Government was really to bridge an equality gap between the two major races.

This was emphasised in the individual report of another member who wrote that disgruntled Fijians were being deprived in their homeland. However, this participant did also note that not all Fijians benefited from the exercise (the coups and the apparently resultant scholarship scheme), and that some would have been better off without the events of 1987. Unfortunately, I was not able to obtain any further clarification of this last statement in the debriefing meeting.

It was the typical carefree attitude of Fijians, which another member of this group used, as a reason for why my use of academic grades was misguided. He said:

I'm similar to other Fijian students who tend to take things easily compared to the Indian students who are highly competitive.

In his individual report this member wrote:

Fijians tend to have a sense of security and therefore take things easily and a pass would be adequate. Most of the lecturers (in accounting at least) are Indians and the Fijians
often felt that no matter how hard they work they would still be prejudiced against.

Later in his report this member linked security to having land back at home while non-Fijians haven't. [4]

Again the female member of this group recognised that Fijians are expected to accept decisions and instructions from superiors, and authority without question. This was seen to be related to Fijians reproducing text knowledge.

This group also introduced the fact that English was either a second or third language for members, and that this would have an impact on their expressive abilities. While the coups were seen to have an impact on life in Fiji, in that Fijians have exerted their political dominance and indigenous identity, no one was really clear about how this might affect the meaning of the phrase. In the end, we concluded that the coups probably would affect how people gave meaning to the phrase but exactly how we did not know.

When I came to read this group's project report, I again realised that I had been unintentionally offensive. One member, in their individual reaction report wrote:

I felt strongly about the use of cultural comparisons to accounting concepts and felt that the misuse of culture comparisons encroached on people's identity.
In another member's report on the project, he wrote:

I strongly disagree with your idea of trying to view the idea of True and Fair in a social context in a traditional country like Fiji, basing your judgement from a western viewpoint, without appreciating the culture and traditions that exist in Fiji. ... If you are a Fijian appreciating and valuing your culture and traditions, you will know the truth and fairness of the coups. ... The Asians (Chinese, Indians and other races in Fiji) have been moulded on the attitude of individualism and competitiveness since it is survival of the fittest. This is a sensitive issue and we don't want another Asian country in the South Pacific. Here, Fijians are communal and not individualistic in their lifestyle.

In the debriefing meeting, I repeated that I had not meant to make a judgment about the truth and fairness of the coups, but rather was tentatively suggesting that it might have an impact, of some sort or other, on the meaning of the phrase.

The members of group two did not believe that ethnicity had anything to do with the phrase. One suggested that because they all had the same education this would mean that ethnicity would not have anything to do with the phrase.

In their project report they noted:

In the constitution of this country, "Every individual has the right to freedom of his/her expression", thus the political
situation cannot be blamed for the difference in interpretations in meaning.

In summary, ethnicity was quite an inflammatory issue. While all groups recognised the political dimensions of ethnicity, and spoke quite openly about their views, most rejected the idea that it could have anything to do with how the phrase was given meaning. Group three, who were perhaps the most vocal about the issue, concluded that ethnicity might have something to do with giving meaning to the phrase, but how this might occur was unknown.

CLASS DIFFERENCES AS A CONTRIBUTING FACTOR:

Although I suggested in the tentative explanations that class differences may well play a part in how people gave meaning to the phrase, I did not include this in the critical theorems. Basically, this was because I did not feel confident about it, particularly as one colleague had argued, in theoretical discourse, that people's geographic situation was probably of some importance.

As it turned out this geographical difference was introduced by the female member from group three in the discourse:

V (female) A less privileged person and a rural dweller would have a more flexible attitude to the phrase compared to a well-provided person.
One member of this group then volunteered the fact that he came from a village. I then asked him his view:

T (male) Yes, the urban dwellers are more exposed to political ideas and ideologies.

Another member commented:

Urban dwellers became more aware of issues and are encouraged more to make a stand.

I noted that we had differentiated between urban and rural dwellers and then asked about upper, middle and lower class.

V (female) There are many conditions for classifying, we have the chiefly system, the economic, and urban and rural dwellers. We have chiefs who are rich but academically poor, then those culturally low but achieving materially and academically. Where do we stand?

I suggested that specifying class was tricky, and then another member suggested:

Chiefs would have a different point of view about the phrase compared to a commoner.
I then wondered whether being materially poor would make any difference, and members confirmed that this would be the case. The difficulties in making classifications was reiterated in the group's report:

The complex inter-relationships in the Fijian community really wouldn't compare to any class system as in the Western concept. ... Children of urban dwellers or economically disadvantaged parents might be in the University through scholarships or supported by financially-able relatives (a community obligation).

Members of group four were very hesitant in raising the issue of class the discourse. The following extract from close to the end of the discourse illustrates:

<table>
<thead>
<tr>
<th>Myself</th>
<th>Have you got anything else that you wanted to raise?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Su (female)</td>
<td>There's one thing that I wanted to bring up.</td>
</tr>
<tr>
<td>Myself</td>
<td>Sure.</td>
</tr>
<tr>
<td>Su</td>
<td>It's not very important (pause).</td>
</tr>
<tr>
<td>Myself</td>
<td>I'm sure it is.</td>
</tr>
<tr>
<td>{laughter}</td>
<td></td>
</tr>
<tr>
<td>Su</td>
<td>Well, in your exploration of social background, you brought in class.</td>
</tr>
<tr>
<td>Myself</td>
<td>Oh yes, ok.</td>
</tr>
</tbody>
</table>
Well, is this very important, because I feel that we don't really know what class we belong to. If somebody asked me what class I belonged to I would have no idea.

Yeah, I'm sort of picking that up. (pause) Sorry, we are on page five second last paragraph. (pause) In a general sense I would have thought that if you came from an upper class family that you might have a different idea about what was a true and fair view compared to if you came from a lower class family, but it's difficult. (pause) We have decided with some of the other groups that we couldn't really work out what class meant in this society.

Yes.

It's hardly used here.

How we proceeded with some of the other groups was to raise the question of say, if we just talk about it in terms of economic wealth. Do you think differences in wealth would make a difference?

It might if you were really rich.

But we are all using the same book, no matter where your family comes from. We just use the same book and we stick to the book.

We will come back to just using the text, but for now, what do you think D?

It might make a difference, I don't really know.
Richer families probably go to a better school, have better materials, are able to be a leader and make good decisions which will benefit society, but a man from a poor family may not have education and be working on a farm, whereas another man will have lots of time to read and develop good knowledge.

I don't think that's true, some University Medal students are from rural backgrounds.

At this stage I intervened and noted that I was trying to work out whether class, however we might try and define it, would affect the meaning of the phrase. The conclusion of the group was mixed with one saying yes, two no, and one undecided.

Again, it was not until I read the individual reactions that I realised the extent of the reaction to the idea of class. A female member, Su, wrote:

On reading the explanation regarding 'class' of the students, I was rather shocked, as we here (at least we students) don't mention class at all. Indeed most of us don't even know what class we belong to.

When I mentioned this in the debriefing meeting, the group concluded that class didn't mean anything to them. When I raised the issue of economic, or geographical differences, they were reluctant to continue the discussion. Once again I realised how delicate the issue was.
The members of group three had decided that there was one member each from upper, middle and lower classes. Given that this issue had caused some concern for the other groups, I was curious as to how these judgements had been made. In the discourse I told the group that two of the other groups had been concerned about it. They advised that they had decided their class, on the basis of economic wealth. However, they were united in their view that class, in terms of economic wealth, would have nothing to do with the meaning of the phrase.

In summary, the whole issue of class was very complex with lots of different views as to how we could decide what it meant. There was a diversity of views as to whether it would have any influence on giving meaning to the phrase.

HABITS OF COMPLIANCE AS A CONTRIBUTING FACTOR:

While the above reports indicate some differences of opinions about various issues, there was one factor which kept cropping up in all the discourses and was reiterated in the project reports. It will be recalled that, in the description of issues important to group one, outlined in the previous chapter, one was the issue of complying with lecturers' 'requests'. This was echoed in the other three groups and is linked to not only why these people responded at all to my original request for information, but also helps to explain adherence to text knowledge. The type of assessment that these people were used to was also confirmed as influential.
An extract from the discourse with group two illustrates:

Myself: you said back a minute ago that in a sense you were just complying, I'm sorry I've forgotten your exact words, but it was something like complying with my request.

Sh (female): yes.

Myself: and if we can just stick with that for a minute. Why did you do it? I mean, you needn't, you didn't have to do it.

Sh: yeah, but like in here, we have got something about that too.

Myself: ok.

Sh: It is the culture aspect of any student in Fiji whether Indofijian or Fijian to respect their teachers. The phenomena is such that whatever the teacher asks is to be obeyed as long as what is asked is ethical. Thus the motive for writing on what the phrase meant was done in purely innocent sense, that is to fulfil the lecturers request.

Myself: ok fine yeah ok. In a sense it was part of what you would do almost unthinkingly. I guess in a sense it never ever occurred to you to not do it.

Sh: yes.

Myself: ok, I guess I was not so aware of that.
The following extract from the tapes of discourse with group four illustrates the impact of assessment:

S (female)  In economics we can come up with our own ideas but in accounting its straight from the book.

D (female) Yes, calculations are based on the textbook only.

Myself So this is sort of checking your memory rather than thinking through things?

D Yes.

N (male) I got a comment from a lecturer (in extension) written on my assignment 'please confine the answers to what's in the reader', but it does depend on the lecturer, most of the units we have done you need text book answers.

Su (female) I don't like just quoting my textbook, just confining myself to the textbook, I don't get that much from this ... I'd rather read other material.

S Some lecturers would prefer us to give them back exactly what they say, what they have covered in their classes, but others want us to give our opinions.

Echoing the discourse with group two referred to above, group four noted in their report that, even though I gave people the option of answering, as well as identifying themselves:

students overlooked this. The probably reason being most students are used to "pleasing" the lecturers.
A member of this group approached me just after I had handed out the tentative explanations. It seemed they were having some difficulties in believing that I wanted them to write down their individual reactions. This is reported in the report:

It was a totally new experience ... we had no idea ... which induced a member to approach the researcher to ask her what it was that she actually wanted to hear.

I just tried to encourage awareness as well as reassure this member that I really did want their reactions, positive or negative.

In the report from group three, English as a second or third language was used to suggest a reason why the prevalence of just repeating what is in a textbook. Text definitions and descriptions would seem appropriate and relevant to anyone who was not confident in a language. As one member put it in his individual report:

Any further attempt on our part to express the ideas in our own words often only lead to confusion and inadequacy.

In the discourse with group two, I raised the issue of whether the pattern of assessment had any part to play:

Myself If you are used to being assessed in a particular way which meant that you simply repeated perhaps what was in the text book, that may well
have had something to do with why you responded why you did.

Sh (female) mmm.

Myself can you see what I mean? If you are not used to having to try and think things out for yourselves.

Sh and just reproduce the argument from the text.

Myself yeah. Sorry, Sa, I can't hear you.

Sa (female) I think that ...

Sh In as far as accounting courses go, we have just reproduced the text.

Myself yeah, that's what I wondered, that's why I included that in there.

However in their report, the group raised the issue of just repeating text knowledge, but, justified it in this way:

One has to refer to the text otherwise what's the purpose of it being there if not to be followed or read? If the researcher thinks that the material in the text is irrelevant, than it should not be used in the courses.

I wrote on this section of the report that I wanted the members to reflect on what they had written about criticism being necessary to the development of the profession and any possible similarity between such criticism and criticising what is in a text book. In the debriefing meeting, the group acknowledged they were a bit inconsistent, but again noted that they are just so used to repeating what is in a book.
Returning to group three, the focus on *how to solve accounting problems and how to set out accounts* without much mention or reference to the phrase was seen as a reason for the *loss in significance of the phrase* to students.

In summary, it appears that there is considerable agreement that compliance with lecturers is so ingrained that anything else is unthinkable.

In this chapter I have described some of the outcomes of the critical-empirical work with three groups of people as students at the University of the South Pacific. Although these people mostly agreed with what I tentatively suggested as explanations for their actions, there were some differences including the desirability of criticising the accounting profession, my use of academic grades as measures of intelligence and indicator of expressive abilities, gender, ethnicity and class. A major similarity existed with all four groups. This related to habitual compliance with lecturers' requests, which appeared to be also associated with reproduction of text knowledge.

In the following chapter I will undertake an analysis and critique of this work. Initially I will reflect on the attempts at producing an ideal situation, both within theoretical discourse and practical discourse. This is followed by a consideration of ethical issues including informed consent and the necessity for educators to be aware of and sensitive to the lived experience of people as students. The content of the critical theorems will also be subjected to critique. The chapter concludes with an exposition of colonisation of the lived world of accounting
educators and the influence this has for the dominance of the 'technical' meaning for the defined groups.

ENDNOTES:

[1] It will be recalled that the use of the term Fijian is restricted. I have adopted the common, but unofficial, usage of Indofijian, to describe local people who are not permitted to describe themselves as Fijian.

[2] It will be recalled that I suggested to the groups that they audio-tape their within-group discourse, that is, the discourse they were engaging in, prior to the discourse between each group and myself. Group four were the only group to take up the suggestion and taped only the first hour of the discussion. However, it is obvious from the tape that it was only being taped intermittently.

[3] This arose, primarily, through my observations of interactions between Indofijian women and men, both on-campus and off-campus, in formal and informal settings. However, I had also had discussions, of considerable length, with an Indofijian woman, who was a partner in a local public accounting firm. She related many stories of the various difficulties she encountered, in trying to gain respect from clients for her work. These ranged from criticisms of her style of dress, criticisms for being alone in public to disbelief that she had completed particular pieces of work.
Land ownership is a continuing source of discontent for non-Fijians, who have been prevented from owning land in Fiji for decades.
The reconstruction of knowledge is inseparable from the reconstruction of ourselves. (Jaggar 1989 p 164)

CHAPTER 7

A CRITIQUE OF THE CRITICAL-EMPIRICAL WORK:
CRITICS' REVIEW

A feature of this chapter is the use of reflexivity to critique the critical-empirical work. The critique is thematised primarily, but not exclusively, in terms of process. An important part of the process of the work was the ideal speech situation, both in the theoretical and practical discourses. In order to assist in understanding this process, I have reflected on my feelings at the time. Arising from both the ideal speech situation and therapeutic discourse was the issue of ethics. Consequently, the ethical dimension of undertaking research and teaching is briefly addressed.

This is followed by a consideration of the contradictions exposed in the discourses regarding the influence of gender. At the same time, I conclude that I adopted a simplistic approach in the tentative explanations.

I consider the evidence for the colonisation of students' livedworld, as a means of understanding the adoption of the dominant meaning of the phrase 'a true and fair view' by the defined community. In this, I explore the type of learning the participants were accustomed to, and the pervasive influence of textbooks. One outcome of colonisation is
that there is a loss of the ethical dimensions in the meanings of the phrase 'a true and fair view'.

This is followed by an analysis of the issues of ethnicity and class, and the phrase 'a true and fair view'. However, this analysis includes another aspect of the phrase, that is, 'of profit'. I tentatively conclude that, given the attitudes expressed by Fijian participants, the essentially capitalistic notion of profit may be inappropriate for a community which emphasises collectivism rather than individualism. The chapter concludes with an exposition of other issues arising in the study.

**IDEAL SPEECH SITUATION:**

It will be recalled from chapter two that the ideal speech situation has been subjected to considerable criticism in the literature. One conclusion to be drawn was that it was impossible to create a set of circumstances which would generate ideal speech (in Habermasian terms). However, Bredo & Feinberg (1982b) concluded that attempts can be made to approximate the ideal. I also argued in chapter two that perceiving the ideal speech situation as an example of creative visualisation would be useful. In my critical-empirical work I certainly attempted to create the conditions of the ideal speech situation, both in the theoretical and practical discourse.
REFLECTING ON FEELINGS:

The process of reflecting on one's feelings in order to gain understanding of a situation is detailed in Krieger (1991), and follows on from Griffiths (1988) as outlined in chapter two. Krieger (1991) told a story of how she had acquired masses of unmanageable interview data from a research project. She felt overwhelmed. Eventually, she decided to explicitly use her feelings to assist in her analysis of the data, by systematically reflecting on her feelings throughout the research project. One outcome was the construction of a series of steps (Krieger 1991 pp 171-182). One step was a pre-interview self-assessment, in which Krieger attempted to recollect, and record, her feelings before each interview. A second step, termed an interview self-assessment, involved a careful reflection on each interview. This resulted in the identification of various feelings which arose during the interviews. Krieger then returned to the original research data, with the initial intention of keeping these accounts separate from her feelings account. However:

As I began to review my notes, seeking concepts appropriate for categorizing and "making sense," I found that I was drawing on my understanding of myself with far greater facility than on anything else that came to hand. ... Increasingly, as I examined the notes, I found what seemed to be parallels among the feelings expressed by the interviewees. (Krieger 1991 p 179)

Thus, Krieger developed feeling themes which were used to structure, analyse and understand the research data. She was adamant that she
was not simply imposing her newly developed recognitions, but she was expand(ing) those recognitions by constantly challenging my existing understandings: challenging my perceptions of others with what I now felt I knew about myself and, at the same time, confronting my self-understanding with what my interviewees seemed to be telling me that was different. (Krieger 1991 p 181)

Although I have not undertaken the complete process outlined by Krieger, I have used a similar technique, in that I have systematically reflected on my feelings. I have drawn on these reflections in order to construct the analysis in this chapter.

THEORETICAL DISCOURSE:

It can be argued that there was more potential for creating an ideal speech situation in the theoretical discourse. This discourse revolved around constructing tentative explanations of needs as well as constructing the critical theorems. Two colleagues and I were the participants in this discourse, and so it might be assumed that the power differential between the participants was minimal. This, in turn would assist in constructing an ideal speech situation. But, what this so? One colleague was the professor and head of department whom I had known for some years, and whom I regarded as a mentor. He had always encouraged me to believe in myself and my own capabilities, which was very empowering for me.
Reflection on my feelings at the time of the discourse, reveals that while I had enormous respect for his abilities, I was also aware that I had been immersing myself in the works of Habermas and commentators. On recollecting this discourse, I am reminded of my statement at the beginning of our discourse that I felt I had a tendency to give in to others' points of view when there was a conflict. At the time, I saw this as an example of the Habermasian pseudoconsensus, and hence to be avoided as much as possible. However, this colleague responded with the statement that he had seen no evidence of this. I concluded that, almost unknowingly, I had gained a some degree of self-confidence in my work situation. Hence, I believe that there was little power differential in this relationship in the circumstances of the theoretical discourse.

My relationship with the second colleague was very new. This colleague was a lecturer at USP who was then working within a critical perspective with her masters thesis. Because she was a 'local', she was intimately aware of the way of life in Fiji, and, although she was Fijian, she was also connected through marriage to the Indofijian community. She was particularly able to bring this cultural awareness to play in the theoretical discourse.

We had many similarities, not the least of which was, both being women struggling to create meaning for ourselves, within patriarchal systems. [1] Notwithstanding the similarities, we also had many differences. In many ways I felt that our differences were complementary in the situation of the theoretical discourse.
In conclusion, I believe that there was little power differential between the three of us as participants in the discourse. However, this is not to conclude that pseudoconsensus was absent, or that the conditions of the ideal speech situation were met. Rather, I conclude that there were probably more moments which approximated ideal speech in the theoretical discourse than in the practical discourse.

The process of generating the initial tentative explanations was extremely difficult, challenging, and required a considerable investment in time. I was concerned with constructing as many tentative explanations as possible, given the constraints of time, energy and imagination. It will be recalled that I used the different structures of the livedworld to facilitate the construction. I do believe that this was enabling, because I was able to construct such a broad range of possible explanations. However, I have previously acknowledged that any enabling mechanism constrains at the same time. The constraint arose because I was focussed on the livedworld and thus was obstructing any other means of accessing or stimulating my imagination (see parts of chapters two, three and four for an exposition of the role of imagination, and playfulness).

With respect to an interpretation of needs, I deliberately tried not use psychological terms (see for example the typology of needs in Murray's personology which included viscerogenic, psychogenic, overt, covert, focal, diffuse, proactive, reactive, modal and effect needs, in Hall & Lindzey 1978 pp 217 - 221). One of the needs identified by Murray was affiliation (see Hall & Lindzey p 218), and I believe that it was this need which was being expressed, when I suggested that
participants were possibly sympathetic to the accounting profession. However, I did not wish to alienate participants by using jargon. I was not always successful, given that I did use the term cognitive dissonance.

Weaving throughout the process of construction was my concern about the vulnerability of the people as students. In making a claim for the usefulness of critical theory, Forester noted that it:

exposes the political and structural production, and the vulnerability of ... students' ... beliefs, consent, trust, and attention. (Forester 1983 p 238)

Was I invading their privacy, I wondered. I was also somewhat uneasy about the possible arrogance which could be perceived in the construction of tentative explanations. This latter feeling was prevalent when I was constructing tentative explanations about circumstances in Fiji which I really knew very little about. I recognise the paradox, however, of the virtue of being an 'outsider'. Because I was not subject to the same cultural and social unquestioned norms, I was able to notice behaviours which, perhaps, had become invisible to the participants. However, this does assume that my frame of reference was similar to that of the indigenous people. Further, I do not wish to pretend that there was little potential for misunderstanding. I wondered about silencing the uniqueness of human beings, the individual differences, when I was focussed on, say gender or ethnicity.
PRACTICAL DISCOURSE:

It will be recalled that practical discourse is the Habermasian term for discourse in which those affected in a given situation are engaged. In this study I engaged in discourse with 17 people: four separate small groups of people as students; the processes and outcomes of which were reported, to some extent, in the previous two chapters. I do not assert that the conditions for the ideal speech situation were met. However, I do assert that my being aware of the conditions, and striving to meet them in a reflexive way, sometimes set the scene for an approximation of the ideal.

In reflecting on the various practical discourses, I am recollecting many different emotions from anxiety (am I doing the 'right thing'?), to guilt at my sometimes appalling insensitivity (particularly with the academic grades issue). Sometimes I felt a joyous sense of achievement.

I noticed that when I gave these people undivided attention and acknowledgement that their truths were important, and true for them, I felt that they were getting in touch with their own power. A conclusion to be drawn from the discussion of critical research practice in chapter one, was that reflection of self and reflections on relations with others, was a means of emancipation. In a sense these people as students were given space where their realities were expressed, a particularly powerful means of empowerment.
This is not to uncritically assert, however, that giving a 'voice' is always empowering. Ellsworth recognised that, in spite of her constructing so-called empowering structures and practices in a University class of Media and Anti-racist Pedagogies:

Our classroom was not, in fact, a safe place for students to speak out or talk back about their experiences of oppression both inside and outside of the classroom. ... Things were not being said for a number of reasons. These included fear of being misunderstood and/or disclosing too much and becoming too vulnerable; memories of bad experiences in other contexts of speaking out; resentment that other oppressions (sexism, heterosexism, fat oppression, classism, anti-Semitism) were being marginalized in the name of addressing racism - and guilt for feeling such resentment; confusion about levels of trust and commitment surrounding those who were allies to another group's struggles; resentment by some students of colour for feeling that they were expected to disclose "more" and once again taking the burden of doing the pedagogic work of educating white students/professor about the consequences of white middle-class privilege; and resentment by white students for feeling that they had to prove they were not the enemy. (Ellsworth 1992 p 107)

However, it is noted that Ellsworth's work (originally published in 1989) attracted substantial criticism. Lather addressed the criticisms, including the charge that Ellsworth was using critical theory as a scapegoat for her failed pedagogic practice (1991 pp 41 - 49). She
concluded that Ellsworth's critics had a considerable investment in refusing to subject their own practice to critique (Lather 1991 p 48).

Orner focussed her criticism of critical pedagogy on the calls for a student voice. She claimed that the discourses on student voice were predicated on assumptions of a fully conscious, fully speaking unique, fixed and coherent self (Orner 1992 p 79). Further, she claimed that little or no attention was given to the constantly changing constructions of multiple social positions, and multiple voices. Orner acknowledged that 'silence' can be seen, not as a defence mechanism, but as a form of resistance, that is, resisting the authority of the teacher (1992 pp 87-88). This is similar to Lather who wrote, reflexively, on the resistance of people as students to emancipatory educational practices (1991 particularly pp 77 - 85, and 123 - 152).

In the critical-empirical work, I hoped that giving these people space and encouragement to consider and criticise my tentative explanations and critical theorems was empowering. [2] At this point I do want to acknowledge the courage of these people as students in that they did criticise me, knowing that although they were participating in a research project, they were also engaging in an accessible project. But, maybe, this is insulting, patronising and arrogant on my part? Dobbert identified a particular type of arrogance:

The arrogance of deciding that other people need empowering and are not already powerful. (Dobbert 1990 p 287)
In the practical discourse, there was tension between what is and what might be. It will be recalled from an endnote in chapter five, that a reading of Habermas, which concluded the co-incidence of an ideal and reality, was a misreading. At the same time, I believe that how one's life is transformed and liberated is only partially understood. It seems to me that accepting what is for the participants required a recognition of multiple realities, a central tenet of constructivism. I wonder, is acceptance of a reality a necessary precursor to transformation? I know from my own experience that if someone accepts my reporting of my reality as real, (see Krieger 1991 especially pp 208 - 215 for a summarised discussion of the struggles involved in gaining acceptance for using one's own experience as a means of generating knowledge), then somehow or other, I can move from that reality to a transformed and liberated reality.

In some ways I feel that I dealt with this tension between an ideal and reality in the practical discourse in a feeble way, that is, by making the rather limp suggestion that the people as students engage in further reflection on the contentious issues. I do not mean that further reflection was not appropriate, rather I did not know how to make the suggestion in such a way as to encourage further reflection. On the other hand, after conducting this research, I do think this tension between reality and ideality is at the very heart of critical theorising and critical practice, and so, I feel content with the ambivalence.

I am reminded of Rowe (1992) who argued that our actions always have both positive and negative consequences. Sometimes my
attempts at empowerment, in the ideal speech situation, seemed to work, and other times they did not. Perhaps there is something, in the actual process of attempting empowerment, which, somehow or other, assists transformative processes. Sometimes, in spite of, or perhaps because of my attempts, I unwittingly caused offence and hurt to people as students. Sometimes, these people were clearly delighted that I was interested in their views, and that I gave serious consideration to these views. As Gore wrote:

In attempts to empower others we need to acknowledge that our agency has limits, that we might "get it wrong" in assuming we know what would be empowering for others, and that no matter what our aims or how we go about "empowering", our effort will be partial and inconsistent. (Gore 1992 p 63)

ETHICS IN TEACHING/RESEARCH:

The ethical issue of informed consent of participants did arise in the project. First, at the time that the people were asked in class as to the meaning of the phrase, I had not finalised how the research might proceed. Thus, in consenting to answer the question put in class, the 17 people as students in this research effectively, but unknowingly, consented to a description of the primary inputs into the research. This created some tension for me, which was dissipated, in part, by my subsequent checking with the groups that the statements of meaning I had were, in fact, those that they had written.
A further ethical dilemma surfaced with my non-disclosure of substantial information to the groups at the beginning. Although I had detailed a reworking of the conditions of the ideal speech situation in the project documentation, I did not disclose my intention to construct tentative explanations and critical theorems. This issue of informed consent remains problematic.

It will be recalled that, according to Habermas, therapeutic discourse was a necessary precursor to practical discourse. I have already acknowledged my discomfort with this. [3] As outlined in chapter five, I decided to term my teaching the participants about the ideal speech situation as therapeutic discourse. I did not tell these people that Habermas referred to therapeutic discourse as that which sought to clarify systematic self-deception (1987 volume 1 p 21). Thus, faced with what I saw as an ethical dilemma, I deliberately withheld information; I deceived the participants. I did discuss the idea of critical self-awareness, and the role of self-reflection in this process. Notwithstanding this, it is arguable that I have misused the Habermasian term therapeutic discourse in this instance.

What are the ethics involved in undertaking research? My home University now has established a Committee for Ethics in Human Experimentation. Human experimentation is defined very broadly and any research which involves people other than the researcher needs approval from this committee. At the very least, this is forcing researchers to consider the ethical implications of any research. Notwithstanding this, the issue of ethical implications of research which is connected to teaching [4] seems daunting.
The ethical implications of teaching even in a very traditional way are considerable. When I was first writing up the critical-empirical work, I was struck (metaphorically writing) by the similarities between two incidents. It will be recalled that one member of group one quoted a primary school teacher who taught that *ethnic differences were left outside the classroom*. I recollected my attempts during the research process to suspend or minimise the power differential through the ideal speech situation. What similarities and differences are discernible in these two instances of teaching? The similarities reside in the fact that, in both instances, there was a pretence that something that was, was not (again the tension between what is and what might be crops up). One similarity was that, in the first teaching instance, the teacher apparently had the laudable aim of promoting equality among students. However, denial of differences was the means. The aim of promoting equality also underpins the ideal speech situation. At the same time, a difference between the two instances may be traced to the element in the ideal speech situation which seeks to promote equality of opportunity and thereby partially create the conditions for emancipation. One emphasis here is that 'equality' does not equal 'sameness'. The question is, was the process empowering for the people as students in both instances? In any instance? How does a critical researcher juggle a commitment to empowerment with engagement in false pretence?

Obviously the ethical implications of teaching are amplified in attempting to be 'innovative'. This is clearly problematic. What does it mean to be ethical in what one teaches? The answer to this question
is clearly related to where one is situated on the Lankshear & Lawler (1987) spectrum identified in chapter four. The best means which I have of proceeding, is to be continually reflexive. However, this certainly is limited to my awareness, and imagination, among other things.

POSSIBLE GENDER INFLUENCES:

The possible influence of gender on giving meaning to the phrase was not addressed at all by group one. However, this issue created considerable discussion, and rejection of my tentative explanations, in the discourse with the other three groups.

According to Barrett & Phillips (1992), critical theory is obliged to seek out and expose contradictions. I believe that in the practical discourses various contradictions were surfacing. Most participants, while accepting that in their society women were dominated by men, rejected this as having any influence either in the group discourse, or, in the meaning given to the phrase. One exception was the sole women member of group three, who, as noted in the previous chapter, quickly learnt to live with the male dominance of the group.

I have already noted my lack of confidence about articulating gender differences and acknowledge here that I can understand very well, why people would deny these differences. [5] Thus, in attempting to explore reasons for these denials, I am aware that I may be projecting my denials onto the women participants. Notwithstanding this:
critical explanations must recognize the mediation of meanings by which members make sense of their own and others' acts. (Comstock 1982 p 375)

This is linked to a requirement for what Freire & Shor termed *liberatory education*:

> Teachers must have some indications about how the students are understanding their reality different from the teachers' reality. (Freire & Shor 1987 p 181)

I suspect that the participants felt more comfortable with acknowledging male domination in society, that is, 'out there', than with acknowledging it, 'in here', in the everyday occurrences of their lives. Perhaps, the women participants made sense of their denial, because such a denial did not require any difficult, seemingly impossible, challenges to male domination. Perhaps, as Mezirow claimed, *the oppressed commonly internalize the values of the oppressor* (1985 p 147). Perhaps, the men participating, particularly in group three, were attempting to reverse the domination. If this was the case, they were unsuccessful, given the statement made by the women member of this group. Perhaps, the men participating were reluctant to acknowledge domination, in the specific circumstances of the study, because they feared its replacement with matriarchy.

On reflecting about the tentative explanation with respect to the gender balance of each group, I was very naive, and was too simplistic in assuming relative weight of numbers. I clearly have unfulfilled
potential for learning about gender influences. Nevertheless, I acknowledge some learning as a result of participating in the critical-empirical work and this will be addressed in the concluding chapter.

EVIDENCE FOR COLONISATION:

It will be recalled from chapter two that Habermas, in his discussion of colonisation, used the schools system, among others, as an example of the influence of juridification on the process of colonisation (see 1987 volume 2 pp 368 - 373). In discussing schools, Brand suggested that:

The protection of parents and students against untoward effects of tests, arbitrary behaviour by teachers etc is again acquired at the price of bureaucratization and juridification. The relevant norms hold without regard for specific persons, their needs and interests and endanger the pedagogic freedom and initiatives of the teacher. (Brand 1987 p 121)

Juridification refers to the tendency toward the increase in formal laws, although Habermas did differentiate between mere expansion of laws and the increasing density in law (1987 volume 2 p 357 emphases in original). According to Brand, expansion

involves the increasing juridical formalization of social situations which were thus far regulated informally. (Brand 1987 p 118)
Further, he claimed that the increasing density

has to do with the specialistic splitting up of global juridical situations into their components. (Brand 1987 p 118)

According to Broadbent et al, colonisation occurred when steering media *get out of hand* (1991 p 5). This process results in a crisis which precipitates a change of the symbolism in the three livedworld dimensions. For example, the dimension of culture which is concerned with validity and relevance of knowledge becomes such that there is a loss of meaning (Habermas 1987 volume 2 p 143). Similarly, within the society dimension anomie results and within the personality dimension psychopathologies result (Habermas 1987 volume 2 p 143).

[6] On another level, is giving a technical meaning to the phrase an example of systematically distorted communication? Does this constitute an erosion of symbolic capital? With this brief introduction to colonisation, what evidence is there for a tentative assertion that the livedworld of the defined community was colonised by accounting professional bodies, through accounting academics?

**PROLIFERATION OF STANDARDS:**

In the broader sphere of accounting there is one indication of colonisation. The increasing number of accounting standards being promulgated by accounting professional bodies appears to be an example of increasing reliance on formal rules. Zeff (1987) argued that a reducing emphasis on judgement and an increasing emphasis on the application of standards was necessarily de-professionalising
accounting. Francis, in an exposition of laws versus virtues, referred to how an unhealthy fascination with technology is supplanting auditor judgement (1990 p 13).

This process seems to be heading in a bizarre direction within Australia in recent months. The Australian Accounting Research Foundation is attempting to give the four existing Statements of Accounting Concepts (forming a partially completed Conceptual Framework) legislative status similar to accounting standards (see Shanahan 1992, Walker 1992 and 1993 for examples of criticism of this push).

With respect to 'a true and fair view', the loss of meaning [7] of the phrase would appear to be relevant. The stock of knowledge of the members of the groups at the beginning of the project was mostly restricted to the technical aspects [8] and reproduced the view promulgated by professional bodies (see Parker 1992), including the Fiji Institute of Accountants (FIA). In this research, these accounting professional bodies can tentatively be seen as an example of steering media (see Hines 1989a, Hines 1991, Puxty 1990, Robson & Cooper 1990, Willmott 1990, Cousins & Sikka 1993 and Mitchell & Sikka 1993 for examples of critiques of the accounting profession). Whereas Habermas (1987) referred to money and power as steering media, it is suggested that power to influence the livedworld of the defined community tentatively resides with the professional bodies. In other words, accounting professional bodies can be seen to operate in such a way to reproduce normatively secured consensus. According to White a
normatively secured consensus *is one which blocks in some way the process of critical, communicative dialogue* (1989 p 102).

ROLE OF ACCOUNTING EDUCATORS:

The influence of the professional accounting bodies, in turn, may be transported to the university through the colonised livedworlds of some accounting educators.

Although the influence of the FIA was not as pervasive on the University of the South Pacific (USP) accounting curricula, as are the Australian professional bodies, some of my colleagues at USP appeared reluctant to question the activities of the FIA.

Some accounting educators, perhaps many, privilege the views of the professional bodies. This may be because they feel a degree of loyalty, or affiliation, to such bodies, where loyalty means uncritical acceptance of the opinions of such bodies. In that sense, I tentatively suggest that the lived world of those educators has also been colonised.

WHAT WAS BEING TAUGHT?

Zeff (1987) was also concerned with the dominance of rule-reproduction in the teaching of accounting, as well as the increasing prevalence of multiple-choice tests. Kelley, then a member of the staff of the AICPA, was most critical of accounting education where the focus was the application of the FASB statements. He went on to claim that:
we need to teach them (accounting students) to inquire, to probe, to analyse, to challenge, to evaluate, to create, and to communicate. (Kelley 1988 p 165)

The technical focus of accounting is privileged in most text books, (for example Leo & Hoggett, 1988) although some make an attempt to summarise some literature regarding various opinions about the nature of the phrase (for example Johnston Jager & Taylor, 1987 or Mathews & Perera 1991, who, however, assume that a conceptual framework will fix the 'problem' with the phrase). The participants in the study had little exposure to journal articles in the past, and so, the primary means of instruction was through text books. However, even if they were used to studying journal articles, the results may not have been much better. Lehman (1988) noted that commonsense ideas about accounting, and accounting ethics, are formulated, emphasised and conveyed through articles. It will be recalled from chapter four, that the results of her study suggested that ethics is denied any fundamental importance in the literature.

A technical focus resonates with the point made in chapter one that unless one engages in critique, one confirms and reproduces existing practices. Bredo & Feinberg noted that a researcher is never just a passive observer:

he or she is a participant in the very act of maintaining and reconstructing the social life-world. (Bredo & Feinberg 1982b p 276)
Similarly, a teacher is always participating in construction and reconstruction. When accounting educators unreflexively and uncritically teach 'what is in the book', the content of the text is crucial. Booth & Cocks claimed that:

the role of education in spreading an accounting mentality consistent with the dominant world view ... is growing in importance. (Booth & Cocks 1990 p 400)

There emerged, from the discourses, a prevalent view from the defined community that, in reference to accounting subjects, *we go by the book*. This is obviously connected to an awareness of the University, perhaps Departmental, culture which rewards such activity. This would result in, among other things, highly standardised responses on the part of the people as students. Given that Braaten argued that highly standardized processes were an outcome of colonisation (1991 p 91), I tentatively conclude the existence of colonisation. However, all the participants were exposed to the same texts, and yet, some did identify 'wider-than-technical-meanings' for the phrase. It is obvious that the influence of texts were not the same for all the participants.

One difficulty with any teaching/learning situation is that it is always possible that people as students may, as a matter of course, try and establish 'what' the teacher 'wants' and then to simply provide 'that' in a relatively unthinking, uncritical way. In the process of practical discourse with one group, one member made the statement that if the research question had been put in a sociology class the 'answer' given
would have been quite different. I regret not exploring that further at the time. Notwithstanding this, I wonder whether this is further indication that accounting educators, compared to say sociology educators, are more likely to have been colonised. On the other hand, perhaps the comment was related to the specific people involved at the time.

ETHICS AND 'A TRUE AND FAIR VIEW':

The enactment of my research process enabled clarification of a very nebulous idea about the phrase as an ethical ideal. I cannot recall when or how I came to consider that the phrase could, and perhaps should, be seen as an ethical ideal, although as I noted in chapter four, I had been curious about the phrase for many years. During the construction of the tentative explanations, I wondered whether the relative silence of ethics in most accounting programmes might contribute to the dominant meaning of the phrase as 'technical', that is, 'in accordance with the standards'. An outcome of both monological mock dialogue and theoretical discourse was that this idea was included in the critical theorems.

Seeing the phrase as connected in some way to ethics was obviously a novelty for the participants. Another novelty for all the people as students in the AC304 Auditing course was the occasional debate between and auditor and an auditee. Of the four auditors who spoke, the one woman was the only person who linked the phrase to ethical behaviour. However, this particular debate was after the practical
discourse, but before the date the project reports were due for submission.

There is some evidence for the colonisation of the livedworld of the defined community, by accounting professional bodies, through accounting educators. There is also some evidence that the prevalence of textbooks which echo professional bodies' opinion, combined with going by the book, assists in the colonisation process. One effect of the colonisation is the loss of the ethical meaning of the phrase.

CONSIDERATIONS OF ETHNICITY AND CLASS:

My tentative explanations about ethnicity and class aroused considerable argument from the participants. This was the case, even though I had not felt sufficiently capable of constructing relevant critical theorems.

CLASS AND CULTURE:

The issue of class was seen as complex, as well as usually unspoken about. As one Fijian participant pointed out, class was connected with the chiefly system, and whether one was from rural or urban background. Thus, Western ideas about class appeared to be inappropriate in that context.

Some of the Fijian participants were quite outspoken about the differences of their culture, as compared to a typical Western culture. From the extracts of the discourses, reported in the previous chapter,
it was clear that there was a claim to a strong sense of community, as opposed to competitive individualism.

WAS I TOO LIMITING?

In the practical discourses, we concluded that ethnicity and class might have some influence on the meaning given to the phrase 'a true and fair view', even though we could not articulate how this influence might occur. On reflection about this, I wonder if my focus on the phrase set up an inappropriate limitation. In other words, if I had widened the focus to 'a true and fair view of profit', we might have been more successful in our explanations.

During my time in Fiji, I continually wondered about the appropriateness of teaching a Western style of accounting. I wondered whether my view of the importance of 'being a hard-working student' was inappropriate. However, this remained a vague uneasy feeling. This was the case even when I was teaching some preliminary exposition of Hofstede's (1980) work. Thus, although I was recognising that the Fijian society probably fitted with Hofstede's dimension of collectivism, rather than individualism, (see Mathews & Perera 1991 pp 320 - 333 for discussion of culture and accounting), I did not explicitly challenge capitalism as the only way for Fijian society to progress. It was not until I was later reflecting about the discussion in the discourses, that I began to suspect that a taken-for-granted acceptance of capitalism, on my part, might have accounted for this unease, given what I gradually came to learn about Fijian culture.
As noted above, there was considerable discussion or comment in the group reports which suggested that the Fijian participants may have had understandings about their actions which suggested differences between themselves and Indofijians. This was also linked to the political action in the coups. Some participants clearly saw the coups as a successful means of allowing Fijians to reassert their different, non-competitive, community-based identity. Perhaps then, accounting as an outcome or symbol of capitalism, may not be appropriately transferred to a culture which de-emphasises individualism and focuses on communal sharing.

The understandings about class and ethnicity put by the participants, combined with my recollection of unease about teaching Western concepts and structures in accounting, lead me to question whether I was too limiting in my focus on the phrases 'a true and fair view'. I tentatively conclude that, given the attitudes expressed by Fijian participants, the essentially capitalistic notion of profit may be inappropriate for a community which emphasises collectivism rather than individualism.

OTHER ISSUES:

In this section I discuss other issues which arose within the study. In the practical discourses, these included: in many cases we could not arrive at a consensus, in some instances my tentative explanations were accepted without discussion, I did not feel comfortable discussing the military coups, and that, at times, I did not stop the discourse to
comment on one participant's interrupting and speaking over another participant. I also discuss issues relating to the reporting, in the previous two chapters, of the study. These issues include: the extensive use of quotations which involves the silencing of all paralanguage including the recognition of the diverse meanings of a simple word like yeah, as well as the provision of detail.

NOT ARRIVING AT A CONSENSUS:

There were various issues which arose in the discourses about which we could not reach a consensus. Some of these have already featured above, for example, one participant was clearly equating criticism of the FIA with disloyalty, whereas others equated the same criticism as being necessary to the development of the FIA in a changing society. I believe that this lack of arriving at a consensus indicates that the ontological position adopted by Habermas is suspect. I believe that the constructivist position of accepting multiple realities appears to make more sense in understanding the process. However, I accept that inherent in accepting multiple realities there is a rejection of a generalisable value position. Thus, how does accepting multiple and conflicting realities equate with a claim to truth? Is it sufficient to conclude that what is true for one participant was not true for another? Is accepting multiple realities a means of avoiding conflict?

AVOIDING CONFLICT:

When the issue of the military coups arose, I was clearly engaging in avoiding conflict. I was trying to avoid making judgments about the
respective rights and wrongs of the coups, and their outcomes, for all members of the Fijian society. However, the Fijian participants certainly believed I was criticising the coups. It was noted in chapter two that Moon (1983) rephrased Habermasian generalisable interests as those needs which can be openly acknowledged to oneself and others. Thus, the extent to which the participants argued against my tentative explanations, can be seen as some measure of generalisable interests, even if these interests were ethnically bound.

There was ethnically-based tension in many areas of everyday life in Fiji, and I have little evidence that this is unchanged since 1991. Evidence of this continuing tension was provided in a televised interview in Australia on 29 September 1992. Mr Rabuka, the current Prime Minister, and the former military leader of the coups, was interviewed, and one part of the conversation included the following:

Interviewer: Would it be better if all the Indians went back to India?
Mr Rabuka: Yes

When the interviewer commented on the difference between this view and the commitments made when diplomatic relations were re-established with Australia earlier in the year:

Mr Rabuka: That wasn't the real me, this is the real me talking.

Newspaper reports over the following couple of days indicated the interview caused a furore in Fiji with much criticism of the Prime Minister. However, Mr Rabuka claimed that he was quoted out of
context, and did not really mean that he wanted all Indians to leave Fiji.

In February 1993, Skehan reported that the overtures that Mr Rabuka had made to the Indian opposition parties for a unified government, had been relegated to long term objectives. Skehan concluded:

The Prime Minister has to tread a fine line. If he does not give enough to the Indian community there can be no healing of the social wounds created by Mr Rabuka's two anti-Indian military coups of 1987. (Skehan 1993 p 16)

One difficulty which I had in the study was that, although I did tentatively suggest that ethnicity might play a role in giving meaning to the phrase, I was incapable of addressing the conflict in any depth.

Most of the time in the practical discourses was devoted to contentious tentative explanations and/or critical theorems. Thus, when participants said that they agreed with various explanations, I did not question them further, to any extent. One possible implication of this is that their agreements may have been normatively secured rather than communicatively secured in Habermasian terms.

BREAKING THE RULES OF IDEAL SPEECH:

There were certainly times in the practical discourses, during which I was focussed on my reasons for making tentative explanations, when I wondered what was the dividing line between giving my reasons and
manipulating participants' imagination, to their detriment. One example of this was with the group wherein the one male participant had the view that criticism was equated with disloyalty. This participant clearly had a powerful need (perhaps based on religious grounds as proposed by one of the participants) to refrain from criticism. In some ways, I wanted to simply say you're wrong. I believed then, and still do, that this would have been abusing the trust of all the participants. Again, I wonder was this a reflection of my inability to deal with conflict?

There were occasions during the practical discourses when I would pose a question to one participant, only to have another answer. On at least one occasion I did not stop the discourse and focus on the process. Hence while I was aware that a participant was not being given equal opportunity for input, I chose to ignore this. On reflecting about this, I believe that what I saw as the pressure of time was an influential factor here. In other words, if I kept focussing on trying to ensure that all participants had equal opportunity, I believed that issues, which others wanted to raise in response to my tentative explanations, would have been left unaddressed.

TELLING A STORY:

In the previous two chapters, I made extensive use of quotations, using either the tentative explanations and critical theorems documents, the practical discourses, individual written reports or the groups' written reports. In doing so, I was attempting to tell a story using the actors' own words, in accordance with the strictures of
symbolic interactionism (see Meltzer et al 1975 p 58). However, this device is limited because of the silencing of the paralanguage.

As an example, the position of the emphasis in a sentence could affect the meaning of the words. However, language is even more complicated than this. Consider for example, my use of the word yeah. In most instances this meant I *am* *listening* and in a few instances it meant I *agree*. According to Tannen:

> Women use "yeah" to mean "I'm with you, I follow," whereas men tend to say "yeah" only when they agree. (Tannen 1990 p 142)

Further, various non-verbal cues, like hand gestures and head-nodding, all interact in giving meaning to participants. This, then, is a vivid expression of the limitations of the verbal and written word.

In a slightly different vein, the giving of details, both of the research process and content, may be judged differently by male and female readers of this work. I believed that providing usually-silenced detail was important, and yet, I found it difficult to articulate why I felt it was important. Again, a reading of Tannen provided some indication of why, in spite of advice to the contrary, I believed providing more detail than usual was important. According to Tannen:

> The noticing of details shows caring and creates involvement. Men, however, often find women's involvement in details irritating. Because women are concerned first and foremost
with establishing intimacy, they value the telling of details.

(Tannen 1990 p 115)

A feature of this chapter was the use of reflexivity to critique the critical-empirical work. The critique is thematised primarily, but not exclusively, in terms of process. An important part of the process of the work was the ideal speech situation, as it was constructed both in theoretical and practical discourses. Arising from both the ideal speech situation and therapeutic discourse was the issue of ethics. The ethics of undertaking research and teaching was briefly addressed.

I considered the contradictions exposed in the discourses with the participants' recognition of the influence of gender. At the same time, I conclude that I adopted a simplistic approach in the tentative explanations.

I considered the evidence for the colonisation of students' livedworld, as a means of understanding the adoption of the dominant meaning of the phrase 'a true and fair view' by the defined community. In this, I explored the type of learning the participants were accustomed to, and the pervasive influence of textbooks. One outcome of the colonisation process was the loss of the ethical meaning of the phrase 'a true and fair view'.

This was followed by an analysis of the issues of ethnicity and class, as raised by the participants. However, this analysis included another aspect of the phrase, that is, 'of profit'. I tentatively concluded that,
given the attitudes expressed by Fijian participants, the essentially
capitalistic notion of profit may be inappropriate for a community
which emphasises collectivism rather than individualism.

The chapter concluded with an exposition of other issues arising in the
study, and its reporting, in the previous two chapters. In the following
chapter, I use a framework from constructivist pedagogy to evaluate
the critical-empirical work and other parts of this thesis.

ENDNOTES:

[1] I will explore this claim of patriarchy further in the following
chapter. However, I understand that many people can vehemently
deny the existence of patriarchy. Although I did not need convincing
by the time I read it, I think the book, French (1992), would convince
most.

[2] I wonder how often do we as educators give our draft papers to
people as students to critique? In our teaching, some of us might
attempt to create the conditions for critique of other writers' works,
but our own?

[3] The critique of Habermas's use of Freud, in chapter three, is, of
course, one way I dealt with my feeling of discomfort.

[4] Notwithstanding the various views of what it is to teach (see
Lankshear & Lawler 1987), it may be possible that women and men
teachers have different agendas. Tannen reviewed a survey which
concluded that, when talking about their profession, *women focused on connection to students, whereas the men focused on their freedom from others' control* (1987 pp 41 - 42).

[5] My understanding is based on the fact that I engaged in a very similar repressive practice. At the same time, I acknowledge that accepting my inability to be articulate in the discourses acted as a catalyst to reading feminist literature. However, I will explore this further in the next chapter.

[6] This appears to suggest that colonisation is always negative. Brand suggested that within family law, juridification has ensured greater equality and protection of the rights of women and children (1987 p 125/126).

[7] In 1992 the Chairman of the Australian Accounting Research Foundation argued for the removal of the phrase, a 'true & fair view', from the discourses of external financial reporting in Australia. I address this is more detail in the final chapter.

[8] That accounting professional bodies in Australia have claimed that the referent phrase simply means in accordance with accounting standards is well recognised. In spite of court judgments which negate this, although there is no clear precedent from court cases (Wolnizer 1985), these bodies have persisted with this technical focus.
As soon as the elements of disorder begin to coalesce in a new way, critical theory should reappear in the guise of a gadfly, to agitate on behalf of the exuberance of life against a too-avid fixing and freezing of things. (Cocks 1989 p 222)

CHAPTER 8

EVALUATION & CONCLUSIONS: CLOSING THE CURTAINS

An evaluation of a piece of work is important, and yet how does one evaluate work which claims to use a critical approach, work which seeks to transform, liberate and empower? In other words how can such changes be noticed and assessed? I believe that reflexivity is the key, and have chosen to reflexively use an evaluative mechanism from constructivist pedagogy. This evaluation, with a focus on four dimensions of authenticity, forms the major part of this chapter. I chose to focus on authenticity because I believe, following White (1988), this is similar to sincerity, the Habermasian validity claim for utterances about subjective experiences (see Habermas 1987 volume 1 pp 98 - 101). Thus, I am claiming that the critical-empirical work, and the writing of this thesis, constitutes part of my subjective experience, indeed, is part of the construction of my Self. I conclude that there is sufficient evidence for my claims of authenticity in this pedagogic journey. Suggestions for furthering the work, in recognition of my 'not knowing' and my always-in-process Self are located at endnote 10.
FOUR DIMENSIONS OF AUTHENTICITY:

According to White the issue of authenticity can be retraced from Habermas back through his reconstruction of the dramaturgical model of action (1988 p 39). This in turn can be linked to the constructivist approach of Guba & Lincoln (1989) and Lincoln (1990) which is similar to the approach identified by Chua (1986a) as interpretive. [1] Guba & Lincoln (1989), writing within constructivist pedagogy, sought to identify evaluative criteria for constructivist research. The criteria constructed included four dimensions of authenticity: ontological, educative, catalytic and tactical authenticity. Ontological authenticity referred to the increased awareness of the researcher's own constructions and assumptions, manifest and unspoken (Lincoln 1990 p 72). Educative authenticity referred to the increased awareness and appreciation (although not necessarily the acceptance) of the constructions of other stakeholders. (Lincoln 1990 p 72).

Catalytic authenticity referred to a catalyst for action as a result of the enquiry, and tactical authenticity was the ability to take action on behalf of one's self or one's referent participant (Lincoln 1990 p 72). One obvious difficulty with such a classification is the treatment of connections among the types of authenticity. I know that I had an increased awareness of my constructions, and that this acted as a catalyst for various actions, which I had the ability to carry out. Hence, although in the following paragraphs I originally attempted to separate out the increased awareness from actions, I became aware of
the futility of this. Accordingly, I have structured the evaluation of authenticity into two main segments. The first of these relates to ontological, catalytic and tactical authenticity. Continuing with a process orientation, I explore various processes including undertaking the critical-empirical work, other teaching strategies and political and professional activism regarding the phrase 'a true & fair view'. The second segment is focussed on educative authenticity, that is, on my increased awareness of the constructions of the other participants. It is arguable that the separation of the two segments, that is, one focussed on myself and the other focussed on other participants, is meaningless, on the grounds that even when we are referring to others, we are saying something about ourselves (Krieger 1991 p 5). Nevertheless, I believe that this segmentation is a useful way of structuring the claims to authenticity.

**DOING THE CRITICAL-EMPIRICAL WORK:**

In this section I acknowledge the influence of reflexivity on my acquisition of knowledge. In the first instance, this relates to my use of the dimensions of the livedworld in the critical-empirical work. Through reflexivity, I have become aware of the constraining nature of my constructions whereas, previously, I was only aware of the enabling nature. The second instance relates the way in which a confrontation, with my inadequacy about gender, led me to new knowledge. In some ways this resonates with my rejection of dispassionate enquiry criticised by Jaggar (1989) in chapter two: in rejecting positivism, I aimed for passionate, and compassionate, participation.
ENABLING/CONSTRAINING:

I have already discussed my use of the symbolic structures of the lived world to assist construction of the tentative explanations. At the time of the construction I was aware of the enabling nature of this technique. However, I tended to ignore the fact that I had to use a mix of two, that is, social dimension and personality dimension, in order to make sense of people as students' work experience. It was not until later, through engaging in reflexivity, that I became so aware of the constraining nature of the technique. I prevented other mechanisms from stimulating my imagination. When I was struggling with the need to have a mix of two dimensions, I was committed to the mechanism and did not reject it. Thus, as a result of reflecting on my use of the symbolic structures of the lived world, I have an increased appreciation of the enabling/constraining polarities, the paradox, of my constructions.

ON BEING INADEQUATE ABOUT GENDER:

On reflecting about my feelings of inadequacy during the critical-empirical work regarding gender, I believe that these feelings were linked to the construction of my Self as an accounting academic, which followed from my construction of my Self as an accountant. It will be recalled from the background I disclosed in chapter four, that I had worked in public practice. I was one of only three woman doing accounting work, as opposed to clerical or secretarial work, in public practice in the town. Through doing accounting work I became 'one of
the boys'. Another women colleague and myself were even referred to as each being 'one of the boys'. Recollecting on my feelings at the time I was pleased to be 'one of the boys', [2] because that meant that I was, if not accepted, at least tolerated.

I believe that accounting practice was male dominated and male defined then. Nothing I have read since (see Cooper 1992, Hammond & Oakes 1992, Hooks 1992, Kirkham 1992, Lehman 1992a and 1992b, Loft 1992, Moore 1992, Roberts & Coutts 1992, and Thane 1992), or heard about, from women colleagues currently in practice, appears to indicate any substantial change to this. Yes, there are more women accountants now. However, I do not believe the increased numbers of women have made much impact on the male definition of accounting in practice. Maupin (1990) concluded that 'androgynous' accountants were more likely to be successful compared to those who were sex-typed. However, 'androgynous' in Maupin's terms may be an example of a pseudo-generic term (Smithson 1990), and a more appropriate label may be 'male'. This is similar to the claim by Ellsworth, who argued that any term which purports to be gender neutral is usually, on closer inspection, male engendered (1992 p 96).

A recent Australian survey (Wilson 1993) noted that there was only a small proportion (17%) of women managers in the top 20 accounting firms. It was suggested that many women left the firms because they were continually by-passed for promotion by seemingly less able men. Although Wilson (1993) was sympathetic to the problems faced by women accountants in gaining promotion, there was little critique of male-dominated work practices and the paper concluded with a series
of suggestions of tactics for women to adopt. Thus, the solution was for women to adapt!

Lehman (1990) subjected the work of both Maupin (1990) and Reed & Kratchman (1990) to critique. This critique revealed the importance of males and females adopting 'masculine traits' in order to succeed in accounting. However, it is noted that Lehman (1990) called for an examination of the social construction of what it is to be male and female (see Butler 1987 and Welsh 1992).

I believe that not only is accounting male dominated but so is accounting education (see Cooper 1992 particularly pp 29 and 43). Again, because I wanted to belong, I became 'one of the boys'. I believe that accounting education is not only male-dominated but is also male-constructed or male-defined. This includes males having the power/authority to substantially control the type of research undertaken, as well as the relative silencing of feminist pedagogic knowledge and practices.

Some years ago, while using actual annual reports of Australian companies for teaching purposes, I noticed the relative absence of pictures of women. This lead to some research in which I analysed the relative numbers of pictures of women in the reports, as well as an analysis of the roles portrayed in a selection of pictures (see Greenwell 1988 and 1989b). However, I received little encouragement from my immediate colleagues for this work. One form of this absence of encouragement was the discouraging comment not anything to do with accounting written on a copy which I had submitted, unsuccessfully, to
the departmental working paper series. At that time, I simply did not have the courage to persist in the face of such opposition. In Habermasian terms, I had lost the capacity to argue (see Frank 1989). This is just one example of the silencing of women at work. However, I now have the courage to pursue this work, and I will revise and expand the original study.

Another effect of male-definition of academic life is that anything remotely resembling emotion is frowned on and not legitimate. As Kathleen, an academic, reported

What about emotions? They are so much forbidden that I don't think I ask myself how I feel. (Krieger 1991 p 205)

This echoes criticism by Griffiths (1988), outlined in chapter two, that rationality which is devoid of feeling is very inadequate in explaining human behaviour (see also Jaggar & Bordo (eds) 1989 for a collection of readings which explore this issue). Later Kathleen concluded

To the extent that the personal and feeling point of view is a female point of view, it makes me understand, again and again, that the whole field that I am in {child psychology} is not only male-dominated, it is thoroughly male-defined. To the extent that I want to write in it, I must become male. (Krieger 1991 pp 205/206).

It would appear, that, at least in some literature, universities are increasingly being seen as male-defined institutions (see Cass 1983,

All women who have ever undertaken an intellectual pursuit have imagined themselves as men. What alternative was there? (Heilbrun 1990 p 31)

This process in women academics has been described as immasculination, and defined as

identifying against oneself and learning to think like a man. (Flynn 1990 p 124)

Obviously, this process sets up an intense inner struggle for women, although there is probably an extensive degree of difference in the extent to which this struggle becomes noticed (see Heilbrun 1990 particularly p 31). This is extensively discussed by Krieger using themes such as the

fear of exposure joined with a fear of invisibility and a struggle to assert individuality despite pressures toward conformity. (Krieger 1991 p 4)

It is arguable that my former refusal to read feminist literature, is an example of a denial of my own oppression (see Lehman 1990 p 151), or, self-deception in Habermasian terms. Mezirow noted in his discussion of critical pedagogy, how the oppressed commonly internalize the
values of the oppressors (1985 p 147). So perhaps, it is not surprising that as an accountant and as an accounting educator, I adopted characteristics usually gendered as male, and tended to deny and try to silence those characteristics usually gendered as female.

Kramarae & Treichler argued that

The reasons women experience a "chilly climate" in academic settings are several, and they include curricula which largely exclude the experience of females. (Kramarae & Treichler 1990 p 41)

In one study reported by Kramarae & Treichler, the site was a postgraduate seminar in critical theory which was audio-taped (1990 p 48). The participants were invited to listen to the tapes, reflect on the interactions and then describe the interactions. Interestingly, men focussed on the content of the discussion whereas women included reflections on the process as well as the content. Assessment which focussed primarily or extensively on the content of that seminar, or any other, would systematically privilege male knowledge. At the same time, women's strengths in awareness of process is silenced, and marginalised.

There is an increasing emphasis in pedagogic, philosophical, and social theory literature which, by drawing on feminist work, identifies differences in women's and men's assumptions about learning, knowing, knowledge and modes of discourse (see Thompson 1983, Jardine 1985, Belenky et al 1987, Cocks 1989, Gowen 1991, Henley &

If education is to serve both men and women, we need to continue to attend to the particulars of their perceptions and experiences. (Kramarae & Treichler 1990 p 56)

However, recognition of perceptual and experiential difference [3] does not necessarily equate the acceptance of differences as 'real'. For example, Welsh (1992) cited research which led her to conclude that gender differences were better seen as authority relationships. This is similar to the conclusions drawn by Flynn:

Ultimately questions of difference are questions of power, questions of whose interpretation of reality will prevail and of whose decisions will construct that reality. (Flynn 1990 p 124)

This view resonates with the critique of Freud, and Habermas's use of his work, outlined in chapter three. However, perhaps because of my newly constructed, more aware Self, I do not wish to occlude differences (see Braidotti 1991 particularly pp 209 - 273 for a summary of radical feminist philosophies of difference, and Irigaray 1993).

I now identify with Heilbrun, who claimed that women not only wish to examine marginality but also
profoundly desire to alter the nature of the discourse that defines margins and centers. (Heilbrun 1990 p 35)

Thus, I am seeking not to stay on the margins (see for example Cooper 1992 p 36). I believe that this can occur through the empowerment of women academics. Morawski & Steele claimed that empowerment is an enantidromea: a reversal of the flow from the center to the margins (1991 p 120). Further, empowerment operates to divert the power of a hegemonic consciousness by returning to others the power to speak their minds and know their lives. (Morawski & Steele 1991 p 120)

How might this radical change occur? Again, according to Heilbrun:

We must ask women within the university to speak for themselves also. We must permit women, without shaming them as foolish, or strident, or shrill, or unsexed, to enter, with respect, the ancient discourses. (Heilbrun 1990 p 39)

According to Flynn, women thinking as women involves recovery of their experiences, a reconstruction, the re-creation of one’s identity (1990 p 124). Further, it has been suggested that women maintain a critical posture in order to get in touch with that experience - to name it, to uncover that which is hidden, to make present that which is absent. (Flynn 1990 p 124)
This is similar to the argument by Morawski & Steele (1991) who argued that reversing the marginalisation of women required that their voices be heard and that their lives be made more visible. It is also similar to Leonard who argued that women have to tell their own stories out of their own personal experience and feeling (1982 p 171).

It will be recalled from chapter three, that Irigaray (1985b) suggested playing with mimesis. I believe that I was not playing with mimicking male behaviour, I was ensnared in it. Patriarchy colonised my life. I was not able to admit, to myself or to others, that my subjectivity was formed and framed by my position within oppressions (Gorelick 1990 p 351). I believe that confronting my own inadequacy about gender, after the critical-empirical work, helped me to read feminist literature, something which I was not prepared to do before. [4] I was able to 'hear' the gender 'silence' in Habermas, which I had not noticed before.

Originally, I thought that Giroux's text (1983), quoted at the beginning of chapter one in this thesis, was appropriate as a model of ideal education. However, at that time, I had no appreciation of the fact that ancient Greek 'citizen' education was in fact Greek 'male' education (although Lehman 1988 did not comment on the gender issue, she noted the normalcy and justice of the master-slave relationship in ancient Greece). Luke, not only discussed the recasting of gender neutrality into male gender, but, interestingly, also subjected the identical quote I chose from Giroux (1983), to critique (1992 pp 32 - 35).
I believe that I am now being more honest with myself and feel empowered to construct my Self as a woman. [5] Choosing to undertake a critique of Freud which included feminist writings, and being able to read, and use, feminist pedagogy and philosophy in this thesis, is clearly connected to my undertaking the critical-empirical work. Thus, arising from this issue of my inadequacy about gender differences in the giving of meaning to the phrase 'a true and fair view', I claim this work to be authentic in Lincoln's (1990) terms of ontological, catalytic and tactical dimensions.

OTHER TEACHING STRATEGIES:

In this section I present information regarding my use of self-reflective journals in accounting education, my temporary suspension of the use of class participation marks, and my increased attention to ethics in my teaching. Further, in my supervision of people as postgraduate students, I try to bring about the conditions of ideal speech. I claim these changes as evidence of ontological, catalytic and tactical authenticity of my doctoral work.

USE OF SELF-REFLECTIVE JOURNALS:

Somehow, undertaking the critical-empirical work, gave me the courage to undertake something I had wanted to do for years. I knew about self-reflective journals, and yet, did not have the courage to prescribe them in accounting education. However, in 1992 I was empowered to instigate what I termed a learning log, in a third year undergraduate subject in accounting theory, with approximately 300
people as students. I believe that my increased appreciation of the benefits of reflection acted, at least partially, as a catalyst.

In this undergraduate subject, I required regular completion of a record of people as students' perceptions, responses, reactions and impressions about the subject. These people were advised that the objectives of the learning log were to assist in their understanding of their learning processes as well as to assist in connecting all the topics in the subject. I was keen to protect the privacy of these people (see Krieger 1991 p 144 regarding the ethics of such a journal) and so the actual learning log was not to be read by tutors, although periodic completion checks were made. I also thought that a commitment not to read the log would encourage people to be more open. I hoped it would minimise people uncritically writing what they thought markers wanted to read.

At the completion of the semester these people were required to critically analyse the extent to which the learning log objectives were met, for them. This was to be submitted as a four page analysis. I was so pleased by the success of this process that another two members of the teaching team and I have started working on a paper about this. [6] Further, I have continued the practice in the final year undergraduate subject in accounting theory in 1993 and have extended it to a postgraduate subject in accounting theory (approximately 20 people as students). Thus, I claim this use of self-reflective journals as evidence of catalytic and tactical authenticity of this thesis.
PARTICIPATION MARKS:

For the past several years I have included, as part of the assessment of accounting subjects, a mark for participation in tutorials. I believed that I was encouraging people to have a 'voice', and that this was 'a good thing' to be doing. Although I saw this practice as enabling, I have decided to discontinue it, temporarily. The most compelling reason was that I realised I had acted very uncritically and unreflexively in this practice. It was not until reading feminist critiques of critical pedagogy (see Luke & Gore 1992b for a collection of readings which challenge the taken-for-grantedness in critical pedagogy) that I realised that such a practice can be very coercive, manipulative and oppressive, as well as reinforcing loud and aggressive behaviour. I sometimes had worked consistently to encourage painfully shy people to contribute to discussion. I believed I was doing this 'for their own good'. [7] In this belief I was immured to their pain (see particularly Orner 1992 for a critique of calls for student 'voice'). This is not to deny that there was no positive outcome of the use of participation marks: I am sure there was. However, I had no appreciation of the possibility of negative outcomes of this practice. I noted in an earlier section in this chapter that I now have an increased awareness of the constraining nature of my constructions; I am now acknowledging an increased awareness of the constraining nature of my actions. I have suspended the practice until I can, in collaboration with colleagues, work up a series of strategies which will, hopefully, maximise the positive outcomes, that is, the enabling, and minimise the negative ones, that is, the constraining.
After I had written a draft of the previous paragraph, and on reflecting about the practice, I realised that I might have been interested in trying to give people a 'voice' because mine was silenced. Thus, I claim my reflections and my action in temporarily suspending this practice as evidence of ontological, catalytic and tactical authenticity in this thesis.

INCLUDING ETHICS:

During the last three years I have steadily increased the amount of time I give to a consideration of ethics in the undergraduate accounting theory subject which I co-ordinate. I am sure that this is connected to my increasing concern with the relative silencing of ethics in accounting education, made all the more obvious by the critical-empirical work. I do not mean to imply that an uncritical, unreflexive reproduction of the Codes of Conduct of the professional bodies constitutes a study of ethics (see Lehman 1988 p 79). Interestingly, Henderson & Mills (1988) criticised these rules, and the professional body rejected all of their claims (Australian Society of Accountants 1988). I agree with Francis, who noted

The ethics rules on {auditor} independence are for external consumption, for image, they have nothing to do with real ethics. (Francis 1990 p 13)

I believe that the imagery goes beyond auditor independence and extends to all the claims made, for example, that accountants operate in the public interest. I am coming to know ethics, as it is usually
thought of in accounting, as a mask hiding inequities in society, while pretending to operate in the public interest. Thus, I have attempted to not only give ethics a 'voice' in the subject, but also to adopt a critical, reflexive stance toward it (see for example Parker 1987). This is following Lehman (1988) who argued that education in ethics must extend beyond a discussion of the actions of individuals in certain circumstances. According to Lehman:

Educators are responsible for teaching students to be conscious of the sides they are choosing and to be critical thinkers in decisions having ethical consequences. (Lehman 1988 p 80)

I am now more aware of the pervasiveness of the ethical dimensions in any accounting decision-making. Nevertheless, there remains considerable unfulfilled potential for including ethics in an accounting programme, and this will be addressed later in the chapter. In connection to the changes already made in my teaching of ethics, I claim this as evidence of catalytic and tactical authenticity in this thesis.

POLITICAL & PROFESSIONAL ACTIVISM:

In May 1991, three months before I started the critical-empirical work in Fiji, a partner in one of the large international accounting firms was reported in the Australian financial press as opposed to the proposed changes in the Corporations Law. The effect of this proposed change was to alter the status of the phrase 'a true & fair view', and effectively downgrade it. The changes would require that accounts be
prepared in accordance with approved applicable accounting standards and, if that did not give a true and fair view, then disclosure of this was to be made in the notes. I telephoned the partner, and then subsequently the financial journalist. One outcome of this was that I telephoned and then made written submissions to the relevant Commonwealth government Minister and Shadow Minister, protesting the proposed changes. I telephoned and then wrote to my local Member of Parliament, again protesting the changes. One outcome of this was an extensive reply from the Attorney-General (private correspondence dated 9 August 1991). A few days after I had telephoned the journalist, my views were reported in the financial press. While these actions might seem quite ordinary, normal and usual for an accounting academic, for me they were quite out of the ordinary. This is related to the claim by Kellner that transformation would create the space for an entirely [8] new way of living. (Kellner 1989 p 215)

A further outcome of this process was that the editor of the journal of the securities analysts' professional body read my reported comments in the financial press and telephoned me. He expressed interest in my views and requested that I write a short paper for the journal. I did so and this was subsequently published (see Greenwell 1991c). However, I was unable to have any influence over the proposed changes to the Corporations Law and the changes are now in effect.
Some months later, the executive director of the Australian Accounting Research Foundation (AARF) wrote a report in the AARF newsletter (see McGregor 1992a), arguing that the phrase 'a true & fair view' was an anachronism and should be removed from external financial reporting. I was very angry about this [9] and was eventually able to undertake some action. I wrote to the editor of an accounting newspaper, expressing my anger and putting an opposing view. The outcome of this was that a shortened version of McGregor's paper (see McGregor 1992b) was published along with my opposing view (see Day 1992). Again this may seem an appropriate action for any academic to undertake, but I do believe that undertaking this thesis has empowered me to have a public voice that I did not have before. Thus, I claim this professional and political activism as evidence of the catalytic and tactical authenticity of this work.

EDUCATIVE AUTHENTICITY:

Educative authenticity refers to an increased appreciation of the constructions of other participants concerned with the research, in this case, the people as students. It is arguable that the two other participants in the theoretical discourse as well as various readers of drafts of this thesis are stakeholders too. However, I have excluded any discussion of this here.

Lincoln noted that acceptance of other participants' constructions is not necessarily appropriate (1990 p 72), and I see this as problematic. What is it that makes a construction unacceptable? I accepted the constructions of the people as students in the critical-empirical work.
This is not to deny that I also saw other possibilities. I have already identified my chagrin at how readily I had forgotten something from my own experience, that is, academic grades being more of a reflection of the complexity of my life rather than of my intelligence. One outcome was reinforcement of the need to be sensitive to the lived experience of people as students, to their needs and to their entitlement to be given every available assistance in the pursuit of emancipation.

EVIDENCE OF EDUCATIVE, CATALYTIC AND TACTICAL AUTHENTICITY:

The written project reports from the groups will now be drawn on to provide some evidence of the authenticity of this work. However, it does need to be recognised that any discernible influence of any part of an accounting education process may be delayed for considerable time. Further, it is important to recognise that undertaking the project was just one aspect of the lives of these people as students. As an example, how does one take into account the experiences of the guest-speaker occasions where speakers had wide ranging views as to the meaning of 'a true & fair view'?

Group two, in commenting on their decision to take up the project, reported:

The personality of the lecturer was considered: she seemed friendly and willing to talk to the students on certain issues.
Group three, in referring to what I have termed therapeutic discourse, reported:

We were encouraged to freely respond to the statement without fear of prejudice or victimisation.

I cannot recall that I would have used words such as prejudice or victimisation, and so I think it is interesting that the group chose these words. It is some evidence to support the claim that they had been victims of prejudice and unfair assessments in the past (referred to briefly in chapter six).

Several groups referred to the practical discourse which they undertook before meeting with me in discourse. In reflecting on this, one member of group three wrote:

H and I are known talkers but I felt T made an impressive contribution to the discussion which made the exercise both meaningful and rewarding.

Three members from group four who mentioned the discourse reported their initial reactions as follows:

*It really surprised me to get those sketchy statements given by us analysed in such a detailed manner. Even more amazing is the fact that whatever reasoning she has done is quite applicable to me in most cases.
*On reading the researcher's paper my first reaction was "wow!"
On the whole my general reaction upon reading the paper was
delight.
*I was also amazed at how the researcher could come up with
those number of pages of explanations.

This group in their report noted their reactions to the discourse which
they undertook before meeting with me:

At first the team was rather shy and reluctant to voice out their
views as it was all being recorded. To the members' surprise,
when the discussion gained momentum they gained confidence
and came out with some very interesting arguments, criticisms
and personal views.

It will be recalled from chapter six, that in this discourse, just after
one of the members admitted that criticising the profession was like
criticising his family, the tape was clicked off. While the members
obviously did gain some confidence, it was limited.

There were several references in the groups' reports about the
practical discourse in which I was involved. Drawing either from
individual reports or the group report from group four, the following
was reported:

*The ground rules for discussion clearly showed that she is
genuinely interested in bringing changes in students' lives.
The team as a whole found this discourse to be quite fascinating and rather revealing.

At the beginning of this session Ms Greenwell made it explicitly clear that the meeting was for the purpose of raising issues on disagreements, confusion, curiosity and of the group’s understanding of 'true and fair view' relating to the expectations she had given.

While I have already used this quote in chapter six, I believe it is appropriate to repeat it here:

What gave the members more confidence with coming out with their thoughts was her calm attitude of listening first and then commenting on what was said.

The group report from group three reported the following:

The discussion was very very free in which we all said what we could say and were encouraged to say more in clarification.

It will be recalled that educative authenticity involves an increased appreciation of the constructions of other participants. I believe that this appreciation can be partially discerned by the extent to which these people experienced being understood. According to Van Kaam, this experience of really feeling understood can be summarised by the following collectivity:
a perceptual-emotional Gestalt: A subject, perceiving / that a person / co-experiences / what things mean to the subject / and accepts him (sic), / feels, initially, relief from existential loneliness / and gradually, safe experiential communion / with that person / and with that which the subject perceives to represent. (Van Kaam 1966 p 325)

There is some evidence from the above extracts of written reports that the participants did feel understood. In concluding this section, extracts which make some evaluative statement about the project, are drawn from the various reports. According to Gergen & Gergen, one could expect that after various discourses:

some views may be combined or synthesized, others may open new vistas of understanding, and still others may exist as a critical sub-text. (Gergen & Gergen 1991 p 88)

From group three the following was reported:

*The development of this project had really broadened our horizons.
*Working with a researcher has given me new insights, not only in the topic, but in research work itself, which will be of benefit in my work as a teacher.
*We have been taught by different lecturers during our course of study at USP and they all seem to be reserved. But you seem to be more open and willing to share your knowledge with us, and are also approachable in the sense that your method of
teaching and attitude to students bridges the gap between lecturers and students.

Two members from group four separately reported:

*This was a new experience for all of us and was a useful method of evaluating one's own thinking style, I later recollected.
*The group particularly liked the fact that the tackling of this project involved an entirely new and different approach than what they are generally used to.

Thus, it would appear from these extracts that, not only did the participants feel understood, but that, for some, the process may have acted as a catalyst for action in other aspects of their lives.

Nominally these extracted comments are people as students' voices from written work submitted. However, Krieger made the point, and substantiated it throughout her text, that:

when we discuss others, we are always talking about ourselves. Our images of "them" are images of "us". Our theories of how "they" act and what "they" are like, are, first of all, theories about ourselves: who we are, how we act, and what we are like. This self-reflective nature of our statements is something we can never avoid. (Krieger 1991 p 5)
This follows on from the point made at the beginning of this thesis of the futility of keeping ourselves out of our own constructions (Steier 1991a). In many ways these excerpts highlight the similarities between what the people as students were experiencing and what I was experiencing. I am reminded of the popular saying that you get to keep what it is that you give up. Perhaps, in attempting to reduce the power differential between people as students and myself, I was empowered to be myself. Thus, I claim this section as further evidence of the ontological, educative, catalytic and tactical authenticity of my doctoral work.

CONCLUSION:

It will be recalled that one aim of critical theory was to provide:

an empirically based, practically interpretive, and ethically illuminating account of social and political life. (Forester 1983 p 234)

It is hoped that this thesis can be seen as a step on the road to such an aim. According to Hellesnes, one aim of education is to re-establish the partly repressed public discussion (1982 p 367). Thus, I am bringing into the public arena an account of accounting education in practice (see also Willmott's 1990 p 327 claim that one role of an academic is to extend and enrich public debate). In some parts of this thesis I have spoken as an 'academic' and now in this final chapter, I wish to emphasize that I am also a 'student'. I am operating from a perspective which aims to expose various forms of domination, and to
transform the lives of people as students for the better. I closed the first chapter of this thesis with a quote from Giroux, and I believe it is appropriate to repeat it here:

If ... education is to emancipatory, it must begin with the assumption that its major aim is not "to fit" students into existing society; instead, its primary purpose must be to stimulate their passions, imaginations, and intellects so that they will be moved to challenge the social, political, and economic forces that weigh so heavily upon their lives. In other words, students should be educated to display civic courage, i.e., the willingness to act as if they were living in a democratic society. (Giroux 1983 p 201 emphases in original)

In this sense, I believe that emancipation is a journey rather than a destination. This is following White, who claimed that the Habermasian communicative action is a:

continual learning process in which different experiences are shared in the processes of recognising more clearly who we are and who we want to become. (White 1988 p 83)

The sharings in my process have involved not only the participants in both the theoretical and practical discourses in the critical-empirical work, but the readers of my drafts and the people as students in the classes I have undertaken during this thesis. I claim to have recognised more clearly who I am. This is similar to the prescriptions by Comstock which included the process of active self-understanding
(1982 p 372). The emphasis on a journey, rather than a destination is further related to the claim by Bredo & Feinberg about critical theory:

Since critical theory is a theory that we hold of ourselves, the most telling results will be the long-term effects on us if we hold the theory; to that extent these can be known only after the fact. (Bredo & Feinberg 1982c p 439)

I claim that this thesis has been instrumental in showing me the path upon which to pursue my journey. According to Giddens, Habermasian claims are as follows:

When I say something to someone else, I implicitly make the following claims: that what I say is intelligible; that its propositional content is true; that I am justified in saying it; and that I speak sincerely, without intent to deceive. (Bernstein 1985 p 99)

I hope that I have provided sufficient reason for readers to conclude that the claims made, in the writing of this thesis, have appropriate warrants.

Finally, according to Habermas meaning rests on a reflection of validity, so perhaps, it is up to the reader to engage in reflexivity in order to generate their own meaning from this thesis (volume 1 1987 p 131).
THE LAST CURTAIN:

According to Ottmann:

The 'dialogue that we are' is unlimited because no generation is able to exhaust the meaning of traditions; it is unlimited because we, at a certain time, can only question some of our prejudices, never all of them. (Ottmann 1982 p 94)

And my questioning continues!

ENDNOTES

[1] There are some differences in that researchers using a constructivist approach may have an explicit emancipatory agenda. It became obvious at the Constructivism Conference in March 1993, at which I presented an earlier version of parts of this chapter, that some constructivist researchers are indistinguishable from some critical researchers.

[2] Being 'one of the boys' was a conglomeration of behaviours in my everyday live as an accountant, as well as in my social life. The 'boys' went for drinks every Friday, and I recall being pleased that I was 'allowed' to join in!

[3] The appreciation of difference is not restricted to academic literature. According to Driscoll (1989) corporations in the United States were increasingly emphasising difference in their fight against
sexism and racism. He noted that several corporations including McDonald's, Digital, and Helmet Packard, required their employees to attend 'Valuing Difference' seminars.

[4] On reflecting as to why I was not interested in reading feminist literature, I believe that, in some way, I felt it had nothing to do with me.


[6] We have gained approval from the Ethics of Human Experimentation Committee to use, with people as students' permission, selected excerpts from their logs to thematise that paper.

[7] For Your Own Good is the title of a text by Miller (1987) who argued that parenting practices, which include violence 'for the child's good', are causally related to violence in our society. She has argued in this and in other texts that parenting practices are in reaction to the largely unconscious memories of indignities inflicted by the previous generation (Miller 1987, 1991 and 1992).

[8] The extent to which this doctoral work may act as a catalyst for an entirely new life is unknown. Perhaps an entirely new life would require another change of career?

[9] Being angry, or at least being aware of my anger, was also something out of the ordinary for me.
There are several ways in which I, and/or perhaps others, may extend this work, both in teaching and in research. As Glesne & Peshkin noted, at the closure of their text:

And tomorrow another adventure; the true ones do not end. Instead, they point the way for yet another search. (Glesne & Peshkin 1992 p 179)

The following sections outline suggestions for other adventures: the practice of emancipatory education, particularly in the teaching process. This is followed by some suggestions for critical research into accounting practice and into academia in Australia.

Although Giroux's (1983) work has been subjected to feminist critique, I still find parts of it useful as a means of extending critical pedagogy into all my teaching in the future. Of course, I will enrich his work with my knowledge of feminist pedagogy and philosophy, particularly the interaction of emotion and knowledge (see Jaggar 1989 p 163). Giroux outlined a series of five steps for the practice of emancipatory education (1983 pp 202/3).

The first of these was to invite the active participation of people as students in the learning process through giving them the opportunity to challenge and question the form, and substance, of the learning process. While I currently provide an opportunity for feedback at the conclusion of a subject, I need to work out some ways of having this input from the beginning of a subject. Obviously, there are
substantial logistical problems with undertaking this in a class of 300 people, however, I am starting to see ways in which I could further this process in postgraduate subjects. One way, in which this operates to a minimal extent now in all subjects I co-ordinate, is through encouraging people to take full responsibility for their seminars, that is, they determine the form and substance. The range of forms which people have adopted is remarkably wide, including the writing of a play, various forms of story-telling, and production of videos, to name just a few.

The second step outlined by Giroux was that people as students must be taught to think critically, by which he meant that they must learn what is their own frame of reference and how it developed (1983 p 202). Giroux also included in this step, the prescription for people to look at the world holistically, in order to understand the interconnection of parts (1983 p 202). The third step was to provide conditions whereby people as students can speak with their own voices to authenticate their own experiences (Giroux 1983 p 203). I see both these steps linked to the continued use of self-reflective journals in accounting education. Further, I see room for a continuation of my practice which encourages people as students to use their own experiences as evidence in essays. One effect of this epistemological assumption is that people as students come to be exposed to a variety of epistemologies rather than the more 'usual' one of requiring literature citations as evidence.

This is also linked to the fourth step outlined by Giroux (1983). He claimed that people as students must learn how values are embedded
and transmitted (1983 p 203). This resonates with the critical-empirical work during which I suggested in the tentative explanations, that how people as students had been rewarded in the past, contributed to which epistemological assumptions were privileged. The fifth step was to instruct people about how structural and ideological forces influence and restrict their lives (Giroux 1983 p 203). I am coming to know that any process I can instigate, and maintain, which promotes an increased awareness on the part of people as students, both undergraduate and postgraduate, is an essential part of critical educational practice.

It is well recognised that jargon may mystify because it betrays the implicit clarity claim of ordinary speech (Forester 1983 p 237). Perhaps the phrase, 'a true & fair view', has been reduced to jargon through a focus on the technical aspects of accounting. In another study (Greenwell 1989a), first year accounting students' relatively uneducated views were seen to be more closely linked to literal or ordinary speech meanings of 'truth' and 'fairness'. Thus, one way the work could be furthered within teaching, is through introducing the phrase early in a programme of study in accounting by focusing on the literal meanings. This could be followed by weaving a study of ethics throughout a degree programme. By this I mean that the ethical dimensions of every topic, in every subject, should be addressed (see the March 1993 newsletter of the Public Interest Section of the American Accounting Association for a range of views of ethics in accounting, as well as Manicas 1993 and Schweiker 1993). In order to do this, I see the possibilities of drawing on later work by Habermas (1990), Smith (1983), as well as the Kohlberg/Gilligan controversy
about moral development (see Benhabib 1987). Thus, the process of education could assist in developing consideration of the phrase as an ethical and philosophical ideal. I see this as linked to several of the Giroux's (1983) steps for the practice of emancipatory education. Of course, this weaving of ethics through the accounting programme is dependent on gaining the co-operation and commitment of many accounting educators: no easy task.

To conclude this section on furthering the work through teaching, I acknowledge that I have similar concerns to Francis:

I am concerned, and I should be, by the fact that the discourse (including grades and the like) I create about students has material consequences on their lives ... their sense of themselves. This awareness makes me a better teacher, a more virtuous teacher if you will, albeit one who is more or less continuously troubled by the consequences of my accounting discourse. (Francis 1990 p 8)

The way in which I hope to be able to carry on with my role in accounting education is through being continually reflexive.

Future research could explore the phenomena of increasing accounting standards in Australia. Further, the aim of the Australian Accounting Research Foundation to push for legislative backing of the conceptual framework Statements of Accounting Concepts is tentatively seen an evidence of increasing density of laws, that is, juridification.
The nature of academic work has undergone substantial changes in Australia over the last several years. It is arguable that these changes are consequences of the increasing juridification in academe. Thus, the research could be furthered to investigate this process and illustrate the ways in which the changes have impacted on the everyday lives of academics in Australia (see Currie 1992, Hort & Oxley 1992, McInnis 1992, Miller 1992, Moses 1992, O'Brien 1992, Porter Lingard & Knight 1992). This is drawing on the idea that:

There can be no truth which stands outside the conditions of its production. (Walkerdine 1985 p 238)

The two separate threads of possible juridification, that is, in accounting and in academe, could be combined, along with discussions of accountability (see for example Roberts 1991) to further understanding of current structures in accounting education as well as to provide some means of challenging, and improving, those structures.

Further research could be undertaken to assist in answering some of the unknowable aspects of this current research. As an example, contact could be maintained with a small group of people as students in a longitudinal study of several years duration. Practical discourse could be maintained with a focus on the consideration of the phrase as an ethical ideal. Given that the people as students with work experience in the critical-empirical work were clearly experiencing tension between work experience and text learning, perhaps people studying part-time may generate more benefit from this process.
Alternatively, the research process could be repeated with another group of people as students, with the process being continued not only through a continuous assessment project for a one semester subject, but perhaps across several subjects that are run across one year. This could be possible with perhaps the project being run across, say, accounting theory in one semester and auditing in the following. The advantage of the longer time frame is that there is more opportunity to undertake practical discourse, as well as to promote percolation during the enlightenment and selection of strategies stage. This can be related to the argument by Gergen & Gergen, that, by increasing the number of encounters among the participants in discourse:

the hope is to increase the laminations of understanding ... its aim ... is to extend and enrich the vocabulary of understanding.

(Gergen & Gergen 1991 p 88)

A further refinement could be the rejection of the medium of written language in the collection of the original research data. It will be recalled that, in the critical-empirical work, people were requested to write down what the referent phrase meant to them. I am suggesting that people could be interviewed so that the medium of data collection would be spoken language. This is in recognition of the claim that:

the primary human reality is conversation ... we speak in order to create, maintain, reproduce and transform certain modes of social and societal relationships. (Shotter 1992 p 176)
Finally, the research could be furthered by attempting to create the conditions of the ideal speech situation within discourse between say, a finance director of a company and the external auditor appointed by the shareholders. I suspect that what is deemed 'a true & fair view' in many situations is the outcome of a negotiation process between two such people, given the uniquely Australian requirement that both directors and auditors attest to the phrase. An obvious pragmatic difficulty would be to gain access to such a delicate negotiation.
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