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HABERMAS & LEARNING & TEACHING

by

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The continual encouragement, assistance and support of Michael Gaffikin and Tony Lowe is gratefully acknowledged. For the couple of weeks that our paths crossed in Fiji, and again in Sheffield, I am very grateful to Richard Laughlin for his continued challenging support. Thanks also to Jane Broadbent and to Shanta Achary, particularly for her assistance in the theoretical discourse. The participants of a Departmental Seminar at Sheffield University also provided valued challenges. A special thanks to the members of the AC304 groups at the University of The South Pacific who undertook the "true & fair" projects: this paper is dedicated to you.
SYNOPSIS

This paper presents an illustration of the use of some of the insights from the work of Jurgen Habermas within a learning and teaching situation. The empirical work is reported and informed in tandem with various aspects of the theory of communicative action (Habermas 1981), and the style of this paper is process-oriented. The illustration is sited within the course AC304 Auditing in the Department of Accounting & Financial Management at the University of the South Pacific during second semester in 1991. Four groups of people as students (a total of 17 people) took up the offer of a project that had as its aim the generating of knowledge about the phrase "A True & Fair View". The three stages of Habermas' theory of communicative action were worked through to varying degrees of completeness. It is argued that the original stock of knowledge was evidence of the colonisation of the community lifeworld by accounting professional bodies including the local Fiji Institute of Accountants. The stock of knowledge about the phrase, held by the members of the groups before the projects were initiated, was the basis of tentative explanations and the formulation of draft critical theorems. These sought to expose the integrated social and technical dimensions of the phrase. During this process initial formulations by the researcher were subjected to critique within theoretical discourses between the researcher and two colleagues. At the completion of this process the tentative explanations with the concluding critical theorems were presented to the members of the groups. This was followed by a therapeutic discourse between the researcher and the members of the four groups. Within the separate groups, the members undertook a process of practical discourse, which was followed by a process of practical discourse between the researcher and the members of the groups. It is concluded that these processes and the ensuing project report-writing, combined with a debriefing meeting, go some way toward the Habermasian process of enlightenment and selection of strategies stages. This paper concludes with reflections on the benefits generated by the above learning process, some of the "costs", and suggestions for the future.

INTRODUCTION:

Increasing learning about Habermasian critical thought by the researcher acted as a catalyst to an exploration of the relationship between teaching, learning, and researching. One part of these deliberations included the planning of a research project that was sited within the accounting education system. As with much of critical theory this research project sought to link "...understanding of "micro" social actions and practices with a "macro" understanding of settings..." (Forester, 1983, p 235). While the site can be criticised for not being "accounting in practice", it is nevertheless appropriate for a consideration of "accounting education in practice". In making a claim for the usefulness of critical theory Forester (1983 p 238) noted that it "...exposes the political and structural production, and the vulnerability of ... students' ... beliefs, consent, trust, and attention". This paper tells a story about this research project, and presents the story using a process orientation. People as students (see Greenwell 1991a for the rationale for using such a label) within the AC304 Auditing subject, took up the offer of a project regarding the generation of knowledge about "A True & Fair View". Thus for four groups, this project became a part of their continuous assessment. At the same time these groups participating in the projects were the "researched" to use the Laughlin (1987) term. The participants were informed at the outset of the dual purpose of the projects.

It will be argued that the members of the four groups constitute a community whose lifeworld had been colonised by the influence of accounting professional bodies, specifically as it relates to their previous learning about "A True & Fair View". The
Fiji Institute of Accountants, as well as many other professional accounting bodies, promulgate the view that the phrase "A True & Fair View" simply means that the accounts have been prepared in accordance with accounting standards. It is well recognised that jargon may mystify because it betrays "... the implicit clarity claim of ordinary speech..." (Forester 1983 p 237). It is in this sense that the phrase has become jargon-like by focussing on the technical. In another study (Greenwell 1989), first year accounting students' relatively uneducated views were seen to be more closely linked to literal or ordinary speech meanings of "truth" and "fairness". As this paper is part of a series concerning the social construction of knowledge about the phrase, various previous papers were drawn on in the process of this section of the research. It is concluded that the process of education could reinforce the focus on the literal meanings by considering the phrase as an ethical and philosophical ideal and using such a phrase to educate people as students about the ethical dimensions of accounting in practice.

METHODOLOGY:

Methodological assumptions within the project, and to some extent within this paper, are largely informed in a general sense by critical theory and in a specific sense by the work of Habermas. In a general sense critical theory provides, according to Forester (1983 p 234) "...an empirically based, practically interpretive, and ethically illuminating account of social and political life." Thus an underlying intention of the research process, which includes this paper, is to improve the world of accounting education, and through that, accounting in practice, and through that, those effected by accounting and its measures, arguably all citizens!

The more recent work of Habermas (1981, mainly volume 2) and various commentators provide the specific theoretical focus. Habermas was the chosen authority for theorising because of a variety of factors including the focus on language, the explicit recognition of multi-faceted dimensions of action, the lack of a pre-determined solution to aim for, as well as the partly-articulated processes to be undertaken in the attempt at improving the world. The work of Habermas is a theory of society and as such is complex, wide-ranging and open to interpretation. Thus a research project such as this cannot hope to be a comprehensive application, or indeed to contain an exposition of various critiques of Habermas (see, for example, Rasmussen 1990 p 45-55 for a critique of the system/lifeworld distinction). However this does not imply for the researcher, as it did for Arrington & Puxty (1991), that an application should not be attempted.

As one of the few to apply Habermas' theory within an accounting research programme, Laughlin (1987) also urged caution and was particularly concerned about the selection of both the researchers and the researched. Laughlin (1987 p 490) prescribed approximately equal small numbers of researchers and researched. In this present application the researcher, at times, worked closely with two colleagues and on occasion with another colleague. Laughlin (1987) did not provide argument for the requirement for equal numbers of researchers and researched. However, his concern was with the application of Habermasian insights to the design of accounting systems. Therefore, his prescription could be seen in a similar sense as the well-known organisational development requirement to 'get the clients on-side.' The researcher in this case fully appreciated the need for small numbers of participants but rejected the requirement for equal numbers.

Laughlin (1987 p 490) also prescribed the selection of researched: "... only those who have the potential power to effect change in the phenomena being investigated should be chosen." It is contended 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 an assumption that all have the potential to have "a better life". There is an assumption on the part of the researcher that people as
students are potential change agents. The experience of such a research process may empower people as students immediately as well as any perhaps, distant time in the future. At the same time the experience of such a research process may empower the researcher and promote the having of "a better life". Inbuilt into this research project is the assumption that what is taught and how, does influence the practice of accounting education and accounting in practice.

IDENTIFICATION OF EXTANT STOCK OF KNOWLEDGE:

The generation of information about the existing stock of knowledge of the members of the group was undertaken during a lecture. This process involved asking the total class one question:

| WHAT DOES THE PHRASE "A TRUE & FAIR VIEW" MEAN TO YOU IN THE CONTEXT OF THE PREPARATION AND PUBLICATION OF ANNUAL PROFIT AND LOSS STATEMENTS AND BALANCE SHEETS? |

At this time the class were informed that the request for information was in connection with a research project of the lecturer. If the phrase did not have any meaning, people were encouraged to write 'nothing' rather than not to write at all. The primary question was followed with a request for information as to name, gender, age, accounting work experience and anything else that the members of the class might like to disclose about themselves. All but a few of the class of 90 people responded. In a minimal sense this represented what is termed the "quasi-ignorance stage" (See Laughlin 1987 p 489) when the researcher knew nothing or little about the stock of knowledge of the community. Although the researcher was 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 (1989, 1991 a and c) 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, the eleven years experience in accounting education following on from several years public accounting practice experience of the researcher, needs to be acknowledged. It is in this sense that the ignorance was "quasi".

The request for co-operation was made to the class before any formal decision had been made as to how one might be able to work with some of these people. It was a few days after the collection of the stock of knowledge that, in consultation with colleagues, another alternative AC304 Auditing project proposal was drawn up. The final project offer had as its aim the generation of knowledge about the meaning of the phrase, and the project process was described as involving a continuing, directed discussion between the members of the selected groups and the researcher. The project offer was distributed and expressions of interest in participation were received from seven groups. However a decision had been made that it was possible to work with only four groups given the many constraints operating at the time. 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. As such it represents a stock of knowledge generated through a particular process which included the writing down of the meaning rather than speaking about the meaning, as well as through a usual lecturer/researcher/student interaction. Further the stock of knowledge was at one point in time. The summary was a series of statements and was subjected to minimal or no editing. It is similar to the systems statements referred to by Laughlin (1987 p 493). In this paper it is intended to use just one group.
as an example of the research, and the following exhibit presents the summary of the one group.

<table>
<thead>
<tr>
<th>EXHIBIT 1</th>
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<tr>
<td>SUMMARY OF EXTANT STOCK OF KNOWLEDGE FROM GROUP 1</td>
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<tr>
<td>MEANING OF &quot;A TRUE &amp; FAIR VIEW&quot;</td>
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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 the accountability of the researcher was grounded in the spirit of Habermasian self-awareness and reflection. This was partially 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 1981 volume 2 p 74). In addition to this theoretical monologue, regular consultation was had with research colleagues, both within and outside theoretical discourse. It is important to recognise the tentative nature of the explanations.

Theoretical discourse is the term used by Habermas to describe a specific process. The process is described in some detail in Laughlin (1987) and includes the application of the concept of the ideal speech situation. The aim of such a process is to generate a "communicatively secured consensus" that rests on the authority of the better argument. Hence as well as having equal opportunity for proffering claims, and requesting explanations within the ideal speech situation, all participants have equal responsibility to provide rational argument.

In this project the researcher generated draft tentative explanations and critical theorems, by using the "monological mock dialogue" referred to above (and on p 95 Habermas 1981 volume 2). This was then followed by specific sets of theoretical discourse between the researcher and two colleagues. This involved teaching the process and its specific requirements to the two colleagues. Both of these had some familiarity with, and appreciation of, the works of Habermas. The 'researchers' were also required to decide on particular means of resolving disputed claims. Agreement was reached that particular attention should be paid to the folly of false dichotomies and that this, along with the other rules of discourse, should provide sufficient guidelines for the resolution of disputed claims without generating "pseudoconsensus" (see Habermas 1981 volume 2 p 150).
The theory of communicative action depends not only on the particular process involved but also another prescription regarding the construction of the tentative explanations. The tentative explanations are required to be based on an interpretation of the needs of the defined group, (see White 1988 pp 69-71 for a discussion of this point). During the initial reflection on the summary of statements (illustrated in Exhibit 1) it became evident that there were in fact three separate, but connected, decisions or actions to be explained. These were firstly, the decision by the members of the group to comply with the researcher's request for information. In other words, why did these people write anything at all? The second action was what the members of the groups actually declared as to the meaning. In other words, why did they write what they did? The third action was the groups' decision to participate in this particular AC304 Auditing project. The second action is the primary focus here. Obviously this separation is an artificial one but it seemed to be a useful mechanism at the time.

Lifeworld [lebenswelt] for Habermas (1981 volume 2 p 131) referred to the grounding context for language that supports the process of understanding. There are three dimensions in the lifeworld. These three dimensions were continually reflected on in order to assist the researcher in arriving at possible explanations for the above three actions, based on an interpretation of the defined groups' needs. The researcher 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. Habermas had the view that every action occurred simultaneously in all three dimensions "...even when they thematically stress only one of the three components in their utterances." (Habermas, 1981, volume 2 , p 120, emphasis in original). These three dimensions or components, described as the "symbolic structures of the lifeworld" (Habermas 1981 volume 2 p 138), are labelled culture, society and personality, although Habermas (1981 volume 2) also used the terms cognitive/instrumental, moral/practical and aesthetic as well. These dimensions suggest ontological assumptions that refer to three different actor/world relations. The first refers to something that can be brought about into the one objective world, that is, "...true statements are possible." (Habermas 1981 volume 2 p 120). The domain of reality is that of "'The' world of external nature." (Roderick 1986 p 97). 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 1981 volume 2 p 120). The domain of reality here is "'Our' world of society." (Roderick 1986 p 97). The third refers to something that other actors attribute to the individuals own subjective world, that is, "...there is expressible experience to which the actor has privileged access" (Habermas 1981 volume 2 p 120). The domain here being "'My' world of internal nature." (Roderick 1986 p 97).

The following sections 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 paper the tentative explanations and critical theorems of only one of the groups' responses will be discussed.

WHY DID THE MEMBERS PARTICIPATE IN THE STUDY AT ALL?

With respect to the first action, ie, why the people wrote anything at all in response to the researcher's request, only the second and third dimensions of the Habermasian lifeworld were utilised. In using the societal dimension as a partial explanation, the following elements were identified. It was suggested that because the participants were students in the AC304 Auditing class, this 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. It was this possible presence which was the rationale for the encouragement to write 'nothing' if the phrase had no meaning. The respondents may have been expressing a need to illustrate their knowledge, or they may have seen their responding as a strategic initiative.

The utilisation of the third of the Habermasian dimensions offered further possible insights. The personality or aesthetic dimension relates to the construction of personal identity, and it was considered that the reflection on the fact that these people were accounting majors may assist in the explanation. People may have chosen accounting majors because of the mythical precision of accounting as a discipline, perhaps aligned with a low level of tolerance for ambiguity in accounting students. At the same time the decision to participate could have been a result of a genuine expression of the desire for helpfulness in assisting in the carrying out of 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 the participation could be linked to the expression of an aspiration to undertake academic or research type work in the future.

WHY DID THE GROUPS ANSWER IN THE WAY THEY DID?

The three dimensions of the Habermasian lifeworld were utilised in the construction of the tentative explanation of the stock of knowledge, an example of which appears in Exhibit 1.

The culture (cognitive/instrumental) dimension:

The culture (cognitive/instrumental) dimension relates to knowledge and questions its validity or relevance. 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 appears in texts.

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

Descriptors that were provided by the members of the group that could be seen to fit within this dimension follow. Elements using descriptive language and those which did not have a limiting or qualifying statement, for example, 'disclosure of accurate figures' as opposed to 'verified according to the evidence available' were discussed initially.
The descriptors 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 representing 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 dimension of "understandability" is prevalent in the functionalist 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 explicitly recognised some limitation of the process. These descriptors included: 'verified according to the evidence available', and 'validity of financial statements according to the data presented'. Both of these descriptors recognised that the phrase referred only to that "available". This may have been reflective of attempts to distance oneself or to protect oneself from further liability. Continuing with the theme of a process, the following descriptors identified elements: '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 firstly, 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 the learning from experience of working in some accounting-type role.

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. Firstly, 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 social (moral/practical) dimension:

The descriptors that are collected within this dimension relate to the patterning of relationships within society, and the probable impact such patterning has 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 the accounting profession.

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 the ethnic dimension would have been playing a part in this circumstance. The members of this particular group had three Asian-type 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 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. The disclaimer extends 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 it still is 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 coups, Fijians have had substantial political privilege and 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 "grog" (the local kava), 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 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. At the same time, there is probably an interactive factor with ethnicity and class, and so the generalisations above with respect to class distinction needed to be qualified to the extent that this may have negated the generalisation.

Mix of the social (moral/practical) and the personality (aesthetic) dimensions:

There were several factors in the tentative explanation that did not appear to clearly fit within either the social or personality dimension, but appeared to relate to both in an interactive way. The various elements that are discussed under this banner 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 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 have studied and failed Auditing before.

The descriptors that can be seen to relate to work experience are seen to fit within this combination of dimensions 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.

Two further descriptors acknowledged limitations of the phrase: '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 through this experience there was exposure to incidents where 2 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'. Both of these descriptors recognised that the phrase refers only to that 'available'. 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 dimension was probably the result of some experience of accounting-type work rather than textbook knowledge.

At the same time, the type of work experience that 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 (aesthetic) dimension:

This dimension relates to the construction of personal identity and elements of the explanation that are 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 2 female and 3 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 in this instance both female members of the group recognised the subjective element in the phrase whereas only one male did. It is questionable whether gender was the 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 the females were from a chiefly clan then it was more likely that they would dominate non-chiefly males.

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 possible 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, ie in accordance with accounting standards, without any qualifying statement like that referred to in the above paragraph, 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 absence of the notion of ethics in early stages of the accounting degree there.

Further dimensions of 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 the researcher's request, or may not have had 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 GROUPS CHOSE TO UNDERTAKE THIS PROJECT?

The culture (cognitive/instrumental) dimension:

It will be recalled that this dimension relates to knowledge and questions as to its validity, and relevance. In this instance the elements of this dimension were considered to be the recognition by the group of the limits of the group's 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 (moral/practical) dimension:

This 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 that 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 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 approach the researcher 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 (aesthetic) dimension:

This dimension relates to the construction of personal identity and one element in this dimension that can be drawn on to contribute to an explanation is that the project outline specified that the group members would work with the researcher on the project.

The decision could have been a reflection of the desire to work particularly with the researcher. 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 of the researcher, or it may simply have been more to do with the personality of the researcher.

DERIVATION OF CRITICAL THEOREMS:

The following critical theorems were derived from the above tentative explanation 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 being used as an example here. The derivation process involved an in-depth reflection by the researcher of the tentative explanations. This process was conducted in tandem with a re-reading of various parts of Habermas (1981, particularly volume 2) and commentaries. There were several aspects of the tentative explanations that 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 dimensions. The former were excluded because these explanations seemed peripheral. The latter three dimensions were excluded because the researcher felt inadequate about constructing relevant theorems. It was not that the three dimensions were not considered important, rather that their importance was overwhelming the researcher.

In a sense these three, 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:

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, ie the type of assessment instruments (eg 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.
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.

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

The derivation of the critical theorems concluded the first stage of the research process. This involved tentative explanations constructed by the researcher using a process of critical self-awareness as well attempting to undertake theoretical discourse with two colleagues. It is possible to argue that the conditions for the ideal speech situation are impossible to meet (see Rasmussen 1990 pp 58-62 for a discussion of this), however it is believed by the researcher that the process of genuinely attempting to met the conditions was a major strength of this particular piece of research and teaching.

A PROCESS OF ENLIGHTENMENT:

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

Therapeutic discourse:

The aim of therapeutic discourse is to allow the researched to learn about and understand the necessary conditions for the ideal speech situation. This is a necessary precursor to the engagement of the researcher and the researched in practical discourse.

In this instance the researcher decided to concentrate on the experience of the construction of the tentative explanations in describing 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 discourse.

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. They were further requested to write up an account of their individual reactions before entering into group discussion. The participants were encouraged to recognise and be explicit about their reactions.

The general and specific conditions of the ideal speech situation were discussed and the researcher adopted the style of using examples from the theoretical discourse to illustrate the process. The members of the groups were required to enter into discussion among themselves before the meeting with the researcher. These people were encouraged to audio-tape the within-group discourse.

Practical discourse:

This is the term used by Habermas to describe the discourse between the researcher and the researched. The process is the same as that of theoretical discourse in that the ideal speech situation is the desired ideal. The difference between the two is indicated within the terms used, in that the first, theoretical discourse, does not attempt to check out the authenticity of the tentative explanation. 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. As White (1988 p71) wrote a "...dialogue in
which participants have at least the possibility of reaching ... consensus." (emphasis
in original)

For the purposes of this paper, the example of one group will be used to illustrate the
process. The researcher met with the members of the group in a meeting room. At
the outset the researcher requested the members' permission for the audio-taping of
the discourse. The request was couched in terms of reasons for the request, thus using
the preliminaries to illustrate the focus on reasons. With the agreement of all
participants the discourse began.

The group members were encouraged to start off the discussion with their reactions to
the tentative explanation document, with the researcher continually reinforcing the
conditions of the ideal speech situation. The difficulties of trying to recollect reasons
for past actions was recognised by the researcher 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:

Researcher: Who is going to break the ice?

M (female): J (male member) is.

Researcher: 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?

Researcher: 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. The experience of
having the researcher listen carefully, treat the issue seriously and react through the
exposition of reasons was obviously a powerful empowering mechanism. The
researcher also adopted an active listening technique. The origins of this skill was
partially through telephone counselling training. The technique involved not only
listening carefully but a continual checking out process as well as giving encouraging
feedback. Examples from the tapes include:

Researcher: Sure

Its 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 the reason was linked to the experience 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 has 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 status career was correct but that there were other reasons including interacting with people and also as a means of assisting in the development of the country, a sense of nationalism. 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 the researcher 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 this issue the members of the group raised reasons for studying accounting in addition to the tentative explanations offered by the researcher.

With respect to why people had participated by writing 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 think that is valid

Researcher OK, ah, are you saying that for you or are you saying that for all the group?

G I speak for myself in this case

Researcher OK (laughter)

This was on incidence where the researcher 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)

Researcher 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 the researcher was going to react. On the part of the researcher it was sometimes related to 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 that the researcher 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 and extracts from the tapes illustrate:

M [pause] We disagreed with that
At the beginning of the discussion most members had the view that their ethnic backgrounds were totally irrelevant. The first speaker, M, gave the fact that they all have the same education and use the same textbook for rejecting ethnicity as a possible factor in the meaning of 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. Another member, J related the story of a schoolteacher saying that when the children enter the classroom all their ethnic differences were left outside. This had obviously been a lesson well learnt. Considerable discussion ensued and was concluded with the researcher suggesting that the group think some more about this issue.

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 that 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 the researcher as being a motivating factor. The response from the researcher 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 & Fair View seemed not only pivotal to auditing but to all accounting. Another member reflected on some experiences that these people had 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 that ranged from the "official line" to a connection of the phrase with ethical behaviour. This was useful generally for teaching purposes but it was also specifically useful for these people engaging in this project.

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 ... you might be marked down

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

M ... 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 I think it might have been too early in the morning.

Having to teach there three mornings a week at 8 am, and being an evening person, the researcher had considerable sympathy with this view!

In summary the members of this group had not originally considered that ethics had much to do with the phrase. The conclusions drawn from the discourse by the researcher 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. The discourse concluded with the request by the researcher that the group make an attempt to reconsider the process undergone so far. In order to facilitate this, the researcher handed over the tapes of the discourse that had ensued with the researcher present. The members of this group were particularly asked to reflect on some ideas for the teaching about the phrase. The researcher 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 the researcher 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 a result of the process of enlightenment undergone in the second stage, strategies for the betterment of life are supposed to float to the surface. As Habermas (1981 volume 2 p 101) wrote "Communicative action is not exhausted by the act of reaching understanding in an interpretive manner" (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 1981 volume 2 p 231). It is intended that the process should provide "...a thematically opened up range of action alternatives." (Habermas 1981 volume 2 p 134).

The stages of the empirical work that can be seen to fit within this third Habermasian stage are both the project report constructed and submitted by the group as well as the debriefing meeting that was conducted between the researcher and the members of the group after submission and assessment of the project report.

The requirements for the project report was that the groups were to provide "a true and fair" account of the proceedings and a critical evaluation of the project. Using the group referred to above as an example, the group project report contained various elements which included an introduction which sought to provide some minimal historical expose of the origins of the term, the individual reactions documents requested, as well as a write up of the group reactions to the tentative explanations, the critical theorems and the practical discourse. This was followed by a summary of the current views of the group. This summary contained, among other elements, a discussion of the groups exploration of the phrase in other languages including Chinese, Japanese and Fijian. In both Japanese and Chinese the group noted that it 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 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 use 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 although 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 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 that "Students ought to try and spend time during summer breaks learning about their chosen profession." The group acknowledged that although the course includes subjects in sociology which encouraged a broader mind, the "...application of this is rarely seen." They questioned "Is it possible that it (this 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 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._

The researcher made an arrangement with the four groups to have a debriefing meeting separate for each group. This was seen by the researcher as desirable for several reasons which included responding to the groups to issues that had been raised in the written reports that, usually, had not been raised in the discourse. As an example, one group were quite irritated that the individual reaction reports had not
even been looked at prior to the practical discourse. This allowed, among other things, the researcher an opportunity to provide reasons for the request for this particular account in the first place. By this stage many of the members of the groups had been minimally exposed to critical theory and Laughlin's 1987 paper on Habermas in an accounting theory subject and it seemed desirable to explain how the research and their projects fitted together. The researcher was also keen to use the debriefing to check out that there were no residual anxieties about the processes.

In the group that has been used as an example here the researcher checked out the current views of the members with respect to the ethnicity dimension. This particular aspect was selected as the introduction to the debriefing because this was of particular importance for this group. Habermas had the view that the therapeutic discourse could be used to generate "the ability to free oneself from self deception." (Roderick 1986 p 115). The idea introduced by the researcher that it was not necessary to deny differences of say, ethnicity, in order to have equality of opportunity was only minimally accepted. The researcher suggested that it was possible to revel in the differences rather than deny them.

This generated further discussion that had elements of therapeutic discourse, practical discourse and selection of strategies. Thus although the different stages are seen to be separate there was some overlapping. This was not at all unexpected by the researcher, given not only the theoretical uncertainties of the process, but pragmatic issues, particular the limits of time available. This tendency for overlapping or rather, unclear delineation of the stages is discussed by Laughlin (1987 p 499). The members of the group were encouraged to reflect on the project and raise any issues that were still outstanding. During this process the members noted that the whole project had quite an impact on them in many ways, including the quite surprising fact that lecturers do have some interest in as well as understanding about the thoughts, views and opinions of students.

ANALYSIS:

In this section it is intended to explore some aspects of the research process as well as the content of the reactions to the tentative explanations and critical theorems. Finally the evidence for colonisation of the lifeworld of the defined community of people will be considered.

With respect to the research process the researcher has the view that the attempts to bring about the conditions of the ideal speech situation were of considerable value. It would be quite easy not to even attempt such an ideal, particularly in a teaching situation that is imbued with power relationships. However the benefits that were generated for the researcher included the 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 whatever assistance is available in the pursuit of emancipation. The process of generating the initial tentative explanations was extremely difficult, challenging, and time-consuming. The researcher has the view that undergoing such a process was, in a sense, self-emancipatory. Apart from the insights gained by the people as students, it is probable that the mere process of considering and criticising the work of a lecturer was, in itself, empowering.

In the process of the writing of this paper, a question arose as to whether there was any considerable difference in the example quoted earlier where the primary school teacher had noted that ethnic differences were left outside the classroom, and the attempts during the research process to suspend or minimise the power differences through the ideal speech situation. The similarities reside in the fact that in both instances there is a pretence that something that is, is not. Presumably, in the first instance the teacher had the laudable aim of promoting equality among students. A difference resides in the ideal speech situation that seeks to promote equality of
opportunity and thereby partially create the conditions for emancipation. The question is, was the process empowering for the people as students in both instances? It is hoped that there was greater potential for empowerment in the latter.

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 "give that". 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. Perhaps this is some evidence of the colonisation of the community by the accounting professional bodies. Nevertheless a question remains as to the extent of change in either attitude or behaviour with respect to the phrase. In other words how can change be noticed and assessed? Assessment usually attempts to ascribe reasons for change. This is particularly difficult in this circumstance. For 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? For the purposes of this paper the change remains unknowable, except for the evidence provided by the members in the de-briefing and in the written reports, a sample of which was referred to above.

It was interesting to note that the issue in the tentative explanations that caused most dissent, among the members of the group used as an example, were related to the aspects of ethnicity and gender. These were some of the issues that the researcher found too difficult to deal with in the critical theorems.

What evidence is there for the assertion that the lifeworld of the defined community was colonised by accounting professional bodies? According to Broadbent et al (1991 p 5) colonisation occurs when steering media "get out of hand". This process results in a crisis which precipitates a change of the symbolism in the three lifeworld 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. Similarly, within the society dimension anomie results and within the personality dimension psychopathologies result. In the particular circumstances reported in this paper, the loss of meaning 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 overwhelmingly restricted to the technical aspects and reproduced the view promulgated by professional bodies. In this research these accounting professional bodies are seen as an example of steering media. Whereas Habermas (1981) referred to money and power as steering media, it is suggested in this research that power to influence the lifeworld of the community resides formally in the professional bodies. This influence, in turn, is transported through textbooks, and the colonised lifeworlds of some accounting educators, or to adapt Forester (1983 p 239) "... we may find conditions of dogmatism rather than of social learning ...". Social institutions, including accounting professional bodies and universities, can be seen to operate in such a way to reproduce "normatively secured consensus". According to White (1989 p 102) a normatively secured consensus "... is one which blocks in some way the process of critical, communicative dialogue." That accounting professional bodies have claimed that the phrase "a true & fair view" 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) the bodies have persisted with this technical focus. This technical focus is privileged in many text books, (for example Leo & Hoggett) although some make an attempt to summarise some literature regarding the problematic (for example Johnston Jager & Taylor). At the same time many accounting educators privilege the views of the professional bodies. In that sense the lifeworld of those educators has also been colonised, in that they become immunised against dissonant experiences.
CONCLUSION:

The interaction of a research project and teaching rested on the initial assumption by the researcher that students can appropriately be seen as potential change agents. These people as students were clearly experiencing tension between work experience and learning from text. One way of reducing this tension is to use the phrase throughout a programme of study in accounting to introduce the study of ethics. The weaving of a study of ethics throughout a programme of study in accounting could well be a catalyst in the emancipation of educators, accountants, and those who are affected by their actions. The insights gained by both the researcher and the researched would appear to suggest that a study of ethics should be an integral part of any accounting programme.

Difficulties such as the amount of time needed for this type of research as well as the energies exerted by the researcher in attempting to apply such a complex theoretical framework do need to be acknowledged. Notwithstanding this, a conclusion was drawn by the researcher that the benefits outweighed the "costs".

FOR THE FUTURE:

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 volume 2 pp 368 - 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". (volume 2 p 357 emphasis in original). Future research could use this approach to explore the phenomena of increasing accounting standards as well as the institutionalising of rules within universities.

The research process could be repeated with another group of people of students, with the process being continued not only through a continuous assessment project for one 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 the percolation of enlightenment and selection of strategies stage.

Further follow-up 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 to check on the impact. or otherwise of the consideration of the phrase "a true and fair view" as an ethical ideal.

It will be recalled that one aim of critical theory was to provide, according to Forester (1983 p 234) "...an empirically based, practically interpretive, and ethically illuminating account of social and political life." It is hoped that this paper can be seen as some small step on the road to such an aim.

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